

LEMOORE CITY COUNCIL COUNCIL CHAMBER 429 C STREET September 21, 2021

#### **AGENDA**

Please silence all electronic devices as a courtesy to those in attendance. Thank you.

#### 6:30 pm CLOSED SESSION

This item has been set aside for the City Council to meet in a closed session to discuss matters pursuant to Government Code Section 54956.9(d)(4). The City Attorney will provide an oral report regarding the Closed Session at the beginning of the next regular City Council meeting.

1. Conference with Labor Negotiator

Government Code Section 54957.6

Agency Designated Representatives: Mary Lerner, City Attorney and Michelle Speer, Assistant City Manager

Employee Organizations: General Association of Service Employees, Lemoore Police Officers Association, Lemoore Police Sergeants Unit, Police Professional Services Bargaining Unit, Unrepresented, and City Manager

2. Government Code Section 54956.9

Conference with Legal Counsel – Exposure to Litigation

Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of Section 54956.9

Two Cases

3. Government Code Section 54956.9

Conference with Legal Counsel – Anticipated Litigation

Initiation of Litigation Pursuant to Paragraph (4) of Subdivision (d) of Section 54956.9 Two Cases

4. Liability Claim

Government Code Section 54956.95

Claimant: Mrs. Paulette Jones

Agency Claimed Against: City of Lemoore

5. Liability Claim

Government Code Section 54956.95

Claimant: Ms. Valarie Charleston

Agency Claimed Against: City of Lemoore

In the event that all the items on the closed session agenda have not been deliberated in the time provided, the City Council may continue the closed session at the end of the regularly scheduled Council Meeting.

#### 7:30 pm REGULAR SESSION

- a. CALL TO ORDER
- b. INVOCATION
- c. PLEDGE OF ALLEGIANCE
- d. ROLL CALL
- e. CLOSED SESSION REPORT
- f. AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS

#### **PUBLIC COMMENT**

Public comment will be in accordance with the attached policy. This time is reserved for members of the audience to address the City Council on items of interest that are not on the Agenda and are within the subject matter jurisdiction of the Council. It is recommended that speakers limit their comments to three (3) minutes each and it is requested that no comments be made during this period on items on the Agenda. The Council is prohibited by law from taking any action on matters discussed that are not on the Agenda. Prior to addressing the Council, any handouts for Council will be provided to the City Clerk for distribution to the Council and appropriate staff.

#### CEREMONIAL / PRESENTATION – Section 1

No Ceremonial / Presentations

#### DEPARTMENT AND CITY MANAGER REPORTS - Section 2

#### 2-1 Department & City Manager Reports

#### CONSENT CALENDAR - Section 3

Items considered routine in nature are placed on the Consent Calendar. They will all be considered and voted upon in one vote as one item unless a Council member or member of the public requests individual consideration.

- 3-1 Approval Minutes Special Meeting August 17, 2021
- 3-2 Approval Minutes Regular Meeting August 17, 2021
- 3-3 Approval Second Reading Ordinance 2021-05 Authorizing an Amendment to the Contract between the City of Lemoore and Board of Administration of the California Public Employees' Retirement System
- 3-4 Approval Budget Amendment 2020 Police Motorcycle Up-fit
- 3-5 Approval Budget Amendment and Purchase of BIO ENERGIZER from Probiotic Solutions
- 3-6 Approval Denial of Claim for Ms. Valarie Charleston
- 3-7 Approval Budget Amendment Homeland Security Grant Police Radios
- 3-8 Approval Revisions of Schedule 4 Position Allocation of the City of Lemoore Fiscal Year 2022 Annual Budget
- 3-9 Approval Denial of Claim for Mrs. Paulette Jones

#### PUBLIC HEARINGS - Section 4

Report, discussion and/or other Council action will be taken.

No Public Hearings.

#### NEW BUSINESS – Section 5

Report, discussion and/or other Council action will be taken.

- 5-1 Report and Recommendation Recommended City Positions for the 2021 League of California Cities (LOCC) Annual Conference Resolutions (Olson)
- 5-2 Report and Recommendation Resolution 2021-20 Cost Allocation Plan for Fiscal Year 2020-2021 (Speer)

#### BRIEF CITY COUNCIL REPORTS AND REQUESTS - Section 6

#### 6-1 City Council Reports / Requests

#### **Upcoming Council Meetings**

- City Council Regular Meeting, Tuesday, October 5, 2021
- City Council Regular Meeting, Tuesday, October 19, 2021

Agendas for all City Council meetings are posted at least 72 hours prior to the meeting at the Council Chamber, 429 C Street and the Cinnamon Municipal Complex, 711 W. Cinnamon Drive. Written communications from the public for the agenda must be received by the City Clerk's Office no less than seven (7) days prior to the meeting date. The City of Lemoore complies with the Americans with Disabilities Act (ADA of 1990). The Council Chamber is accessible to the physically disabled. Should you need special assistance, please call (559) 924-6744, at least 4 business days prior to the meeting.

#### **PUBLIC NOTIFICATION**

#### CITY OF LEMOORE CITY COUNCIL REGULAR MEETING SEPTEMBER 21, 2021 @ 6:30 p.m. & 7:30 p.m.

#### Attendance and Public Comment Changes Due to COVID-19

The Lemoore City Council will be conducting its regular meeting on September 21, 2021. Given the current Shelter-In-Place covering Kings County and the Social Distance Guidelines issued by Federal, State, and Local Authorities, the City is implementing the following changes for attendance and public comment.

All upcoming regular and special City Council meetings <u>will be open to fifteen (15) members of</u> <u>the public on a first come, first served basis and via Zoom.</u> The meeting may be viewed through the following options:

- Join Zoom Meeting
- Please click the link below to join the webinar:
- https://us06web.zoom.us/j/85070480161?pwd=MVppVytmVzlmQldxdW5GREluVytMZz09
- Meeting ID: 850 7048 0161
- Passcode: 060785
- Phone: +1 669 900 6833

The City will also provide links to streaming options on the City's website and on its Facebook page.

If you wish to make a general public comment or public comment on a particular item on the agenda, participants may do so via Zoom during the meeting or by submitting public comments by e-mail to: cityclerk@lemoore.com. In the subject line of the e-mail, please state your name and the item you are commenting on. If you wish to submit a public comment on more than one agenda item, please send a separate e-email for each item you are commenting on. Please be aware that written public comments, including your name, may become public information. Additional requirements for submitting public comments by e-mail are provided below.

#### General Public Comments & Comments on City Council Business Items

For general public comments and comments regarding specific City Council Business Items, public comments can be made via Zoom during the meeting or all public comments must be received by e-mail no later than 5:00 p.m. the day of the meeting. Comments received by this time will be read aloud by a staff member during the applicable agenda item, provided that such comments may be read within the normal three (3) minutes allotted to each speaker. Any portion of your comment extending past three (3) minutes may not be read aloud due to time restrictions. If a general public comment or comment on a business item is received after 5:00 p.m., efforts will be made to read your comment into the record. However, staff cannot guarantee that written comments received after 5:00 p.m. will be read. All written comments that are not read into the record will be made part of the meeting minutes, provided that such comments are received prior to the end of the City Council meeting.

#### **Public Hearings**

For public comment on a public hearing, all public comments must be received by the close of the public hearing period. All comments received by the close of the public hearing period will be read aloud by a staff member during the applicable agenda item, provided that such comments may be read within the normal three (3) minutes allotted to each speaker. Any portion of your comment extending past three (3) minutes may not be read aloud due to time restrictions. If a comment on a public hearing item is received after the close of the public hearing, such comment will be made part of the meeting minutes, provided that such comment is received prior to the end of the meeting.

## \*PLEASE BE AWARE THAT ANY PUBLIC COMMENTS RECEIVED THAT DO NOT SPECIFY A PARTICULAR AGENDA ITEM WILL BE READ ALOUD DURING THE GENERAL PUBLIC COMMENT PORTION OF THE AGENDA.\*

The City thanks you for your cooperation in advance. Our community's health and safety is our highest priority.

# August 17, 2021 Minutes Lemoore City Council Special Joint Meeting

CALL TO ORDER:

At 5:00 p.m., the meeting was called to order.

ROLL CALL: Mayor: LYONS

Mayor Pro Tem: MATTHEWS

Council Members: CHANEY, GORNICK, ORTH

Planning Commissioners: Clement and Etchegoin

Parks and Recreation Commissioners: Jordan and Smith

City Staff and contract employees present: City Manager Olson; Assistant City Manager Speer; City Attorney Lerner; Police Chief Kendall; Community Development Director Holwell; Public Works Director Rivera; City Clerk Avalos.

#### PUBLIC COMMENT

No Public Comment.

#### STUDY SESSION

SS-1 Biennial AB 1234 Ethics and Brown Act Training (Lerner)

City Attorney Lerner provided required biennial ethics training to Council Members, Commissioners, and City staff which included:

- Four Required Topics
  - o Laws relating to Personal Financial Gain
  - Laws relating to Personal Advantages and Perks of Office
  - Government Transparency Laws
  - Laws relating to Fair Processes
- Corruption
  - Definition: Dishonest or illegal behavior especially by powerful people; inducement to wrong by improper or unlawful means
- Operation Rezone Clovis, California
  - 1994 Clovis Council members charged under federal law with tying campaign contributions to favorable votes on land use decisions.
  - Developer was cooperating/wearing wires during conversations.
- California Case Study Beaumont, California, Inland Empire
  - o For 6 years, the FBI and District Attorney investigated local public agencies in Riverside and San Bernardino Counties.
  - City of Beaumont Former City Manager, Police Chief, Public Works Director, City Attorney, Economic Development Director, Finance Director, and City Planner all indicted for embezzlement and misappropriation of public funds.
- What if a Red Flag is raised?
  - o Stop and confer: Supervisor, Attorney's office, online resources, FFPC, etc.
  - Often, a conflict of interest is not readily apparent.

- There are hundreds of constantly changing rules that apply. Know when to ask questions.
- Personal Financial Gain
  - Personal Advantages and Perks of Office
  - o Government Transparency
  - o Fair Processes
  - o General Ethics and Principles Beyond the Law
- Bribery
  - Public officials may not solicit, receive or agree to receive a benefit in exchange for their official actions.
- Types of Economic Interests
  - Business Entities
  - Source of Income
  - Source of Gifts
  - Personal Financial Effect
  - o Real Property
- Personal Advantages and Perks of Office
  - Perks that others offer you
  - Perks that you give yourself
  - o Avoid perks and the temptation to justify them
    - Legally risky
    - Public relations headache
- Government Transparency and Fair Processes
  - Financial Interest Disclosure
    - Form 700
  - o The Brown Act
- What Does the Brown Act Require?
  - o Actions & Deliberations be taken openly & in public
  - o Meetings are public, unless closed session allowed
  - o Meeting agendas and packets must be available
  - o Agenda posted to City website
- The Brown Act: What is a meeting?
  - Majority of the members
  - o At same time and place
  - o To hear, discuss, or deliberate
  - o Any item in City's jurisdiction
- What does not constitute a meeting?
  - o Individual contact
  - o Public conferences
  - Community meetings
  - Other local agency meetings
  - Social gatherings
- What is a serial meeting?
  - Conducted through a series of communications by individual board members or less-than-a-quorum groups, ultimately involving a majority of the body's members.
  - Serial meetings are prohibited
- Public Participation
  - o Public Comment
  - Recordings
  - o Disruptions
- Closed Sessions
  - Permitted for certain matters
  - o Identify items on the agenda

- Announce in open sessionAllow public commentInformation is confidential

#### **ADJOURNMENT**

At 6:26 p.m., Council adjourned.		
Approved the 21st day of September 2021.		
	APPROVED:	
ATTEST:	Stuart Lyons, Mayor	
Marisa Avalos, City Clerk		

#### August 17, 2021 Minutes Lemoore City Council Study Session Meeting

CALL TO ORDER:

At 7:00 p.m., the meeting was called to order.

ROLL CALL: Mayor: LYONS

Mayor Pro Tem: MATTHEWS

Council Members: CHANEY, GORNICK, ORTH

City Staff and contract employees present: City Manager Olson; Assistant City Manager Speer; City Attorney Lerner; Police Chief Kendall; Public Works Director Rivera; City Clerk Avalos.

Adjourned to Closed Session at 7:01 p.m.

#### **CLOSED SESSION**

1. Conference with Labor Negotiator

Government Code Section 54957.6

Agency Designated Representatives: Mary Lerner, City Attorney and Michelle Speer, Assistant City Manager

Employee Organizations: General Association of Service Employees, Lemoore Police Officers Association, Lemoore Police Sergeants Unit, Police Professional Services Bargaining Unit, Unrepresented

2. Government Code Section 54956.9

Conference with Legal Counsel – Exposure to Litigation

Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of Section 54956.9

Two Cases

3. Government Code Section 54956.9

Conference with Legal Counsel – Anticipated Litigation Initiation of Litigation Pursuant to Paragraph (4) of Subdivision (d) of Section 54956.9 Two Cases

#### ADJOURNMENT

At 7:35 p.m., Council adjourned.

#### August 17, 2021 Minutes Lemoore City Council Regular Meeting

CALL TO ORDER:

At 7:36 p.m., the meeting was called to order.

ROLL CALL: Mayor: LYONS

Mayor Pro Tem: MATTHEWS

Council Members: CHANEY, GORNICK, ORTH

City Staff and contract employees present: City Manager Olson; Assistant City Manager Speer; City Attorney Lerner; Police Chief Kendall; Public Works Director Rivera; City Engineer Cowart; City Clerk Avalos.

#### AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS

None.

#### **CLOSED SESSION REPORT**

Nothing to report.

#### **PUBLIC COMMENT**

Tom Reed thanked the Council for their hard work. He states that he hopes the Council learned from the Ethics/Brown Act training that occurred during Study Session. He also thanked the City Attorney and City Manager.

#### CEREMONIAL / PRESENTATION – Section 1

No Ceremonies / Presentations.

#### DEPARTMENT AND CITY MANAGER REPORTS – Section 2

Public Works Director Rivera provided an update on current projects. Lennar started to move dirt at the subdivision adjacent to West Hills. The first phase is 152 lots. They will also be starting on the second phase of Tract 952 on Liberty in October.

Assistant City Manager Speer provided a financial update. The City has started the FY 21 audit. Implementation for Tyler Technologies software will begin within the next 30 days.

City Manager Olson stated that the Mosquito Abatement sent out a notice stating that there are 26 cases of West Nile in Lemoore.

#### **CONSENT CALENDAR – Section 3**

- 3-1 Approval Minutes Regular Meeting August 3, 2021
- 3-2 Approval Professional Services Agreement with Infosend for FedEx Door Hanger Notices
- 3-3 Approval Request Authorization to Record the Final Parcel Map for Tentative Parcel Map 2021-01 submitted by Semas Farming

Item 3-1 was pulled for separate consideration.

Motion by Council Member Chaney, seconded by Mayor Pro Tem Matthews, to approve the Consent Calendar, except item 3-1.

Ayes: Chaney, Matthews, Orth, Gornick, Lyons

3-1 Approval – Minutes – Regular Meeting – August 3, 2021

Motion by Council Member Orth, seconded by Council Member Gornick, to approve the Regular Meeting Minutes of August 3, 2021..

Ayes: Orth, Gornick, Chaney, Matthews

Abstain: Lyons

#### PUBLIC HEARINGS - Section 4

4-1 Public Hearing – First Reading – Ordinance 2021-05 – Authorizing an Amendment to the Contract between the City Council of the City of Lemoore and Board of Administration of the California Public Employees' Retirement System (Speer)

Public Hearing Opened: 7:47 p.m.

No One Spoke

Public Hearing Closed: 7:47 p.m.

Motion by Council Member Gornick, seconded by Mayor Pro Tem Matthews, to introduce and waive the first reading of Ordinance 2021-05, authorizing an Amendment to the Contract between the City Council of the City of Lemoore and Board of Administration of the California Public Employees' Retirement System.

Ayes: Gornick, Matthews, Orth, Chaney, Lyons

#### **NEW BUSINESS - Section 5**

5-1 Report and Recommendation – Resolution 2021-17 – To Review and Renew the Declaration of a Local Emergency and the Related Declarations and Orders Therein (Olson)

Motion by Council Member Gornick, seconded by Council Member Orth, to approve Resolution 2021-17, to Review and Renew the Declaration of a Local Emergency and the Related Declarations and Orders Therein.

Ayes: Gornick, Orth, Chaney, Matthews, Lyons

5-2 Report and Recommendation – Resolution 2021-18 – Adopting the Water, Wastewater. And Storm Water Master Plans and Authorize the Filing of the Notice of Exemption (Rivera)

Motion by Council Member Orth, seconded by Mayor Pro Tem Matthews, to approve Resolution 2021-18, Adopting the Water, Wastewater and Storm Water Master Plans and Authorize the Filing of the Notice of Exemption.

Ayes: Orth, Matthews, Gornick, Chaney, Lyons

#### BRIEF CITY COUNCIL REPORTS AND REQUESTS - Section 6

#### 6-1 City Council Reports / Requests

Council Member Orth thanked Police, Fire and City staff for their hard work.

Council Member Gornick requested the City Manager to look into the placement of basketball hoops in the street.

Mayor Pro Tem Matthews announced that the Lions Brewfest is coming up at Lions Park on August 28<sup>th</sup>. There is currently an open position for Crossing Guard with the City. Applications are online. She thanked our first responders, City staff and fellow Council Members.

Mayor Lyons also thanked Council and City staff for doing City's business. He thanked Pastor John for doing the invocation.

## <u>ADJOURNMENT</u>

At 7:56 p.m., Council adjourned.		
Approved the 21st day of September 2021.		
	APPROVED:	
ATTEST:	Stuart Lyons, Mayor	
Marisa Avalos, City Clerk		



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744

#### **Staff Report**

**Item No: 3-3** 

То:	Lemoore City Council				
From	Michelle Speer, Assistant City Manager/Admin. Services Director				
Date:	August 23, 2021 Meeting Date: September 21, 2021				
Subject:	ject: Second Reading – Ordinance 2021-05 – Authorizing an Amendment to the Contract between the City Council of the City of Lemoore and Board of Administration of the California Public Employees' Retirement System				
Strategic	Initiative:				
☐ Safe	e & Vibrant Community	☐ Growing & □	Dynamic Economy		
⊠ Fisc	cally Sound Government	□ Operational	Excellence		
☐ Con	nmunity & Neighborhood Livability	☐ Not Applicat	nle		

#### **Proposed Motion:**

Adopt Ordinance 2021-05, authorizing an amendment to the contract between the City Council of the City of Lemoore and Board of Administration of the California Public Employees' Retirement System.

#### Subject/Discussion:

City staff and CalPERS have been working together to complete a contract amendment to provide Section 20903 (Two-Years Additional Service Credit) for safety employees. This benefit is already included as an option to non-safety members.

This amendment is only to include the language in the contracts for safety members for future use if needed. The City will not be offering the benefit at this time.

Resolution 2021-16, a resolution of intention was approved by Council at the July 20, 2021 meeting and Ordinance 2021-05 was introduced at the August 17, 2021 meeting.

#### Financial Consideration(s):

None at this time.

#### **Alternatives or Pros/Cons:**

Pros:

• Consistency with non-safety members.

Cons:

• None noted.

#### **Commission/Board Recommendation:**

Not applicable

#### **Staff Recommendation:**

Staff recommends the approval and adoption of Ordinance 2021-05.

Attachments:	Review:	Date:
⊠ Resolution: 2021-16		08/30/2021
☑ Ordinance: 2021-05	□ City Attorney	09/03/2021
□ Map	□ City Clerk	09/03/2021
□ Contract	□ City Manager	09/03/2021
☐ Other	⊠ Finance	09/03/2021
List:		

#### ORDINANCE NO. 2021-05

# AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEMOORE AUTHORIZING AN AMENDMENT TO THE CONTRACT BETWEEN THE CITY COUNCIL OF THE CITY OF LEMOORE AND BOARD OF ADMINISTRATION OF THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

#### THE CITY COUNCIL OF THE CITY OF LEMOORE HEREBY DOES ORDAIN:

#### **SECTION 1.**

That an amendment to the contract between the City Council of the City of Lemoore and the Board of Administration, California Public Employees' Retirement System is hereby authorized, a copy of said amendment being attached hereto, marked Exhibit, and by such reference made a part hereof as though herein set out in full.

#### **SECTION 2.** TEXT

The Mayor of the City of Lemoore is hereby authorized, empowered, and directed to execute said amendment for and on behalf of said Agency.

#### **SECTION 3.**

If any provision of this ordinance is declared unlawful by a court of competent jurisdiction, the City Council intends that the remaining provisions of this ordinance remain in effect.

#### **SECTION 4.** EFFECTIVE DATE.

The ordinance codified herein shall take effect and be in full force and effect from and after thirty (30) days after its final passage and adoption. Within fifteen (15) days after its adoption, the ordinance codified herein, or a summary of the ordinance codified herein, shall be published once in a newspaper of general circulation.

City of Lemoore held on	linance was introduced at a regular methe 17 <sup>th</sup> day of August 2021 and was il held on the 7 <sup>th</sup> day of September, 20	passed and adopted at a regular
AYES:		

ABSTAINING: ABSENT:

NOES:

ATTEST:	APPROVED:
Marisa Avalos, City Clerk	Stuart Lyons, Mayor

#### **RESOLUTION NO. 2021-16**

# RESOLUTION OF INTENTION TO APPROVE AN AMENDMENT TO CONTRACT BETWEEN THE BOARD OF ADMINISTRATION CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM AND THE CITY COUNCIL CITY OF LEMOORE

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change: To provide Section 20903 (Two-Years Additional Service Credit) for local police members.

**NOW, THEREFORE, BE IT RESOLVED** that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

**PASSED AND ADOPTED** by the City Council of the City of Lemoore at a regular meeting held on the 20<sup>th</sup> day of July 2021 by the following vote:

AYES: Gornick, Chaney, Orth, Lyons

NOES: None

ABSENT: Matthews

ABSTAIN: None

ATTEST:

Marisa Avalos

City Clerk

APPROVED:

Stuart Lyons

Mayor



California Public Employees' Retirement System
Financial Office | Pension Contracts and Prefunding Programs Division
P.O. Box 942703, Sacramento, CA 94229-2703
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

#### **Certification of Governing Body's Action**

I hereby certify that the fore	going is a true and correct copy of a Re	solution adopted by the
	City Council	of the
	(governing body)	
	City of Lemoore	
	(public agency)	
onJuly 20, 2021 (date)	·	

SEAL SEAL STATES

Clerk/Secretary

City Clerk Executive Assistant

Title

PERS-CON12 (rev. 1/22/19)

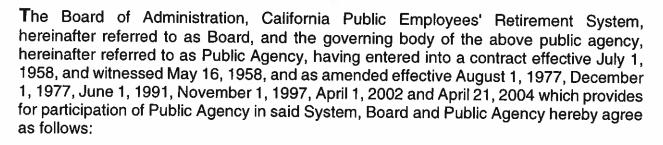


#### **EXHIBIT**

### California Public Employees' Retirement System

### AMENDMENT TO CONTRACT

# Between the Board of Administration California Public Employees' Retirement System and the City Council City of Lemoore



- A. Paragraphs 1 through 13 are hereby stricken from said contract as executed effective April 21, 2004, and hereby replaced by the following paragraphs numbered 1 through 17 inclusive:
  - 1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for classic local miscellaneous members, age 62 for new local miscellaneous members, age 55 for classic local fire members, age 50 for classic local police members and age 57 for new local safety members.
  - Public Agency shall participate in the Public Employees' Retirement System from and after July 1, 1958 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

### PLEASE DO NOT SIGN "EXHIBIT ONLY"

- 3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
  - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
  - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
  - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
- 4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
  - Local Fire Fighters (herein referred to as local safety members);
  - b. Local Police Officers (herein referred to as local safety members);
  - c. Employees other than local safety members (herein referred to as local miscellaneous members).
- 5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

#### NO ADDITIONAL EXCLUSIONS

6. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member shall be determined in accordance with Section 21354 of said Retirement Law subject to the reduction provided therein for Federal Social Security (2% at age 55 Modified).

#### PLEASE DO NOT SIGN "EXHIBIT ONLY"

- 7. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Supplemental to Federal Social Security).
- 8. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local fire member shall be determined in accordance with Section 21369 of said Retirement Law subject to the reduction provided therein for Federal Social Security (2% at age 55 Modified).
- 9. The percentage of final compensation to be provided for each year of credited prior and current service as a new local fire member shall be determined in accordance with Section 7522.25(b) of said Retirement Law (2% at age 57 Supplemental to Federal Social Security).
- 10. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local police member shall be determined in accordance with Section 21362 of said Retirement Law subject to the reduction provided therein for Federal Social Security (2% at age 50 Modified).
- 11. The percentage of final compensation to be provided for each year of credited prior and current service as a new local police member shall be determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Supplemental to Federal Social Security).
- 12. Public Agency elected and elects to be subject to the following optional provisions:
  - a. Section 20965 (Credit for Unused Sick Leave).
  - b. Section 20903 (Two Years Additional Service Credit) for local miscellaneous members and local police members only.
- 13. Public Agency, in accordance with Government Code Section 20790, ceased to be an "employer" for purposes of Section 20834 effective on December 1, 1977. Accumulated contributions of Public Agency shall be fixed and determined as provided in Government Code Section 20834, and accumulated contributions thereafter shall be held by the Board as provided in Government Code Section 20834.
- 14. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.

- 15. Public Agency shall also contribute to said Retirement System as follows:
  - a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
  - b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
- 16. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
- 17. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

-1.	•
B. This amendment shall be effective on the _	day of
BOARD OF ADMINISTRATION PUBLIC EMPLOYEES RETIREMENT SYSTEM	CITY COUNCIL CITY OF LEMOORE
BYSID	BYCI
ANDY NGUYEN, ASSISTANT DIVISION CHIEF PENSION CONTRACTS AND PREFUNDING PROGRAMS DIVISION PUBLIC EMPLOYEES' RETIREMENT SYSTEM	PRESIDINGOFFICER
· ·	
× •	Witness Date
	Attest:
AMENDMENT CalPERS ID #1685062598	Clerk



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744

#### **Staff Report**

Item No: 3-4

To: Lemoore City Council

From: Michael Kendall, Chief of Police

Date: September 13, 2021 Meeting Date: September 21, 2021

Subject: Budget Amendment – 2020 Police Motorcycle Up-fit

**Strategic Initiative:** 

	☐ Growing & Dynamic Economy
□ Community & Neighborhood Livability	☐ Not Applicable

#### **Proposed Motion:**

Approve the use of Traffic Safety funds (Fund 020) to up-fit our 2020 Police Harley Davidson Motorcycle with the necessary equipment to make it operational and authorize the City Manager, or designee, to sign the budget amendment modifying expenditures in the Traffic Safety Fund.

#### **Subject/Discussion:**

On October 12, 2020, the Lemoore Police Department was awarded a 2020 Police Harley Davidson motorcycle in honor of fallen Officer Jonathan Diaz.

The Motorcycle is equipped with police markings, lights, and siren. The motorcycle is still in need of additional emergency lighting equipment to the front and rear, making it compliant with California law. The motorcycle also needs to be equipped with a police radio and rifle locking system in order for it to be completely operational.

The current motorcycle being used by our traffic enforcement officer is a 2016 BMW. The motorcycle is 5 years old and is ready to be removed from everyday service. The 2016 BMW will not be replaced, but used as a spare motorcycle when maintenance is being completed on the new motorcycle.

This item was approved by Council in April of 2021, however parts were delayed due to COVID and the work was not completed in FY 2020-2021.

#### **Financial Consideration(s):**

A budget amendment to FY 2021-2022 Traffic Fund (020-4223) in the amount of \$11,275 is necessary. The current fund balance is approximately \$475,000.

The funds from this account can only be used for traffic safety related items, as it is a revenue account from funds generated by traffic enforcement. Since the primary role of our traffic division is traffic safety and enforcement, the use of funds from this account would be appropriate.

#### **Alternatives or Pros/Cons:**

#### Pros:

- The Police Department saved approximately \$30,000 by being awarded this motorcycle.
- Ensures the traffic division maintains the current level of service being provided.

#### Cons:

Parts were delayed

#### **Commission/Board Recommendation:**

None.

#### **Staff Recommendation:**

Staff recommends that the City Council approve by motion, the use of Traffic Safety funds to up-fit the new Police Harley Davidson with the motorcycle with the necessary equipment and installation costs so it may be placed into service.

Attachments:	Review:	Date:
☐ Resolution:		09/16/2021
☐ Ordinance:	□ City Attorney	09/16/2021
☐ Map	□ City Manager	09/17/2021
☐ Contract	□ City Clerk	09/17/2021
Other	⊠ Finance	09/16/2021
List: Budget Amendment		



## **CITY OF LEMOORE**BUDGET AMENDMENT FORM

Date:	9/16	5/2021	Requ	est By:		Michael	Kendall, Chief
Requestin	g Department:	Police Departme	ent				
TVDE OI	EDUDCET AM	MENDMENT RI	FOLIE	OT.			
✓ _		Fransfer within B					
	All other appro	priations (Attach	Counc	il approved Staf	f Rep	oort)	
FROM:							
Fund	Budget Unit	Account	Cu	rrent Budget	Ir	Proposed ncrease/Decrease:	Proposed New Budget
020		1010	\$	475,000.00	\$	(11,275.00)	\$ 486,275.00
TO:							
Fund	Budget Unit	Account	Cu	rrent Budget	Iı	Proposed ncrease/Decrease:	Proposed New Budget
020	4223	4220	\$	100,430.00	\$	11,275.00	\$ 111,705.00
JUSTIFIC	CATION FOR (	CHANGE/FUNI	DING	SOURCE:			
Funds to b	e used for upfitt	ing the Police Dep	oartme	ent Harley David	son f	or Use by the Traffice	e Safety Officer
A DDD OX	7115.					_	
	APPROVALS: Department Head: Date:						
City Manager:			Date:				
ore, mane					Daic		
Completed	d By:				Date	<del></del>	



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#### **Staff Report**

Item No: 3-5

To: Lemoore City Council

From Juan Diego Lopez, Wastewater Chief Plant Operator

Date: September 7, 2021 Meeting Date: September 21, 2021

Subject: Budget Amendment and Purchase of BIO ENERGIZER from Probiotic

**Solutions** 

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☐ Safe & Vibrant Community	☐ Growing & Dynamic Economy
☐ Fiscally Sound Government	
☐ Community & Neighborhood Livability	☐ Not Applicable

#### **Proposed Motion:**

Approve budget amendment and purchase of BIO ENERGIZER from Probiotic Solutions for \$246,545.20 as per proposal dated September 3, 2021, and authorize the City Manager, or designee, to execute the agreement and purchase.

#### Subject/Discussion:

The City's Wastewater Treatment Plant innovative move to using microorganisms to reduce sludge removal cost in treatment four years ago is paying off. Staff and Probiotic Solutions collaborated for the past two and one half years with BIO ENGERIZER to accelerate the growth of microorganisms to reduce sludge at the wastewater treatment ponds. The benefits of using BIO ENERGIZER for sludge reduction has resulted in over 200,000 tons of sludge removed biologically from the lagoons. The BIO ENERGIZER's specific formula for sludge reduction in the lagoons is resulting in the production of a high-quality effluent water and cost savings from not having to haul truckloads of sludge off site. Staff has also begun a trial of use in the sewer lines.

The "BIO ENERGIZER" is a sole source product of Probiotic Solutions. The specific micro-organism formulation has produced results, meeting City's expectations. Changing to other micro-organism products may result in feed/starve cycles that disrupt the microbial population. The original request to sole source was approved by the Finance

Director in 2018, a current sole source request has been approved by the Assistant City Manager/Administrative Services Director in order to maintain consistency of system maintenance.

#### Financial Consideration(s):

The Sewer Department (4260-4220) lagoon treatment has budgeted \$125,000 for fiscal year 2021-22. The current cost proposal of \$246,545.20 is due to increased cost for raw material.

#### **Alternatives or Pros/Cons:**

#### Pro:

- Sludge reduction is necessary as part of the ongoing treatment of wastewater in City lagoons and to meet effluent State regulations.
- The City has proven cost savings from the Bio Energizer product.

#### Con:

None Noted

#### **Commission/Board Recommendation:**

Not Applicable.

#### **Staff Recommendation:**

Staff recommends continued treatment of the City wastewater lagoons with "BIO ENERGIZER" product and approval of the budget amendment and purchase of the product as shown in the Probiotic Solutions proposal of \$246,545.20 for the 2021-22 fiscal year.

Attachments:	Review:	Date:
☐ Resolution:		09/16/2021
☐ Ordinance:	□ City Attorney	09/16/2021
☐ Map	□ City Clerk	09/17/2021
☐ Contract	□ City Manager	09/17/2021
Other	⊠ Finance	09/16/2021
List: Proposal		



Date: September 3, 2021

To: Diego Lopez, Chief Wastewater Operator, City of Lemoore

Subject: Results from May 2021 Sludge Judge and Proposal for Future Treatment

Dear Mr. Lopez:

Thank you for your continued interest in our **Probiotic Solutions®** products. We have appreciated the opportunity to work with you and the City of Lemoore.

As you know, from 2018 to 2019 we were able to reduce the sludge levels at Lemoore by an average of 45% in both Pond 1A and Pond 1B, as well as recover from two toxic events that occurred in your wastewater system. Due to the pandemic challenges in 2020, there was a significant atypical increase in flow and loading to the wastewater system during the 17 months of maintenance treatment, resulting in an increase in sludge in both ponds. The impacts from this loading would have been found during the scheduled yearly sludge judge. The challenges of the pandemic delayed the 2020 sludge judge till April 2021. Typically, sludge reduction would have occurred during the summer of 2020 but, due to the pandemic, it was delayed. Operational data were also reviewed for these 17 months and correlated with what was found in the field. Table 1 summarizes the increased sludge depth during those 17 months. Pond 1A had an increase of 1.43 feet of sludge, while Pond 1B increased only 0.81 feet.

Table 1. Average Sludge Depth in feet

Date	Pond 1A	Pond 1B
11/13/2019	1.77	1.99
4/13/2021	3.2	2.8
Gain	+1.43	+0.81

#### **Treatment Plan:**

Based on the 2021 sludge judge and operational data, with your average daily flow of 3,000,000 GPD, we recommend this treatment plan. Dosing Bio Energizer® at approximately 7 ppm for 60 days to emphasize sludge reduction during the remainder of the warmer months. In Phase 2, the dosing will be stepped down to 5 ppm for another 180 days to transition to maintenance in the fall/winter timeframe. The goal is to prevent accumulation while the seasonal treatment is at a reduced state. Dosing may be adjusted more quickly or more slowly than presented below based on system microscopic analysis and/or visual observations. Sludge reduction dosing will start again in April 2022 at 7 ppm to address the sludge reduction process. After that time, we recommend reducing future dosing to possibly 4–5 ppm for the maintenance dose to prevent future sludge build up. Table 2 shows a summary of the initial anticipated dosing regimen. Please note these doses may vary based on the response of the system.

Table 2: Dosing Regimen (approximately 390 days—depending on results)

Description	Approx. Dosing Rate [ppm]	Dose [gal/day]	Approximate Time Frame [day]	Gallons
Phase 1: BE August– September 2021	7.0	21	60	1,260
Phase 2: BE October 2021 to March 2022	5.0	15	180	2,700
Phase 3: BE April–July 2022	7.0	21	120	2,520
Total			360 days	6,480

#### **Review & Evaluation:**

After every dosing phase change initially and then every 14 days thereafter or as needed, with your feedback we will review the situation and potentially adjust the dosing based on visual and water quality test evaluations.

Adjustment in dosing may be different than anticipated, depending on field observations.

#### **Pricing & Shipping:**

For the stepped dosing approach, you would need approximately 6,490 gallons for a 360-day supply. The product packaging would be 23 275-gallon totes and 3 55-gallon drums. Retail pricing is \$70.03 per gallon, but we can offer you a quantity discount, bringing the cost down to \$37.48 per gallon. I can offer this substantial discount if you would be willing to provide your operational data before and during product use. We can discuss the details of this as we proceed in the process. We will graph and chart the data and return that to you for your use as well. The overall quantities of products are listed in Table 3 below. The payment for the product is due 30 days from delivery of product.

Table 3: Product Quantity & Price

Description	Quantity [gal]	Packaging [gal]	Price [\$/gal]	Price [\$]
Bio Energizer®	6,325	275-gal tote	\$37.48	\$237,061.00
Bio Energizer®	165	55-gal drum	\$37.48	\$6,184.20
Estimated Shipping				\$3,300.00
Total				\$246,545.20

Lastly, as soon as you know you would like to continue using our product in your system, let us know so your system can continue uninterrupted after the trial period.

Please contact me at the number below with any questions and I will be happy to help!

Respectfully submitted,

Heather Jennings, P.E.
Director
Probiotic Solutions®

Accepted this	_day of	_, 2021
Ву:		
Title:		

As Authorized Agent for City of Lemoore, California



## **CITY OF LEMOORE**BUDGET AMENDMENT FORM

Date:	8/31	1/2021	Request By:	Die	ego Lopez	
Requestin	g Department:	Sewer				
TYPE OI	F BUDGET AM	MENDMENT RE	EQUEST:			
	Appropriation 7	Fransfer within B	udget Unit			
<b>✓</b>			Council approved Staf	f Report)		
FROM:			1			
Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget	
060		1010		\$ (121,400.00)	\$ (121,400.00)	
TO:		•	T			
Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget	
060	4260	4220	\$ 315,500.00	\$ 121,400.00	\$ 436,900.00	
	1					
****						
JUSTIFIC	CATION FOR (	CHANGE/FUNI	OING SOURCE:			
			stewater treatment p	ant. Unexpected, and unb	oudgeted cost	
increase f	or the treatment					
APPROV	/ALS:					
Department Head:				Date:		
City Mana	ager:			Date:		
Completed	d By:			Date:		



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#### **Staff Report**

**Item No: 3-6** 

To: From: Date: Subject:	Lemoore City Council Michelle Speer, Assistant City Manager/Administrative Services Dir. September 14, 2021 Meeting Date: September 21, 2021 Denial of Claim for Ms. Valarie Charleston				
Strategic	Initiative:				
☐ Safe	& Vibrant Community	☐ Growing & Dynamic Economy			
☐ Community & Neighborhood Livability ☐ Not Applicable					

#### **Proposed Motion:**

Approve the Denial of Claim for Ms. Valarie Charleston.

#### Subject/Discussion:

The City of Lemoore received a claim from Ms. Valarie Charleston on September 10, 2021 for damages that occurred on June 23, 2021.

The City submitted the claim to the third-party administrator of liability claims, Acclamation Insurance Management Services (AIMS). AIMS concluded their investigation and are recommending the City reject the claim, thereby starting the sixmonth statute of limitations deadline.

#### Financial Consideration(s):

The claimant is seeking an amount in excess of \$5,000.

#### **Alternatives or Pros/Cons:**

The City could choose to accept the claim.

#### **Commission/Board Recommendation:**

Not applicable.

<u>Staff Recommendation:</u>
Staff recommends denial of the claim for Ms. Valarie Charleston, as recommended by AIMS.

Attachments:	Review:	Date:
☐ Resolution:		09/16/2021
☐ Ordinance:	□ City Attorney	09/16/2021
☐ Map	□ City Clerk	09/17/2021
☐ Contract	□ City Manager	09/17/2021
Other	⊠ Finance	09/16/2021
List: Claim		

# City Clerk's Of Central San Joaquin Valley Risk Management Authority City Clerk's Of Lemoor Claim Form SEP 10 2021



ECETVED  city of lemoore	(Please Type Or Print)		CALIFORNIA
City of lemoore	e		
	(Name of Entity)		
Claimant's name: valarie charlesto	n		
SS#:	DOB:	Gender: Male	Female
Claimant's address:		Telephone:	
Address where notices about claim are	e to be sent. if different from above:		
Date of incident/accident: 06/21/20	21		
Date injuries, damages, or losses were	discovered: 06/23/2021		
Location of incident/accident:	Eton Ave Lemoore, Ca 93245		
What did entity or employee do to cau	ther	e was a water tank th	at collasped in lemoore
westhills college, for that reason	on we no longer could water ou	r lawn.	
•	f this form or separate sheet if necessary to		.)
What are the names of the entity's em	ployees who caused this injury, damage	ge, or loss (if known)?	a
What specific injuries, damages, or lo	sses did claimant receive? being th	at i could not water m	y lawn; it cause my
entire lawn to die.			
(Use back of	f this form or separate sheet if necessary to	answer this question in detail	.)
What amount of money is claimant jurisdiction. Note: If Superior and M Government Code 910(f)] I calculated my entire loss and	funicipal Courts are consolidated, you		
How was this amount calculated (plea	se itemize)? \$2,800 for fescue s	sod, \$1,200 remov ex	siting lawn,
and \$1,000 to have someone to			
(Use back o	f this form or separate sheet if necessary to	answer this question in detail	1.)
Date Signed: 09/10/2021	Signature:		
If signed by representative:			
Representative's Name	Add	dress	
Telephone #			
Relationship to Claimant			

























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## **Staff Report**

**Item No: 3-7** 

To: Lemoore City Council

From Michael Kendall, Chief of Police

Date: August 26, 2021 Meeting Date: September 21, 2021

Subject: Budget Amendment - State Homeland Security Grant Program: Police

**Radios** 

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St	rato	aic.	Initiative	•
UL	ucc	yı.	minanvc	=

☐ Safe & Vibrant Community	☐ Growing & Dynamic Economy
☐ Community & Neighborhood Livability	☐ Not Applicable

#### **Proposed Motion:**

Approve the use of Traffic Safety funds (Fund 020-4223) for Fiscal Year 2022 for the purchase of eleven (11) Motorola Police radios and all necessary accessories and authorize the City Manager, or designee, to sign the budget amendment modifying expenditures in the Traffic Safety Fund.

#### Subject/Discussion:

The U.S. Department of Homeland Security awarded Lemoore Police Department \$26,002 for eleven (11) portable radios through the 2018 U.S. Department of Homeland Security Grant. Since terrorists attacked our nation on September 11, 2001, the Office of Grants and Training and its predecessor agencies have awarded more than \$8.6 billion in grant funding to build capabilities at the state and local levels to prevent, prepare for, and respond to terrorist incidents and catastrophic disasters. On November 5, 2020, Lemoore Police Department received an official subrecipient award notification from Kings County Office of Emergency Services (OES) for \$26,002 to purchase eleven (11) portable police radios.

If approved, we will make the purchase of eleven (11) radios and accessories and submit for reimbursement through Kings County OES. In order to receive maximum reimbursement we may only purchase the equipment awarded. We will not receive reimbursement if there is any deviation from the approved equipment.

The cost for eleven Motorola Police radios is \$26,805.03. The price has increased since the original submission of the grant in 2018. With an adjustment to Traffic Fund (020) FY 2022 (4223-4220) the items can be purchased.

## Financial Consideration(s):

A budget adjustment to the Police Traffic Fund 020 (4223-4220) for \$26,805.03 is necessary. Reimbursement would go back to the Traffic Fund account when received.

## **Alternatives or Pros/Cons:**

#### Pros:

- Grant provides for additional police department equipment.
- Radio communication is necessary for officers to receive critical information.
- Replacing outdated radios with newer radios can be lifesaving.

#### Cons:

None noted.

## **Commission/Board Recommendation:**

Not Applicable.

#### **Staff Recommendation:**

Staff recommends the City Council approve by motion, the use of Police Traffic Safety Funds for the purchase of eleven Motorola Police radios and accessories.

Attachments:	Review:	Date:
☐ Resolution:		09/14/2021
☐ Ordinance:	□ City Attorney	09/16/2021
☐ Map	□ City Clerk	09/17/2021
☐ Contract	□ City Manager	09/17/2021
☐ Other	⊠ Finance	09/16/2021
List: Budget Amendment		



# **CITY OF LEMOORE**BUDGET AMENDMENT FORM

Date:	8/26	5/2021	Request By:	Michael Kendall, Chief		
Requesting	g Department:	Police Departme	ent			
TYPE OF	F BUDGET AM	IENDMENT RE	EQUEST:			
<b>✓</b>	Appropriation 7	Transfer within Bu	udget Unit			
	All other approp	priations (Attach	Council approved Staf	f Report)		
FROM:				Proposed		
Fund	Budget Unit	Account	Current Budget	Increase/Decrease:	Proposed New Budget	
020		1010		\$ (26,805.03)	\$ 26,805.03	
TO:						
Fund	Budget Unit	Account	Current Budget	Proposed Increase/Decrease:	Proposed New Budget	
020	4223	4220	\$ 100,430.00	\$ 26,805.03	\$ 127,235.03	
JUSTIFIC	CATION FOR O	CHANGE/FUNI	OING SOURCE:			
				s and all necessary access	sories.	
			eland Sercurity Grant			
APPROV	ALS:					
Departmen				Date:		
City Mana	ger:			Date:		
Completed	l By:			Date:		



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## **Staff Report**

**Item No: 3-8** 

To: Lemoore City Council

From Michelle Speer, Assistant City Manager/Admin. Services Director

Date: September 15, 2021 Meeting Date: September 21, 2021

Subject: Revisions of Schedule 4 - Position Allocation of the City of Lemoore

Fiscal Year 2022 Annual Budget.

☐ Safe & Vibrant Community	☐ Growing & Dynamic Economy
	□ Operational Excellence
☐ Community & Neighborhood Livability	☐ Not Applicable

#### **Proposed Motion:**

Approve revisions to Schedule 4, Position Allocation, of the City Council approved annual budget for Fiscal Year (FY) 2022, and authorize the City Manager, or designee to execute the amendments.

## **Subject/Discussion:**

The FY 2022 adopted budget included a Director of Community Development, funded by both the Community Development (planning) and Building Inspection Divisions. The Director was responsible for coordinating functions of the Planning Division, coordinating with the contract City Planner (QK), and overseeing the work of Planning Technician. The Director also served as the direct supervisor for the Building Official.

With the vacancy of the Director position, the City is recommending a reorganization to the Community Development Division that will assist in streamlining internal processes and provide a cost savings to the City's general fund. As the City already contracts for the City Planner function, it is recommended that the Director and Planning Technician positions be eliminated and a Management Analyst position be added to the Community Development budget (4216).

The Planning Technician position was recently vacated by an internal promotion; as such the elimination of the position will not cause any city employees to be negatively impacted.

The management analyst function is necessary in order to incorporate increasing technical planning and financial functions. The management analyst will be responsible for facilitation of the planning application process, serve as grant administrator for existing (and future) planning grants, assist with project management and work directly with the contracted City Planner in planning functions.

The contract City Planner would continue to provide technical oversight of the City planning process, as was the case when a Director was on staff; coordinating with the City Manager for planning related decisions and recommendations. The management analyst and the building official positions would report directly to the City Manager, or designee.

## **Financial Consideration(s):**

Proposed amendments to the position allocation are anticipated to result in a savings of approximately \$56,000 to the general fund for Fiscal Year 2022. In Fiscal Year 2023, the anticipated savings to the general fund is \$100,000.

## **Alternatives or Pros/Cons:**

## Pros:

- Savings to the general fund
- Increased administrative assistance to the planning division

## Cons:

None noted

## **Commission/Board Recommendation:**

Not Applicable

## **Staff Recommendation:**

Staff recommends that City Council approve the amendment to the position allocation for fiscal year 2022.

Attachments:	Review:	Date:
☐ Resolution:		09/16/2021
☐ Ordinance:	□ City Attorney	09/16/2021
☐ Map	□ City Clerk	09/17/2021
☐ Contract	□ City Manager	09/17/2021
Other	⊠ Finance	09/16/2021
List: Schedule 4 amendment		

## COMMUNITY DEVELOPMENT

4216

## **POSITION ALLOCATION - REVISED**

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22	Amended 2021-2022
COMMUNITY DEVELOPMENT DIRECTOR	1.00	0.50	0.50	0.00
PLANNING TECHNICIAN	1.00	1.00	1.00	0.00
MANAGEMENT ANALYST	-	-	-	1.00
BUDGET UNIT TOTAL	2.00	1.50	1.50	1.00

## SCHEDULE 4 - REVISED

## **SUMMARY OF POSITIONS**

		2018-2019 Actual	2019-2020 Actual
DEPARTMENT - D	<u> IVISIONS</u>		_
4213	CITY MANAGER	2.00	2.00
4214	CITY CLERK	0.50	0.50
4215	FINANCE	4.50	4.50
4216	COMMUNITY DEVELOPMENT	2.00	2.00
4220	MAINTENANCE	3.50	3.50
4221	POLICE	42.00	41.00
4222	FIRE	3.00	2.00
4224	BUILDING INSPECTION	3.00	3.00
4230	PUBLIC WORKS ADMINISTRATION	3.00	4.00
4231	STREETS	5.00	5.00
4241	PARKS	4.50	4.50
4242	RECREATION	5.00	4.00
4296	INFORMATION TECHNOLOGY	1.00	1.00
4297	HUMAN RESOURCES	1.00	1.00
	GENERAL FUND POSITION TOTAL	80.00	78.00
4265	FLEET MAINTENANCE	2.00	2.00
4250	WATER	12.50	13.00
4251	UTILITY BILLING	3.00	3.00
4256	REFUSE	12.00	14.00
4260	WASTEWATER	11.50	12.00
	ENTERPRISE FUND POSITION TOTAL	41.00	44.00
	GRAND TOTAL:	121.00	122.00

2020-2021	2020-2021	2021-2022
Adopted	Amended	Proposed
2.00	2.00	2.00
0.50	0.50	0.50
3.50	3.50	3.50
2.00	1.50	1.00
3.50	7.00	7.00
40.00	40.00	41.00
2.00	2.00	2.00
3.00	4.50	4.00
4.00	4.00	4.00
4.00	-	-
4.50	-	-
1.00	2.00	2.00
1.00	1.00	1.00
-	-	1.00
71.00	68.00	69.00
2.00	2.00	2.00
13.00	13.50	13.00
3.00	3.00	2.00
14.00	14.00	14.00
12.00	12.00	12.00
44.00	44.50	43.00
115.00	112.50	112.00

BUILDING 4224

## **POSITION ALLOCATION:**

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22	Amended 2021-2022
COMMUNITY DEVELOPMENT DIRECTOR	0.00	0.50	0.50	0.00
BUILDING OFFICIAL	0.00	1.00	1.00	1.00
BUILDING INSPECTOR	2.00	2.00	2.00	2.00
BUILDING TECHNICIAN	1.00	1.00	1.00	1.00
BUDGET UNIT TOTAL	3.00	4.50	4.50	4.00



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## **Staff Report**

**Item No: 3-9** 

То:	Lemoore City Council		wati wa Oana ina a Bin
From:	Michelle Speer, Assistant City Ma	inager/Administi	rative Services Dir.
Date:	August 12, 2021	Meeting Date:	<b>September 21, 2021</b>
Subject:	Denial of Claim for Mrs. Paulette	Jones	
Strategic	Initiative:		
	Initiative: & Vibrant Community	☐ Growing & Dy	namic Economy
□ Safe		☐ Growing & Dy	•

#### **Proposed Motion:**

Approve the Denial of Claim for Mrs. Paulette Jones.

## **Subject/Discussion:**

The City of Lemoore received a claim from Mrs. Paulette Jones on August 6, 2021 for incident that occurred on June 21, 2021.

The City submitted the claim to the third-party administrator of liability claims, Acclamation Insurance Management Services (AIMS). AIMS concluded their investigation and are recommending the City reject the claim, thereby starting the sixmonth statute of limitations deadline.

## Financial Consideration(s):

The claimant is seeking an amount in excess of \$10,000,000.

## **Alternatives or Pros/Cons:**

The City could choose to accept the claim.

## **Commission/Board Recommendation:**

Not applicable.

Staff Recommendation:
Staff recommends denial of the claim for Mrs. Paulette Jones, as recommended by AIMS.

Attachments:	Review:	Date:
☐ Resolution:	□ Asst. City Manager	08/30/2021
☐ Ordinance:	□ City Attorney	09/03/2021
□ Map	⊠ City Clerk	09/03/2021
☐ Contract	⊠ City Manager	09/03/2021
Other	⊠ Finance	09/03/2021
List: Claim		

## CENTRAL SAN JOAQUIN VALLEY RISK MANAGEMENT AUTHORITY

## **CLAIM FORM**

(Please Type Or Print)

CLAIM AGAINST City of Lemoore, California
(Name of Emity)
Claimant's name Paulette Ray Jones, Individually, and as Successor in Interest to Dion Robert Jones;
Vanessa Lorraine Jones; Elizabeth D'Lacey Jones; Phoenix Ray Jones
SS#:_Sec Attachment DOB:_Sec Attachment Gender: Male Fenule
Ciaimant's address:
Address where notices about claim are to be sent, if different from above: Joel Krissman, Esq. / Krissman & Silver LLP
444 W. Ocean Boulevard, Suite #940, Long Beach, CA 90802 / (562) 548-7515 / jk@krissmansilver.com
Date of incident/accident June 21, 2021
Date injuries, damages, or losses were discovered: June 21, 2021
Location of incident/accident. A 1.5 million gallon City of Lemoore Water Tank on the 2800 Block of Bush Stree across from West Hills Community College
What did entity or employee do to cause this loss, damage, or injury?
See Attachment
(f) so back of this firm or separate sheet if necessary to enswer this question in detail )
What are the names of the entity's employees who caused this injury, damage, or loss (if known?
Programthy I laboration
the second secon
What specific injuries, damages, or losses did claimant receive?
See Attachment
(Use back of this form or suparate sheet if necessary to answer this que tilon in detail )
What amount of money is claimant seeking or, if the amount is in excess of \$10,000, which is the appropriate court of jurisdiction. Note: If Superior and Municipal Courts are consolidated, you must represent whether it is a "limited civit case" [see Government Code 910(f)]
Claimants seek in excess of \$10,000.00. As an unlimited civil case, jurisdiction is with the
Superior Court of the State of California.
How was this amount calculated (please itemize)? Economic losses of earnings and earning capacity, loss of support
for decedent's family and general damages for loss of love, comfort, and society have not yet been calculated
out are expected to be in the millions of dollars, likely in excess of \$10,000,000.00 (Ten Million). (Use back of this form or separate sheet of necessary to answer this question in detail)
Date Signed: 08/05/2021 Signature:
f signed by representative.
Representative's Name Joel Krissman, Esq. Address 444 W. Ocean Blvd., #940, Long Beach, CA 90802
Telephone # (562) 548-7515
Relationship to Claimant Attorneys for Claimants

## ATTACHMENT TO CLAIM FORM

## Claim Against The City of Lemoore

Re: Claimants, Paulette Ray Jones, Individually, and as Successor in Interest to Dion Robert Jones; Vanessa Lorraine Jones; Elizabeth D'Lacey Jones; and Phoenix Ray Jones

Date of Occurrence: June 21, 2021

## Claimant's Information:

Paulette Ray Jones

SS#t

DOB:

Gender: Female

Vanessa Lorraine Jones

55#1

DOB:

Gender: Female

Elizabeth D'Lacey Jones

SS#:

DOB:

Gender: Female

Phoenix Ray Jones

SS#:

DOB:

Gender: Male

## What did entity or employee do to cause this loss, damage, or injury?

The City of Lemoore and its Public Works Department (hereinafter collectively "The City"), owned, controlled, managed, and operated the subject 1.5 million gallon Water Tank and the contents thereof (hereinafter collectively "the Water Tank"), and the infrastructure and premises appurtenant thereto (hereinafter "its premises"). The City had affirmative mandatory, nondelegable duties and at all times as owner and operator retained control and the responsibilities to safely control, operate, inspect, test, improve, maintain, and otherwise manage the Water Tank and its premises. These mandatory safety duties and responsibilities, exclusively retained by the City, embraced all the operating conditions, including the contents and conditions within, on, and about the Water Tank on its premises, the Water Tank's design, and the structural and mechanical integrity of its structure, components and elements. The City's retained control of its nondelegable safety duties and responsibilities also included the need to take certain safeguards and precautions before allowing certain types of work, including tank modifications or maintenance encompassing "hot work." in, at, upon, and/or about the Water Tank and its premises. At all times up to and including the subject accident, the City retained exclusive control and access to the subject Water tank for any and all operations, repairs and/modifications requested or proposed.

At all times relevant hereto before and at the time of the subject June 21, 2021 incident, there were Codes, Regulations. Orders. Rules, Standards, and accepted, safe industry customs, practices, and procedures with which the City was required to comply, and/or to ensure the implementation thereof, with respect to the subject Water Tank, its premises, and certain work to be performed therein and thereon.

At all times relevant hereto before and at the time of the subject incident, the City retained its full exercised authority, control, and responsibility over the Water Tank and its contents, and its concomitant safety duties and responsibilities. The City nevertheless unreasonably acted and failed to act so as to allow and permit dangerous, defective and dangerous conditions to exist within, at, and about the Water Tank and its premises, negligently and affirmitively contributing to the catastrophic failure and explosion of the City Water Tank. The City did so negligently although it had specifically requested that certain "hot work" be performed by the decedent and others. The City actively participated in the subject Water Tank modification work and procedure, including by providing both City personnel and City equipment, before and at the time of the incident to accomplish the work. The unsafe and dangerous conditions, referred to above and completely within the control of the City, as owner and operator, included the presence of dangerous levels of toxic, flammable, accumulated vapors, gas mixtures in the space above the water level within the Water Tank, and overpressurization of the Water Tank structure itself. The City asked decedent to participate with the City employee, using City equipment to perform City requested maintenance modification of this tank which contained these dangerous, pre-existing conditions, thereby affirmatively creating a grave risk of harm to which the decedent and others would not otherwise have been exposed.

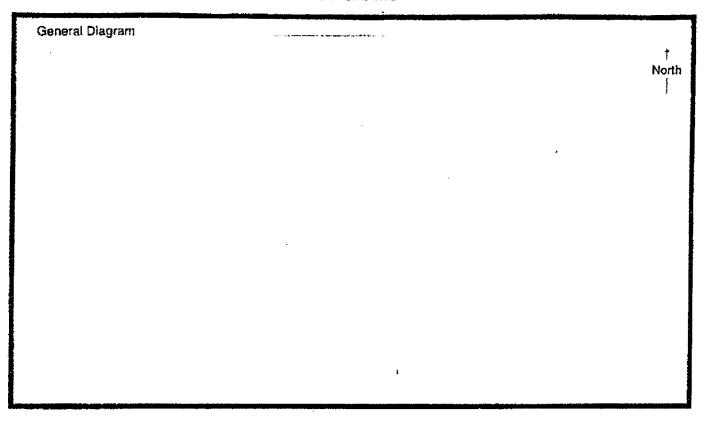
When the decedent began to perform the requested tank modification work, the Water Tank was already in a dangerous, defective condition, over the creation and/or existence of which the decedent had no authority and/or control. Due to the negligent exercise by the City itself of its own retained safety control and authority, and the presence of the pre-existing dangerous conditions created and/or allowed by the City itself, a catastrophic combustion and explosion occurred. The Water Tank's design, structural, and mechanical elements and components ruptured and failed, and its water contents blew out as the decedent began to perform the City requested work on the Water Tank's exterior, causing him to sustain fatal injuries and his heirs to suffer losses and damages from his death.

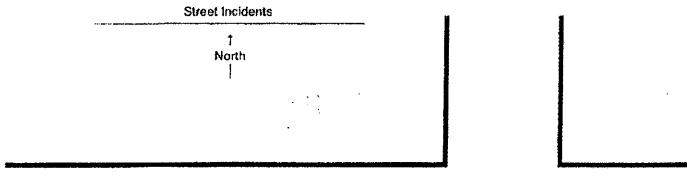
The City is subject to liability for its own direct negligence and breaches of its duties of care owed to the decedent, its own employee and others, which direct negligence is substantially causally connected to the injury-producing instrumentality/instrumentalities and/or mechanism(s), causing the explosive rupture of the City's Water Tank, decedent's fatal injuries, and to the damages suffered by his heirs. Claimants herein. Additionally, the City affirmatively contributed to the occurrence of the fatal injury-producing incident by, among other things, participating in the requested work, supplying, firmishing, and providing on-site equipment and labor, necessary for decedent's undertaking to perform said requested tank modification work, thereby dictating and/or materially affecting the manner, means, and methods to be used at the time by the decedent and others. Further, the City's negligence in allowing for the creation and presence of the pre-existing dangerous conditions within, at, and about the Water Tank and its premises necessarily materially affected both the performance, and the outcome, of the tank modification work that was to be done upon, at, and/or in close proximity thereto.

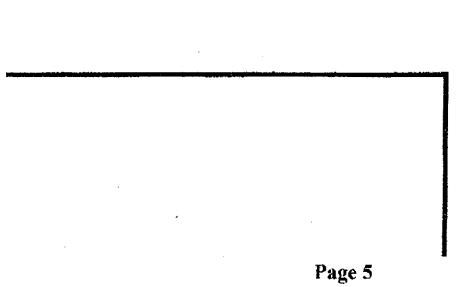
## What specific injuries, damages, or losses did claimants receive?

Claimants Individually, are the surviving heirs, the wife and three children, of the decedent husband and father. Dion Robert Jones. Dion Robert Jones suffered fatal injuries in the subject incident. Paulette Ray Jones, Individually and as decedent's Successor in Interest, and the other Claimants, each seek all recoverable damages for the wrongful death of the decedent, Dion Robert Jones, including funeral and burial costs and expenses, economic losses, including loss of the decedent's future income, benefits, and economic support, and general damages/non-economic losses for the loss of his love, eare, comfort, and society of Claimant's husband and father.

## DIAGRAMS







## PLEASE READ — IMPORTANT!

Your claim must be filed within 6 months of the incident (Government code 911.2)

Your claim will be forwarded to the City's Risk Manager for Investigation. Following that, your claim will be either settled or denied. You will be notified by mail.

If your claim is denied, you will have 6 months from date of denial to initiate an action against the city (Government code 945.6) Our hope is that you will be treated fairly. If you have any questions please call.



119 Fox Street • Lemoore, California 93245 • (559) 924-6700 • Fax (559) 924-9003

## **Staff Report**

Item No: 5-1

To: Lemoore City Council

From: Nathan Olson, City Manager

Date: August 23, 2021 Meeting Date: September 21, 2021

Subject: Recommended City Positions for the 2021 League of California Cities

(LOCC) Annual Conference Resolutions

**Strategic Initiative:** 

☐ Safe & Vibrant Community	☐ Growing & Dynamic Economy
☐ Fiscally Sound Government	□ Operational Excellence
☐ Community & Neighborhood Livability	☐ Not Applicable

#### **Proposed Motion:**

Authorize the City's voting delegate to vote on two resolutions to be considered at the annual League of California Cities conference to be held in Sacramento, CA from September 22-24, 2021.

#### Subject/Discussion:

On August 3, 2021 City Council appointed Council Member Orth as the voting delegate for the League of California Cities Annual Conference, which is going to be held in Sacramento on September 22-24, 2021. Each year, the LOCC accepts resolutions from member cities and elected officials to be voted on at its annual conference. This year, two (2) resolutions have been introduced for consideration, at the conference and referred to appropriate LOCC Policy Committees.

The voting delegates at the annual business meeting make the final determination on the resolutions. The resolutions to be considered by the League's Policy Committees are subject to change in their current form.

By approving the recommendations for the resolution, the City's LOCC representative, David Orth, will have the City Council's general guidance for the vote to be taken and is

authorized to vote on amended resolutions in the manner deemed to be in the best interest of the City.

The LOCC Annual Conference Resolution packet contains the original language of the resolutions in its current form, along with the LOCC analysis and letters of support. Below, is a brief outline of the resolutions with the resolution titles, the recommended City position, and the impacted City department(s).

#### **Resolution:**

RESOLUTION OF THE LEAGUE OF CALIFORNIA CITIES ("CAL CITIES") CALLING ON THE STATE LEGISLATURE TO PASS LEGISLATION THAT PROVIDES FOR A FAIR AND EQUITABLE DISTRIBUTION OF THE BRADLEY BURNS 1% LOCAL SALES TAX FROM INSTATE ONLINE PURCHASES, BASED ON DATA WHERE PRODUCTS ARE SHIPPED TO, AND THAT RIGHTFULLY TAKES INTO CONSIDERATION THE IMPACTS THAT FULFILLMENT CENTERS HAVE ON HOST CITIES BUT ALSO PROVIDES A FAIR SHARE TO CALIFORNIA CITIES THAT DO NOT AND/OR CANNOT HAVE A FULFILLMENT CENTER WITHIN THEIR JURISDICTION

Recommendation: A vote in support of the resolution.

Impacted Departments: All City departments would be impacted.

#### Resolution:

A RESOLUTION CALLING UPON THE GOVERNOR AND THE LEGISLATURE TO PROVIDE NECCESARY FUNDING FOR CUPC TO FUFILL ITS OBLIGATION TO INSPECT RAILROAD LINES TO ENSURE THAT OPERATORS ARE REMOVING ILLEGAL DUMPING, GRAFFITI AND HOMELESS ENCAMPMENTS THAT DEGRADETHE QAULITY OF LIFE AND RESULTS IN INCREASED PUBLIC SAFETLY CONCERNS FOR COMMUNITIES AND NEIGHBORHOODS THAT ABUTT THE RAILROAD RIGHT-OF-WAY.

Recommendation: A vote in support of the resolution.

Impacted Departments: Public Works and Maintenance.

#### Financial Consideration(s):

Financial Impact currently unknown.

## **Alternatives or Pros/Cons:**

The City Council can choose to recommend a vote in opposition to the resolution.

#### **Commission/Board Recommendation:**

Not Applicable.

#### **Staff Recommendation:**

Staff recommends City Council authorization for the Voting Delegate to vote in accordance with City Council direction for the above mentioned resolutions at the 2021 League of California Cities Annual Conference.

Attachments:	Review:	Date:
☐ Resolution:		08/30/2021
☐ Ordinance:	□ City Attorney	09/03/2021
☐ Map	□ City Clerk	09/03/2021
☐ Contract	□ City Manager	09/03/2021
Other	⊠ Finance	09/03/2021



## Annual Conference Resolutions Packet

## 2021 Annual Conference Resolutions



September 22 - 24, 2021

#### INFORMATION AND PROCEDURES

<u>RESOLUTIONS CONTAINED IN THIS PACKET</u>: The League of California Cities (Cal Cities) bylaws provide that resolutions shall be referred by the president to an appropriate policy committee for review and recommendation. Resolutions with committee recommendations shall then be considered by the General Resolutions Committee at the Annual Conference.

This year, <u>two resolutions</u> have been introduced for consideration at the Annual Conference and referred to Cal Cities policy committees.

<u>POLICY COMMITTEES</u>: Three policy committees will meet virtually one week prior to the Annual Conference to consider and take action on the resolutions. The sponsors of the resolutions have been notified of the time and location of the meetings.

**GENERAL RESOLUTIONS COMMITTEE**: This committee will meet at 1:00 p.m. on Thursday, September 23, to consider the reports of the policy committees regarding the resolutions. This committee includes one representative from each of Cal Cities regional divisions, functional departments, and standing policy committees, as well as other individuals appointed by the Cal Cities president. Please check in at the registration desk for room location.

<u>CLOSING LUNCHEON AND GENERAL ASSEMBLY</u>: This meeting will be held at 12:30 p.m. on Friday, September 24, at the SAFE Credit Union Convention Center.

PETITIONED RESOLUTIONS: For those issues that develop after the normal 60-day deadline, a petition resolution may be introduced at the Annual Conference with a petition signed by designated voting delegates of 10 percent of all member cities (48 valid signatures required) and presented to the Voting Delegates Desk at least 24 hours prior to the time set for convening the Closing Luncheon & General Assembly. This year, that deadline is 12:30 p.m., Thursday, September 23. Resolutions can be viewed on Cal Cities Web site: www.cacities.org/resolutions.

Any questions concerning the resolutions procedures may be directed to Meg Desmond mdesmond@calcities.org.

### **GUIDELINES FOR ANNUAL CONFERENCE RESOLUTIONS**

Policy development is a vital and ongoing process within Cal Cities. The principal means for deciding policy on the important issues facing cities is through Cal Cities seven standing policy committees and the board of directors. The process allows for timely consideration of issues in a changing environment and assures city officials the opportunity to both initiate and influence policy decisions.

Annual conference resolutions constitute an additional way to develop Cal Cities policy. Resolutions should adhere to the following criteria.

## **Guidelines for Annual Conference Resolutions**

- 1. Only issues that have a direct bearing on municipal affairs should be considered or adopted at the Annual Conference.
- 2. The issue is not of a purely local or regional concern.
- 3. The recommended policy should not simply restate existing Cal Cities policy.
- 4. The resolution should be directed at achieving one of the following objectives:
  - (a) Focus public or media attention on an issue of major importance to cities.
  - (b) Establish a new direction for Cal Cities policy by establishing general principals around which more detailed policies may be developed by policy committees and the board of directors.
  - (c) Consider important issues not adequately addressed by the policy committees and board of directors.

## **KEY TO ACTIONS TAKEN ON RESOLUTIONS**

Resolutions have been grouped by policy committees to which they have been assigned.

Numbe	er Key Word Index		Reviewing Body Action		
		to 2 - Ge	General I	Resolutio solutions	3 ecommendation ns Committee Committee
	HOUSING, COMMUNITY & ECONOMIC DEVEL	OPME	NT POLICY		<b>TEE</b> 3
2	Securing Railroad Property Maintenance				
	REVENUE & TAXATION POLICY	CON	MITTEE	2	3
1	Online Sales Tax Equity		·		
	TRANSPORTATION, COMMUNICATION & PUBLIC	C WO	RKS POLIC	Y COMMI	  TTEE   3
2	Securing Railroad Property Maintenance				

## **KEY TO ACTIONS TAKEN ON RESOLUTIONS (Continued)**

Resolutions have been grouped by policy committees to which they have been assigned.

KEY TO REVIEWING BODIES	KEY TO ACTIONS TAKEN		
1. Policy Committee	Α	Approve	
2. General Resolutions Committee	D	Disapprove	
3. General Assembly	Ν	No Action	
ACTION FOOTNOTES		Refer to appropriate policy committee for study	
		Amend+	
<ul> <li>* Subject matter covered in another resolution</li> </ul>	Aa	Approve as amended+	
** Existing League policy	Aaa amer	Approve with additional ndment(s)+	
*** Local authority presently exists	Ra	Refer as amended to appropriate policy committee for study+	
	Raa	Additional amendments and refer+	
	Da	Amend (for clarity or brevity) and Disapprove+	
	Na	Amend (for clarity or brevity) and take No Action+	
	W	Withdrawn by Sponsor	

## **Procedural Note:**

The League of California Cities resolution process at the Annual Conference is guided by the Cal Cities Bylaws.

1. RESOLUTION OF THE LEAGUE OF CALIFORNIA CITIES ("CAL CITIES") CALLING ON THE STATE LEGISLATURE TO PASS LEGISLATION THAT PROVIDES FOR A FAIR AND EQUITABLE DISTRIBUTION OF THE BRADLEY BURNS 1% LOCAL SALES TAX FROM IN-STATE ONLINE PURCHASES, BASED ON DATA WHERE PRODUCTS ARE SHIPPED TO, AND THAT RIGHTFULLY TAKES INTO CONSIDERATION THE IMPACTS THAT FULFILLMENT CENTERS HAVE ON HOST CITIES BUT ALSO PROVIDES A FAIR SHARE TO CALIFORNIA CITIES THAT DO NOT AND/OR CANNOT HAVE A FULFILLMENT CENTER WITHIN THEIR JURISDICTION

Source: City of Rancho Cucamonga

Concurrence of five or more cities/city officials:

<u>Cities</u>: Town of Apple Valley; City of El Cerrito; City of La Canada Flintridge; City of La Verne;

City of Lakewood; City of Moorpark; City of Placentia; City of Sacramento

Referred to: Revenue and Taxation Policy Committee

**WHEREAS**, the 2018 U.S. Supreme Court decision in *Wayfair v. South Dakota* clarified that states could charge and collect tax on purchases even if the seller does not have a physical presence in the state; and

**WHEREAS**, California cities and counties collect 1% in Bradley Burns sales and use tax from the purchase of tangible personal property and rely on this revenue to provide critical public services such as police and fire protection; and

**WHEREAS**, in terms of "siting" the place of sale and determining which jurisdiction receives the 1% Bradley Burns local taxes for online sales, the California Department of Tax and Fee Administration (CDTFA) determines "out-of-state" online retailers as those with no presence in California that ship property from outside the state and are therefore subject to use tax, not sales tax, which is collected in a countywide pool of the jurisdiction where the property is shipped from; and

WHEREAS, for online retailers that have a presence in California and have a stock of goods in the state from which it fulfills orders, CDTFA considers the place of sale ("situs") as the location from which the goods were shipped such as a fulfillment center; and

WHEREAS, in early 2021, one of the state's largest online retailers shifted its ownership structure so that it is now considered both an in-state and out-of-state retailer, resulting in the sales tax this retailer generates from in-state sales now being entirely allocated to the specific city where the warehouse fulfillment center is located as opposed to going into a countywide pool that is shared with all jurisdictions in that County, as was done previously; and

**WHEREAS**, this all-or-nothing change for the allocation of in-state sales tax has created winners and losers amongst cities as the online sales tax revenue from the retailer that was once spread amongst all cities in countywide pools is now concentrated in select cities that host a fulfillment center; and

**WHEREAS,** this has created a tremendous inequity amongst cities, in particular for cities that are built out, do not have space for siting a 1 million square foot fulfillment center, are not located along a major travel corridor, or otherwise not ideally suited to host a fulfillment center; and

**WHEREAS**, this inequity affects cities statewide, but in particular those with specific circumstances such as no/low property tax cities that are extremely reliant on sales tax revenue as well as cities struggling to meet their RHNA obligations that are being compelled by the State to rezone precious commercial parcels to residential; and

WHEREAS, the inequity produced by allocating in-state online sales tax revenue exclusively to cities with fulfillment centers is exasperated even more by, in addition to already reducing the amount of revenue going into the countywide pools, the cities with fulfillment centers are also receiving a larger share of the dwindling countywide pool as it is allocated based on cities' proportional share of sales tax collected; and

WHEREAS, while it is important to acknowledge that those cities that have fulfillment centers experience impacts from these activities and deserve equitable supplementary compensation, it should also be recognized that the neighboring cities whose residents are ordering product from that center now receive no revenue from the center's sales activity despite also experiencing the impacts created by the center, such as increased traffic and air pollution; and

**WHEREAS**, the COVID-19 pandemic greatly accelerated the public's shift towards online purchases, a trend that is unlikely to be reversed to pre-pandemic levels; and

**NOW, THEREFORE, BE IT RESOLVED** that Cal Cities calls on the State Legislature to pass legislation that provides for a fair and equitable distribution of the Bradley Burns 1% local sales tax from in-state online purchases, based on data where products are shipped to, and that rightfully takes into consideration the impacts that fulfillment centers have on host cities but also provides a fair share to California cities that do not and/or cannot have a fulfillment center within their jurisdiction.

### **Background Information to Resolution**

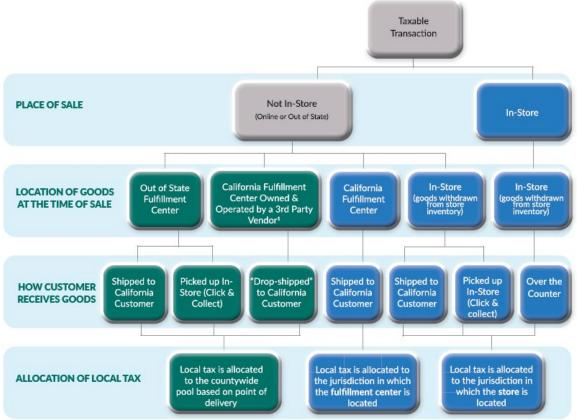
Source: City of Rancho Cucamonga

#### Background:

Sales tax is a major revenue source for most California cities. Commonly known as the local 1% Bradley-Burns tax, since the 1950's, cities have traditionally received 1 cent on every dollar of a sale made at the store, restaurant, car dealer, or other location within a jurisdiction's boundaries.

Over the years, however, this simple tax structure has evolved into a much more complex set of laws and allocation rules. Many of these rules relate to whether or not a given transaction is subject to sales tax, or to use tax – both have the same 1% value, but each applies in separate circumstances. The California Department of Tax and Fee Administration (CDTFA) is responsible for administering this system and issuing rules regarding how it is applied in our state.

The following chart created by HdL Companies, the leading provider of California sales tax consulting, illustrates the complex structure of how sales and use tax allocation is done in California, depending on where the transaction starts, where the goods are located, and how the customer receives the goods:



<sup>&</sup>lt;sup>1</sup> In this scenario the retailer does not own a stock of goods in California and sales orders are negotiated/processed out of state. An out of state company is not required to hold a seller's permit for an in-state third party warehouse if they do not own a stock of goods at the time of sale.

With the exponential growth of online sales and the corresponding lack of growth, and even decline, of shopping at brick and mortar locations, cities are seeing much of their sales tax

growth coming from the countywide sales tax pools, since much of the sales tax is now funneled to the pools.

Recently, one of the world's largest online retailers changed the legal ownership of its fulfillment centers. Instead of having its fulfillment centers owned and operated by a third-party vendor, they are now directly owned by the company. This subtle change has major impacts to how the 1% local tax is allocated. Following the chart above, previously much of the sales tax would have followed the green boxes on the chart and been allocated to the countywide pool based on point of delivery. Now, much of the tax is following the blue path through the chart and is allocated to the jurisdiction in which the fulfillment center is located. (It should be noted that some of the tax is still flowing to the pools, in those situations where the fulfillment center is shipping goods for another seller that is out of state.)

This change has created a situation where most cities in California – more than 90%, in fact – are experiencing a sales tax revenue loss that began in the fourth quarter of calendar year 2021. Many cities may not be aware of this impact, as the fluctuations in sales tax following the pandemic shutdowns have masked the issue. But this change will have long-term impacts on revenues for all California cities as all these revenues benefiting all cities have shifted to just a handful of cities and counties that are home to this retailer's fulfillment centers.

This has brought to light again the need to address the issues in how sales and use taxes are distributed in the 21<sup>st</sup> century. Many, if not most cities will never have the opportunity have a warehouse fulfillment center due to lack of space or not being situated along a major travel corridor. These policies especially favor retailers who may leverage current policy in order to negotiate favorable sales tax sharing agreements, providing more money back to the retailer at the expense of funding critical public services.

With that stated, it is important to note the many impacts to the jurisdictions home to the fulfillment centers. These centers do support the ecommerce most of us as individuals have come to rely on, including heavy wear and tear on streets – one truck is equal to about 8,000 cars when it comes to impact on pavement – and increased air pollution due to the truck traffic and idling diesel engines dropping off large loads. However, it is equally important that State policies acknowledge that entities without fulfillment centers also experience impacts from ecommerce and increased deliveries. Cities whose residents are ordering products that are delivered to their doorstep also experience impacts from traffic, air quality and compromised safety, as well as the negative impact on brick-and-mortar businesses struggling to compete with the sharp increase in online shopping. These cities are rightfully entitled to compensation in an equitable share of sales and use tax. We do not believe that online sales tax distribution between fulfillment center cities and other cities should be an all or nothing endeavor, and not necessarily a fifty-fifty split, either. But we need to find an equitable split that balances the impacts to each jurisdiction involved in the distribution of products purchased online.

Over the years, Cal Cities has had numerous discussions about the issues surrounding sales tax in the modern era, and how state law and policy should be revisited to address these issues. It is a heavy lift, as all of our cities are impacted a bit differently, making consensus difficult. We believe that by once again starting the conversation and moving toward the development of laws and policies that can result in seeing all cities benefit from the growth taxes generated through online sales, our state will be stronger.

It is for these reasons, that we should all aspire to develop an equitable sales tax distribution for online sales.

# LETTERS OF CONCURRENCE

Resolution No. 1

July 19, 2021

Cheryl Viegas Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

#### Dear President Walker:

The Town of Apple Valley strongly supports the City of Rancho Cucamonga's effort to submit a resolution for consideration by the General Assembly at Cal Cities 2021 Annual Conference in Sacramento.

Current policies by the California Department of Tax and Fees (CDTFA) require that the one percent Bradley Burns local tax revenue from in-state online retailers be allocated to the jurisdiction from which the package was shipped from, as opposed to going into a countywide pool as is the practice with out-of-state online retailers. Earlier this year, one of the largest online retailers shifted its ownership structure and now operates as an in-state online retailer as well as out-of-state online retailer. Whereas, all sales tax revenue generated by this retailer's sales previously went into a countywide pool and was distributed amongst the jurisdictions in the pool. Now the revenue from in-state sales goes entirely to the city where the fulfillment center is located, and the packages shipped from. Cities that do not have a fulfillment center now receive no revenue from this retailer's online in-state sales transactions, even when the packages are delivered to locations within the cities' borders and paid for by residents in those locations. Cities that border jurisdictions with fulfillment centers also experience its impacts such as increased truck traffic, air pollution and declining road conditions.

This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenue from large online retailers that was once spread amongst all cities in countywide pools is now concentrated in select cities fortunate enough to host a fulfillment center. This has created a growing inequity amongst California cities, which only benefits some and is particularly unfair to cities who have no chance of ever obtaining a fulfillment center, such as those that are built out or are not situated along major travel corridors. No/low property tax cities that rely on sales tax revenue are especially impacted as well as cities struggling to meet their RHNA allocations that are being pressured by Sacramento to rezone precious commercial parcels to residential.

The current online sales tax distribution policies are inherently unfair and exasperate the divide between the winners and losers. Ultimately, the real winners may be the retailers, who leverage these policies to negotiate favorable sales tax sharing agreements from a small group of select cities understandably wanting to host fulfillment centers. The current online sales tax distribution policies unfairly divide local agencies, exacerbate already difficult municipal finances, and in the end result in a net loss of local government sales tax proceeds that simply serve to make private sector businesses even more profitable at the expense of everyone's residents.

We can do better than this. And we should all aspire to develop an equitable sales tax distribution of online sales that addresses the concerns noted above.

For these reasons, the Town of Apple Valley concurs that the resolution should go before the General Assembly. If you have any questions regarding the Town's position in this matter, please do not hesitate to contact the Town Manager at 760-240-7000 x 7051.

Sincerely,

Curt Emick

Mayor

July 21, 2021

Cheryl Viegas Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

RE: Letter of Support for the City of Rancho Cucamonga's Resolution for Fair and Equitable Distribution of the Bradley Burns 1% Local Sales Tax

Dear President Walker:

The City of El Cerrito supports the City of Rancho Cucamonga's effort to submit a resolution for consideration by the General Assembly at the Cal Cities 2021 Annual Conference in Sacramento.

Current policies by the California Department of Tax and Fees (CDTFA) require that the 1 percent Bradley Burns local tax revenue from in-state online retailers be allocated to the jurisdiction from which the package was shipped from, as opposed to going into a countywide pool as is the practice with out-of-state online retailers. Earlier this year, one of the largest online retailers shifted its ownership structure and now operates as an instate online retailer as well as out-of-state online retailer. Previously, all sales tax revenue generated by this retailer's sales went into a countywide pool and was distributed amongst the jurisdictions in the pool; now the revenue from in-state sales goes entirely to the city where the fulfillment center is located and the packages are shipped from. Cities that do not have a fulfillment center now receive no revenue from this retailer's online instate sales transactions, even when the packages are delivered to locations within the cities' borders and paid for by residents in those locations. Cities that border jurisdictions with fulfillment centers also experience its impacts such as increased truck traffic, air pollution, and declining road conditions.

This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenue from large online retailers that was once spread amongst all cities in countywide pools is now concentrated in select cities fortunate enough to host a fulfillment center. This has created a growing inequity amongst California cities, which only benefits some and is particularly unfair to cities such as El Cerrito who have no chance of ever obtaining a fulfillment center as we are a built out, four square mile, small city. Additionally, cities not situated along major travel corridors and no/low property tax cities that rely on sales tax revenue are especially impacted, as well as cities struggling to build much needed affordable housing that may require rezoning commercial parcels in order to meet their RHNA allocations.

The current online sales tax distribution policies are inherently unfair and exasperate the divide between the winners and losers. Ultimately, the real winners may be the retailers, who leverage these policies to negotiate favorable sales tax sharing agreements from a small group of select cities understandably wanting to host fulfillment centers. The current online sales tax distribution policies serve to divide local agencies, exacerbate already difficult municipal finances, and in the end results in a net loss of local government sales tax proceeds that simply serve to make private sector businesses even more profitable at the expense of everyone's residents. We can do better, and we should all aspire to develop an equitable sales tax distribution of online sales that addresses the concerns noted above.

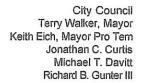
For these reasons, the City of El Cerrito concurs that the resolution should go before the General Assembly.

Sincerely,

Paul Fadelli, Mayor City of El Cerrito

cc: El Cerrito City Council

City of Rancho Cucamonga





July 14, 2021

Ms. Cheryl Viegas Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

Dear President Walker:

The City of La Cañada Flintridge strongly supports the City of Rancho Cucamonga's effort to introduce a resolution for consideration by the General Assembly at CalCITIES' 2021 Annual Conference in Sacramento.

Current policies by the California Department of Tax and Fees (CDTFA) require that the 1% Bradley Burns local tax revenue (sales tax) from in-state online retailers be allocated to the jurisdiction from which the package was shipped, as opposed to going into a countywide pool, as is the practice with out-of-state online retailers. Earlier this year, one of the largest online retailers shifted its ownership structure and now operates as an in-state online retailer as well as an out-of-state online retailer. Whereas all sales tax revenue generated by this retailer's sales previously went into a countywide pool and was distributed amongst the jurisdictions in the pool, now the revenue from in-state sales goes entirely to the jurisdiction where the fulfillment center is located and the packages shipped from. Cities that do not have a fulfillment center now receive no revenue from this retailer's online in-state transactions even though their packages are delivered to locations within those cities' borders and paid for by residents in those locations. Cities that abut jurisdictions with fulfillment centers experience fulfillment centers' impacts just as much, such as increased truck traffic, air pollution and declining road conditions.

This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenue from large online retailers, that was once spread amongst all cities in countywide pools, is now concentrated in select cities fortunate enough to host a fulfillment center. This benefits only those few hosting jurisdictions and is particularly unfair to cities who have no chance of ever hosting a fulfillment center, such as those that are built out or are not situated along major travel corridors. No/low property tax cities that rely heavily on sales tax revenue are especially impacted as well as cities struggling to meet their RHNA allocations that are being pressured by Sacramento to rezone precious commercial parcels to residential.

The current online sales tax distribution policies are inherently unfair and exasperate the divide between the winners and losers. Ultimately, the real winners may be the retailers who leverage these policies to negotiate favorable sales tax sharing agreements from a small group of select cities understandably eager to host fulfillment centers. The current online sales tax distribution policies unfairly divide local agencies, exacerbate already difficult municipal finances and, in the end, result in a net loss of local government sales tax proceeds that simply serve to make private

Ms. Cheryl Viegas Walker, President July 14, 2021 Page 2

sector businesses even more profitable at the expense of cities' residents. We should all aspire to develop an equitable sales tax distribution of online sales that addresses the concerns noted above.

For these reasons, the City of La Cañada Flintridge concurs that the proposed resolution should go before the General Assembly.

Sincerely,

TERRY M. Stalker Terry Walker

Mayor



# CITY OF LAVERNE CITY HALL

3660 "D" Street, La Verne, California 91750-3599 www.cityoflaverne.org

July 19, 2021

Cheryl Viegas Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

Dear President Walker:

The City of La Verne strongly supports the City of Rancho Cucamonga's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

Current policies by the California Department of Tax and Fees (CDTFA) require that the 1 percent Bradley Burns local tax revenue from in-state online retailers be allocated to the jurisdiction from which the package was shipped from, as opposed to going into a countywide pool as is the practice with out-of-state online retailers. Earlier this year, one of the largest online retailers shifted its ownership structure and now operates as an instate online retailer as well as out-of-state online retailer. Whereas all sales tax revenue generated by this retailer's sales previously went into a countywide pool and was distributed amongst the jurisdictions in the pool, now the revenue from in-state sales goes entirely to the city where the fulfillment center is located, and the packages shipped from. Cities that do not have a fulfillment center now receive no revenue from this retailer's online in-state sales transactions, even when the packages are delivered to locations within the cities' borders and paid for by residents in those locations. Cities that border jurisdictions with fulfillment centers also experience its impacts such as increased truck traffic, air pollution, and declining road conditions.

This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenue from large online retailers that was once spread amongst all cities in countywide pools is now concentrated in select cities fortunate enough to host a fulfillment center. This has created a growing inequity amongst California cities, which only benefits some and is particularly unfair to cities which have no chance of ever obtaining a fulfillment center, such as those that are built out or are not situated along major travel corridors. No/low property tax cities that rely on sales tax revenue are



July 19, 2021 Re: Online Sales Tax Equity Support Page 2

especially impacted as well as cities struggling to meet their RHNA allocations that are being pressured by Sacramento to rezone precious commercial parcels to residential.

The current online sales tax distribution policies are inherently unfair and exacerbate the divide between the winners and losers. Ultimately, the real winners may be the retailers, who leverage these policies to negotiate favorable sales tax sharing agreements from a small group of select cities understandably wanting to host fulfillment centers. The current online sales tax distribution policies unfairly divide local agencies, exacerbate already difficult municipal finances, and in the end, result in a net loss of local government sales tax proceeds that simply serve to make private sector businesses even more profitable at the expense of everyone's residents. We can do better than this. And we should all aspire to develop an equitable sales tax distribution of online sales that addresses the concerns noted above.

For these reasons, the City of La Verne concurs that the resolution should go before the General Assembly.

Sincerely,

Bob Russi City Manager City of La Verne Ariel Pe Council Member OF LAKENOS CALIFORNIA Jeff Wood

Mayor

Todd Rogers Council Member

July 15, 2021

Cheryl Viegas Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

Dear President Walker:

The City of Lakewood strongly supports the City of Rancho Cucamonga's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

Current policies by the California Department of Tax and Fees (CDTFA) require that the 1 percent Bradley Burns local tax revenue from in-state online retailers be allocated to the jurisdiction from which the package was shipped from, as opposed to going into a countywide pool as is the practice with out-of-state online retailers. Earlier this year, one of the largest online retailers shifted its ownership structure and now operates as an in-state online retailer as well as out-of-state online retailer. Whereas, all sales tax revenue generated by this retailer's sales previously went into a countywide pool and was distributed amongst the jurisdictions in the pool, now the revenue from in-state sales goes entirely to the city where the fulfillment center is located, and the packages shipped from. Cities that do not have a fulfillment center now receive no revenue from this retailer's online in-state sales transactions, even when the packages are delivered to locations within the cities' borders and paid for by residents in those locations. Cities that border jurisdictions with fulfillment centers also experience its impacts such as increased truck traffic, air pollution and declining road conditions.

This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenue from large online retailers that was once spread amongst all cities in countywide pools is now concentrated in select cities fortunate enough to host a fulfillment center. This has created a growing inequity amongst California cities, which only benefits some and is particularly unfair to cities that have no chance of ever obtaining a fulfillment center, such as those that are built out or are not situated along major travel corridors. No/low property tax cities that rely on sales tax revenue are especially impacted as well as cities struggling to meet their RHNA allocations that are being pressured by Sacramento to rezone precious commercial parcels to residential.

The current online sales tax distribution policies are inherently unfair and exasperate the divide between the winners and losers. Ultimately, the real winners may be the retailers, who leverage these policies to negotiate favorable sales tax sharing agreements from a small group of select cities understandably wanting to host fulfillment centers. The current online sales tax distribution policies unfairly divide local agencies, exacerbate already difficult municipal finances, and in the end result in a net loss of local government sales tax proceeds that simply serve to make private sector businesses even more profitable at the expense of everyone's residents. We can do better than this. And we should all aspire to develop an equitable sales tax distribution of online sales that addresses the concerns noted above.

For these reasons, the City of Lakewood concurs that the resolution should go before the General Assembly.

Sincerely.

Jeff Wood Mayor

Was

Lakewood



# CITY OF MOORPARK

799 Moorpark Avenue, Moorpark, California 93021 Main City Phone Number (805) 517-6200 | Fax (805) 532-2205 | moorpark@moorparkca.gov

July 14, 2021

### TRANSMITTED ELECTRONICALLY

Cheryl Viegas-Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

Dear President Walker:

The City of Moorpark strongly supports the City of Rancho Cucamonga's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

Current policies of the California Department of Tax and Fees (CDTFA) require that the one percent Bradley Burns local tax revenue from in-state online retailers be allocated to the jurisdiction from which the package was shipped, as opposed to going into a countywide pool as is the practice with out-of-state online retailers. Earlier this year, one of the largest online retailers shifted its ownership structure and now operates both as an in-state online retailer and as an out-of-state online retailer. Whereas all sales tax revenues generated by this retailer's sales previously went into countywide pools and were distributed amongst the jurisdictions in the pool, sales tax revenues from in-state sales now go entirely to the city where the fulfillment center is located and the package is shipped from. Cities that do not have a fulfillment center now receive no sales tax revenue from this retailer's online in-state sales transactions, even when the packages are delivered to locations within the cities' borders and paid for by residents in those locations. Cities that border jurisdictions with fulfillment centers also experience its impacts such as increased truck traffic, air pollution, and deteriorating road conditions.

This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenues from large online retailers that were once spread amongst all cities in countywide pools are now concentrated in select cities fortunate enough to host a fulfillment center. This has created a growing inequity amongst California cities, which only benefits some and is particularly unfair to cities who have no chance of ever obtaining a fulfillment center, such as those that are built out or are not situated along major travel corridors. No/low property tax cities that rely on sales tax revenue are especially impacted, as well as

Letter of Support Page 2

cities struggling to meet their RHNA allocations that are being pressured by Sacramento to rezone limited commercial properties for residential land uses.

The current online sales tax distribution policies are inherently unfair and exasperate the divide between the winners and losers. Ultimately, the real winners may be the retailers, who leverage these policies to negotiate favorable sales tax sharing agreements from a small group of select cities understandably wanting to host fulfillment centers. The current online sales tax distribution policies unfairly divide local agencies, exacerbate already difficult municipal finances, and ultimately result in a net loss of local government sales tax proceeds that simply serve to make private sector businesses more profitable at the expense of everyone's residents. We can do better than this, and we should all aspire to develop an equitable sales tax distribution of online sales that addresses the concerns noted above.

For these reasons, the City of Moorpark concurs that the resolution should go before the General Assembly at the 2021 Annual Conference in Sacramento.

Sincerely,

Janice S. Parvin

Mayor

cc: City Council

City Manager

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The People are the City

Mayor CRAIG S. GREEN

Mayor Pro Tem CHAD P. WANKE

Councilmembers: RHONDA SHADER WARD L. SMITH JEREMY B. YAMAGUCHI



City Clerk:
ROBERT S. MCKINNELL
City Treasurer
KEVIN A. LARSON
City Administrator
DAMIEN R. ARRULA

401 East Chapman Avenue - Placentia, California 92870

July 14, 2021

Cheryl Viegas Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

Dear President Walker:

The City of Placentia strongly supports the City of Rancho Cucamonga's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

Current policies by the California Department of Tax and Fees (CDTFA) require that the 1 percent (1%) Bradley Burns local tax revenue from in-state online retailers be allocated to the jurisdiction from which the package was shipped from, as opposed to going into a countywide pool as is the practice with out-of-state online retailers. Earlier this year, one of the largest online retailers shifted its ownership structure and now operates as an instate online retailer as well as out-of-state online retailer. Whereas, all sales tax revenue generated by this retailer's sales previously went into a countywide pool and was distributed amongst the jurisdictions in the pool, now the revenue from in-state sales goes entirely to the city where the fulfillment center is located, and the packages shipped from. Cities that do not have a fulfillment center now receive no revenue from this retailer's online in-state sales transactions, even when the packages are delivered to locations within the cities' borders and paid for by residents in those locations. Cities that border jurisdictions with fulfillment centers also experience its impacts such as increased truck traffic, air pollution and declining road conditions.

This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenue from large online retailers that was once spread amongst all cities in countywide pools is now concentrated in select cities fortunate enough to host a fulfillment center. This has created a growing inequity amongst California cities, which only benefits some and is particularly unfair to cities who have no chance of ever obtaining a fulfillment center, such as those that are built out or are not situated along major travel corridors. No/low property tax cities that rely on sales tax revenue are especially impacted as well as cities struggling to meet their RHNA allocations that are being pressured by Sacramento to rezone precious commercial parcels to residential.

The current online sales tax distribution policies are inherently unfair and exasperate the divide between the winners and losers. Ultimately, the real winners may be the retailers, who leverage these policies to negotiate favorable sales tax sharing agreements from a small group of select cities understandably wanting to host fulfillment centers. The

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Letter of Support: City of Rancho Cucamonga July 14, 2021 Page 2 of 2

current online sales tax distribution policies unfairly divide local agencies, exacerbate already difficult municipal finances, and in the end result in a net loss of local government sales tax proceeds that simply serve to make private sector businesses even more profitable at the expense of everyone's residents. We can do better than this. And we should all aspire to develop an equitable sales tax distribution of online sales that addresses the concerns noted above.

For these reasons, the City of Placentia concurs that the resolution should go before the General Assembly. Should you have any questions regarding this letter, please contact me at (714) 993-8117 or via email at administration@placentia.org.

Sincerely,

Damien R. Arrula City Administrator



Leyne Milstein Assistant City Manager

City Hall 915 I Street, Fifth Floor Sacramento, CA 95814-2604 916-808-5704

July 19, 2021

Cheryl Viegas Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

Dear President Walker:

The City of Sacramento strongly supports the City of Rancho Cucamonga's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

Current policies by the California Department of Tax and Fees (CDTFA) require that the one percent Bradley Burns local tax revenue from in-state online retailers be allocated to the jurisdiction from which the package was shipped from, as opposed to going into a countywide pool as is the practice with out-of-state online retailers. Earlier this year, one of the largest online retailers shifted its ownership structure and now operates as an in-state online retailer as well as out-of-state online retailer. Whereas all sales tax revenue generated by this retailer's sales previously went into a countywide pool and was distributed amongst the jurisdictions in the pool, now the revenue from in-state sales goes entirely to the city where the fulfillment center is located, and the packages shipped from. Cities that do not have a fulfillment center now receive no revenue from this retailer's online in-state sales transactions, even when the packages are delivered to locations within the cities' borders and paid for by residents in those locations. Cities that border jurisdictions with fulfillment centers also experience its impacts such as increased truck traffic, air pollution and declining road conditions.

This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenue from large online retailers that was once spread amongst all cities in countywide pools is now concentrated in select cities fortunate enough to host a fulfillment center. This has created a growing inequity amongst California cities, which only benefits some and is particularly unfair to cities who have no chance of ever obtaining a fulfillment



Leyne Milstein Assistant City Manager

City Hall 915 I Street, Fifth Floor Sacramento, CA 95814-2604 916-808-5704

center, such as those that are built out or are not situated along major travel corridors. No/low property tax cities that rely on sales tax revenue are especially impacted as well as cities struggling to meet their Regional Housing Needs Allocation (RHNA) that are being pressured by Sacramento to rezone precious commercial parcels to residential.

The current online sales tax distribution policies are inherently unfair and exasperate the divide between the winners and losers. Ultimately, the real winners may be the retailers, who leverage these policies to negotiate favorable sales tax sharing agreements from a small group of select cities understandably wanting to host fulfillment centers. The current online sales tax distribution policies unfairly divide local agencies, exacerbate already difficult municipal finances, and in the end, result in a net loss of local government sales tax proceeds that simply serve to make private sector businesses even more profitable at the expense of everyone's residents. We can do better than this. And we should all aspire to develop an equitable sales tax distribution of online sales that addresses the concerns noted above.

For these reasons, the City of Sacramento concurs that the resolution should go before the General Assembly.

Sincerely,

Leyne Milstein

**Assistant City Manager** 

### League of California Cities Staff Analysis on Resolution No. 1

Staff: Nicholas Romo, Legislative Affairs, Lobbyist

Committee: Revenue and Taxation

## Summary:

This Resolution calls on the League of California Cities (Cal Cities) to request the Legislature to pass legislation that provides for a fair and equitable distribution of the Bradley Burns 1% local sales tax from in-state online purchases, based on data where products are shipped to, and that rightfully takes into consideration the impacts that fulfillment centers have on host cities but also provides a fair share to California cities that do not and/or cannot have a fulfillment center within their jurisdiction.

### **Background:**

The City of Rancho Cucamonga is sponsoring this resolution to "address the issues in how sales and use taxes are distributed in the 21st century."

The City notes that "sales tax is a major revenue source for most California cities. Commonly known as the local 1% Bradley-Burns tax, since the 1950's, cities have traditionally received 1 cent on every dollar of a sale made at the store, restaurant, car dealer, or other location within a jurisdiction's boundaries. Over the years, however, this simple tax structure has evolved into a much more complex set of laws and allocation rules. Many of these rules relate to whether or not a given transaction is subject to sales tax, or to use tax – both have the same 1% value, but each applies in separate circumstances.

Recently, one of the world's largest online retailers changed the legal ownership of its fulfillment centers. Instead of having its fulfillment centers owned and operated by a third-party vendor, they are now directly owned by the company. This subtle change has major impacts to how the 1% local tax is allocated.

This change has created a situation where most cities in California – more than 90%, in fact – are experiencing a sales tax revenue loss that began in the fourth quarter of calendar year 2021. Many cities may not be aware of this impact, as the fluctuations in sales tax following the pandemic shutdowns have masked the issue. But this change will have long-term impacts on revenues for all California cities as all these revenues benefiting all cities have shifted to just a handful of cities and counties that are home to this retailer's fulfillment centers."

The City's resolution calls for action on an unspecified solution that "rightfully takes into consideration the impacts that fulfillment centers have on host cities but also provides a fair share to California cities that do not and/or cannot have a fulfillment center within their jurisdiction," which aims to acknowledge the actions taken by cities to alleviate poverty, catalyze economic development, and improve financial stability within their communities through existing tax sharing and zoning powers.

Ultimately, sponsoring cities believe "that by once again starting the conversation and moving toward the development of laws and policies that can result in seeing all cities benefit from the growth taxes generated through online sales, our state will be stronger."

### Sales and Use Tax in California

The Bradley-Burns Uniform Sales Tax Act allows all local agencies to apply its own sales and use tax on the same base of tangible personal property (taxable goods). This tax rate currently is fixed at 1.25% of the sales price of taxable goods sold at retail locations in a local jurisdiction, or purchased outside the jurisdiction for use within the jurisdiction. Cities and counties use this 1% of the tax to support general operations, while the remaining 0.25% is used for county transportation purposes.

In California, all cities and counties impose Bradley-Burns sales taxes. California imposes the sales tax on every retailer engaged in business in this state that sells taxable goods. The law requires businesses to collect the appropriate tax from the purchaser and remit the amount to the California Department of Tax and Fee Administration (CDTFA). Sales tax applies whenever a retail sale is made, which is basically any sale other than one for resale in the regular course of business. Unless the person pays the sales tax to the retailer, they are liable for the use tax, which is imposed on any person consuming taxable goods in the state. The use tax rate is the same rate as the sales tax rate.

Generally, CDTFA distributes Bradley-Burns tax revenue based on where a sale took place, known as *a situs-based system*. A retailer's physical place of business—such as a retail store or restaurant—is generally the place of sale. "Sourcing" is the term used by tax practitioners to describe the rules used to determine the place of sale, and therefore, which tax rates are applied to a given purchase and which jurisdictions are entitled to the local and district taxes generated from a particular transaction.

California is primarily an origin-based sourcing state – meaning tax revenues go to the jurisdiction in which a transaction physically occurs if that can be determined. However, California also uses a form of destination sourcing for the local use tax and for district taxes (also known as "transactions and use taxes" or "add-on sale and use taxes"). That is, for cities with local add-on taxes, they receive their add-on rate amount from remote and online transactions.

Generally, allocations are based on the following rules:

- The sale is sourced to the place of business of the seller whether the product is received by the purchaser at the seller's business location or not.
- If the retailer maintains inventory in California and has no other in state location, the source is the jurisdiction where the warehouse is situated. This resolution is concerned with the growing amount of online retail activity being sourced to cities with warehouse/fulfillment center locations.
- If the business' sales office is located in California but the merchandise is shipped from out of state, the tax from transactions under \$500,000 is allocated

- via the county pools. The tax from transactions over \$500,000 is allocated to the jurisdiction where the merchandise is delivered.
- When a sale cannot be identified with a permanent place of business in the state, the sale is sourced to the allocation pool of the county where the merchandise was delivered and then distributed among all jurisdictions in that county in proportion to ratio of sales. For many large online retailers, this has been the traditional path.

### Online Sales and Countywide Pools

While the growth of e-commerce has been occurring for more than two decades, led by some of the largest and most popular retailers in the world, the dramatic increase in online shopping during the COVID-19 pandemic has provided significant revenue to California cities as well as a clearer picture on which governments enjoy even greater benefits.

In the backdrop of booming internet sales has been the steady decline of brick-and-mortar retail and shopping malls. For cities with heavy reliance on in-person retail shopping, the value of the current allocation system has been diminished as their residents prefer to shop online or are incentivized to do so by retailers (during the COVID-19 pandemic, consumers have had no other option but to shop online for certain goods). All the while, the demands and costs of city services continue to grow for cities across the state.

As noted above, the allocation of sales tax revenue to local governments depends on the location of the transaction (or where the location is ultimately determined). For inperson retail, the sales tax goes to the city in which the product and store are located - a customer purchasing at a register. For online sales, the Bradley Burns sales tax generally goes to a location other than the one where the customer lives – either to the city or county where an in-state warehouse or fulfillment center is located, the location of in-state sales office (ex. headquarters) or shared as use tax proceeds amongst all local governments within a county based on their proportionate share of taxable sales.

Under current CDTFA regulations, a substantial portion of local use tax collections are allocated through a countywide pool to the local jurisdictions in the county where the property is put to its first functional use. The state and county pools constitute over 15% of local sales and use tax revenues. Under the pool system, the tax is reported by the taxpayer to the countywide pool of use and then distributed to each jurisdiction in that county on a pro-rata share of taxable sales. If the county of use cannot be identified, the revenues are distributed to the state pool for pro-rata distribution on a statewide basis.

### Concentration of Online Sales Tax Revenue and Modernization

Sales tax modernization has been a policy goal of federal, state, and local government leaders for decades to meet the rapidly changing landscape of commercial activity and ensure that all communities can sustainably provide critical services.

For as long as remote and internet shopping has existed, policy makers have been concerned about their potential to disrupt sales and use tax allocation procedures that underpin the funding of local government services. The system was designed in the early twentieth century to ensure that customers were paying sales taxes to support local government services within the community where the transactions occurred whether they resided there or not. This structure provides benefit to and recoupment for the public resources necessary to ensure the health and safety of the community broadly.

City leaders have for as long been concerned about the loosening of the nexus between what their residents purchase and the revenues they receive. Growing online shopping, under existing sourcing rules, has led to a growing concentration of sales tax revenue being distributed to a smaller number of cities and counties. As more medium and large online retailers take title to fulfillment centers or determine specific sales locations in California as a result of tax sharing agreements in specific cities, online sales tax revenue will be ever more concentrated in a few cities at the control of these companies. Furthermore, local governments are already experiencing the declining power of the sales tax to support services as more money is being spent on non-taxable goods and services.

For more on sales and use tax sourcing please see Attachment A.

### State Auditor Recommendations

In 2017, the California State Auditor issued a report titled, "<u>The Bradley-Burns Tax and Local Transportation Funds</u>, noting that:

"Retailers generally allocate Bradley Burns tax revenue based on the place of sale, which they identify according to their business structure. However, retailers that make sales over the Internet may allocate sales to various locations, including their warehouses, distribution center, or sales offices. This approach tends to concentrate Bradley Burns tax revenue into the warehouses' or sales offices' respective jurisdictions. Consequently, counties with a relatively large amount of industrial space may receive disproportionately larger amounts of Bradley Burns tax, and therefore Local Transportation Fund, revenue.

The State could make its distribution of Bradley Burns tax revenue derived from online sales more equitable if it based allocations of the tax on the destinations to which goods are shipped rather than on place of sale."

The Auditor's report makes the following recommendation:

"To ensure that Bradley-Burns tax revenue is more evenly distributed, the Legislature should amend the Bradley-Burns tax law to allocate revenues from Internet sales based on the destination of sold goods rather than their place of sale."

In acknowledgement of the growing attention from outside groups on this issue, Cal Cities has been engaged in its own study and convening of city officials to ensure pursued solutions account for the circumstances of all cities and local control is best protected. These efforts are explored in subsequent sections.

Cal Cities Revenue and Taxation Committee and City Manager Working Group In 2015 and 2016, Cal Cities' Revenue and Taxation Policy Committee held extensive discussions on potential modernization of tax policy affecting cities, with a special emphasis on the sales tax. The issues had been identified by Cal Cities leadership as a strategic priority given concerns in the membership about the eroding sales tax base and the desire for Cal Cities to take a leadership role in addressing the associated issues. The policy committee ultimately adopted a series of policies that were approved by the Cal Cities board of directors. Among its changes were a recommended change to existing sales tax sourcing (determining where a sale occurs) rules, so that the point of sale (situs) is where the customer receives the product. The policy also clarifies that specific proposals in this area should be carefully reviewed so that the impacts of any changes are fully understood. See "Existing Cal Cities Policy" section below.

<u>Cal Cities City Manager Sales Tax Working Group Recommendations</u>
In the Fall of 2017, the Cal Cities City Managers Department convened a working group (Group) of city managers representing a diverse array of cities to review and consider options for addressing issues affecting the local sales tax.

The working group of city managers helped Cal Cities identify internal common ground on rapidly evolving e-commerce trends and their effects on the allocation of local sales and use tax revenue. After meeting extensively throughout 2018, the Group made several recommendations that were endorsed unanimously by Cal Cities' Revenue and Taxation Committee at its January, 2019 meeting and by the board of directors at its subsequent meeting.

The Group recommended the following actions in response to the evolving issues associated with e-commerce and sales and use tax:

Further Limiting Rebate Agreements: The consensus of the Group was that:

- Sales tax rebate agreements involving online retailers should be prohibited going forward. They are inappropriate because they have the effect of encouraging revenue to be shifted away from numerous communities and concentrated to the benefit of one.
- Any type of agreement that seeks to lure a retailer from one community to another within a market area should also be prohibited *going forward*. Existing law already prohibits such agreements for auto dealers and big box stores.

Shift Use Tax from Online Sales, including from the South Dakota v. Wayfair Decision Out of County Pools: The Group's recommendation is based first on the principle of "situs" and that revenue should be allocated to the jurisdiction where the use occurs. Each city and county in California imposed a Bradley Burns sales and use tax rate

under state law in the 1950s. The use tax on a transaction is the rate imposed where the purchaser resides (the destination). These use tax dollars, including new revenue from the South Dakota v. Wayfair decision, should be allocated to the destination jurisdiction whose Bradley Burns tax applies and not throughout the entire county.

- Shift of these revenues, from purchases from out of state retailers including transactions captured by the South Dakota v. Wayfair decision, out of county pools to full destination allocation on and after January 1, 2020.
- Allow more direct reporting of use taxes related to construction projects to jurisdiction where the construction activity is located by reducing existing regulatory threshold from \$5 million to \$100,000.

Request/Require CDTFA Analysis on Impacts of Sales Tax Destination Shifts: After discussion of numerous phase-in options for destination sourcing and allocation for sales taxes, the Group ultimately decided that a more complete analysis was needed to sufficiently determine impacts. Since the two companies most cities rely on for sales tax analysis, HdL and MuniServices, were constrained to modeling with transaction and use tax (district tax) data, concerns centered on the problem of making decisions without adequate information. Since the CDTFA administers the allocation of local sales and use taxes, it is in the best position to produce an analysis that examines:

- The impacts on individual agencies of a change in sourcing rules. This would likely be accomplished by developing a model to examine 100% destination sourcing with a report to the Legislature in early 2020.
- The model should also attempt to distinguish between business-to-consumer transactions versus business-to-business transactions.
- The model should analyze the current number and financial effects of city and county sales tax rebate agreements with online retailers and how destination sourcing might affect revenues under these agreements.

Conditions for considering a Constitutional Amendment that moves toward destination allocation: Absent better data on the impacts on individual agencies associated with a shift to destination allocation of sales taxes from CDTFA, the Group declined to prescribe if/how a transition to destination would be accomplished; the sentiment was that the issue was better revisited once better data was available. In anticipation that the data would reveal significant negative impacts on some agencies, the Group desired that any such shift should be accompanied by legislation broadening of the base of sales taxes, including as supported by existing Cal Cities policy including:

- Broadening the tax base on goods, which includes reviewing existing exemptions on certain goods and expanding to digital forms of goods that are otherwise taxed; and
- Expanding the sales tax base to services, such as those commonly taxed in other states.

This Resolution builds upon previous work that accounts for the impacts that distribution networks have on host cities and further calls on the organization to advocate for changes to sales tax distribution rules.

The Resolution places further demands on data collected by CDTFA to establish a "fair and equitable distribution of the Bradley Burns 1% local sales tax from in-state online purchases." Such data is proposed to be collected by <u>SB 792 (Glazer, 2021).</u> More discussion on this topic can be found in the "Staff Comments" section.

### **Staff Comments**:

# Proposed Resolution Affixes Equity Based, Data Driven Approach to Existing Cal Cities Policy on Sales Tax Sourcing

The actions resulting from this resolution, if approved, would align with existing policy and efforts to-date to modernize sales tax rules. While not formalized in existing Cal Cities policy or recommendations, city managers and tax practitioners generally have favored proposals that establish a sharing of online sales tax revenues rather than a full destination shift. City leaders and practitioners across the state have acknowledged during Cal Cities Revenue and Taxation and City Manager's working group meetings that the hosting of fulfillment centers and ancillary infrastructure pose major burdens on local communities including detrimental health and safety impacts. This acknowledgement has moved mainstream proposals such as this one away from full revenue shifts towards an equity-based, data driven approach that favors revenue sharing. This Resolution would concretely affix this approach as Cal Cities policy.

### More Data is Needed to Achieve Equity Based Approach

A major challenge is the lack of adequate data to model the results of shifting in-state online sale tax revenues. Local government tax consultants and state departments have limited data to model the effects of changes to sales tax distribution because their information is derived only from cities that have a local transactions and use tax (TUT). Tax experts are able to model proposed tax shifts using TUTs since they are allocated on a destination basis (where a purchaser receives the product; usually a home or business). However, more than half of all cities, including some larger cities, do not have a local TUT therefore modeling is constrained and incomplete.

Efforts to collect relevant sales tax information on the destination of products purchased online are ongoing. The most recent effort is encapsulated in SB 792 (Glazer, 2021), which would require retailers with online sales exceeding \$50 million a year to report to CDTFA the gross receipts from online sales that resulted in a product being shipped or delivered in each city. The availability of this data would allow for a much more complete understanding of online consumer behavior and the impacts of future proposed changes to distribution. SB 792 (Glazer) is supported by Cal Cities following approval by the Revenue and Taxation Committee and board of directors.

### Impact of Goods Movement Must Be Considered

As noted above, city leaders and practitioners across the state acknowledge that the hosting of fulfillment centers and goods movement infrastructure pose major burdens on local communities including detrimental health, safety, and infrastructure impacts. Not least of which is the issue of air pollution from diesel exhaust. According to California Environmental Protection Agency (Cal EPA):

"Children and those with existing respiratory disease, particularly asthma, appear to be especially susceptible to the harmful effects of exposure to airborne PM from diesel exhaust, resulting in increased asthma symptoms and attacks along with decreases in lung function (McCreanor et al., 2007; Wargo, 2002). People that live or work near heavily-traveled roadways, ports, railyards, bus yards, or trucking distribution centers may experience a high level of exposure (US EPA, 2002; Krivoshto et al., 2008). People that spend a significant amount of time near heavily-traveled roadways may also experience a high level of exposure. Studies of both men and women demonstrate cardiovascular effects of diesel PM exposure, including coronary vasoconstriction and premature death from cardiovascular disease (Krivoshto et al., 2008). A recent study of diesel exhaust inhalation by healthy non-smoking adults found an increase in blood pressure and other potential triggers of heart attack and stroke (Krishnan et al., 2013) Exposure to diesel PM, especially following periods of severe air pollution, can lead to increased hospital visits and admissions due to worsening asthma and emphysemarelated symptoms (Krivoshto et al., 2008). Diesel exposure may also lead to reduced lung function in children living in close proximity to roadways (Brunekreef et al., 1997)."

The founded health impacts of the ubiquitous presence of medium and heavy-duty diesel trucks used to transport goods to and from fulfillment centers and warehouses require host cities to meet increased needs of their residents including the building and maintenance of buffer zones, parks, and open space. While pollution impacts may decline with the introduction of zero-emission vehicles, wide scale adoption by large distribution fleets is still in its infancy. Furthermore, the impacts of heavy road use necessitate increased spending on local streets and roads upgrades and maintenance. In addition, many cities have utilized the siting of warehouses, fulfillment centers, and other heavy industrial uses for goods movements as key components of local revenue generation and economic development strategies. These communities have also foregone other land uses in favor of siting sales offices and fulfillment networks.

All said, however, it is important to acknowledge that disadvantaged communities (DACs) whether measured along poverty, health, environmental or education indices exist in cities across the state. For one example, see: <a href="California Office of Environmental Health Hazard Assessment (OEHHA) CalEnviroScreen</a>. City officials may consider how cities without fulfillment and warehouse center revenues are to fund efforts to combat social and economic issues, particularly in areas with low property tax and tourismbased revenues.

The Resolution aims to acknowledge these impacts broadly (this analysis does not provide an exhaustive review of related impacts) and requests Cal Cities to account for them in a revised distribution formula of the Bradley Burns 1% local sales tax from instate online purchases. The Resolution does not prescribe the proportions.

### Clarifying Amendments

Upon review of the Resolution, Cal Cities staff recommends technical amendments to provide greater clarity. *To review the proposed changes, please see Attachment B.* 

### Fiscal Impact:

Significant but unknown. The Resolution on its own does not shift sales tax revenues. In anticipation and mitigation of impacts, the Resolution requests Cal Cities to utilize online sales tax data to identify a fair and equitable distribution formula that accounts for the broad impacts fulfillment centers involved in online retail have on the cities that host them. The Resolution does not prescribe the revenue distribution split nor does it prescribe the impacts, positive and negative, of distribution networks.

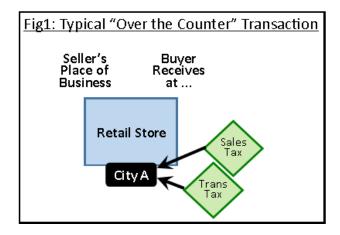
### **Existing Cal Cities Policy:**

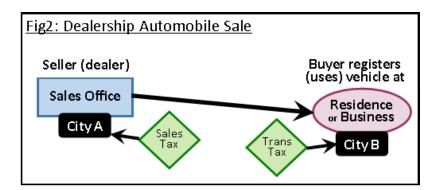
- Tax proceeds collected from internet sales should be allocated to the location where the product is received by the purchaser.
- Support as Cal Cities policy that point of sale (situs) is where the customer receives the product. Specific proposals in this area should be carefully reviewed so that the impacts of any changes are fully understood.
- Revenue from new regional or state taxes or from increased sales tax rates should be distributed in a way that reduces competition for situs-based revenue. (Revenue from the existing sales tax rate and base, including future growth from increased sales or the opening of new retail centers, should continue to be returned to the point of sale.)
- The existing situs-based sales tax under the Bradley Burns 1% baseline should be preserved and protected.
- Restrictions should be implemented and enforced to prohibit the enactment of agreements designed to circumvent the principle of situs-based sales and redirect or divert sales tax revenues from other communities, when the physical location of the affected businesses does not change. Sales tax rebate agreements involving online retailers are inappropriate because they have the effect of encouraging revenue to be shifted away from numerous communities and concentrated to the benefit of one. Any type of agreement that seeks to lure a retailer from one community to another within a market area should also be prohibited going forward.
- Support Cal Cities working with the state California Department of Tax and Fee Administration (CDTFA) to update the county pool allocation process to ensure that more revenues are allocated to the jurisdiction where the purchase or first use of a product occurs (usually where the product is delivered). Use Tax collections from online sales, including from the South Dakota v Wayfair Decision, should be shifted out of county pools and allocated to the destination jurisdiction whose Bradley Burns tax applies and not throughout the entire county.

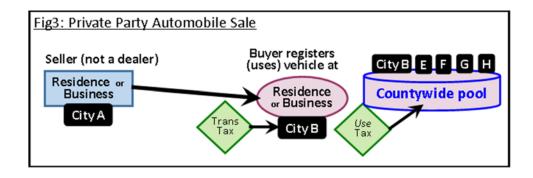
#### Support:

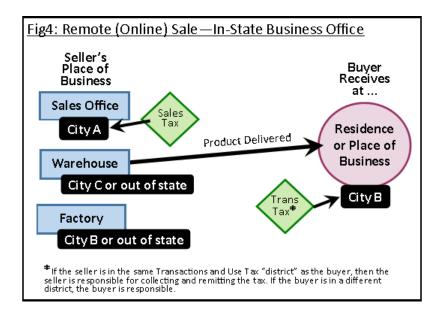
The following letters of concurrence were received:
Town of Apple Valley
City of El Cerrito
City of La Canada Flintridge
City of La Verne
City of Lakewood

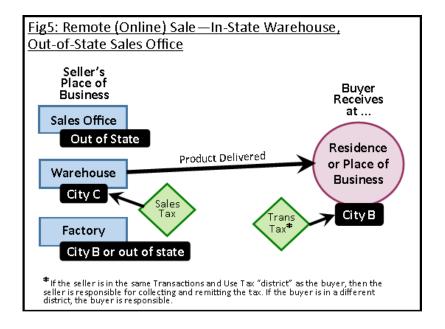
City of Moorpark City of Placentia City of Sacramento Sales Tax Sourcing -6 - February 12, 2018



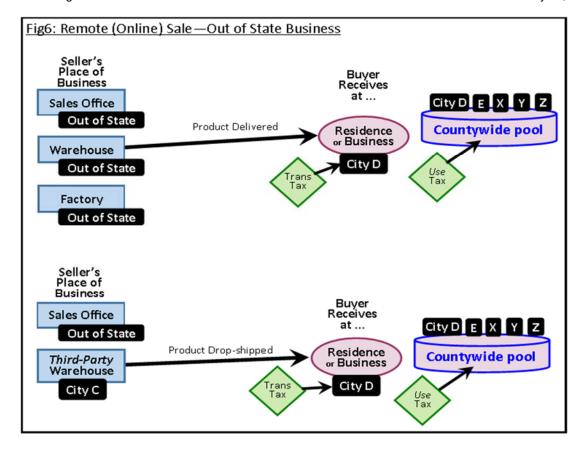








Sales Tax Sourcing – 8 – February 12, 2018



GUIDELINES FOR ALLOCATION OF LOCAL TAX - ONLINE AND IN-STORE			
Place of Sale	Location of Goods at the Time of Sale	How Customer Receives Goods	Allocation of Tax
Online – Order is placed or downloaded outside California	California Fulfillment Center	Shipped to California Customer	Local tax is allocated to the jurisdiction in which the fulfillment center is located
Online – Order is placed or downloaded in California	California Fulfillment Center	Shipped to California Customer	Per CDTFA Regulation 1802, local tax is allocated to the jurisdiction where the order is placed
Online	Out of State Fulfilment Center	Shipped to California Customer	Local tax is allocated to the countywide pool based on point of delivery
Online	Out of State Fulfilment Center	Picked Up In-Store (Click & Collect)	Local tax is allocated to the countywide pool based on point of delivery
Online	California Fulfillment Center Owned and Operated by Third Party Vendor	Drop-Shipped to California Customer	Local tax is allocated to the countywide pool based on point of delivery
Online	In-Store (Goods withdrawn from store inventory)	Shipped to California Customer	Local Tax is allocated to the jurisdiction where the store is located
Online	In-Store (Goods withdrawn from store inventory)	Picked Up In-Store (Click & Collect)	Local Tax is allocated to the jurisdiction where the store is located
In-Store	In-Store (Goods withdrawn from store inventory)	Over the Counter	Local Tax is allocated to the jurisdiction where the store is located

Courtesy of HdL Companies

### **Tax Incentive Programs, Sales Tax Sharing Agreements**

In recent years, especially since Proposition 13 in 1978, local discretionary (general purpose revenues) have become more scarce. At the same time, options and procedures for increasing revenues have become more limited. One outcome of this in many areas has been a greater competition for sales and use tax revenues. This has brought a rise in arrangements to encourage certain land use development with rebates and incentives which exploit California's odd origin sales tax sourcing rules.

The typical arrangement is a sales tax sharing agreement in which a city provides tax rebates to a company that agrees to expand their operations in the jurisdiction of the city. Under such an arrangement, the company generally agrees to make a specified amount of capital investment and create a specific number of jobs over a period of years in exchange for specified tax breaks, often property tax abatement or some sort of tax credit. In some cases, this has simply taken the form of a sales office, while customers and warehouses and the related economic activity are disbursed elsewhere in the state. In some cases the development takes the form of warehouses, in which the sales inventory, owned by the company, is housed.<sup>6</sup>

Current sales tax incentive agreements in California rebate amounts ranging from 50% to 85% of sales tax revenues back to the corporations.

Today, experts familiar with the industry believe that between 20% to 30% of local Bradley-Burns sales taxes paid by California consumers is diverted from local general funds back to corporations; over \$1 billion per year.

# The Source of Origin Based Sourcing Problems

Where other than over-the-counter sales are concerned origin sourcing often causes a concentration of large amounts of tax revenue in one location, despite the fact that the economic activity and service impacts are also occurring in other locations.

The large amounts of revenue concentrated in a few locations by California's "warehouse rule" origin sourcing causes a concentration of revenue far in excess of the service costs associated with the development.

In order to lure jobs and tax revenues to their communities, some cities have entered into rebate agreements with corporations. This has grown to such a problem, that 20% to 30% of total local taxes paid statewide are being rebated back to corporations rather than funding public services.

### Moving to Destination Sourcing: The Concept<sup>7</sup>

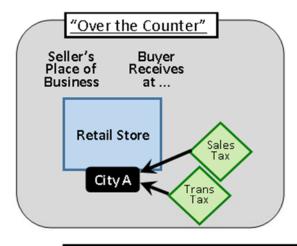
A change from origin sourcing rules to destination sourcing rules for the local tax component of California's sales tax would improve overall revenue collections and distribute these revenues more equitably among all of the areas involved in these transactions.

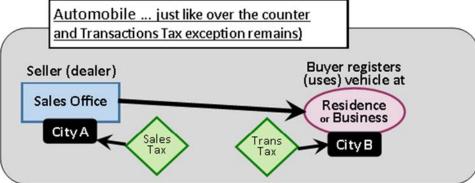
A change from origin based sourcing to destination based sourcing would have no effect on state tax collections. However, it would alter the allocations of local sales and use tax revenues among local agencies. Most retail transactions including dining, motor fuel purchases, and in-store purchases would not be affected. But in cases where the property is received by the purchaser in a different jurisdiction than where the sales agreement was negotiated, there would be a different allocation than under the current rules.

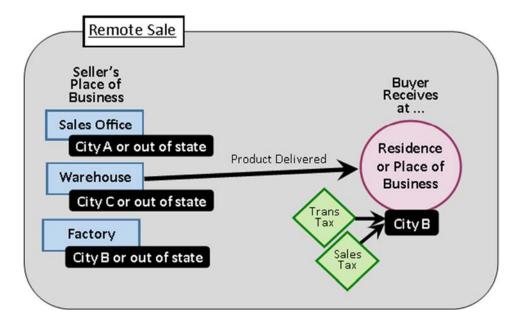
<sup>&</sup>lt;sup>6</sup> See Jennifer Carr, "Origin Sourcing and Tax Incentive Programs: An Unholy Alliance" Sales Tax Notes; May 27, 2013.

<sup>&</sup>lt;sup>7</sup> The same issues that are of concern regarding the local sales tax do not apply to California's Transactions and Use Taxes ("Add-on sales taxes") as these transactions, when not over the counter, are generally allocated to the location of use or, as in the case of vehicles, product registration. There is no need to alter the sourcing rules for transactions and use taxes.

### **Destination Sourcing Scenario 1: Full-On**

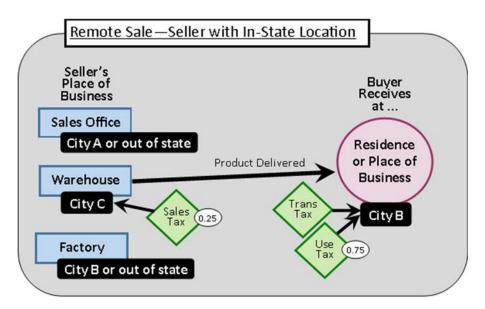


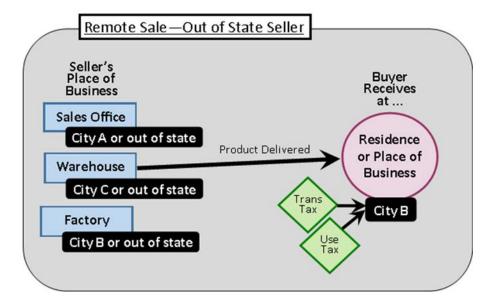




### **Destination Sourcing Scenario 2: Split Source**

- Same as now for "over the counter" and automobile.
- Leave 0.25% on current seller if instate (origin)
- · Could be phased in.





mjgc

RESOLUTION OF THE LEAGUE OF CALIFORNIA CITIES ("CAL CITIES") CALLING ON THE STATE LEGISLATURE TO PASS LEGISLATION THAT PROVIDES FOR A FAIR AND EQUITABLE DISTRIBUTION OF THE BRADLEY BURNS 1% LOCAL SALES TAX FROM IN-STATE ONLINE PURCHASES, BASED ON DATA WHERE PRODUCTS ARE SHIPPED TO, AND THAT RIGHTFULLY TAKES INTO CONSIDERATION THE IMPACTS THAT FULFILLMENT CENTERS HAVE ON HOST CITIES BUT ALSO PROVIDES A FAIR SHARE TO CALIFORNIA CITIES THAT DO NOT AND/OR CANNOT HAVE A FULFILLMENT CENTER WITHIN THEIR JURISDICTION

**WHEREAS**, the 2018 U.S. Supreme Court decision in *Wayfair v. South Dakota* clarified that states could charge and collect tax on purchases even if the seller does not have a physical presence in the state; and

WHEREAS, California cities and counties collect 1% in Bradley Burns sales and use tax from the purchase of tangible personal property and rely on this revenue to provide critical public services such as police and fire protection; and

WHEREAS, in terms of "siting" the place of sale and determining which jurisdiction receives the 1% Bradley Burns local taxes for online sales, the California Department of Tax and Fee Administration (CDTFA) determines "out-of-state" online retailers as those with no presence in California that ship property from outside the state and are therefore subject to use tax, not sales tax, which is collected in a countywide pool of the jurisdiction where the property is shipped from; and

WHEREAS, for online retailers that have a presence in California and have a stock of goods in the state from which it fulfills orders, CDTFA considers the place of sale ("situs") as the location from which the goods were shipped such as a fulfillment center; and

WHEREAS, in early 2021, one of the state's largest online retailers shifted its ownership structure so that it is now considered both an in-state and out-of-state retailer, resulting in the sales tax this retailer generates from in-state sales now being entirely allocated to the specific city cities where the warehouse fulfillment centers is are located as opposed to going into a countywide pools that is are shared with all jurisdictions in those counties that County, as was done previously; and

WHEREAS, this all-or-nothing change for the allocation of in-state sales tax has created winners and losers amongst cities as the online sales tax revenue from the retailer that was once spread amongst all cities in countywide pools is now concentrated in select cities that host a fulfillment centers; and

**WHEREAS**, this has created a tremendous inequity amongst cities, in particular for cities that are built out, do not have space for siting a 1 million square foot fulfillment centers, are not located along a major travel corridor, or otherwise not ideally suited to host a fulfillment center; and

WHEREAS, this inequity affects cities statewide, but in particular those with specific circumstances such as no/low property tax cities that are extremely reliant on sales tax revenue as well as cities struggling to meet their <u>Regional Housing Needs Allocation (RHNA)</u> obligations that are being compelled by the State to rezone precious commercial parcels to residential; and

WHEREAS, the inequity produced by allocating in-state online sales tax revenue exclusively to cities with fulfillment centers is exasperated even more by, in addition to already reducing the amount of revenue going into the countywide pools, the cities with fulfillment centers are also receiving a larger share of the dwindling countywide pool as it is allocated based on cities' proportional share of sales tax collected; and

WHEREAS, while it is important to acknowledge that those cities that have fulfillment centers experience impacts from these activities and deserve equitable supplementary compensation, it should also be recognized that the neighboring cities whose residents are ordering products from those that centers now receive no Bradley Burns revenue from the center's sales activity despite also experiencing the impacts created by them center, such as increased traffic and air pollution; and

**WHEREAS,** the COVID-19 pandemic greatly accelerated the public's shift towards online purchases, a trend that is unlikely to be reversed to pre-pandemic levels; and

**NOW, THEREFORE, BE IT RESOLVED** that Cal Cities calls on the State Legislature to pass legislation that provides for a fair and equitable distribution of the Bradley Burns 1% local sales tax from in-state online purchases, based on data where products are shipped to, and that rightfully takes into consideration the impacts that fulfillment centers have on host cities but also provides a fair share to California cities that do not and/or cannot have a fulfillment center within their jurisdiction.

2. A RESOLUTION CALLING UPON THE GOVERNOR AND THE LEGISLATURE TO PROVIDE NECCESARY FUNDING FOR CUPC TO FUFILL ITS OBLIGATION TO INSPECT RAILROAD LINES TO ENSURE THAT OPERATORS ARE REMOVING ILLEGAL DUMPING, GRAFFITI AND HOMELESS ENCAMPMENTS THAT DEGRADE THE QAULITY OF LIFE AND RESULTS IN INCREASED PUBLIC SAFETLY CONCERNS FOR COMMUNITIES AND NEIGHBORHOODS THAT ABUTT THE RAILROAD RIGHT-OF-WAY.

Source: City of South Gate

Concurrence of five or more cities/city officials:

Cities: City of Bell Gardens; City of Bell; City of Commerce; City of Cudahy; City of El Segundo;

City of Glendora; City of Huntington Park; City of La Mirada; City of Long Beach; City of

Lynwood; City of Montebello; City of Paramount; City of Pico Rivera

Referred to: Housing, Community and Economic Development; and Transportation,

Communications and Public Works

**WHEREAS,** ensuring the quality of life for communities falls upon every local government including that blight and other health impacting activities are addressed in a timely manner by private property owners within its jurisdictional boundaries for their citizens, businesses and institutions; and

**WHEREAS**, Railroad Operators own nearly 6,000 miles of rail right-of-way throughout the State of California which is regulated by the Federal Railroad Administration and/or the California Public Utilities Commission for operational safety and maintenance; and

**WHEREAS**, the California Public Utilities Commission (CPUC) is the enforcing agency for railroad safety in the State of California and has 41 inspectors assigned throughout the entire State to inspect and enforce regulatory compliance over thousands of miles of rail line; and

**WHEREAS**, areas with rail line right-of-way within cities and unincorporated areas are generally located in economically disadvantaged zones and/or disadvantaged communities of color where the impact of blight further lowers property values and increases the likelihood of unsound sanitary conditions and environmental impacts upon them; and

**WHEREAS,** many communities are seeing an increase in illegal dumping, graffiti upon infrastructure and homeless encampments due to the lax and inadequate oversight by regulatory agencies; and

WHEREAS, local governments have no oversight or regulatory authority to require operators to better maintain and clean their properties as it would with any other private property owner within its jurisdictional boundaries. Thus such local communities often resort to spending their local tax dollars on cleanup activities or are forced to accept the delayed and untimely response by operators to cleaning up specific sites, and;

**WHEREAS**, that railroad operators should be able to provide local communities with a fixed schedule in which their property will be inspected and cleaned up on a reasonable and regular schedule or provide for a mechanism where they partner with and reimburse local governments for an agreed upon work program where the local government is enabled to remove items like illegal dumping, graffiti and encampments; and

**WHEREAS**, the State has made it a priority to deal with homeless individuals and the impacts illegal encampments have upon those communities and has a budgetary surplus that can help fund the CPUC in better dealing with this situation in both a humane manner as well a betterment to rail safety.

**RESOLVED,** at the League of California Cities, General Assembly, assembled at the League Annual Conference on September 24, 2021, in Sacramento, that the League calls for the Governor and the Legislature to work with the League and other stakeholders to provide adequate regulatory authority and necessary funding to assist cities with these railroad right-of-way areas so as to adequately deal with illegal dumping, graffiti and homeless encampments that proliferate along the rail lines and result in public safety issues. The League will work with its member cities to educate federal and state officials to the quality of life and health impacts this challenge has upon local communities, especially those of color and/or environmental and economic hardships.

### **Background Information to Resolution**

**Source:** City of South Gate

### Background:

The State of California has over 6,000 miles of rail lines, with significant amount running through communities that are either economically disadvantaged and/or disadvantaged communities of color. While the Federal Railroad Administration (FRA) has primary oversight of rail operations, they delegate that obligation to the State of California for lines within our State. The administration of that oversight falls under the California Public Utilities Commission (CPUC). The CPUC has only 41 inspectors covering those 6,000 miles of railroad lines in the State of California. Their primary task is ensuring equipment, bridges and rail lines are operationally safe.

The right-of-way areas along the rail lines are becoming increasingly used for illegal dumping, graffiti and homeless encampments. Rail operators have admitted that they have insufficient funds set aside to clean up or sufficiently police these right-of-way areas, despite reporting a net income of over \$13 billion in 2020. CPUC budget does not provide the resources to oversee whether rail operators are properly managing the right-of-way itself.

The City of South Gate has three rail lines traversing through its city limits covering about 4 miles. These lines are open and inviting to individuals to conduct illegal dumping, graffiti buildings and structures along with inviting dozens of homeless encampments. As private property, Cities like ourselves cannot just go upon them to remove bulky items, trash, clean graffiti or remove encampments. We must call and arrange for either our staff to access the site or have the rail operator schedule a cleanup. This can take weeks to accomplish, in the meantime residents or businesses that are within a few hundred feet of the line must endure the blight and smell. Trash is often blown from the right-of-way into residential homes or into the streets. Encampments can be seen from the front doors of homes and businesses.

South Gate is a proud city of hard working-class residents, yet with a median household income of just \$50,246 or 65% of AMI for Los Angeles County, it does not have the financial resources to direct towards property maintenance of any commercial private property. The quality of life of communities like ours should not be degraded by the inactions or lack of funding by others. Cities such as South Gate receive no direct revenue from the rail operators, yet we deal with environmental impacts on a daily basis, whether by emissions, illegal dumping, graffiti or homeless encampments.

The State of California has record revenues to provide CPUC with funding nor only for safety oversight but ensuring right-of-way maintenance by operators is being managed properly. Rail Operators should be required to set aside sufficient annual funds to provide a regular cleanup of their right-of-way through the cities of California.

## LETTERS OF CONCURRENCE

Resolution No. 2

### CITY OF SOUTH GATE ANNUAL CONFERENCE RESOLUTION

July 21, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

**RE: City of South Gate Annual Conference Resolution** 

President Walker:

The City of Bell Gardens supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

The City's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State, their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. These impact of these activities further erode the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively impact our ability to meet State water quality standards under the MS4 permits.

As members of the League our city values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact Marco Barcena at 562-7761 if you have any questions.

Sincerely,

Marco Barcena

Mayor

CC: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org



### CITY OF SOUTH GATE ANNUAL CONFERENCE RESOLUTION

July 20, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

**RE: City of South Gate Annual Conference Resolution** 

President Walker:

As a Councilwoman with the City of Bell Gardens, I support the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

The City of South Gate's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State, their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. These impact of these activities further erode the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively impact our ability to meet State water quality standards under the MS4 permits.

As members of the League our city values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact Lisseth Flores at (562) 806-7763 if you have any questions.

Sincerely,

Lisseth Flores

Lisseth Flores Councilwoman

CC: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org



### CITY OF SOUTH GATE ANNUAL CONFERNCE RESOLUTION

July 15, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

**RE: City of South Gate Annual Conference Resolution** 

President Walker:

The city of Bell supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

The City's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State, their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. These impact of these activities further erode the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively impact our ability to meet State water quality standards under the MS4 permits.

As members of the League our city values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact Paul Philips, City Manager at 323-588-6211, if you have any questions.

Sincerely,

Alicia Romero

Mayor

CC: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division,



### CITY OF COMMERCE

July 20, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

**RE: Railroad Oversight Annual Conference Resolution** 

### President Walker:

The City of Commerce supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League of California Cities' ("League") 2021 Annual Conference in Sacramento.

The City's resolution seeks to address a critical issue within communities, especially disadvantaged communities of color that are home to the State's freight rail lines. While I am supportive of the economic base the railroad industry serves to the State, their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. The impact of these activities further erode the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively impact our ability to meet State water quality standards under the MS4 permits.

As members of the League, our City values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact Edgar Cisneros, City Manager, via email at <a href="mailto:ecisneros@ci.commerce.ca.us">ecisneros@ci.commerce.ca.us</a> or at 323-722-4805, should you have any questions.

Sincerely,

Mayor Leonard Mendoza

CC: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org



## CITY OF **CUDAHY** CALIFORNIA

Incorporated November 10, 1960

5220 Santa Ana Street Cudahy, California 90201 (323)773-5143

July 21, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

**RE: City of South Gate Annual Conference Resolution** 

Dear President Walker:

The City of Cudahy supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

The City of South Gate's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State; their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. These impacts of these activities further erode the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively impact our ability to meet State water quality standards under the MS4 permits.

As members of the League our city values the policy development process provided to the General Assembly. We appreciate your time on this issue. If you have any questions, please do not hesitate to call my office at 323-773-5143.

Sincerely.

Jose Gonzalez

Mayor

CC: Chris Jeffers, City Manager, City of South Gate



# City of El Segundo

## Office of the Mayor

July 16, 2021

#### **Elected Officials:**

Drew Boyles,
Mayor
Chris Pimentel
Mayor Pro Tem
Carol Pirsztuk,
Council Member
Scot Nicol,
Council Member
Lance Giroux,
Council Member
Tracy Weaver,
City Clerk
Matthew Robinson,
City Treasurer

#### **Appointed Officials:**

Scott Mitnick, City Manager Mark D. Hensiey, City Attorney

#### **Department Directors:**

Barbara Voss Deputy City Manager Joseph Lillio, Finance Chris Donovan. Fire Chief Charles Mallory, Information Technology Mellssa McCollum, Community Services Rebecca Redyk, Human Resources Denis Cook. interim Development Services Jamie Bermudez. Interim Police Chief Elias Sassoon Public Works

www.elsegundo.org www.elsegundobusiness.com www.elsegundo100.org Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

RE: City of South Gate Annual Conference Resolution

President Walker:

The City of El Segundo supports the Los Angeles County Division's City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

The City's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State, their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. The impact of these activities further erodes the quality of life for our communities, increases blight, increases unhealthy sanitation issues, and negatively impacts our ability to meet State water quality standards under the MS4 permits.

As members of the League, our City values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact El Segundo Public Works Director Elias Sassoon at 310-524-2356, if you have any questions.

Sincerely,

Drew Boyles

Mayor of El Segundo

CC:

City Council, City of El Segundo

Blanca Pacheco, President, Los Angeles County Division c/o

Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org

Jeff Kiernan, League Regional Public Affairs Manager (via email)

350 Main Street, El Segundo, California 90245-3813 Phone (310) 524-2302 Fax (310) 322-7137



### CITY OF GLENDORA CITY HALL

(626) 914-8200

116 East Foothill Blvd., Glendora, California 91741 www.ci.glendora.ca.us

July 14, 2021

Cheryl Viegas Walker, President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

SUBJECT: SUPPORT FOR THE CITY OF SOUTH GATE'S ANNUAL

CONFERENCE RESOLUTION

Dear President Walker:

The City of Glendora is pleased to support the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League of California Cities' 2021 Annual Conference in Sacramento.

The City of South Gate's resolution seeks to address a critical issue that many communities, small and large, are experiencing along active transportation corridors, particularly rail lines. Given the importance and growth of the ports and logistics sector, and the economic support they provide, we need to do more to ensure that conflicts are appropriately addressed and mitigated to ensure they do not become attractive nuisances. Our cities are experiencing increasing amounts of illegal dumping (trash and debris) and the establishment of encampments by individuals experiencing homelessness along roadways, highways and rail lines. Such situations create unsafe conditions—safety, health and sanitation—that impact quality of life even as we collectively work to address this challenge in a coordinated and responsible manner.

As members of the League of California Cities, Glendora values the policy development process provided to the General Assembly and strongly support consideration of this issue. Your attention to this matter is greatly appreciated. Should you have any questions, please feel free to contact Adam Raymond, City Manager, at <a href="mailto:araymond@citvofglendora.org">araymond@citvofglendora.org</a> or (626) 914-8201.

Sincerely,

Karen K. Davis

Mayor

C: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org



July 21, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

Re: Resolution No. 2021-18 Supporting City of South Gate Annual Conference Resolution

President Walker:

The City of Huntington Park (City) supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento. Enclosed is Resolution No. 2021-18 adopted by the City Council of the City of Huntington Park.

The City's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State, their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. These impacts of these activities further erode the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively affect our ability to meet State water quality standards under the MS4 permits.

As members of the League, our City values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact our City Manager, Ricardo Reyes, at 323-582-6161, if you have any questions.

Sincerely,

Graciela Ortiz

Mayor, City of Huntington Park

CC: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, <u>iquan@cacities.org</u>

Enclosure(s)



13700 La Mirada Boulevard La Mirada, California 90638

P.O. Box 828 La Mirada, California 90637-0828

Phone: (562) 943-0131 Fax: (562) 943-1464 www.cityoflamirada.org

July 19, 2021

Cheryl Viegas Walker
President
League of California Cities
1400 K Street, Suite 400
Sacramento, California 95814

SUBJECT: LETTER OF SUPPORT FOR CITY OF SOUTH GATE'S PROPOSED RESOLUTION AT CALCITIES ANNUAL CONFERENCE

President Walker:

The City of La Mirada supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

The City of South Gate's resolution seeks to address a critical issue within communities that are home to the State's freight rail lines. While the City of La Mirada is supportive of the economic base the railroad industry serves to the State, the rail lines have become places where illegal dumping and a growing homeless population are significant problems. The negative impact of these illegal activities decreases the quality of life for the La Mirada community, increases blight and unhealthy sanitation issues, and negatively impacts the City's ability to meet State water quality standards under the MS4 permits.

As members of the League, the City of La Mirada values the policy development process provided to the General Assembly. We appreciate your consideration on this issue. Please feel free to contact Assistant City Manager Anne Haraksin at (562) 943-0131 if you have any questions.

Sincerely,

CITY OF LA MIRADA

Ed Eng Mayor

cc: Blanca Pacheco, President, Los Angeles County Division c/o

Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org

July 22, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

### RE: Support for City of South Gate Resolution—Cleanup Activities on Rail Operator Properties

Dear President Walker,

On behalf of the City of Long Beach, I write to support the City of South Gate's proposed resolution for the League of California Cities' (League) 2021 Annual Conference. This resolution seeks to direct the League to adopt a policy urging State and federal governments to increase oversight of rail operators' land maintenance. The City is a proponent of increased maintenance along railways and believes a League advocacy strategy would help expedite regional responses.

The COVID-19 pandemic has exacerbated the public health and safety concerns on rail rights-of-way, as trash, debris, and encampments have increased exponentially. These challenges erode the quality of life for our communities, increase blight, and contribute to public health and sanitation issues. To address these concerns, the City has engaged directly with regional partners to prioritize ongoing maintenance and cleanups, and has invested \$4 million in the Clean Long Beach Initiative as part of the City's Long Beach Recovery Act to advance economic recovery and public health in response to the COVID-19 pandemic.

The City of South Gate's proposed resolution would further advance these efforts for interjurisdictional coordination. The increased oversight proposed by the resolution will help support better coordination and additional resources to address illegal dumping and encampments along private rail operator property. This is a critical measure to advance public health and uplift our most vulnerable communities. For these reasons, the City supports the proposed League resolution.

Sincerely,

THOMAS B. MODICA

City Manager

cc: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org







11330 Bullis Road, Lynwood, CA 90262 (310) 603-0220 x 200

### CITY OF SOUTH GATE ANNUAL CONFERNCE RESOLUTION

July 20, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

**RE: City of South Gate Annual Conference Resolution** 

### President Walker:

The City of Lynwood supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

The City's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State, their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. These impact of these activities further erode the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively impact our ability to meet State water quality standards under the MS4 permits.

As members of the League our city values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact Ernie Hernandez at (310) 603-0220 ext. 200, if you have any questions.

Sincerely,

Marisela Saptana, Mayor

CC: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org



July 19, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

RE: Resolution in Support of City of South Gate Annual Conference Resolution

### President Walker:

The City of Montebello (City) supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento. Attached is the Resolution to be considered for adoption by the City Council of the City of Montebello at our July 28, 2021, City Council meeting.

The City's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State, their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. The impact of these activities further erodes the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively impact our ability to meet State water quality standards under the MS4 permits.

As members of the League, our City values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact our City Manager, René Bobadilla, at 323-887-1200, if you have any questions.

Sincerely,

Kimberly Cobos-Čawthorne Mayor, City of Montebello

CC: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org



July 19, 2021

BRENDA OLMOS Mayor

VILMA CUELLAR STALLINGS Vice Mayor

> ISABEL AGUAYO Councilmember

LAURIE GUILLEN Councilmember

PEGGY LEMONS
Councilmember

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

## RE: SUPPORT FOR ANNUAL LEAGUE OF CITIES CONFERENCE GENERAL ASSEMBLY RESOLUTION

### President Walker:

The City of Paramount supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento. The proposed resolution is attached

South Gate's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantage communities of color that are home to the State's freight rail lines. While supportive of the economic boon the freight industry serves to the State, their rail line rights of way have often become places where illegal dumping is a constant problem and where our growing homeless populations reside. The impact of these activities further erode the quality of life for our communities, increase blight, increase unhealthy sanitation issues and negatively impact our ability to meet State water quality standards under the MS4 permits.

As a member of the California League of Cities, the City of Paramount values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact City Manager John Moreno at (562) 220-2222 if you have any questions.



### Steve Carmona City Manager

# City of Pico Rivera OFFICE OF THE CITY MANAGER

6615 Passons Boulevard · Pico Rivera, California 90660 (562) 801-4371

Web: www.pico-rivera.org e-mail: scastro@pico-rivera.org

City Council
Raul Elias
Mayor
Dr. Monica Sánchez
Mayor Pro Tem
Gustavo V. Camacho
Councilmember
Andrew C. Lara
Councilmember

Erik Lutz Councilmember

### CITY OF SOUTH GATE ANNUAL CONFERENCE RESOLUTION

July 14, 2021

Cheryl Viegas Walker President League of California Cities 1400 K Street, Suite 400 Sacramento, CA 95814

RE: City of South Gate Annual Conference Resolution

President Walker:

The City of Pico Rivera supports the City of South Gate's effort to submit a resolution for consideration by the General Assembly at the League's 2021 Annual Conference in Sacramento.

The City's resolution seeks to address a critical issue within communities, especially those of economic disadvantage and disadvantaged communities of color that are home to the State's freight rail lines. While supportive of the economic base the industry serves to the State; their rail lines have often become places where illegal dumping is a constant problem and our growing homeless population call home. The impact of these activities further erodes the quality of life for our communities, increases blight, increases unhealthy sanitation issues, and negatively impacts our ability to meet State water quality standards under the MS4 permits.

As members of the League, our City values the policy development process provided to the General Assembly. We appreciate your time on this issue. Please feel free to contact Steve Carmona at (562) 801-4405 if you have any questions.

Sincerely,

City Manager City of Pico Rivera

CC: Blanca Pacheco, President, Los Angeles County Division c/o
Jennifer Quan, Executive Director, Los Angeles County Division, jquan@cacities.org

### League of California Cities Staff Analysis on Resolution No. 2

Staff: Damon Conklin, Legislative Affairs, Lobbyist

Jason Rhine, Assistant Director, Legislative Affairs

Caroline Cirrincione, Policy Analyst

Committees: Transportation, Communications, and Public Works

Housing, Community, and Economic Development

### Summary:

The City of South Gate submits this resolution, which states the League of California Cities should urge the Governor and the Legislature to provide adequate regulatory authority and necessary funding to assist cities with railroad right-of-way areas to address illegal dumping, graffiti, and homeless encampments that proliferate along the rail lines and result in public safety issues.

### **Background:**

### California Public Utilities Commission (CPUC) Railroad Oversight

The CPUC's statewide railroad safety responsibilities are carried out through its Rail Safety Division (RSD). The Railroad Operations and Safety Branch (ROSB), a unit of RSD, enforces state and federal railroad safety laws and regulations governing freight and passenger rail in California.

The ROSB protects California communities and railroad employees from unsafe practices on freight and passenger railroads by enforcing rail safety laws, rules, and regulations. The ROSB also performs inspections to identify and mitigate risks and potential safety hazards before they create dangerous conditions. ROSB rail safety inspectors investigate rail accidents and safety-related complaints and recommend safety improvements to the CPUC, railroads, and the federal government as appropriate.

Within the ROSB, the CPUC employs 41 inspectors who are federally certified in the five Federal Railroad Administration (FRA) railroad disciplines, including hazardous materials, motive power and equipment, operations, signal and train control, and track. These inspectors perform regular inspections, focused inspections, accident investigations, security inspections, and complaint investigations. In addition, the inspectors address safety risks that, while not violations of regulatory requirements, pose potential risks to public or railroad employee safety.

### CPUC's Ability to Address Homelessness on Railroads

Homeless individuals and encampments have occupied many locations in California near railroad tracks. This poses an increased safety risk to these homeless individuals of being struck by trains. Also, homeless encampments often create unsafe work environments for railroad and agency personnel.

While CPUC cannot compel homeless individuals to vacate railroad rights-of-way or create shelter for homeless individuals, it has the regulatory authority to enforce measures that can reduce some safety issues created by homeless encampments. The disposal of waste materials or other disturbances of walkways by homeless individuals can create tripping hazards in the vicinity of railroad rights-of-way. This would cause violations of <a href="Commission GO 118-A">Commission GO 118-A</a>, which sets standards for walkway surfaces alongside railroad tracks. Similarly, tents, wooden structures, and miscellaneous debris in homeless encampments can create violations of

<u>Commission GO 26-D</u>, which sets clearance standards between railroad tracks, and structures and obstructions adjacent to tracks.

### Homelessness in California

According to the <u>2020 Annual Homeless Assessment Report (AHAR)</u> to Congress, there has been an increase in unsheltered individuals since 2019. More than half (<u>51 percent or 113,660 people</u>) of all unsheltered homeless people in the United States are found in California, about four times as high as their share of the overall United States population.

Many metro areas in California lack an adequate supply of affordable housing. This housing shortage has contributed to an increase in homelessness that has spread to railroad rights-of-way. Homeless encampments along railroad right-of-way increase the incidents of illegal dumping and unauthorized access and trespassing activities. Other impacts include train service reliability with debris strikes, near-misses, and trespasser injuries/fatalities. As of April 2021, there have been 136 deaths and 117 injuries reported by the <a href="Federal Railroad">Federal Railroad</a> Administration over the past year. These casualties are directly associated with individuals who trespassed on the railroad.

Cities across the state are expending resources reacting to service disruptions located on the railroad's private property. It can be argued that an increase in investments and services to manage and maintain the railroad's right-of-way will reduce incidents, thus enhancing public safety, environmental quality, and impacts on the local community.

### <u>State Budget Allocations – Homelessness</u>

The approved State Budget includes a homelessness package of \$12 billion. This consists of a commitment of \$1 billion per year for direct and flexible funding to cities and counties to address homelessness. While some details related to funding allocations and reporting requirements remain unclear, Governor Newsom signed AB 140 in July, which details key budget allocations, such as:

- \$2 billion in aid to counties, large cities, and Continuums of Care through the Homeless Housing, Assistance and Prevention grant program (HHAP);
- \$50 million for Encampment Resolution Grants, which will help local governments resolve critical encampments and transitioning individuals into permanent housing; and
- \$2.7 million in onetime funding for Caltrans Encampment Coordinators to mitigate safety risks at encampments on state property and to coordinate with local partners to connect these individuals to services and housing.

The Legislature additionally provided \$2.2 billion specifically for Homekey with \$1 billion available immediately. This funding will help local governments transition individuals from Project Roomkey sites into permanent housing to minimize the number of occupants who exit into unsheltered homelessness.

With regards to this resolution, the State Budget also included \$1.1 billion to clean trash and graffiti from highways, roads, and other public spaces by partnering with local governments to pick up trash and beautify downtowns, freeways, and neighborhoods across California. The program is expected to generate up to 11,000 jobs over three years.

### Cities Railroad Authority

A city must receive authorization from the railroad operator before addressing the impacts made by homeless encampments because of the location on the private property. Additionally, the city must coordinate with the railroad company to get a flagman to oversee the safety of the work crews, social workers, and police while on the railroad tracks.

A city may elect to declare the encampment as a public nuisance area, which would allow the city to clean up the areas at the railroad company's expense for failing to maintain the tracks and right-of-way. Some cities are looking to increase pressure on railroad operators for not addressing the various homeless encampments, which are presenting public safety and health concerns.

Courts have looked to <u>compel railroad companies</u> to increase their efforts to address homeless encampments on their railroads or <u>grant a local authority's application</u> for an Inspection and Abatement Warrant, which would allow city staff to legally enter private property and abate a public nuisance or dangerous conditions.

In limited circumstances, some cities have negotiated Memoranda of Understandings (MOU) with railroad companies to provide graffiti abatement, trash, and debris removal located in the right-of-way, and clean-ups of homeless encampments. These MOUs also include local law enforcement agencies to enforce illegally parked vehicles and trespassing in the railroad's right-of-way. MOUs also detailed shared responsibility and costs of providing security and trash clean-up. In cases where trespassing or encampments are observed, the local public works agency and law enforcement agency are notified and take the appropriate measures to remove the trespassers or provide clean-up with the railroad covering expenses outlined in the MOU.

Absent an MOU detailing shared maintenance, enforcement, and expenses, cities do not have the authority to unilaterally abate graffiti or clean-up trash on a railroad's right-of-way.

### Fiscal Impact:

If the League of California Cities were to secure funding from the state for railroad clean-up activities, cities could potentially save money in addressing these issues themselves or through an MOU, as detailed above. This funding could also save railroad operators money in addressing concerns raised by municipalities about illegal dumping, graffiti, and homeless encampments along railroads.

Conversely, if the League of California Cities is unable to secure this funding through the Legislature or the Governor, cities may need to consider alternative methods, as detailed above, which may include significant costs.

### **Existing League Policy**:

Public Safety:

Graffiti

The League supports increased authority and resources devoted to cities for abatement of graffiti and other acts of public vandalism.

### Transportation, Communications, and Public Works

Transportation

The League supports efforts to improve the California Public Utilities Commission's ability to respond to and investigate significant transportation accidents in a public and timely manner to improve rail shipment, railroad, aviation, marine, highway, and pipeline safety

### Housing, Community, and Economic Development

Housing for Homeless

Homelessness is a statewide problem that disproportionately impacts specific communities. The state should make funding and other resources, including enriched services, and outreach and case managers, available to help assure that local governments have the capacity to address the needs of the homeless in their communities, including resources for regional collaborations.

Homeless housing is an issue that eludes a statewide, one-size-fits-all solution, and collaboration between local jurisdictions should be encouraged.

### **Staff Comments:**

**Clarifying Amendments** 

Upon review of the Resolution, Cal Cities staff recommends technical amendments to provide greater clarity. To review the proposed changes, please see Attachment A.

The committee may also wish to consider clarifying language around regulatory authority and funding to assist cities with these efforts. The resolution asks that new investments from the state be sent to the CPUC to increase their role in managing and maintaining railroad rights-of-ways and potentially to cities to expand their new responsibility.

The committee may wish to specify MOUs as an existing mechanism for cities to collaborate and agree with railroad operators and the CPUC on shared responsibilities and costs.

### Support:

The following letters of concurrence were received:

City of Bell Gardens

City of Bell

City of Commerce

City of Cudahy

City of El Segundo

City of Glendora

City of La Mirada

City of Paramount

City of Pico Rivera

City of Huntington Park

City of Long Beach

City of Lynwood

City of Montebello

2. A RESOLUTION CALLING UPON THE GOVERNOR AND THE LEGISLATURE TO PROVIDE NECCESARY NECESSARY FUNDING FOR CUPC THE CALIFORNIA PUBLIC UTILITIES COMMISSION (CPUC) TO FUFILL ITS OBLIGATION TO INSPECT RAILROAD LINES TO ENSURE THAT OPERATORS ARE REMOVING ILLEGAL DUMPING, GRAFFITI AND HOMELESS ENCAMPMENTS THAT DEGRADE THE QAULITY QUALITY OF LIFE AND RESULTS IN INCREASED PUBLIC SAFETLY SAFETY CONCERNS FOR COMMUNITIES AND NEIGHBORHOODS THAT ABUTT THE RAILROAD RIGHT-OF-WAY.

Source: City of South Gate

Concurrence of five or more cities/city officials

<u>Cities</u>: City of Bell Gardens; City of Bell; City of Commerce; City of Cudahy; City of El Segundo;

City of Glendora; City of Huntington Park; City of La Mirada; City of Long Beach; City of

Lynwood; City of Montebello; City of Paramount; City of Pico Rivera

Referred to: Housing, Community and Economic Development; and Transportation,

Communications and Public Works

**WHEREAS**, ensuring the quality of life for communities falls upon every local government including that blight and other health impacting activities are addressed in a timely manner by private property owners within its jurisdictional boundaries for their citizens, businesses and institutions; and

**WHEREAS**, Railroad Operators own nearly 6,000 miles of rail right-of-way throughout the State of California which is regulated by the Federal Railroad Administration and/or the California Public Utilities Commission CPUC for operational safety and maintenance; and

WHEREAS, the California Public Utilities Commission (CPUC) is the enforcing agency for railroad safety in the State of California and has 41 inspectors assigned throughout the entire State to inspect and enforce regulatory compliance over thousands of miles of rail line; and

**WHEREAS**, areas with rail line right-of-way within cities and unincorporated areas are generally located in economically disadvantaged zones and/or disadvantaged communities of color where the impact of blight further lowers property values and increases the likelihood of unsound sanitary conditions and environmental impacts upon them; and

**WHEREAS,** many communities are seeing an increase in illegal dumping, graffiti upon infrastructure and homeless encampments due to the lax and inadequate oversight by regulatory agencies; and

WHEREAS, local governments have no oversight or regulatory authority to require operators to better maintain and clean their properties as it would with any other private property owner within its jurisdictional boundaries. Thus such local communities often resort to spending their local tax dollars on cleanup activities or are forced to accept the delayed and untimely response by operators to cleaning up specific sites, and;

WHEREAS, that railroad operators should be able to provide local communities with a fixed schedule in which their property will be inspected and cleaned up on a reasonable and regular schedule or provide for a mechanism where they partner with and reimburse local governments for an agreed upon work program where the local government is enabled to remove items like illegal dumping, graffiti and encampments; and

**WHEREAS,** the State has made it a priority to deal with homeless individuals and the impacts illegal encampments have upon those communities and has a budgetary surplus that can help fund the CPUC in better dealing with this situation in both a humane manner as well as betterment to rail safety.

**RESOLVED,** at the League of California Cities, General Assembly, assembled at the League Cal Cities Annual Conference on September 24, 2021, in Sacramento, that the Cal Cities League calls for the Governor and the Legislature to work with the Cal Cities League and other stakeholders to provide adequate regulatory authority and necessary funding to assist cities with these railroad right-of-way areas so as to adequately deal with illegal dumping, graffiti and homeless encampments that proliferate along the rail lines and result in public safety issues. The Cal Cities League will work with its member cities to educate federal and state officials to the quality of life and health impacts this challenge has upon local communities, especially those of color and/or environmental and economic hardships.



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744

### **Staff Report**

**Item No: 5-2** 

To: Lemoore City Council

From Michelle Speer, Assistant City Manager/Admin. Services Director

Date: June 18, 2021 Meeting Date: September 21, 2021

Subject: Resolution 2021-20 - Adopting the Cost Allocation Plan for Fiscal Year

2020-2021

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☐ Safe & Vibrant Community	☐ Growing & Dynamic Economy
⊠ Fiscally Sound Government	□ Operational Excellence
☐ Community & Neighborhood Livability	☐ Not Applicable

### **Proposed Motion:**

Adopt Resolution 2021-20, establishing the Cost Allocation Plan for Fiscal Year 2020-2021.

### Subject/Discussion:

Cost allocation is a budgeting principle that allows central service departments, such as Finance and City Clerk, to distribute the costs of providing services to other departments in a fair and equitable manner. It is recommended that each year the City of Lemoore amend its cost allocation plan that calculates the value of the services each central service department provided to City-owned enterprise departments. The cost allocation plan is important because not all City departments are funded in the same way. Most City departments are funded by taxpayer's dollars though the City's general fund because they generally serve the public at large. The City's enterprise fund departments, on the other hand, are funded by fee-for-service dollars, in which citizens pay for the services they receive directly.

Resolution 2021-20 seeks to adopt the Cost Allocation Plan, establishing the method for allocating fees for Fiscal Year 2020-2021.

### Financial Consideration(s):

Under the Cost Allocation Plan, presented enterprise and special funds will reimburse the City's general fund for services rendered. The precise value of the cost allocation will not be determined until the end of each fiscal year. Allocations from the Enterprise funds to the General Fund are expected to be between \$1.2 million and \$1.5 million.

### **Alternatives or Pros/Cons:**

### Pro:

- Defining the cost allocation plan in detail enhances accountability and fiscal transparency
- Promotes fair and equitable sharing of indirect costs within the City
- Informs departments of their true cost of doing business

### Cons:

• Can be considered a burden to the enterprise funds

### **Commission/Board Recommendation:**

Not Applicable

### **Staff Recommendation:**

Staff recommends City Council adopt Resolution 2021-20, establishing the Cost Allocation Plan for Fiscal Year 2020-2021.

Attachments:	Review:	Date:
⊠ Resolution: 2021-20		06/18/2021
☐ Ordinance:	□ City Attorney	09/03/2021
□ Мар	□ City Clerk	09/03/2021
☐ Contract	□ City Manager	09/03/2021
☐ Other	⊠ Finance	09/03/2021
List:		

### **RESOLUTION NO. 2021-20**

## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEMOORE ADOPTING THE COST ALLOCATION PLAN FOR FY 2020-2021

**WHEREAS**, implementation of the cost allocation plans allows for reimbursement to the general fund for services provided by or related to special fund expenditures; and

**WHEREAS**, the cost allocation plan identifies the total cost of providing administrative services to other departments in support of their operations; and

**WHEREAS**, the City Council of the City of Lemoore has received and reviewed the Cost Allocation Plan for the fiscal years July 1, 2020 through June 30, 2021; and

**WHEREAS**, after examination, deliberation and due consideration, the City Council has approved the same, which herein modifies any prior cost allocation plans previously adopted; and

**WHEREAS,** it is the intention of the City Council to adopt the said cost allocation as the Cost Allocation Plan for FY 2020-2021

**NOW, THEREFORE, BE IT RESOLVED,** that the City Council hereby adopts the Cost Allocation Plan.

**PASSED AND ADOPTED** by the City Council of the City of Lemoore at a Regular Meeting held on 21<sup>st</sup> day of September 2021 by the following vote:

AYES:		
NOES:		
ABSENT:		
ABSTAIN:		
ATTEST:	APPROVED:	
Marisa Avalos City Clerk	Stuart Lyons Mayor	_

## FY 2020-2021

# Cost Allocation Plan and Stats







## **Executive Summary**

Cost allocation is a budgeting principle that allows central service departments in an organization to distribute the costs of providing services to other departments in a fair and equitable manner. Each year the City of Lemoore should create a cost allocation plan that calculates the value of the central services provided to each department of the City. Based on these calculations the City can recover the cost of the central services provided to City-owned enterprises. The Cost Allocation Plan is important because not all City departments are funded in the same way. Most City departments are funded by taxpayers though the City's general fund because the departments generally serve the public at large. The City's enterprise fund departments, on the other hand are funded by fee-for-service dollars.

Figure 1: City of Lemoore Cost Allocation – Funds and Departments\*

### **Enterprise General Fund:** Funds: **Property and Sales Tax** User Fees City Council Parks and Recreation **Public Works** Wastewater City Manager Finance Community Development City Clerk Information Maintenance Technology **Public Safety Human Resources Golf Course**

### Introduction & Background

Cost allocation is a budgeting principle by which the costs for centrally provided services are identified and assigned benefitting internal entities. Cost allocation makes use of both direct and indirect costs. Direct cost can be attributed to a specific department, program or activity. Indirect costs, in contrast, not easily are attributable specific to departments, programs activities. For example, the cost of a finance department to perform one specific service for one specific department would likely be categorized as a direct cost. However, when a finance department performs services for multiple departments in different proportions that service would likely be categorized as an indirect cost.

Cost allocation can be performed in a variety of ways using simple or complex methodologies. More complex cost allocation plans typically produce more accurate cost calculations than simpler cost allocation plans.

<sup>\*</sup>Not all funds and departments are included

### **Purposes of Cost Allocation**

Cost allocation serves many purposes. First, it promotes fair and equitable sharing of indirect costs within

"The enterprise funds are required to reimburse the general fund for central services received as they have been established as a fee-for-service funds..."

the City. Second, cost allocation helps departments recognize the full cost of their operations by estimating their shares of indirect costs. Departments can use the Cost Allocation Plan to improve budget and resource management and to better align user fees with the true cost of doing business. Finally, cost

allocation allows Finance to charge other funds for services provided by general fund departments. For the City of Lemoore, cost allocation is used to determine reimbursement amounts for

services provided to enterprise and special fund entities by general fund departments.

The purpose of a cost allocation plan is to capture, identify and attribute all appropriate citywide costs to departments that have received central services, and to collect reimbursement from the City's enterprise and special funds for their share of these costs. The enterprise funds are required to reimburse the general fund for central services received as

"The purpose of a cost allocation plan is to capture, identify and attribute all appropriate citywide costs to departments that have received central services..."

they have been established as fee-for-service funds, the cost of which should generally be covered by fees charged to citizens who directly benefit from the services. In effect, payments made by enterprise funds to the general fund for indirect costs is a form of reimbursing taxpayers for services provided by the City to enterprises that only serve specific groups of citizens rather than the public at large.

### Cost Allocation Methodology

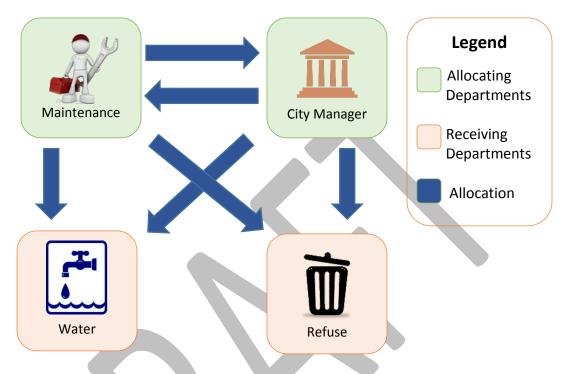
The Cost Allocation Plan allocates indirect costs in a consistent manner across all City departments, including the enterprise and special funds. The main purpose of performing cost allocation is to distribute indirect costs of central services provided by the City departments to all the City departments receiving those services. Although cost allocation is not required by law, it does fall under one of the Council's Strategic Initiatives of a Fiscally Sound Government. Defining and reviewing the Cost Allocation Plan in detail also assures and enhances accountability and fiscal transparency.

For purposes of annual budget development Finance utilizes budgeted financial data (expenditures) for the future fiscal year and statistical data from the most recently completed fiscal year. Cost Allocation is performed as part of the year-end closing process. At that time, Finance utilizes actual expenditures for year-end and statistical data from the most recently completed fiscal year (typically the year prior). For example, the Cost Allocation Plan for fiscal year 2020-2021 will utilize actual expenditures from FY 2021 and statistical data from FY 2020.

In the plan, City departments are identified as either an allocating department – one that provides services to other departments or a receiving department – one that only receives services from other departments. The allocating departments include departments such as Finance and Human Resources which provide multiple services across multiple departments. The receiving departments include the four enterprise

funds such as Water, Wastewater, Refuse and Golf Course. In the Cost Allocation Plan these four enterprise funds cannot distribute costs to other departments. Allocating departments not only distribute cost to receiving departments, but they also distribute costs to other central service departments that receive their service, as illustrated in Figure 2.

Figure 2: Cost Allocation Flow Chart\*



<sup>\*</sup>Not all departments are included

## **Summary of Allocation Statistics**

FISCAL YEAR 2019-2020 STATISTICAL DATA



### **City Council**

•Agenda - Number of Agenda Items



### **City Manager**

- •Agenda Number of Agenda Items
- Budget Operating Expenditures
- •Personnel Number of Full Time Employee Equivalents
- Successory Agency
- •Capital Improvement Projects



### **City Clerk**

- Agenda- Number of Agenda Items
- Public Notices Number of Public Notices
- •Direct Cost to City Council Clerk functions specific to Council operations



### **Finance**

- Agenda Number of Agenda Items
- Accounts Payable Number of purchase orders, checks/warrants
- •Personnel Number of full time employee equivalents
- •Successor Agency- Direct Allocation to Redevelopment Fund
- Utility Billing Management Direct Allocation to Utility Billing
- Budget Actual Expenditures



### **Facilities Maintenance**

- Personnel Number of full time equivalent employees
- Space occupied number of offices occupied



### **Public Works Administration**

- Direct Allocation Water, Wastewater, Refuse & Streets Divisions
- •Capital Improvement Projects



### **Utility Department**

• Utility Staff- Percentage of Revenue received for Water, Wastewater, and Refuse



### **IT Services**

- Devices Number of devices supported by IT
- •Personnel Number of Full Time Equivalent employees



### **Human Resources**

- •Personnel Number of full time employee equivalents
- Personnel Number of recruitments
- •Risk Management Number of claims processed

## City Council



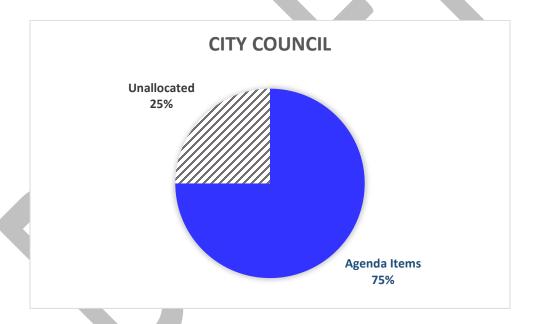
The City Council is responsible for approving all legislation and formulating City policies. The Council's objectives are broad and include translating public attitudes and service requirements into policies and programs, so that desired levels of service can be provided efficiently and economically. The Council keeps abreast of current State and Federal legislation.

The City Council meets in public session on the first and third Tuesday of each month and at other times when special meetings are called.

The allocation method for the City Council is as follows:

75% of the City Council's budget is allocated based on the total number of agenda items for the most recently completed fiscal year.

25% of the City Council's budget is unallocated as those costs are specific to City Council functions; Council meetings, Council travel, study sessions, etc.



## City Manager



The City Manager is charged with coordinating and directing the administration of the City within the framework of policy established by the City Council.

The City Manager is responsible for directing the administration of departments and divisions, preparing and submitting the Annual Budget, maintaining communication and good relations with the general public, advising the Council on the City's financial condition, and making recommendations to the Council on measures or actions considered necessary for the welfare of the City and efficient operation of government.

The City Manager's Department oversees the work involved in the continued dissolution for the former Redevelopment Agency providing support to the Successor Agency, and the Lemoore Housing Authority.

The allocation method for the City Manager's Department is as follows:

20% of the City Manager's total budget is allocated based on the total number of agenda items for the most recently completed fiscal year. Each department is allocated their proportional share based on the number of agenda items the department has taken to Council.

40% of the City Manager's total budget is allocated based on the actual operating expenditures per department for the most recently completed fiscal year.

30% of the City Manager's total budget is allocated based on the total number of full time equivalents (FTE) per departments based on the position allocation adopted by City Council for the most recently completed fiscal year.

3% of the City Manager's total budget is allocated directly to the Successor Agency to reflect the City Manager's role in the supporting the dissolution of the Redevelopment Agency.

7% of the City Manager's total budget is allocated based on the number of capital improvement projects per department.



## City Clerk



The City Clerk serves as the Clerk of the City Council and is responsible for the preparation of agendas, the recording and maintenance of all Council actions, and the preparation and filing of public notices. As the official records keeper for the City, the Clerk is responsible for the coordination and administration of all City records, document and public files. The City Clerk manages all City Public Records Act (PRA's Practices Commission requirements.

The allocation method for the City Clerk's Department is as follows:

70% of the City Clerk's budget is allocated based on the proportionate share of the number of agenda items.

20% of the City Clerk's budget is allocated based on the department's proportionate share of all public notices issued.

5% of the City Clerk's budget is directly allocated to the City Council's cost allocation costs for work the City Clerk performs exclusively for the City Council; Clerk functions at all City Council/Commission meetings, travel arrangements, agenda development and posting.

5% of the City Clerk's budget is unallocated. The unallocated portion accounts for work performed by the City Clerk at the request of members of the public; reviewing public comment and responding to public record requests.



## Finance Department



Under the direction of the Assistant City Manager/Administrative Services Director, the Finance Department is charged with the overall financial and accounting records of the City, processing accounts payable, managing the City's annual audit, utility billing, fixed assets, bank reconciliations, purchasing, data processing, budget control, payroll, business and animal license. The Finance Department also provides support in continued dissolution of the former Redevelopment Agency providing support to the Successor Agency, the Oversight Board and the Lemoore Housing Authority.

30% of the Finance Department's annual expenditures are allocated based on proportionate share of FTE as determined by the position allocation approved by City Council for the budgeted fiscal year.

20% of the Finance Department's annual expenditures are allocated based on the proportionate share of revenue received by water, refuse and wastewater funds.

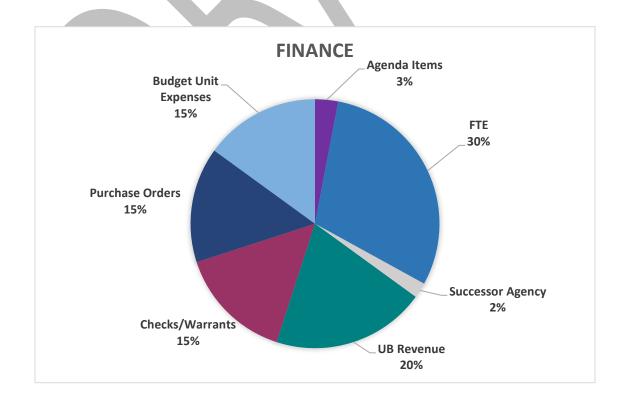
15% of the Finance Department's annual expenditures are allocated based a department's proportionate share of the number of checks issued.

15% of the Finance Department's annual expenditures are allocated based a department's proportionate share of the number of purchase orders issued.

15% of the Finance Department's annual expenditures are allocated based a department's proportionate share of total budget unit expenditures.

3% of the Finance Department's annual expenditures are allocated based a department's proportionate share of agenda items.

2% of the Finance Department's annual expenditures are allocated to the Successor Agency.







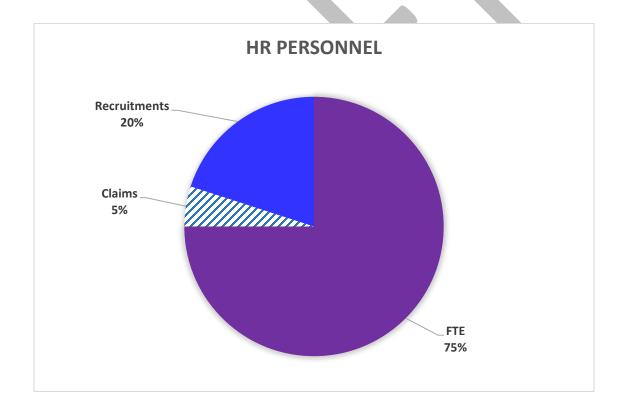
The Facilities Maintenance Division is charged with maintaining all City facilities with preventative and corrective maintenance, renovations, new construction projects and janitorial services, street light repairs, tree trimming, street banners, traffic signal repairs, school zone speed signs and crosswalk light repairs, including set up for community events.

The allocation method for the Facilities Maintenance Division is as follows:

80% of the Facilities Maintenance Division's budget is allocated based on a department's proportionate share of FTE based on the City Council approved position allocation for the current budget year.

15% of the Facilities Maintenance Division's budget is allocated based on a department's proportionate share of office spaces.

5% of the Facilities Maintenance Division budget is unallocated.





## **Public Works Administration**

The Public Works Department is charged with supervision and directing the Water, Wastewater/Storm Drainage, and Refuse Divisions. In addition, the Public Works Department coordinates engineering activities with the contract City Engineer and oversees a majority of the projects in the Capital Improvement Plan.

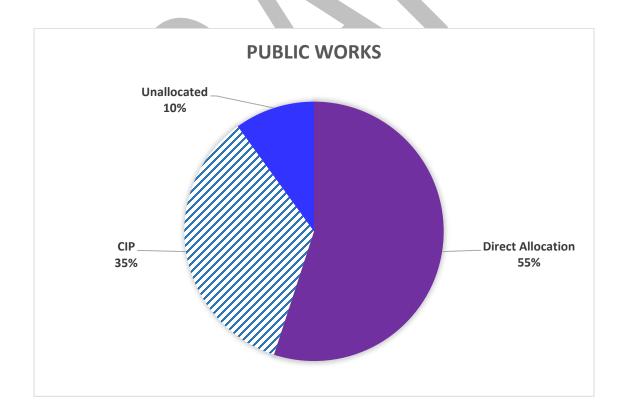
The Public Works Administration's budget is directly allocated to the Water, Refuse and Wastewater/Storm Drainage funds based on the enterprise fund expenditures and number of capital improvement projects facilitated in each fiscal year. The time period for the revenues is the most recently completed fiscal year.

The allocation for the Public Work Administration Department is as follows:

55% of the Public Works Administration Department's budget is directly allocated to water, wastewater, refuse and streets divisions base on their proportionate share of annual expenditures.

35% of the Public Works Administration budget is allocated based on the number of CIP projects expensed.

10% of the Public Works Administration budget is unallocated to account for functions related to LLMD and PFMD, as well as other costs associated with work with the general public.



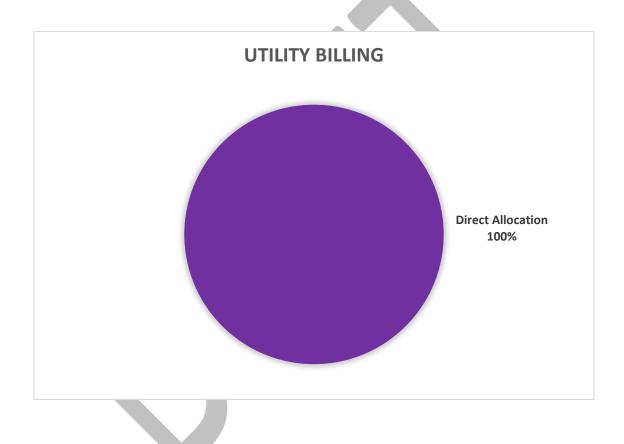
# **Utility Division**



The Utility Division's budget is directly allocated to the Water, Refuse and Wastewater/Storm Drainage funds based on the percentage of revenue received for those funds. The time period for the revenues is the most recently completed fiscal year.

The allocation for the Utility Division is as follows:

100% of the Utility Billing division budget is allocated to water, wastewater and refuse based on their proportionate share of revenues received during the most recently completed fiscal year.



# **Information Technology Services**

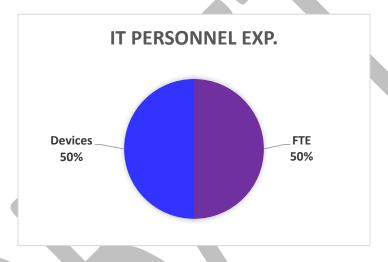


Information Technology (IT) encompasses the City's computer technology and telecommunications systems, as well as software and contract maintenance. IT provides a vision for future technology needs and assistance, enhancing business and daily operations and overseas the procurement of new equipment.

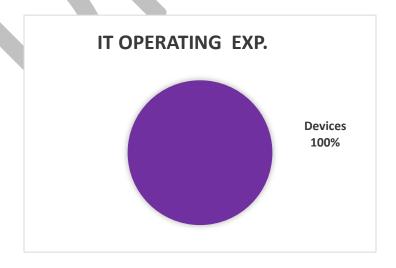
The allocation method for IT is as follows:

50% of the Information Technology personnel expenses are allocated based on the total number of full time equivalents per department.

50% of the Information Technology personnel expenses are allocated based on the total number of devices per department.



100% of the IT operational budget is allocated based on the total number of supported devices each department utilizes.



## **Human Resources**



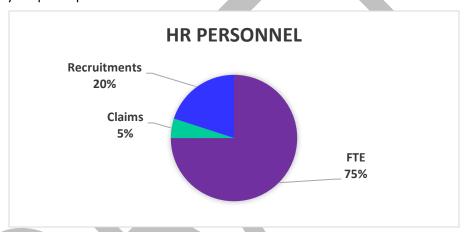
Human Resources (HR) is responsible for providing responsive employment and personnel services to the City's managers and employees as well as providing information and assistance to external customers and job applicants.

The allocation method for HR is as follows:

75% of the Human Resources Division personnel costs are allocated based on the total number of full time equivalents per department.

20% of the Human Resources Division personnel costs are allocated based on the total number of recruitments completed per department.

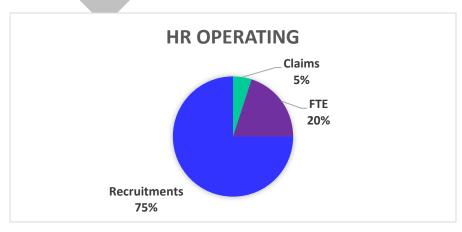
5% of the Human Resources Division personnel costs are allocated based on the total number of claims filed by employees per department.



20% of HR's operating costs are allocated based on the total number of full time equivalents per department.

5% of the Human Resources Division operating costs are allocated based on the total number of claims filed by employees per department.

75% of HR's operating costs are allocated based on the total number of recruitments completed per department.



## Appendix A – Definition of Terms

**Allocating department** – City department that provides support to other City departments. Specifically City Council, City Attorney, City Manager, City Clerk, Finance, Maintenance, IT Services and Human Resources.

**Claim** – A complaint, concern or personal property or injury claim filed by an employee that requires assistance from HR to either investigate, report, file or process.

Central service department – See "Allocating department"

**Direct cost** – Costs that can be identified specifically with a particular final cost objective.

**Enterprise fund** – A type of proprietary fund that closely resembles private sector accounting, in which fees are charged for the goods and services provided. Government entities use enterprise funds to account for business type activities. Specifically Water, Refuse, Wastewater and Golf Course.

**General fund** – A type of governmental fund primarily funded by general sales and property taxes, expense from which are for basic government functions.

**Indirect cost** – A cost incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, with effort disproportionate to the results achieved.

**Indirect cost rate** – A device for determining in a reasonable manner the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the indirect costs to a direct cost base.

**Receiving department** – City department that receives support from other City departments.



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744

## **Staff Report**

To:	Lemoore City Council		
From:	Marisa Avalos, City Clerk		
Date:	September 14, 2021	Meeting Date:	September 21, 2021
Subject:	Activity Update		
Strategic Initiative:	<ul><li>☐ Safe &amp; Vibrant Community</li><li>☐ Fiscally Sound Government</li><li>☐ Community &amp; Neighborhood Livability</li></ul>	<ul><li>☐ Growing &amp; Dy</li><li>☐ Operational E</li><li>☒ Not Applicable</li></ul>	xcellence

### **Reports**

Warrant Register – FY 21/22
 Warrant Register – FY 21/22
 Warrant Register – FY 21/22
 September 10, 2021
 Warrant Register – FY 21/22
 September 17, 2021

PEI PAGE NUMBER: 1
DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221'

ACCOUNTING PERIOD: 3/22

**TOTAL** 

FUND - 001 - GENERAL FUND BUDGET UNIT - 4211 - CITY COUNCIL

CITY COUNCIL

ACCOUNT DATE T/C ENCUMBRANC REFERENCE VENDOR **BUDGET EXPENDITURES ENCUMBRANCES DESCRIPTION** 4360 TRAINING 3 /22 09/02/21 21 11705 7251 U.S. BANK NATION -475.00 .00 CANCELED .00 TOTAL TRAINING -475.00 .00 4380 RENTALS & LEASES 3 /22 09/02/21 21 11661 5977 GREATAMERICA FIN .50 .00 07/15/21-08/14/21 TOTAL RENTALS & LEASES .00 . 50 .00 4980 LEGAL EXPENSE 3 /22 09/02/21 21 11676 5609 LOZANO SMITH, LL 1,784.69 .00 PROFESSIONAL SERVICE TOTAL LEGAL EXPENSE .00 1,784.69 .00

.00

1,310.19

.00

PAGE NUMBER: 2 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4213 - CITY MANAGER

ACCOUNT DATE	T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/02/21	ATING SUPPLIES 21 ATING SUPPLIES	11682	5396 OFFICE DEPOT	.00	24.07 24.07	.00	SHARPIE, GEL
4340 UTILI 3 /22 09/02/21 TOTAL UTILI	21	11699	6266 SPARKLETTS	.00	18.70 18.70	.00	WATER SERVICE
3 /22 09/02/21	ALS & LEASES L 21 ALS & LEASES	11661	5977 GREATAMERICA	FIN .00	353.50 353.50	.00	07/15/21-08/14/21
3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21	21 21	11676 11676 11676 11676	5609 LOZANO SMITH, 5609 LOZANO SMITH, 5609 LOZANO SMITH, 5609 LOZANO SMITH,	LL LL	281.25 1,987.50 847.19 37.50 3,153.44	.00 .00 .00 .00	
TOTAL CITY	MANAGER			.00	3,549.71	.00	

PAGE NUMBER: 3 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4214 - CITY CLERK'S OFFICE

ACCOUNT DATE T/C ENCUMBRAN	C REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	
4380 RENTALS & LEASES 3 /22 09/02/21 21 TOTAL RENTALS & LEASES	11661	5977 GREATAMERICA	FIN .00	11.64 11.64	.00 07/15/21-08/14/21 .00	
4980 LEGAL EXPENSE 3 /22 09/02/21 21 TOTAL LEGAL EXPENSE	11676	5609 LOZANO SMITH,	. LL .00	150.00 150.00	.00 PROFESSIONAL SERVICE	Ξ
TOTAL CITY CLERK'S OFFICE			.00	161.64	.00	

PAGE NUMBER: 4 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

TIME: 13:48:44

FUND - 001 - GENERAL FUND BUDGET UNIT - 4215 - FINANCE

ACCOUNT DATE T/C	ENCUMBRANC REFERENCE	VENDOR B	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340 UTILITIES 3 /22 09/02/21 21 TOTAL UTILITIES	11699	6266 SPARKLETTS	.00	.01	.00	WATER SERVICE
4380 RENTALS & 3 /22 09/02/21 21 TOTAL RENTALS &	11661	5977 GREATAMERICA FI	.00	262.71 262.71	.00	07/15/21-08/14/21
TOTAL FINANCE			.00	262.72	.00	

PAGE NUMBER: 5 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4216 - PLANNING

ACCOUNT DATE T/C ENCUMBRA	NC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	ON
4340 UTILITIES 3 /22 09/02/21 21 TOTAL UTILITIES	11699	6266 SPARKLETTS	.00	18.70 18.70	.00 WATER SERV	VICE
4380 RENTALS & LEASES 3 /22 09/02/21 21 TOTAL RENTALS & LEASES	11661	5977 GREATAMERICA	FIN .00	590.90 590.90	.00 07/15/21-0	)8/14/21
4980 LEGAL EXPENSE 3 /22 09/02/21 21 TOTAL LEGAL EXPENSE	11676	5609 LOZANO SMITH,	, LL .00	1,837.99 1,837.99	.00 PROFESSION	NAL SERVICE
TOTAL PLANNING			.00	2,447.59	.00	

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4220 - MAINTENANCE DIVISION

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUI	DGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11682  3 /22 09/02/21 21 11682  3 /22 09/02/21 21 11678  3 /22 09/02/21 21 11721  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 11709  3 /22 09/02/21 21 1709  3 /22 09/02/21 21 1709  3 /22 09/02/21 21 1709  3 /22 09/02/21 21 10935 -01 11721  3 /22 09/02/21 21 10936 -01 11683  TOTAL OPERATING SUPPLIES	7251 U.S. BANK NATION 5396 OFFICE DEPOT 5333 MEDALLION SUPPLY 1547 VERITIV OPERATIN 7251 U.S. BANK NATION		264.46 320.21 448.67 470.53 487.50 240.79 -16.28 69.69 72.89 74.01 75.36 94.70 39.99 948.71 57.72 1,609.65 912.03 6,170.63	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00	GARBAGE OFFICE SUPPLIES GLOVES WATER HOSE OFFICE SUPPLIES SAFETY GOOGLES GROMMET, CORD AWAY 3"LED TUBES HAND SOAP MOFTGLOBAL OFFICE SUPPLIES OFFICE SUPPLIES IPAD SCREEN PROTECTOR YAMAHA SOUND SYSTEM TAX MISC. BATHROOM SUPPLIES MISC CLEANING SUPPLIES
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/02/21 21 11002 -01 11656 3 /22 09/02/21 21 11002 -02 11656 TOTAL PROFESSIONAL CONTRACT SVC	5758 MARK FERNANDES 5758 MARK FERNANDES	.00	1,700.00 400.00 2,100.00		PD, SARAH MOONEY, AND CMC AUGCHANGE ORDER 1-
4340 UTILITIES 3 /22 09/02/21 21 11697 3 /22 09/02/21 21 11697 3 /22 09/02/21 21 11697 3 /22 09/02/21 21 11697 3 /22 09/02/21 21 11697 3 /22 09/02/21 21 11697 3 /22 09/02/21 21 11697 3 /22 09/02/21 21 11697 TOTAL UTILITIES	0423 SOCALGAS 0423 SOCALGAS 0423 SOCALGAS 0423 SOCALGAS 0423 SOCALGAS 0423 SOCALGAS 0423 SOCALGAS	.00	79.15 88.41 88.48 25.11 59.08 9.09 140.90 490.22	.00 .00 .00 .00	07/19/21-08/17/21 07/19/21-08/17/21 07/21/21-08/19/19 07/21/21-08/19/21 07/19/21-08/17/21 05/18/21-08/17/21 07/19/21-08/17/21
TOTAL MAINTENANCE DIVISION		.00	8,760.85	-5,788.61	

RUN DATE 09/08/2021 TIME 13:48:45

PAGE NUMBER: 7 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

#### TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4221 - POLICE

ACCOUNT DATE T/C ENCUMBRANC	REFERENCE	VENDOR BU	JDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/02/21 21 3 /22 09/02/21 21 0768 -01 3 /22 09/02/21 21 0768 -02 3 /22 09/02/21 21 0768 -03 3 /22 09/02/21 21 0781 -01 3 /22 09/02/21 21 0781 -02 3 /22 09/02/21 21 0781 -03	11707 11707 11707 11707 11707 11707 11707 11707 11707 11707 11707 11707 11707 11707 11707 11707	7251 U.S. BANK NATION		107.24 158.87 14.62 211.50 256.52 36.25 76.12 41.80 45.93 260.00 18.85 4.99 85.50 347.65 25.20 20.00 1,711.04	.00 .00 .00 .00 .00 .00 .00 -260.00 -18.85 -4.99 -85.50 -347.65	OFFICE SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES CAR WASH "RANGE/BATTERIES" OFFICE SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES BATTERIES CLEANING SUPPLIES SALOMON QUEST SWAT BOOTS TAX SHIPPING SWAT NIGHT VISION REPAIR PVS-14 LOWER HOUSING ASSE SERVICE CHARGE SHIPPING
3 /22 09/02/21 21 11068 -01 3 /22 09/02/21 21 3 /22 09/02/21 21 11040 -01	11635 11651 11707 11669 11648	6864 AXON ENTERPRISE, 2399 DEPARTMENT OF JU 7251 U.S. BANK NATION 0772 COUNTY OF KINGS 4059 COVANTA ENERGY,	Ĵ	3,549.98 570.00 75.00 3,685.00 204.06 8,084.04	-570.00 .00 -3,685.00	TASER 60 YEAR 4 PAYMENT X DOJ FINGERPRINTS - JULY 2 DETECTIVES 07/01/21-07/31/21 SPECIAL WASTE MINIMUM
4320 MEETINGS & DUES 3 /22 09/02/21 21 TOTAL MEETINGS & DUES	11707	7251 U.S. BANK NATION	N .00	10.50 10.50	.00	AWARDS BANQUET
4330 PRINTING & PUBLICATION 3 /22 09/02/21 21 TOTAL PRINTING & PUBLICATION PRINTING P	11707	7251 U.S. BANK NATION	N .00	56.19 56.19	.00	BUISNESS CARDS
4335 POSTAGE & MAILING 3 /22 09/02/21 21 TOTAL POSTAGE & MAILING	11707	7251 U.S. BANK NATION	N .00	89.91 89.91	.00	RETURN SWAT GOOGLES
	11707 11722	7251 U.S. BANK NATION 0116 VERIZON WIRELESS		41.79 2,194.13 2,235.92		WATER SERVICE 07/17/21-8/16/21
	11707 11707	7251 U.S. BANK NATION 7251 U.S. BANK NATION		848.20 300.00		TRAINING HALESTEAD TRAINING

RUN DATE 09/08/2021 TIME 13:48:45

PEI - FUND ACCOUNTING

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4221 - POLICE

ACCOUNT DATE	T/C ENCUMBRAN	NC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4360 TRAIN: 3 /22 09/02/21	21 21 21 21 21 21 21 21 21 21	(cont'd 11707 11707 11707 11707 11707 11707 11707 11707 11667 11641 11642 11723 11707	7251 U.S. BANK NAT 7270 BRANDON GRESH 7093 BRIAN FERREIR 7223 ZACHARY ROGER 7251 U.S. BANK NAT	TION TION S TION TION TION TION TION TION TION TION	279.20 12.01 14.90 14.00 -424.10 -424.10 250.00 250.00 16.69 70.00 70.00 70.00 70.00 589.45 94.35 572.40 69.80 2,287.68 776.00 731.40 462.40 70.50 980.00 8,050.78	.00 .00 .00 .00 .00 .00 .00 .00 .00 .589.45 -94.35 -572.40 -69.80 -2,287.68 -776.00 -731.40 -462.40	4 NIGHTS, 1 ROOM -OFFICER TAX 5 NIGHTS, 2 ROOMS, - OFF AR15 ARMORER - OFFICERS' 2 NIGHTS, 2 ROOMS - OFFIC 3 NIGHTS, 1 ROOM - ELIZAB
3 /22 09/02/21	LS & LEASES 21 LS & LEASES	11643	1817 C.A. REDING C	OMP .00	405.56 405.56	.00	07/2/21-08/1/21
3 /22 09/02/21 3 /22 09/02/21		11676 11676	5609 LOZANO SMITH, 5609 LOZANO SMITH,		393.75 206.25 600.00		PROFESSIONAL SERVICE PROFESSIONAL SERVICE
TOTAL POLICE	E			.00	21,243.94	-15,201.15	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4222 - FIRE

ACCOUNT DATE T/C ENCUMBRAN	C REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 TOTAL OPERATING SUPPLIES	11672 11672 11696 11696 11696 11710 11696	0314 LEMOORE AUTO S 0314 LEMOORE AUTO S 2932 SAVEMART SUPER 2932 SAVEMART SUPER 2932 SAVEMART SUPER 7251 U.S. BANK NATI 2932 SAVEMART SUPER	SUP RMA RMA RMA EON	21.49 4.82 363.34 422.57 302.80 44.11 74.81 1,233.94	.00 .00 .00 .00	PB WHITE LITH GREASE CONNECT LNK 41 4 PK 3RD WEEK TRAING/RESTO 4TH TUESDAY TRAINING 1ST TUESDAY TRAINING OFFICE SUPPLIES 1ST TUESDAY TRAINING
4310 PROFESSIONAL CONTRAC 3 /22 09/02/21 21 11041 -01 TOTAL PROFESSIONAL CONTRAC	11649	6879 CSFEWBC-VLSA	.00	7,000.00 7,000.00	-7,000.00 -7,000.00	\$350 FEE FOR RETIREMENT B
4380 RENTALS & LEASES 3 /22 09/02/21 21 TOTAL RENTALS & LEASES	11661	5977 GREATAMERICA F	=IN .00	114.21 114.21	.00	07/15/21-08/14/21
TOTAL FIRE			.00	8,348.15	-7,000.00	

PEI PAGE NUMBER: 10 DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

TIME: 13:48:44

FUND - 001 - GENERAL FUND BUDGET UNIT - 4224 - BUILDING INSPECTION

ACCOUNT DATE T/C ENCUMBRAN	IC REFERENCE	VENDOR BUE	OGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/02/21 21 C782 -09 3 /22 09/02/21 21 C782 -01 3 /22 09/02/21 21 C782 -02 3 /22 09/02/21 21 C782 -03 3 /22 09/02/21 21 C782 -03 3 /22 09/02/21 21 C782 -04 3 /22 09/02/21 21 C782 -04	3 11706 11706 11706 11706 11706 11706 11706 11706 11706	7251 U.S. BANK NATION	.00	6.38 40.66 271.12 82.38 167.97 4.94 8.03 20.07 601.55	-40.66 -271.12 -82.38 -167.97 -4.94 -8.03	EXPO DRY ERASE MARKERS MUTAX NCR PAPER XERO II 3-PART CARDSTOCK BLUE FOR INSPEC ELITE IMAGE TONER CARDRID RED INK REFILL FOR EXISTI CARDSTOCK WHITE DO IT YOURSELF MESSAGE ST
4340 UTILITIES 3 /22 09/02/21 21 TOTAL UTILITIES	11699	6266 SPARKLETTS	.00	18.70 18.70	.00	WATER SERVICE
4380 RENTALS & LEASES 3 /22 09/02/21 21 TOTAL RENTALS & LEASES	11661	5977 GREATAMERICA FIN	.00	739.22 739.22	.00	07/15/21-08/14/21
TOTAL BUILDING INSPECTION			.00	1,359.47	-601.55	

RUN DATE 09/08/2021 TIME 13:48:45

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4230 - PUBLIC WORKS

ACCOUNT DATE T/C ENCUMBRANC REF	ERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/02/21 21 11711 3 /22 09/02/21 21 C782 -07 11706 TOTAL OPERATING SUPPLIES		BANK NATION BANK NATION .00	11.79 14.49 26.28		BATTERIERS BROTHER CONTINUOUS LABEL
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 3 /22 09/02/21 21 11042 -01 11693 TOTAL PROFESSIONAL CONTRACT SVC	0876 QUAD 0876 QUAD 0876 QUAD 0876 QUAD 0876 QUAD 0876 QUAD	KNOPF, INC.	158.85 212.58 248.40 498.60 513.09 586.17 886.95 1,601.37 4,706.01	-212.58 -248.40 -498.60 -513.09 -586.17 -886.95	GENERAL ENGINEERING FY 20
4340 UTILITIES 3 /22 09/02/21 21 11699 TOTAL UTILITIES	6266 SPARI	KLETTS .00	18.70 18.70	.00	WATER SERVICE
4380 RENTALS & LEASES 3 /22 09/02/21 21 11661 TOTAL RENTALS & LEASES	. 5977 GREA <sup>-</sup>	TAMERICA FIN .00	255.03 255.03	.00	07/15/21-08/14/21
4980 LEGAL EXPENSE 3 /22 09/02/21 21 11676 TOTAL LEGAL EXPENSE	5 5609 LOZA	NO SMITH, LL	2,625.00 2,625.00	.00	PROFESSIONAL SERVICE
TOTAL PUBLIC WORKS		.00	7,631.02	-4,720.50	

PEI PAGE NUMBER: 12 DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4231 - STREETS

ACC	COUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	1	BUDGET	EXPEN	DITURES	ENCUMBRANCES	DESCR	IPTION	
3 / 3 /	/22 09 /22 09 /22 09 /22 09 /22 09	UTILI 9/02/21 9/02/21 9/02/21 9/02/21 9/02/21 UTILI	21 21 21 21 21 21	1 1 1	1687 1685 1686 1690 1684	0363 PC 0363 PC 0363 PC 0363 PC	G&E G&E G&E	.00	1	,275.38 ,278.04 362.62 78.68 72.47 ,067.19	. 00 . 00 . 00	) 07/17 ) 07/24 ) 7/24/ ) 07/20	7/21-08/ 7/21-08/ 7/21-08/ 7/21-8/24 1/21-08/	17/21 24/21 /21
TOT	ΓAL	STREE	TS					.00	9	,067.19	.00	)		

PEI PAGE NUMBER: 13 DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4241 - PARKS

ACCOUNT DATE	T/C ENCUMBRAN	C REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/02/21 3 /22 09/02/21		11678 11678	5333 MEDALLION SUF 5333 MEDALLION SUF		1,246.92 147.75 1,394.67		NEW WIRE FOR UNDERGROUND 2/0 2HOLE INS CONN
TOTAL PARKS	;			.00	1,394.67	-1,246.92	

#### CITY OF LEMOORE TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4242 - RECREATION

ACCOUNT DATE	T/C ENCUMBRANC	REFERENCE	VENDOR B	SUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21	21 21 21 21 21 21 21	11708 11708 11708 11708 11708 11708 11708	7251 U.S. BANK NATIO 7251 U.S. BANK NATIO	ON ON ON ON ON	23.24 51.39 65.93 35.20 46.06 47.85 87.52	.00 .00 .00 .00 .00	FACEBOOK AD SUMMER DAY CAMP DAY CAMP SNACKS SUMMER DAY CAMP SUMMER DAY CAMP SNACKS DAY CAMP
3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 TOTAL OPERA	21 21 21	11675 11708 11708 11708 11708	6696 LIVE SCAN FRESN 7251 U.S. BANK NATIO 7251 U.S. BANK NATIO 7251 U.S. BANK NATIO 7251 U.S. BANK NATIO	ON ON ON	300.00 17.86 18.09 18.09 1.75 712.98	.00 .00 .00	LIVE SCANS SUMMER DAY CAMP SUMMER DAY CAMP DAY CAMP SNACKS FACEBOOK AD
3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21	21 21 21	11720 11644 11658 11660 11701	6371 MANUEL VELARDE 6731 FLORENCE COLBY 5962 JASON GLASPIE 7090 CLARISA GOMEZ 5235 STATE DISBURSEM	IE .00	404.60 444.50 1,005.00 658.00 150.00 2,662.10	.00 .00 .00	KARATE AUGUST 2021 ZUMBA- AUGUST BOXING-AUGUST CHEERLEADING-AUGUST JASON GLASPIE
3 /22 09/02/21	_S & LEASES	11661	5977 GREATAMERICA FI	.00 .00	683.26 683.26 4,058.34	.00 .00	07/15/21-08/14/21

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4296 - INFORMATION TECHNOLOGY

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUI	DGET EXPENDITURES	ENCUMBRANCES DESCRIPTION
4220 OPERATING SUPPLIES  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 11705  3 /22 09/02/21 21 C767 -01 11705  3 /22 09/02/21 21 C767 -02 11705  3 /22 09/02/21 21 C767 -03 11705  3 /22 09/02/21 21 C767 -04 11705  3 /22 09/02/21 21 C767 -05 11705  3 /22 09/02/21 21 C767 -05 11705  3 /22 09/02/21 21 11052 -01 11650  3 /22 09/02/21 21 11052 -02 11650  3 /22 09/02/21 21 11052 -04 11650  3 /22 09/02/21 21 11052 -04 11650  3 /22 09/02/21 21 11052 -04 11650  3 /22 09/02/21 21 11052 -05 11650  3 /22 09/02/21 21 11052 -05 11650  3 /22 09/02/21 21 11052 -05 11650  3 /22 09/02/21 21 11052 -05 11650  3 /22 09/02/21 21 11052 -05 11650  3 /22 09/02/21 21 11052 -05 11650	7251 U.S. BANK NATION 7272 U.S. BANK NATION 7272 DATALINK NETWORK	438.65 18.22 11.78 225.17 42.89 37.53 39.39 899.00 269.95 4.00 84.75 .73 5,708.20 1,026.74 1,334.76 1,512.00 413.84	.00 SCANNER .00 DOCKING STATION .00 WIFI ADAPTER .00 MOUSE .00 DOCKING .00 WIRELESS MOUSE .00 INTERNAL SSD .00 MOUSE -899.00 2020 APPLE MACBOOK AIR -269.95 CALDIGIT TS3 PLUS THUNDER -4.00 REGULATORY FEE -84.75 SALES TAX - 73 CHANGE ORDER 1- ADD FUNDS -5,708.20 BARRACUDA BACKUP SERVER A -1,026.74 1 YEAR BARRACUDA BACKUP S -1,334.76 1 YEAR BARRACUDA BACKUP S -1,512.00 INSTALLATION LABOR -413.84 TAX .00 GIGABIT DUAL-RADIO
4340 UTILITIES 3 /22 09/02/21 21 11717 3 /22 09/02/21 21 11634 3 /22 09/02/21 21 11717 TOTAL UTILITIES  4380 RENTALS & LEASES 3 /22 09/02/21 21 11661 TOTAL RENTALS & LEASES	5818 UNWIRED BROADBAN 5516 AT&T 5818 UNWIRED BROADBAN 5977 GREATAMERICA FIN	.00 90.41 210.00 398.96	.00 08/29/21-09/28/21 .00 939-103-4007 .00 09/01/21-09/30/21 .00 07/15/21-08/14/21
TOTAL INFORMATION TECHNOLOGY		.00 12,971.05	-11,253.97

RUN DATE 09/08/2021 TIME 13:48:45

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4297 - HUMAN RESOURCES

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/02/21 21 11707 TOTAL OPERATING SUPPLIES	7251 U.S. BANK NATION .00	41.81 41.81	.00 ORAL PANEL LUNCH
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/02/21 21 11054 -01 11640 3 /22 09/02/21 21 11054 -01 11640 3 /22 09/02/21 21 11050 -01 11646 TOTAL PROFESSIONAL CONTRACT SVC	0057 RICHARD A. BLAK, 0057 RICHARD A. BLAK, 7265 COMPUTER SYSTEMS .00	450.00 450.00 400.00 1,300.00	-450.00 POLICE PSYCH -450.00 POLICE PSYCH -400.00 FILE SHARING SOFTWARE -1,300.00
4380 RENTALS & LEASES 3 /22 09/02/21 21 11661 TOTAL RENTALS & LEASES	5977 GREATAMERICA FIN .00	87.52 87.52	.00 07/15/21-08/14/21 .00
4980 LEGAL EXPENSE 3 /22 09/02/21 21 11676 3 /22 09/02/21 21 11051 -01 11674 3 /22 09/02/21 21 11676 3 /22 09/02/21 21 11676 3 /22 09/02/21 21 11676 TOTAL LEGAL EXPENSE	5609 LOZANO SMITH, LL 2283 LIEBERT CASSIDY 5609 LOZANO SMITH, LL 5609 LOZANO SMITH, LL 5609 LOZANO SMITH, LL	25.00 678.00 187.50 300.00 300.00 1,490.50	.00 PROFESSIONAL SERVICE -678.00 ERMA MATTER .00 PROFESSIONAL SERVICE .00 PROFESSIONAL SERVICE .00 PROFESSIONAL SERVICE -678.00
TOTAL HUMAN RESOURCES	.00	2,919.83	-1,978.00

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 5029 - SIDEWALK REPAIR PROGRAM

ACCOUNT I	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310 3 /22 09, TOTAL	/02/21 21	AL CONTRACT AL CONTRACT	L1698	T3193 KARINA SOTO	.00	1,810.00 1,810.00	.00	ENCROACHEMENT PERMIT
TOTAL	SIDEWALK R	EPAIR PROGRA	AΜ		.00	1,810.00	.00	
TOTAL	GENERAL FU	ND			.00	87,296.36	-47,790.70	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 040 - FLEET MAINTENANCE BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT DATE T/C ENCUMBRANC	C REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 TOTAL OPERATING SUPPLIES	11672 11714 11712 11707 11714 11707	0314 LEMOORE AUTO S 7251 U.S. BANK NATI 7251 U.S. BANK NATI 7251 U.S. BANK NATI 7251 U.S. BANK NATI 7251 U.S. BANK NATI	ON ON ON	19.28 24.54 52.31 59.97 47.49 50.00 253.59	.00 .00 .00	DUCT TAPE PROPANE OFFICE SUPPLIES UNIT 59 HALSTEAD PROPANE FOR FORKLIFT UNIT #51 FERREIRA FTO
3 /22 09/02/21 21 c784 -02	11672 11672 11672 11665 11670 11637 11679 11672 11672 11670 11704 11694 11714 11714 11714 11681 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672 11673 11679 11679 11679 11672	0314 LEMOORE AUTO S 0314 LEMOORE AUTO S 6715 INTERSTATE BIL 0286 LAWRENCE TRACT 1908 BATTERY SYSTEM 7236 N & S TRACTOR 0314 LEMOORE AUTO S 0314 LEMOORE AUTO S 0286 LAWRENCE TRACT 6955 TRUCKPRO HOLDI 7786 KYLE REYNOLDS 7251 U.S. BANK NATI 7251 U.S. BANK NATI 7251 U.S. BANK NATI 6120 O'REILLY AUTO 0314 LEMOORE AUTO S 0314 LEMOORE AUTO S 0314 LEMOORE AUTO S 1908 BATTERY SYSTEM 0314 LEMOORE AUTO S 6120 O'REILLY AUTO 7236 N & S TRACTOR 0314 LEMOORE AUTO S 6120 O'REILLY AUTO 7235 RUCKSTELL CALI 7251 U.S. BANK NATI	UP LLI FOR INF	50.43 103.75 108.96 147.31 118.18 125.50 49.32 74.75 27.10 68.94 33.77 725.67 85.21 262.25 21.44 21.44 163.96 165.00 170.62 12.86 18.22 492.41 358.53 334.37 463.96 4,203.95	.00 .00 .00 .00 .00 .00 .00 .00 -725.67 -85.21 -262.25 .00 .00 .00 .00	SHIPPING STR WHL CVR RELAY HYDRAULIC HOSE-BULK HYDRAULIC HOSE BATTERY TRAILER CONNECTOR ANTNNA ADPTR FILTERS HYDRUALI HOSE BULK LEVER/RELIEF ASSEMBLY TRAILER & CRANE BUMPE
4350 REPAIR/MAINT SERVICE: 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 3 /22 09/02/21 21 TOTAL REPAIR/MAINT SERVICE:	11666 11712 11668 11647	2956 JONES COLLISIO 7251 U.S. BANK NATI 2940 K & D SERVICE 6374 COOK'S COMMUNI	ON	491.72 167.80 60.00 125.00 844.52	.00	REMOVE//REPLACE REPAIRED FUILD CORL LOCK OUT 2016 FORD FU RADIO ISSUES
4380 RENTALS & LEASES 3 /22 09/02/21 21 TOTAL RENTALS & LEASES	11661	5977 GREATAMERICA F	.00	84.76 84.76	.00	07/15/21-08/14/21

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PEI - FUND ACCOUNTING

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 040 - FLEET MAINTENANCE BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT	DATE T/C ENCUMBRANC	REFERENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4380	RENTALS & LEASES	(cont'd)			
TOTAL	FLEET MAINTENANCE		.00	5,386.82	-1,073.13
TOTAL	FLEET MAINTENANCE		.00	5,386.82	-1,073.13

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 045 - GOLF COURSE - CITY BUDGET UNIT - 4245 - GOLF COURSE-CITY

ACCOUNT D	ATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES [	DESCRIPTION
3 /22 09/	02/21 21	AL CONTRACT 1 AL CONTRACT	.1654	T3195 ANTHONY E	ERATO .00	675.00 675.00	.00 F	REFUND ANNUAL GOLF
TOTAL	GOLF COURS	E-CITY			.00	675.00	.00	
TOTAL	GOLF COURS	E - CITY			.00	675.00	.00	

PAGE NUMBER: 21 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

#### TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 050 - WATER BUDGET UNIT - 4250 - WATER

ACCOUNT DATE T/C ENCUMBE	ANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4170 UNIFORM ALLOWANCE 3 /22 09/02/21 21 TOTAL UNIFORM ALLOWANCE	11664	2160 FRANK HERNANDE	.00	194.34 194.34	.00	REIMBURSE BOOTS
	11672 11672 11672 11713 11672 11713 11713 11713 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672 11672	0314 LEMOORE AUTO S 0314 LEMOORE AUTO S 0314 LEMOORE AUTO S 7251 U.S. BANK NATI 7314 LEMOORE AUTO S 0314 LEMOORE AUTO S 0315 FURTADO WELDIN	SUP SUP SUP SUP SUP SUP SUP SUP SUP SUP	208.04 229.50 220.70 14.99 12.86 12.85 481.50 373.23 348.55 48.25 91.85 93.64 63.80 34.62 25.68 25.73 544.95 39.51 132.10 109.36 101.82 3,213.53	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00	SHOP TOWEL-BOX GRINDER 3LB DRILLING HAMMER ADOBE WD-40 E-Z REACH 32 OZ SPRAY BOTTLE WHTRIM LINE POWERCASE BRUSHLESS COMPACT DRI IMPACT KIT JACK STAND FOAMING SPRAY GUN 3/8-16 CAPSCREW WATER 5/16 G30 CHAIN SEAFOAM HD BRASS TORCH HEAD 2-1/2" FLOW TESTING DIFFU EST. SALES TAX HYDRANT WRENCH TOWSTRAP 20 W/LOOP FIRE BLANKET 180Z WHI
3 /22 09/02/21 21 10972 - 3 /22 09/02/21 21 10972 - 3 /22 09/02/21 21 10972 -	01 11716 01 11716 01 11716 01 11716 01 11716	6058 UNIVAR 6058 UNIVAR 6058 UNIVAR 6058 UNIVAR 6058 UNIVAR	.00	485.84 661.88 959.73 1,441.33 2,184.20 5,732.98	-661.88 -959.73 -1,441.33	HYPOCHLORITE- CHLORINE 12 HYPOCHLORITE- CHLORINE 12 HYPOCHLORITE- CHLORINE 12 HYPOCHLORITE- CHLORINE 12 HYPOCHLORITE- CHLORINE 12
	11718 11672 11672 11672 11672 11672 11672 11672 11672 11672 01 11655	2038 USA BLUEBOOK 0314 LEMOORE AUTO S 0314 LEMOORE AUTO S 7269 FERGUSON ENTER	SUP SUP SUP SUP SUP SUP RPR	465.94 4.28 -7.51 5.35 7.50 8.57 21.84 17.88 2,333.25 91.64	.00 .00 .00 .00 .00 .00 .00 -2,333.25	HYDRANT NOT IN SERVIC AIR TOOL OIL 3/4-10 CAPSCREW PRIMER BULB TRUFUEL 50 1 PREMIX JB KIWK 3/4-10 CAPSCREW FLUX BRUSH HYD MTR 3 US SS HDLS 2.5M FREIGHT

RUN DATE 09/08/2021 TIME 13:48:45

PEI - FUND ACCOUNTING

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 050 - WATER BUDGET UNIT - 4250 - WATER

ACCOUNT DATE T/C ENCUMBRANC	REFERENCE VENDOR	BUDGET	EXPENDITURES E	NCUMBRANCES	DESCRIPTION
3 /22 09/02/21 21 12 3 /22 09/02/21 21 12	1659     0641 GLEIM       1672     0314 LEMOOI       1672     0314 LEMOOI       1672     0314 LEMOOI       1672     0314 LEMOOI	SON ENTERPR -CROWN PUMP -CROWN PUMP -CROWN PUMP -CROWN PUMP -CROWN PUMP RE AUTO SUP	169.16 346.43 941.16 325.22 78.49 128.62 39.09 68.57 85.23 83.55 5,214.26	-346.43 -941.16 -325.22 -78.49 -128.62 .00 .00	SALES TAX REX E30 1-3/8" HUB COUPLI REX E30 1-9/16" HUB COUPL 30 HSB 2-3/8" HUB COUPLIN FRIEGHT SALES TAX CAPSCREW 5 GALLON UTILITY JUG WIRE BRUSH 1 EA CTNG WHL 4-1/2 TYP1
3 /22 09/02/21 21 11045 -01 13	1677 4051 MATSOI 1693 0876 QUAD I 1713 7251 U.S. I	N ALARM CO. KNOPF, INC. BANK NATION .00	42.50 325.00 6.00 373.50	-325.00	09/01/21-09/30/21 DIF WATER PORTION SCADA APP
3 /22 09/02/21 21 1: 3 /22 09/02/21 21 1: 3 /22 09/02/21 21 1:	1699 6266 SPARKI 1688 0363 PG&E 1689 0363 PG&E 1692 6627 PG&E I 1697 0423 SOCALO	NON ENERGY	237.21 19,962.53 46,309.57 975.16 91.18 67,575.65	.00 .00 .00	WATER SERVICE 07/19/21-08/17/21 07/09/21-08/09/21 NUCLEAR DECOM JUL 21 07/21/21-08/19/21
TOTAL RENTALS & LEASES	1661 5977 GREATA	AMERICA FIN .00	131.36 131.36	.00	07/15/21-08/14/21
TOTAL WATER		.00	82,435.62	-11,056.41	

RUN DATE 09/08/2021 TIME 13:48:45

PAGE NUMBER: 23 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 050 - WATER BUDGET UNIT - 4251 - UTILITY OFFICE

ACCOUNT DATE T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4330 PRINTING & PUBLICATIONS 3 /22 09/02/21 21 11 TOTAL PRINTING & PUBLICATIONS	L652	6405 EINERSON'S PR	REPR .00	434.61 434.61	.00	SERVICE REQUEST UTILI
4380 RENTALS & LEASES 3 /22 09/02/21 21 11 TOTAL RENTALS & LEASES	1661	5977 GREATAMERICA	FIN .00	186.46 186.46	.00	07/15/21-08/14/21
TOTAL UTILITY OFFICE			.00	621.07	.00	
TOTAL WATER			.00	83,056.69	-11,056.41	

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 052 - WATER INCIDENT FUND BUDGET UNIT - 4752 - WATER INCIDENT

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUD	GET EXPENDITURES	S ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/02/21 21 11705 3 /22 09/02/21 21 11705 3 /22 09/02/21 21 11705 3 /22 09/02/21 21 11705 TOTAL OPERATING SUPPLIES	7251 U.S. BANK NATION 7251 U.S. BANK NATION 7251 U.S. BANK NATION 7251 U.S. BANK NATION	5.00 255.60 72.97 31.92 .00 365.49	.00 7 .00 2 .00	FUEL FOR GENERATOR RENTAL PACKAGE LUNCH FOR CONTRACTOR
4230 REPAIR/MAINT SUPPLIES 3 /22 09/02/21 21 11039 -01 11703 TOTAL REPAIR/MAINT SUPPLIES	2799 TELSTAR INSTRUME	.00 12,745.00 .00 12,745.00		MATERIALS INVOICES #2
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/02/21 21 11062 -01 11633 3 /22 09/02/21 21 11693 3 /22 09/02/21 21 10978 -01 11633 3 /22 09/02/21 21 10978 -02 11633 TOTAL PROFESSIONAL CONTRACT SVC	6748 ADEDGE WATER TEC 0876 QUAD KNOPF, INC. 6748 ADEDGE WATER TEC 6748 ADEDGE WATER TEC	9,957.50 447.75 8,087.50 233.09 .00 18,725.84	.00 -8,087.50 -233.09	DEGASSING PILOT PHASE II GENERAL ENGIERING DEGASSING PIOLT TEST TAX
4317 CONSTRUCTION/IMPLEMENTA. 3 /22 09/02/21 21 10928 -02 11700 TOTAL CONSTRUCTION/IMPLEMENTA.	7039 SPIESS CONSTRUCT	.00 22,840.53 .00 22,840.53		CHANGE ORDER 1- INCREASE
4980 LEGAL EXPENSE 3 /22 09/02/21 21 11676 3 /22 09/02/21 21 11676 TOTAL LEGAL EXPENSE	5609 LOZANO SMITH, LL 5609 LOZANO SMITH, LL	37.50 10,225.60 .00 10,263.10	.00	PROFESSIONAL SERVICE PROFESSIONAL SERVICE
TOTAL WATER INCIDENT		.00 64,939.96	-53,863.62	
TOTAL WATER INCIDENT FUND		.00 64,939.96	-53,863.62	

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 056 - REFUSE BUDGET UNIT - 4256 - REFUSE

ACCOUNT DATE	T/C ENCUMBRA	NC REFERENCE	VENDOR B	UDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/02/21	RM ALLOWANCE . 21 RM ALLOWANCE	11636	2446 CHRISTOPHER BAN	U .00	171.59 171.59	.00	REIMBURSE BOOTS
3 /22 09/02/21 3 /22 09/02/21		11672 11714	0314 LEMOORE AUTO SU 7251 U.S. BANK NATIO		195.15 196.70 391.85		27 RATCHET STRAP SUPPLIES
3 /22 09/02/21 3 /22 09/02/21 3 /22 09/02/21	. 21 C786 -(	11657 1 11714 2 11714	6751 FURTADO WELDING 7251 U.S. BANK NATIO 7251 U.S. BANK NATIO	N	86.83 1,047.90 75.97 1,210.70		BI MIX 75/25 LARGE K PAINT AND SUPPLIES TAX
3 /22 09/02/21	SSIONAL CONTRA 21 10903 -( SSIONAL CONTRA	1 11653	6869 WELLS FARGO BAN	к .00	654.08 654.08	-654.08 -654.08	TEMP POSITION
3 /22 09/02/21	LS & LEASES . 21 .LS & LEASES	11661	5977 GREATAMERICA FI	N .00	3.28 3.28	.00	07/15/21-08/14/21
TOTAL REFUS	E			.00	2,431.50	-1,777.95	
TOTAL REFUS	E			.00	2,431.50	-1,777.95	

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 060 - SEWER& STORM WTR DRAINAGE BUDGET UNIT - 4260 - SEWER

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUDG	ET EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES  3 /22 09/02/21 21 11672  3 /22 09/02/21 21 11672  3 /22 09/02/21 21 C778 -01 11715  3 /22 09/02/21 21 C778 -02 11715  3 /22 09/02/21 21 11680  TOTAL OPERATING SUPPLIES	0314 LEMOORE AUTO SUP 0314 LEMOORE AUTO SUP 7251 U.S. BANK NATION 7251 U.S. BANK NATION T1152 NORTHLAND PROCES	23.21 23.21 1,475.00 106.94 157.80 00 1,786.16	.00 -1,475.00 -106.94	BELL REDUCER HOSE/HYD COUPLER CHEETAH RODENT CONTROL MA TAX WELL TOOL
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/02/21 21 11045 -02 11693 TOTAL PROFESSIONAL CONTRACT SVC	0876 QUAD KNOPF, INC.	650.00 00 650.00	-650.00 -650.00	DIF WW AND STORM DRAIN PO
4340 UTILITIES 3 /22 09/02/21 21 11699 3 /22 09/02/21 21 11691 TOTAL UTILITIES	6266 SPARKLETTS 0363 PG&E	54.40 10.29 00 64.69		WATER SERVICE 07/20/21-08/18/21
4350 REPAIR/MAINT SERVICES 3 /22 09/02/21 21 11680 3 /22 09/02/21 21 10940 -01 11703 TOTAL REPAIR/MAINT SERVICES	T1152 NORTHLAND PROCES 2799 TELSTAR INSTRUME	486.52 691.25 00 1,177.77		WELD REPAIR LABOR FLOW METER CLAIBRATIONS
4380 RENTALS & LEASES 3 /22 09/02/21 21 11661 TOTAL RENTALS & LEASES	5977 GREATAMERICA FIN .	9.22 00 9.22	.00	07/15/21-08/14/21
TOTAL SEWER		3,687.84	-2,923.19	

PEI PAGE NUMBER: 27 DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 060 - SEWER& STORM WTR DRAINAGE BUDGET UNIT - 5303 - THOMAS LIFT STATION

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR B	UDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/02/21 21 10904 -01 11639 TOTAL PROFESSIONAL CONTRACT SVC	6733 BLACKBURN CONSU	L .00	16,856.40 16,856.40	-16,856.40 GEOTECHNICAL SERVICES- TH -16,856.40
TOTAL THOMAS LIFT STATION		.00	16,856.40	-16,856.40

PEI PAGE NUMBER: 28 DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 060 - SEWER& STORM WTR DRAINAGE BUDGET UNIT - 5310 - SEWER LIFT STATION 9A

ACCOUNT	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 3 /22 09 TOTAL	/02/21 21 1	NAL CONTRACT 11046 -01 1 NAL CONTRACT	1693	0876 QUAD KNOPF,	INC00	21,640.00 21,640.00	-21,640.00 SEWER LIFT STATION 9A -21,640.00
TOTAL	SEWER LIFT	r STATION 9A			.00	21,640.00	-21,640.00
TOTAL	SEWER& STO	ORM WTR DRAIN	IAGE		.00	42,184.24	-41,419.59

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

TIME: 13:48:44

FUND - 123 - RED RIBBON BUDGET UNIT - 4287 - RED RIBBON

ACCOUNT DATE T/C ENCUMBRANC RE	EFERENCE VENDOR	BUDGET E	XPENDITURES	ENCUMBRANCES DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/02/21 21 1170 3 /22 09/02/21 21 1170 3 /22 09/02/21 21 1170 TOTAL OPERATING SUPPLIES	07 7251 U.S. BANK	NATION	51.42 31.47 46.74 129.63	.00 COMMUNITY EVENT .00 POP W/ A COP .00 POP W/ A COP .00
TOTAL RED RIBBON		.00	129.63	.00
TOTAL RED RIBBON		.00	129.63	.00

PAGE NUMBER: 30 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT11

EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

TIME: 13:48:44

FUND - 403 - STREETS CIP BUDGET UNIT - 5013 - BUSH AVE 19TH OVERLAY

ACCOUNT DATE	T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/02/	FESSIONAL CONTRACT 21 21 11044   -01 1 FESSIONAL CONTRACT	L1693	0876 QUAD KNOPF,	INC00	22,145.00 22,145.00	-22,145.00 -22,145.00	BUSH STREET OVERLAY
TOTAL BUS	H AVE 19TH OVERLAY			.00	22,145.00	-22,145.00	
TOTAL STR	EETS CIP			.00	22,145.00	-22,145.00	

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TIME: 13:48:44 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 406 - WASTEWATER CIP BUDGET UNIT - 5304 - WASTEWATER TREATMENT PLAN

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUDGE	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/02/21 21 11043 -01 11719 TOTAL PROFESSIONAL CONTRACT SVC	7071 VANIR CONSTRUCTI .00	3,853.52 3,853.52	-3,853.52 WWTP PRE-DESIGN SERVICES -3,853.52
TOTAL WASTEWATER TREATMENT PLAN	.00	3,853.52	-3,853.52
TOTAL WASTEWATER CIP	.00	3,853.52	-3,853.52
TOTAL REPORT	. 00	312,098.72	-182,979.92

PAGE NUMBER: 1 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT311

TIME: 13:50:21 GENERAL LEDGER TRANSACTION ANALYSIS

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.yr='22' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
3 /22 3 /22 3 /22	ACCOUNTS 09/02/21 09/02/21 09/02/21 ACCOUNTS	21 21 21	11663 11638 11673	T3194 SUSAN HENDERSON T3191 RHIAMREAH BEGA T3192 JOEY LEMOS	.00	250.00 250.00 250.00 750.00	REFUND CIVIC AUDITORI REFUND CIVC AUDITORIU REFUND VET'S HALL
3 /22 3 /22 3 /22	CUSTOMER 09/02/21 09/02/21 09/02/21 CUSTOMER	21 21 21	11663 11638 11673	T3194 SUSAN HENDERSON T3191 RHIAMREAH BEGA T3192 JOEY LEMOS	250.00 250.00 250.00 750.00	.00	REFUND CIVIC AUDITORI REFUND CIVC AUDITORIU REFUND VET'S HALL
TOTAL	TRUST &	AGENC	Y		750.00	750.00	
TOTAL REP	ORT				750.00	750.00	

PAGE NUMBER: 1 PEI DATE: 09/08/2021 CITY OF LEMOORE AUDIT31

TIME: 13:49:30 REVENUE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.account between '3000' and '3999' and transact.batch='VM090221' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 001 - GENERAL FUND

ACCOUNT	DATE	T/C RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
	09/02/22	JDITORIUM RENTAL L 210 11662 JDITORIUM RENTAL	6967 JESSICA HEN	NDERSON .00	-200.00 -200.00	REFUND VETERAN'S HALL
TOTAL	GENERAL	FUND		.00	-200.00	.00
TOTAL	GENERAL	FUND		.00	-200.00	.00
TOTAL REF	PORT			.00	-200.00	.00

## Warrant Register 9-10-2021

PAGE NUMBER: 1 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4213 - CITY MANAGER

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	CE VENDOR BUDG	ET EXPENDITURES	ENCUMBRANCES DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/10/21 21 11755 TOTAL OPERATING SUPPLIES	5396 OFFICE DEPOT	-30.23 00 -30.23	.00 GE 19298 PUSHBUTTON P
TOTAL CITY MANAGER		00 -30.23	.00

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DATE: 09/10/2021 CITY OF LEMOORE TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4220 - MAINTENANCE DIVISION

ACCOUNT DATE T/C ENCUMBRAN	C REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/10/21 21 TOTAL OPERATING SUPPLIES	11755	5396 OFFICE DEPOT	.00	327.10 327.10	.00 SERTA JENNINGS SUPERT .00
TOTAL MAINTENANCE DIVISION			.00	327.10	.00

PAGE NUMBER: 3 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4221 - POLICE

ACCOUNT DATE	T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310 PROFES 3 /22 09/10/21	SSIONAL CONTRACT	SVC L1743	1156 HANFORD V	/FTERTNA	223.29	00	EXAMINATION
3 /22 09/10/21	21 1	L1743	1156 HANFORD V	'ETERINA	.53	.00	PAYING TAX MISSED
3 /22 09/10/21 TOTAL PROFES	SSIONAL CONTRACT		5814 CITY OF H	.00	16,343.93 16,567.75	-16,343.93	DISPATCH SERVICES
TOTAL POLICE	Ε			.00	16,567.75	-16,343.93	

PEI PAGE NUMBER: 4 DATE: 09/10/2021 AUDIT11

CITY OF LEMOORE TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4222 - FIRE

ACCOUNT DATE T/C ENCUM	BRANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310 PROFESSIONAL CON 3 /22 09/10/21 21 10901 TOTAL PROFESSIONAL CON	-01 11742	5814 CITY OF HANFO	ORD . 00	12,257.95 12,257.95	-12,257.95 -12,257.95	LEMOORE FIRE MONTHLY DISP
4340 UTILITIES 3 /22 09/10/21 21 3 /22 09/10/21 21 3 /22 09/10/21 21 3 /22 09/10/21 21 TOTAL UTILITIES	11726 11726 11726 11726	5048 AT&T MOBILITY 5048 AT&T MOBILITY 5048 AT&T MOBILITY 5048 AT&T MOBILITY	, ,	-775.00 290.16 290.16 290.22 95.54	.00	JULY JULY AUG 08/3/21-09/02/21 JUNE
TOTAL FIRE			.00	12,353.49	-12,257.95	

PAGE NUMBER: 5 PEI AUDIT11

DATE: 09/10/2021 CITY OF LEMOORE TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4224 - BUILDING INSPECTION

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR B	UDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/10/21 21 10992 -01 11761 TOTAL PROFESSIONAL CONTRACT SVC	0876 QUAD KNOPF, INC	.00	136.08 136.08	-136.08 PLAN CHECK BLANKET PO -136.08
TOTAL BUILDING INSPECTION		.00	136.08	-136.08

PAGE NUMBER: 6 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4230 - PUBLIC WORKS

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 PROFESSIONAL CONTRACT SVC			
3 /22 09/10/21 21 10898 -01 11766	6783 VIRTUAL PROJECT	500.00	-500.00 VPM MONTHLY MAINTENANCE F
3 /22 09/10/21 21 11042 -01 11761	0876 QUAD KNOPF, INC.	119.25	-119.25 GENERAL ENGINEERING FY 20
3 /22 09/10/21 21 11042 -01 11761	0876 QUAD KNOPF, INC.	140.94	-140.94 GENERAL ENGINEERING FY 20
3 /22 09/10/21 21 11042 -01 11761	0876 QUAD KNOPF, INC.	238.50	-238.50 GENERAL ENGINEERING FY 20
3 /22 09/10/21 21 11042 -01 11761	0876 QUAD KNOPF, INC.	244.62	-244.62 GENERAL ENGINEERING FY 20
3 /22 09/10/21 21 11042 -01 11761	0876 QUAD KNOPF, INC.	1,029.15	-1,029.15 GENERAL ENGINEERING FY 20
3 /22 09/10/21 21 11042 -01 11761	0876 QUAD KNOPF, INC.	3,196.44	-3,196.44 GENERAL ENGINEERING FY 20
3 /22 09/10/21 21 11042 -01 11761	0876 QUAD KNOPF, INC.	3,493.62	-3,493.62 GENERAL ENGINEERING FY 20
3 /22 09/10/21 21 11042 -01 11761	0876 QUAD KNOPF, INC.	4,513.14	-4,513.14 GENERAL ENGINEERING FY 20
TOTAL PROFESSIONAL CONTRACT SVC	.00	13,475.66	-13,475.66
TOTAL PUBLIC WORKS	.00	13,475.66	-13,475.66

RUN DATE 09/10/2021 TIME 10:42:57

PAGE NUMBER: 7 PEI AUDIT11

DATE: 09/10/2021 CITY OF LEMOORE TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4231 - STREETS

ACCOUNT DATE	T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/10/2	ATING SUPPLIES 1 21 11074   -01 1 ATING SUPPLIES	.1740	7243 GREAT BASIN L	.IGH .00	5,359.19 5,359.19	-5,359.19 -5,359.19	RETRO FLEX SOLAR LED
TOTAL STRE	ETS			.00	5,359.19	-5,359.19	

PAGE NUMBER: 8 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4241 - PARKS

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/10/21 21 11065 -01 11744 3 /22 09/10/21 21 10892 -01 11744 3 /22 09/10/21 21 11757 TOTAL OPERATING SUPPLIES	5199 INNOVATIVE PLA 5199 INNOVATIVE PLA 7247 PARK PLANET		1,100.42 2,885.88 188.76 4,175.06	-2,885.88	REPLACE TUBE SLIDE SECTIO REPLACE SLIDE SECTIONS AT SOCKET CLAMP SET'
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/10/21 21 11748 TOTAL PROFESSIONAL CONTRACT SVC	5784 KINGS COUNTY E	NV .00	350.00 350.00	.00	3611 PUBLIC SWIM POOL
TOTAL PARKS		.00	4,525.06	-3,986.30	

PAGE NUMBER: 9 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

TIME: 10:42:56

FUND - 001 - GENERAL FUND BUDGET UNIT - 4296 - INFORMATION TECHNOLOGY

ACCOUNT	DATE T/	C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4220 3 /22 09 TOTAL	9/10/21 21	IG SUPPLIES IG SUPPLIES	11733	2454 DELL MARKETIN	G L .00	257.93 257.93	.00 DELL THUNDERBOLT DOCK
4340 3 /22 09 TOTAL	UTILITIE 0/10/21 21 UTILITIE	 -	11756	7070 PANTERRA NETW	ORK .00	1,559.19 1,559.19	.00 08/01/21-09/30/21 .00
TOTAL	INFORMAT	ION TECHNOLOG	Υ		.00	1,817.12	.00

PEI PAGE NUMBER: 10 DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021'

ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4297 - HUMAN RESOURCES

ACCOUNT DATE T/C ENCUMBRANC REFERENCE VENDOR BUDGET **EXPENDITURES ENCUMBRANCES DESCRIPTION** 4310 PROFESSIONAL CONTRACT SVC 3 /22 09/10/21 21 11050 -01 11730 7265 COMPUTER SYSTEMS 400.00 -400.00 FILE SHARING SOFTWARE PROFESSIONAL CONTRACT SVC TOTAL .00 400.00 -400.00 TOTAL HUMAN RESOURCES .00 400.00 -400.00 54,931.22 -51,959.11 TOTAL GENERAL FUND .00

PEI PAGE NUMBER: 11 DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 034 - GAS TAX SECTION 2103 BUDGET UNIT - 5019 - SLURRY SEAL PROJECTS

AC	COUNT D	DATE	T/C	ENCUMB	RANC	REFERENCE	VENDOR	BUDGET	EXPENDITURE	S ENCUMBRANCES	DESCRIPTION	
3	/22 09/ /22 09/	/10/21 /10/21	21 1 21 1		-01 1 -01 1	1724 1724	7072 A & M 7072 A & M		7,114.0 24,489.0 31,603.0	0 -24,489.00	2021 SLURRY SEAL F 2021 SLURRY SEAL F	
TO	TAL	SLURR	Y SEA	L PROJE	CTS			.00	31,603.0	-31,603.00		
то	TAL	GAS T	AX SE	CTION 2	103			.00	31,603.0	0 -31,603.00		

PEI PAGE NUMBER: 12
DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021'

ACCOUNTING PERIOD: 3/22

FUND - 036 - SB1 FUND BUDGET UNIT - 5018 - 2020 SLURRY SB1 PRJOECT

ACCOUNT DATE T/C ENCUMBRANC REFERENCE VENDOR **BUDGET EXPENDITURES ENCUMBRANCES DESCRIPTION** 4310 PROFESSIONAL CONTRACT SVC 3 /22 09/10/21 21 11047 -01 11761 3 /22 09/10/21 21 11047 -01 11761 0876 QUAD KNOPF, INC. 0876 QUAD KNOPF, INC. 9,695.00 11,299.00 -9,695.00 SB 1 PROJECT -11,299.00 SB 1 PROJECT TOTAL PROFESSIONAL CONTRACT SVC .00 20,994.00 -20,994.00 TOTAL 2020 SLURRY SB1 PRJOECT .00 20,994.00 -20,994.00 TOTAL SB1 FUND .00 20,994.00 -20,994.00

PEI PAGE NUMBER: 13 DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 040 - FLEET MAINTENANCE BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUI	DGET E	XPENDITURES E	ENCUMBRANCES DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/10/21 21 10911 -02 11738 3 /22 09/10/21 21 10911 -02 11738 3 /22 09/10/21 21 10911 -02 11738 TOTAL OPERATING SUPPLIES	0068 GARY V. BURROWS, 0068 GARY V. BURROWS, 0068 GARY V. BURROWS,		11,367.35 12,984.42 13,110.49 37,462.26	-11,367.35 FUEL -12,984.42 FUEL -13,110.49 FUEL -37,462.26
4230 REPAIR/MAINT SUPPLIES 3 /22 09/10/21 21 11078 -01 11762 TOTAL REPAIR/MAINT SUPPLIES	0535 RUCKSTELL CALIF	.00	6,219.29 6,219.29	-6,219.29 23 YD EJECT CYLINDER -6,219.29
4350 REPAIR/MAINT SERVICES 3 /22 09/10/21 21 11080 -01 11746 3 /22 09/10/21 21 11077 -01 11731 TOTAL REPAIR/MAINT SERVICES	2956 JONES COLLISION 6374 COOK'S COMMUNICA	.00	958.59 4,057.07 5,015.66	-958.59 REPAIRS TO UNIT P#77 -4,057.07 INSTALLED EQUIPMENT ON P1 -5,015.66
TOTAL FLEET MAINTENANCE		.00	48,697.21	-48,697.21
TOTAL FLEET MAINTENANCE		.00	48,697.21	-48,697.21

RUN DATE 09/10/2021 TIME 10:42:57

CITY OF LEMOORE TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 050 - WATER BUDGET UNIT - 4250 - WATER

ACCOUNT DATE T/C ENCUM	BRANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLI 3 /22 09/10/21 21 TOTAL OPERATING SUPPLI	11765	2038 USA BLUEBOOK	.00	447.72 447.72	.00	HACH DPD 4
4230 REPAIR/MAINT SUP 3 /22 09/10/21 21 10968 3 /22 09/10/21 21 10968 TOTAL REPAIR/MAINT SUP	-02 11736 -02 11736	0188 FERGUSON ENTER 0188 FERGUSON ENTER		17.34 766.31 783.65		FIRE HYDRANTS- REPAIR/REP FIRE HYDRANTS- REPAIR/REP
4310 PROFESSIONAL CON 3 /22 09/10/21 21 10905 3 /22 09/10/21 21 11045 TOTAL PROFESSIONAL CON	-01 11742 -01 11761	5814 CITY OF HANFOR 0876 QUAD KNOPF, IN		4,085.98 575.00 4,660.98	-4,085.98 -575.00 -4,660.98	WATER DIF WATER PORTION
4350 REPAIR/MAINT SER 3 /22 09/10/21 21 TOTAL REPAIR/MAINT SER	11747	0242 JORGENSEN COMP	PAN .00	495.54 495.54	.00	CALIBRATIONS
4380 RENTALS & LEASES 3 /22 09/10/21 21 3 /22 09/10/21 21 TOTAL RENTALS & LEASES	11725 11725	2914 AAA QUALITY SE 2914 AAA QUALITY SE		62.34 106.11 168.45		POTTY RENTAL POTTY RENTAL
TOTAL WATER			.00	6,556.34	-5,444.63	
TOTAL WATER			.00	6,556.34	-5,444.63	

PEI PAGE NUMBER: 15 DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 052 - WATER INCIDENT FUND BUDGET UNIT - 4752 - WATER INCIDENT

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUI	DGET EXP	ENDITURES EN	CUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/10/21 21 11070 -01 11735 TOTAL OPERATING SUPPLIES	5866 FASTENAL COMPANY	.00	1,158.88 1,158.88	-1,158.88 -1,158.88	UTILITY LOCATING TANSMITT
4350 REPAIR/MAINT SERVICES 3 /22 09/10/21 21 11071 -01 11758 TOTAL REPAIR/MAINT SERVICES	7274 PATRIOT ENVIRONM	.00	3,427.63 3,427.63	-3,427.63 -3,427.63	REMOVE DIESEL FUEL FROM E
4380 RENTALS & LEASES 3 /22 09/10/21 21 11075 -01 11732 TOTAL RENTALS & LEASES	7259 CUSTOM TRUCK ONE	.00	3,732.30 3,732.30	-3,732.30 -3,732.30	BUCKET TRUCK RENTAL AUGUS
TOTAL WATER INCIDENT		.00	8,318.81	-8,318.81	
TOTAL WATER INCIDENT FUND		.00	8,318.81	-8,318.81	

PEI PAGE NUMBER: 16 DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 056 - REFUSE BUDGET UNIT - 4256 - REFUSE

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4230 REPAIR/MAINT SUPPLIES 3 /22 09/10/21 21 11737 3 /22 09/10/21 21 11737 3 /22 09/10/21 21 11737 TOTAL REPAIR/MAINT SUPPLIES	6751 FURTADO WELDING 6751 FURTADO WELDING 6751 FURTADO WELDING .00	36.53 212.66 188.02 437.21	.00 OXYGEN LARGE K .00 BI MIX 75/25 LARGE K .00 WIRE .035 L-50 44# FI .00
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/10/21 21 10905 -02 11742 3 /22 09/10/21 21 10903 -01 11734 TOTAL PROFESSIONAL CONTRACT SVC	5814 CITY OF HANFORD 6869 WELLS FARGO BANK .00	4,085.98 327.04 4,413.02	-4,085.98 REFUSE -327.04 TEMP POSITION -4,413.02
TOTAL REFUSE	.00	4,850.23	-4,413.02
TOTAL REFUSE	.00	4,850.23	-4,413.02

## TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 060 - SEWER& STORM WTR DRAINAGE BUDGET UNIT - 4260 - SEWER

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	E VENDOR BUI	DGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/10/21 21 11739 3 /22 09/10/21 21 11741 3 /22 09/10/21 21 11735 3 /22 09/10/21 21 11750 TOTAL OPERATING SUPPLIES	0521 GRAINGER 5181 HAAKER EQUIPMENT 5866 FASTENAL COMPANY 0314 LEMOORE AUTO SUP		206.01 54.70 100.72 20.38 381.81	.00 BLANK SHIPPING TAG, P .00 NITROGEN CANISTER .00 11 OZ BLASTER W/STAR .00 FRAM DEF 2.5 GAL .00
4230 REPAIR/MAINT SUPPLIES 3 /22 09/10/21 21 11754 3 /22 09/10/21 21 10938 -01 11728 TOTAL REPAIR/MAINT SUPPLIES	5333 MEDALLION SUPPLY 1599 CHEMSEARCH	.00	186.80 1,053.20 1,240.00	.00 HAND/OFF/AUTO LEGEND -1,053.20 WASTEWATER ECOFLOW BIO-AM -1,053.20
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/10/21 21 10905 -03 11742 3 /22 09/10/21 21 11045 -02 11761 TOTAL PROFESSIONAL CONTRACT SVC	5814 CITY OF HANFORD 0876 QUAD KNOPF, INC.	.00	4,085.98 1,150.00 5,235.98	-4,085.98 SEWER -1,150.00 DIF WW AND STORM DRAIN PO -5,235.98
4340 UTILITIES 3 /22 09/10/21 21 11759 TOTAL UTILITIES	0363 PG&E	.00	24.64 24.64	.00 07/20/21-08/18/21 .00
4350 REPAIR/MAINT SERVICES 3 /22 09/10/21 21 11747 3 /22 09/10/21 21 11747 3 /22 09/10/21 21 11747 3 /22 09/10/21 21 10917 -01 11763 3 /22 09/10/21 21 10917 -02 11763 3 /22 09/10/21 21 10917 -03 11763 TOTAL REPAIR/MAINT SERVICES	0242 JORGENSEN COMPAN 0242 JORGENSEN COMPAN 0242 JORGENSEN COMPAN 2799 TELSTAR INSTRUME 2799 TELSTAR INSTRUME 2799 TELSTAR INSTRUME		-184.06 -176.96 -125.00 17,713.00 5,740.00 1,284.19 24,251.17	.00 CREDIT FOR INV#595530 .00 CREDIT FOR INV#595366 .00 CREDIT INV#5951516 -17,713.00 WWTP CHLORINE CONTROL MAT -5,740.00 LABOR TO REMOVE; INSTALL -1,284.19 TAXES -24,737.19
TOTAL SEWER		.00	31,133.60	-31,026.37
TOTAL SEWER& STORM WTR DRAINAGE		.00	31,133.60	-31,026.37

RUN DATE 09/10/2021 TIME 10:42:57

PEI PAGE NUMBER: 18 DATE: 09/10/2021 AUDIT11

CITY OF LEMOORE EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

TIME: 10:42:56

FUND - 085 - PBIA BUDGET UNIT - 4270 - PBIA

ACCOUNT [	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
	UTILITIES /10/21 21 UTILITIES	1	1729	2320 CITY OF	LEMOORE .00	139.76 139.76	.00	07/12/21-08/03/21
TOTAL	PBIA				.00	139.76	.00	
TOTAL	PBIA				.00	139.76	.00	

PEI PAGE NUMBER: 19 DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 403 - STREETS CIP BUDGET UNIT - 5013 - BUSH AVE 19TH OVERLAY

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/10/21 21 11044 -01 11761 TOTAL PROFESSIONAL CONTRACT SVC	0876 QUAD KNOPF, INC00	1,100.00 1,100.00	-1,100.00 BUSH STREET OVERLAY -1,100.00
TOTAL BUSH AVE 19TH OVERLAY	.00	1,100.00	-1,100.00
TOTAL STREETS CIP	.00	1,100.00	-1,100.00

PAGE NUMBER: 20 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 406 - WASTEWATER CIP BUDGET UNIT - 5309 - UPGR CIMARRON PARK ST

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
3 /22 09/10/21	L 21 1	AL CONTRACT 1017 -01 1 AL CONTRACT	1761	0876 QUAD KNOPF,	INC. .00	1,776.00 1,776.00	-1,776.00 CIMARRON LIFT STATION -1,776.00
TOTAL UPGR	CIMAR	RON PARK ST			.00	1,776.00	-1,776.00

PAGE NUMBER: 21 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 406 - WASTEWATER CIP BUDGET UNIT - 5509 - DRAINAGE FIX 40 G STREET

ACCOUNT DATE	T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	
3 /22 09/10/	STRUCTION/IMPLEMENT 21 21 11064 -01 1 STRUCTION/IMPLEMENT	11727	5833 CAMERON'S CO	NCRE .00	19,950.00 19,950.00	-19,950.00 40 G STREET. -19,950.00	REMOVE AND R
TOTAL DRA	INAGE FIX 40 G STRE	EET		.00	19,950.00	-19,950.00	
TOTAL WAS	TEWATER CIP			.00	21,726.00	-21,726.00	

PAGE NUMBER: 22 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT11

TIME: 10:42:56 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 701 - COUNTY/SCHOOL IMPACT FEES BUDGET UNIT - 4292 - IMPACT FEES

ACCOUNT DA	ATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/1 3 /22 09/1			11753 11751	0301 LEMOORE UNION 0306 LEMOORE HIGH		51.23 34.15 85.38		IMPACT FEES 7/1-7/31 IMPACT FEES 7/1-7/31
3 /22 09/1	COUNTY IMPA LO/21 21 COUNTY IMPA		11749	5561 KINGS COUNTY	TRE .00	1,618.27 1,618.27	.00	IMPACT FEES FOR JULY
TOTAL I	IMPACT FEES				.00	1,703.65	.00	
TOTAL C	COUNTY/SCHO	OL IMPACT	FEES		.00	1,703.65	.00	
TOTAL REPO	ORT				.00	231,753.82	-225,282.15	

PAGE NUMBER: 1 PEI CITY OF LEMOORE AUDIT311

DATE: 09/10/2021 TIME: 10:44:50 GENERAL LEDGER TRANSACTION ANALYSIS

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.yr='22' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND

ACCOUNT DATE T/C REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020 ACCOUNTS PAYABLE 3 /22 09/10/21 21 11752 3 /22 09/10/21 21 11760 3 /22 09/10/21 21 11745 TOTAL ACCOUNTS PAYABLE	T3196 LEMOORE HIGH SCHOOL T3197 DELORES PRUETT T2126 JOHN IGNACIO	.00	100.00 250.00 250.00 600.00	REFUND 48740 CIVIC REFUND 45654 VETERAN REFUND 45489 CIVIC
2300 CUSTOMER DEPOSITS 3 /22 09/10/21 21 11752 3 /22 09/10/21 21 11760 3 /22 09/10/21 21 11745 TOTAL CUSTOMER DEPOSITS	T3196 LEMOORE HIGH SCHOOL T3197 DELORES PRUETT T2126 JOHN IGNACIO	100.00 250.00 250.00 600.00	.00	REFUND 48740 CIVIC REFUND 45654 VETERAN REFUND 45489 CIVIC
TOTAL GENERAL FUND		600.00	600.00	
TOTAL REPORT		600.00	600.00	

PAGE NUMBER: 1 PEI DATE: 09/10/2021 CITY OF LEMOORE AUDIT31

TIME: 10:44:04 REVENUE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.account between '3000' and '3999' and transact.batch='VM091021' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 001 - GENERAL FUND

ACCOUNT	DATE T/C RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
3 /22	RECREATION FEES 09/10/21 210 RECREATION FEES	11764	T3198 VICTORIA TREV	/INO .00	-35.00 -35.00	REFUND FOR WOMEN'S FI
TOTAL	GENERAL FUND			.00	-35.00	.00
TOTAL	GENERAL FUND			.00	-35.00	.00
TOTAL REF	PORT			.00	-35.00	.00

## Warrant Register 9-17-2021

PEI PAGE NUMBER: 1
DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721'

ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4211 - CITY COUNCIL

ACCOUNT DATE T/C ENCUMBRANC REFERENCE VENDOR **BUDGET EXPENDITURES ENCUMBRANCES DESCRIPTION** 4360 TRAINING 3 /22 09/16/21 21 3 /22 09/16/21 21 11812 7276 PATRICIA MATTHEW 90.00 .00 LEAGUE OF CALIFORNIA 11818 7226 DAVID ORTH 328.56 .00 LEAGUE OF CALIFORNIA TOTAL TRAINING .00 418.56 .00 418.56 TOTAL CITY COUNCIL .00 .00

PAGE NUMBER: 2 PEI DATE: 09/16/2021 AUDIT11

CITY OF LEMOORE TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4213 - CITY MANAGER

ACCOUNT DATE	T/C ENCUME	BRANC REFERE	NCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4360 TRAIN 3 /22 09/16/21 TOTAL TRAIN	21	11817	T1356 NATHAN	N OLSON	300.56 300.56	.00 LEAGUE OF CALIFORNIA
TOTAL CITY!	MANAGER			.00	300.56	.00

PAGE NUMBER: 3 PEI AUDIT11

DATE: 09/16/2021 CITY OF LEMOORE TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4214 - CITY CLERK'S OFFICE

ACCOUNT DATE T	C/C ENCUMBRANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
3 /22 09/16/21 2	G & PUBLICATIONS 1 10999 -01 11834 G & PUBLICATIONS	7181 SANTA MARIA C	CALI .00	600.13 600.13	-600.13 BLANKET PO - LEGAL NOTICE -600.13
TOTAL CITY CL	ERK'S OFFICE		.00	600.13	-600.13

PAGE NUMBER: 4 PEI DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

TIME: 16:06:41

FUND - 001 - GENERAL FUND BUDGET UNIT - 4215 - FINANCE

ACCOUNT DAT	E T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
3 /22 09/16	5/21 21	AL CONTRACT 1 AL CONTRACT	.1798	1610 HINDERLITER,	DE .00	1,038.37 1,038.37	.00 Q4/2020 .00
TOTAL F	NANCE				.00	1,038.37	.00

TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4220 - MAINTENANCE DIVISION

ACCOUNT DATE	T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
	TING SUPPLIES 21 21 21 21 21 21 21 21 21 21 21 21 21	11804 11809 11809 11816 11809 11809 11783 11809 11809 11809 11809	1263 KINGS COUNTY 0304 LEMOORE HARD 7205 CENCAL AUTO 0304 LEMOORE HARD	MOB DWARE DWARE DWARE DWARE WARE & TR DWARE DWARE DWARE	375.38 -14.99 10.18 53.93 61.70 68.47 -34.23 10.70 12.32 12.32 24.42 25.71	.00 .00 .00 .00 .00 .00 .00 .00	SINGLE CUT KEY 120Z GLS BLK ENAMEL SAT NI COAT/HAT HOOK GROMMETT, CORD AWAY 4-1/2"MTL GRINDING DI TV KWIKSETLOCK KEYBLA TV KWIKSETLOCK KEYBLA UND COAT GT5/8 3/4 FEM COUPLIN 320Z PRO DRAIN OPENER 2" QWIK CAP 18GAL CEMENT TOTE
3 /22 09/16/21 3 /22 09/16/21 3 /22 09/16/21 3 /22 09/16/21 3 /22 09/16/21	21 21 21 21	11809 11809 11809 11809 11809	0304 LEMOORE HARE 0304 LEMOORE HARE 0304 LEMOORE HARE 0304 LEMOORE HARE 0304 LEMOORE HARE	DWARE DWARE DWARE DWARE	29.75 29.99 30.32 38.57 46.18 780.72	.00 .00 .00	40Z VOC BLU PVC CEMEN 75CT L REACH MATCHES MP BST 3PK 9X3/8 COVE 10 OZ CLR K&B SEAL 120Z GLS BLK ENAMEL
3 /22 09/16/21 3 /22 09/16/21 3 /22 09/16/21 3 /22 09/16/21 3 /22 09/16/21 3 /22 09/16/21	21 21 21 21	11776 11776 11776 11776 11776 11776	2653 ARAMARK UNIF 2653 ARAMARK UNIF 2653 ARAMARK UNIF 2653 ARAMARK UNIF 2653 ARAMARK UNIF 2653 ARAMARK UNIF	FORM FORM FORM FORM	70.89 70.89 70.89 70.95 75.00 86.34 444.96	.00 .00 .00	UNIFORM/MAT/GLOVES UNIFORM/MAT/GLOVES UNIFORM/MAT/GLOVES UNIFORM/TOWEL/MAT MAT UNIFORM/MAT/GLOVES
4340 UTILIT 3 /22 09/16/21 TOTAL UTILIT TOTAL MAINTI	21	11822	0363 PG&E	.00	24,456.46 24,456.46 25,682.14	.00	07/30/21-08/30/21

PAGE NUMBER: 6 PEI DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4221 - POLICE

ACCOUNT DATE T/C	ENCUMBRANC REFERENCE	VENDOR BUE	OGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING S 3 /22 09/16/21 21 3 /22 09/16/21 21 TOTAL OPERATING S	11774 11774	3010 THE ANIMAL HOUSE 3010 THE ANIMAL HOUSE	.00	80.38 42.85 123.23		DOG FOOD DOG FOOD
4340 UTILITIES 3 /22 09/16/21 21 TOTAL UTILITIES	11787	6685 DIRECTV	.00	95.99 95.99	.00	09/04/21-10/03/21
4360 TRAINING 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 TOTAL TRAINING	11795 11786 11797 11801 11803	7179 NICHOLAS GONZALE 7168 WESLEY CORRAL 7177 BRANDON GRESHAM T2229 TANNER JACQUES T2619 JUSTIN PERKINS	.00	42.00 42.00 494.00 494.00 247.00 1,319.00	.00	DRUG AND ALCHOHOL INF DRUG AND ALCHOL INFLU DEFENSIVE TACTICS INS DEDFENSIVE TACTICS IN CAMPUS LAW ENFORCEMEN
TOTAL POLICE			.00	1,538.22	.00	

PAGE NUMBER: 7 PEI DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

TIME: 16:06:41

FUND - 001 - GENERAL FUND BUDGET UNIT - 4222 - FIRE

ACCOUNT DATE T/C ENCUMB	RANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 TOTAL OPERATING SUPPLIES	11830 11830 11830 11830	2932 SAVEMART SUPE 2932 SAVEMART SUPE 2932 SAVEMART SUPE 2932 SAVEMART SUPE	RMA RMA	92.63 111.36 136.88 169.48 510.35	.00	RE-STOCK TRAINING RE-STOCK TRAINING 4TH TUESDAY TRAINING RE-STOCK TRAINING
4230 REPAIR/MAINT SUPPL 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 TOTAL REPAIR/MAINT SUPPL	11783 11783 11809	7205 CENCAL AUTO & 7205 CENCAL AUTO & 0304 LEMOORE HARDW	TR	66.23 38.59 11.79 116.61	.00	OIL FILTER REPLACE OLD TRUCK DUS BIKE CHAIN REPAIR KIT
4310 PROFESSIONAL CONTI 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 TOTAL PROFESSIONAL CONTI	11776 11776 11776 11776	2653 ARAMARK UNIFO 2653 ARAMARK UNIFO 2653 ARAMARK UNIFO 2653 ARAMARK UNIFO	RM RM	42.43 42.43 50.11 104.79 239.76	.00	UNIFORM/MAT/MASK UNIFORM/MASK/MOP UNIFORM/MAT/MASK UNIFORM/MAT/MASK
TOTAL FIRE			.00	866.72	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4224 - BUILDING INSPECTION

ACCOUNT DATE	T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/16/21 3 /22 09/16/21	ESSIONAL CONTRACT L 21 10992 -01 1 L 21 11013 -01 1 ESSIONAL CONTRACT	11828 11800	0876 QUAD KNOPF, I 6713 INTERWEST CON		689.85 1,770.00 2,459.85		PLAN CHECK BLANKET PO PLAN CHECK BLANKET PO
TOTAL BUILD	DING INSPECTION			.00	2,459.85	-2,459.85	

PAGE NUMBER: 9 PEI DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

TIME: 16:06:41

FUND - 001 - GENERAL FUND BUDGET UNIT - 4231 - STREETS

ACCOUNT DATE T/C ENCUMBRAN	IC REFERENCE	VENDOR E	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/16/21 21 3 /22 09/16/21 21 TOTAL OPERATING SUPPLIES	11833 11809	5306 T&T PAVEMENT MA 0304 LEMOORE HARDWAR		174.47 12.07 186.54	.00 R1-3P, ALL WAY SIGNS .00 NUTS & BOLTS .00
4340 UTILITIES 3 /22 09/16/21 21 3 /22 09/16/21 21 TOTAL UTILITIES	11825 11820	0363 PG&E 0363 PG&E	.00	42.39 26.88 69.27	.00 07/30/21-08/30/21 .00 07/30/21-0830/21 .00
TOTAL STREETS			.00	255.81	.00

# EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

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FUND - 001 - GENERAL FUND BUDGET UNIT - 4241 - PARKS

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR B	UDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/16/21 21 11809 3 /22 09/16/21 21 11773 3 /22 09/16/21 21 11809 3 /22 09/16/21 21 11809 3 /22 09/16/21 21 11809 3 /22 09/16/21 21 11809	0304 LEMOORE HARDWAR 0304 LEMOORE HARDWAR 6081 ALL AMERICAN PO 0304 LEMOORE HARDWAR 0304 LEMOORE HARDWAR	E 00 E E	29.99 1.15 42.89 37.48 93.19	.00 .00 .00	130Z WHT PRIMER SPRAY NUTS & BOLTS MURATIC ACID RETURNAB 130Z WHT PRIMER SPRAY 3/4"X66' YEL ELEC TAP 24" SPRING BRACE RAKE
3 /22 09/16/21 21 11809 3 /22 09/16/21 21 11809 3 /22 09/16/21 21 11809 3 /22 09/16/21 21 10989 -01 11819 3 /22 09/16/21 21 10989 -02 11819 TOTAL OPERATING SUPPLIES	0304 LEMOORE HARDWAR 0304 LEMOORE HARDWAR 0304 LEMOORE HARDWAR 7247 PARK PLANET 7247 PARK PLANET	E	68.62 56.79 .69 3,996.05 387.66 4,714.51	.00 .00 -3,996.05	24' BLK 16GA PRIM WIR NUT & BOLTS REPLACE SLIDE AT H.P. CHANGE ORDER - 1 ADD FUND
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/16/21 21 11012 -01 11784 TOTAL PROFESSIONAL CONTRACT SVC	6459 CLEAN CUT LANDS	.00	14,980.10 14,980.10	-14,980.10 -14,980.10	YEARLY PARKS MAINTENANCE
4340 UTILITIES 3 /22 09/16/21 21 11823 TOTAL UTILITIES	0363 PG&E	.00	2,218.44 2,218.44	.00	07/30/21-08/30/21
TOTAL PARKS		.00	21,913.05	-19,363.81	

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PEI PAGE NUMBER: 11 DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 001 - GENERAL FUND BUDGET UNIT - 4297 - HUMAN RESOURCES

ACCOUNT	DATE T/C ENCUMBRANC REFERENCE	VENDOR BUI	IDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
	PROFESSIONAL CONTRACT SVC /16/21 21 10895 -01 11779 /16/21 21 11089 -01 11788 PROFESSIONAL CONTRACT SVC	2836 THE BODY SHOP HE 6115 EMPLOYEE RELATIO		200.00 613.67 813.67	-200.00 MONTHLY MEMBERSHIPS FOR E -613.67 NEW HIRE BACKGROUNDS/DRUG -813.67
TOTAL	HUMAN RESOURCES		.00	813.67	-813.67
TOTAL	GENERAL FUND		.00	55,887.08	-23,237.46

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#### TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 040 - FLEET MAINTENANCE BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT DATE T/C ENCUMBRANC REFE	RENCE VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/16/21 21 11789 3 /22 09/16/21 21 11806 TOTAL OPERATING SUPPLIES	5866 FASTENAL 0314 LEMOORE A		320.14 21.44 341.58		GLOVES GB PNP 5 GAL GAS
4220CNG CNG OPERATING SUPPLIES 3 /22 09/16/21 21 10909 -01 11810 TOTAL CNG OPERATING SUPPLIES	0306 LEMOORE H	HIGH SCH	3,016.53 3,016.53	-3,016.53 -3,016.53	AUG CNG FUEL
4230 REPAIR/MAINT SUPPLIES  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11777  3 /22 09/16/21 21 11806  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11783  3 /22 09/16/21 21 11814  3 /22 09/16/21 21 11884  3 /22 09/16/21 21 11884  3 /22 09/16/21 21 11884  3 /22 09/16/21 21 11883  3 /22 09/16/21 21 11883  3 /22 09/16/21 21 11885  3 /22 09/16/21 21 11885  3 /22 09/16/21 21 11783	7205 CENCAL AL 7205 CENCAL AL 1908 BATTERY'S 0314 LEMOORE A 7205 CENCAL AL 0314 LEMOORE A 0314 LEMOORE A 7205 CENCAL AL 6120 O'REILLY 7205 CENCAL AL	UTO & TR SYSTEMS, AUTO SUP UTO & TR AUTO SUP UTO & TR AUTO SUP UTO & TR	266.28 283.72 423.69 195.18 205.93 -210.90 351.02 -10.18 8.99 10.18 17.01 49.91 44.81 44.96 46.11 64.33 77.21 75.48 96.96 103.59 114.89 181.64 185.53 173.73 150.58 2,950.65	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00	AIR FILT AIR FILTERS BATTERY NOCO 10 AMP BATTERY OIL/AIR/FUEL FILTER NNE WARRANTY CTRL ARM ASY HEADLIGHT FITTING HEADLIGHT LED MDL 35 EURO APVD LAMP CLAMP 110353 GATES 8CR2 1/2 BRAKE PADS- FRONT POWER OUTLET AIR FILTER AIR FILTERS AIR FILTERS AIR FILTER WATER PUMP- NEW BELT-FAN /HOSE CLAMP AIR FILTERS BRAKE PADS-REAR FLEET BRAKE PADS- FRONT ADA NAPA AIR FILTER
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/16/21 21 11776 3 /22 09/16/21 21 11776 3 /22 09/16/21 21 11776 3 /22 09/16/21 21 11776 3 /22 09/16/21 21 11776 TOTAL PROFESSIONAL CONTRACT SVC  4350 REPAIR/MAINT SERVICES	2653 ARAMARK U 2653 ARAMARK U 2653 ARAMARK U 2653 ARAMARK U 2653 ARAMARK U	UNIFORM UNIFORM UNIFORM	133.93 61.57 41.11 41.11 41.24 318.96	.00 .00 .00	UNIFORM/MOP/TOWEL UNIFORM/MOP/TOWEL UNIFORM/MOP/TOWEL UNIFORM/MOP/TOWEL UNIFORM/MOP/TOWEL
3 /22 09/16/21 21 11802	3088 JONES TO	WING, IN	85.00	.00	TOWING POLICE UNIT 61

RUN DATE 09/16/2021 TIME 16:06:42

PEI - FUND ACCOUNTING

TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 040 - FLEET MAINTENANCE BUDGET UNIT - 4265 - FLEET MAINTENANCE

ACCOUNT DATE	T/C ENCUMBR	ANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION				
4350 REPA	4350 REPAIR/MAINT SERVICES (cont'd)									
3 /22 09/16/23		11826	7220 PLAIN INSANE	GRA	177.25	.00 #P65				
3 /22 09/16/23	1 21 10910 -	01 11778	0056 BILLINGSLEY	TIRE	20.00	-20.00 TIRE REPAIR				
3 /22 09/16/23	1 21 10910 -	01 11778	0056 BILLINGSLEY	TIRE	25.00	-25.00 TIRE REPAIR				
3 /22 09/16/23	1 21 10910 -	01 11778	0056 BILLINGSLEY	TIRE	49.50	-49.50 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY	TIRE	49.50	-49.50 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY	TIRE	49.50	-49.50 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY	TIRE	79.50	-79.50 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY		182.51	-182.51 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY	TIRE	687.49	-687.49 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY		754.76	-754.76 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY		890.78	-890.78 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY	TIRE	1,022.14	-1,022.14 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY		1,295.18	-1,295.18 TIRE REPAIR				
3 /22 09/16/23		01 11778	0056 BILLINGSLEY		1,453.26	-1,453.26 TIRE REPAIR				
TOTAL REPA	IR/MAINT SERVI	CES		.00	6,821.37	-6,559.12				
TOTAL FLEE	Γ MAINTENANCE			.00	13,449.09	-9,575.65				
TOTAL FLEE	Γ MAINTENANCE			.00	13,449.09	-9,575.65				

PEI PAGE NUMBER: 14 DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 045 - GOLF COURSE - CITY BUDGET UNIT - 4245 - GOLF COURSE-CITY

ACCOUNT	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4340 3 /22 09 TOTAL	UTILITIES /16/21 21 UTILITIES	1	1824	0363 PG&E	.00	5,545.82 5,545.82	.00 06/07/21-07/01/21 .00
TOTAL	GOLF COURS	SE-CITY			.00	5,545.82	.00
TOTAL	GOLF COURS	SE - CITY			.00	5,545.82	.00

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#### TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 050 - WATER BUDGET UNIT - 4250 - WATER

ACCOUNT DATE T/C ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
3 /22 09/16/21 21 3 /22 09/16/21 21	11796 11783 11790 11809 11809 11809 11809 11809 11809 11809 11783 11809 11809 11809	0521 GRAINGER 7205 CENCAL AUTO & 0188 FERGUSON ENTER 0304 LEMOORE HARDWA 7205 CENCAL AUTO & 0304 LEMOORE HARDWA	RPR ARE ARE ARE ARE ARE ARE ARE ARE ARE AR	433.12 -15.02 171.20 137.20 143.68 68.63 68.61 60.85 51.47 39.22 38.59 36.45 49.32 43.19 14.95 11.82 11.35 1,364.63	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00	MULTI-JAW ROTATING VI ADAPTER TRAILER WIRE SAFETY VEST PIKSTIK PLASTIC REACH EXT COMP BY PASS LOPP LATITUD 60QT BLU COOL 28" BYPASS LOPPER 400Z PINE SOL EXT HAND HEDGE SHEAR 1100Z 50:1 FUEL/OIL 1.88 X25 ALL WHTR TAP 7 PIN TO 6 RND ADPT 20" DLX WIND MACHINE MM10X .095 TRIMMER LI TRUCK #358 TOOLS 3/4 WHT SXS COUPLING 14. 10Z POL GAS CYLIN
3 /22 09/16/21 21 10972 -02 3 /22 09/16/21 21 10972 -02	11837 11837 11837 11837 11837 11837 11837 11837 11837 11837 11837 11837	6058 UNIVAR 6058 UNIVAR	.00	415.68 485.84 550.62 661.88 941.17 955.49 1,456.13 1,570.89 1,654.70 2,179.23 2,482.04 15,008.37	-485.84 -550.62 -661.88 -941.17 -955.49 -1,456.13 -1,570.89 -1,654.70 -1,654.70 -2,179.23	HYPOCHLORITE- CHLORINE 12 CHANGE ORDER 1 - INCREASE
3 /22 09/16/21 21 10968 -01 3 /22 09/16/21 21 3 /22 09/16/21 21	11790 11790 11790 11790 11790 11790 11832 11809 11809 11809 11809 11793	0188 FERGUSON ENTER 0188 FERGUSON ENTER 0188 FERGUSON ENTER 0188 FERGUSON ENTER 0188 FERGUSON ENTER 0428 STONEY'S SAND 0304 LEMOORE HARDWA 0304 LEMOORE HARDWA	RPR RPR RPR RPR & ARE ARE ARE ARE	12.86 25.10 63.39 583.23 6,822.07 214.28 3.21 4.72 11.54 15.63 13.01	-25.10 -63.39 -583.23 -6,822.07 .00 .00	WATER DISTRIBUTION SUPPLI WATER DISTRIBUTION SUPPLI WATER DISTRIBUTION SUPPLI WATER DISTRIBUTION SUPPLI WATER DISTRIBUTION SUPPLI "CONCRETE MIX 5 SAC 160Z BOTTLE SPRAYER 3/4X1/2 REDU COUPLING NUTS & BOLTS 80Z SHEER VANIL EMBRA 4 PVC 90 ELL SOC SCH4

RUN DATE 09/16/2021 TIME 16:06:42

PEI - FUND ACCOUNTING

PEI PAGE NUMBER: 16 DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

### TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 050 - WATER BUDGET UNIT - 4250 - WATER

ACCOUNT DATE T/C ENCUM	MBRANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230 REPAIR/MAINT SUR 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 TOTAL REPAIR/MAINT SUR	11809 11809 11809 11792 11793 11809 11809 11809 11809 11809 11809 11809	d) 0304 LEMOORE HARD 0304 LEMOORE HARD 0304 LEMOORE HARD 6751 FURTADO WELD 2410 GAR BENNETT, 0304 LEMOORE HARD	WARE WARE ING LLC WARE WARE WARE WARE WARE WARE WARE WARE	20.97 28.94 34.85 39.32 39.90 59.79 60.04 54.13 61.10 63.25 65.20 102.95 81.49 8,480.97	.00 .00 .00 .00 .00 .00 .00	1" PVC CMP COUPLING 2X4 STUD 3/4X20 SCH40 PVC PIPE GAS ACETYLENE MC 8 CF FF GASKET FIBER FILLE 3/4" BRS TEE 1100Z 50:1 FUEL/OIL MM 30X.105 TRIMMER LI 1.88X25 ALL WHTR TAPE 28CT 30GAL TRASH BAG NUTS & BOLTS 2" BRS FPT BALL VALVE .11X109 TRIMMER LINE
4310 PROFESSIONAL COM 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 10969	11776 11776 11776 11776 11776 11776 11776 -01 11781	2653 ARAMARK UNIF 1397 BSK ANALYTIC	ORM ORM ORM ORM AL L AL	138.06 55.99 55.99 56.05 76.26 29.50 29.50 29.50 29.50 36.00 54.00 512.00 118.00 118.00 118.00 118.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00 128.00	.00 .00 .00 .00 .29.50 -29.50 -29.50 -36.00 -54.00 -112.00 -118.00 -118.00 -118.00 -128.00 -128.00 -128.00 -162.00 -186.50 -265.50	UNIFORM/GLOVES/MASK UNIFORM/GLOVES/MASK UNIFORM/GLOVES/MASK UNIFORM/GLOVES/MASK UNIFORM/GLOVES/MASK UNIFORM/GLOVES/MASK UNIFORM/GLOVES/MASK WATER LABS-SAMPLE TESTING

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PEI - FUND ACCOUNTING

PEI PAGE NUMBER: 17 DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 050 - WATER BUDGET UNIT - 4250 - WATER

ACCOUNT DATE T/C ENCUMBRA	NC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4340 UTILITIES 3 /22 09/16/21 21 TOTAL UTILITIES	11785	7058 COMCAST	.00	194.69 194.69	.00 08/25/21-09/24/21 .00
4380 RENTALS & LEASES 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 3 /22 09/16/21 21 10971 -0 TOTAL RENTALS & LEASES	11771 11771 11827 4 11811	2914 AAA QUALITY 2914 AAA QUALITY 0020 PRAXAIR DIS 7175 MATHESON TR	SERV TRIBU	106.11 81.22 43.75 1,045.00 1,276.08	.00 POTTY SKID UNIT .00 POTTY RENTAL WHEEL ON .00 CYLINDER RENT -1,045.00 STA11 - LIQUID OXYGEN TAN -1,045.00
TOTAL WATER			.00	30,579.52	-27,432.45

PEI PAGE NUMBER: 18 DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

TIME: 16:06:41 EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 050 - WATER BUDGET UNIT - 4251 - UTILITY OFFICE

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/16/21 21 11015 -01 11799 TOTAL PROFESSIONAL CONTRACT SVC	5546 INFOSEND	.00	1,452.43 1,452.43	-1,452.43 UTILITY BILLING STATEMENT -1,452.43
4335 POSTAGE & MAILING 3 /22 09/16/21 21 11015 -02 11799 TOTAL POSTAGE & MAILING	5546 INFOSEND	.00	2,809.90 2,809.90	-2,809.90 UTILITY BILLING STATEMENT -2,809.90
TOTAL UTILITY OFFICE		.00	4,262.33	-4,262.33
TOTAL WATER		.00	34,841.85	-31,694.78

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 052 - WATER INCIDENT FUND BUDGET UNIT - 4752 - WATER INCIDENT

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/16/21 21 11062 -01 11772 TOTAL PROFESSIONAL CONTRACT SVC	6748 ADEDGE WATER TEC .00	3,324.75 3,324.75	-3,324.75 DEGASSING PILOT PHASE II -3,324.75
4380 RENTALS & LEASES 3 /22 09/16/21 21 11084 -01 11836 3 /22 09/16/21 21 11771 3 /22 09/16/21 21 11771 3 /22 09/16/21 21 11771 TOTAL RENTALS & LEASES	1664 UNITED RENTALS 2914 AAA QUALITY SERV 2914 AAA QUALITY SERV 2914 AAA QUALITY SERV .00	914.29 -199.13 248.33 51.48 1,014.97	-914.29 GAS DETECTOR RENTAL 08/04 .00 POTTY RENTAL RETURNED .00 POTTY RENTAL .00 POTTY RENTAL -914.29
TOTAL WATER INCIDENT	.00	4,339.72	-4,239.04
TOTAL WATER INCIDENT FUND	.00	4,339.72	-4,239.04

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 056 - REFUSE BUDGET UNIT - 4256 - REFUSE

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/16/21 21 10919 -01 11835 3 /22 09/16/21 21 10896 -01 11835 3 /22 09/16/21 21 11085 -01 11835 TOTAL OPERATING SUPPLIES	5215 TOTER INCORPOR. 5215 TOTER INCORPOR. 5215 TOTER INCORPOR.	AT	3,497.36 38,509.75 3,967.06 45,974.17	-38,509.75	BLACK 64 GALLON CARTS, TA 324 BLACK CANS 112 BLUE LIDS
4230 REPAIR/MAINT SUPPLIES 3 /22 09/16/21 21 11814 TOTAL REPAIR/MAINT SUPPLIES	0345 MORGAN & SLATE:	s, .00	341.01 341.01	.00	43208 HR SHEET 12GA
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/16/21 21 11776 3 /22 09/16/21 21 10913 -01 11805 3 /22 09/16/21 21 11776 3 /22 09/16/21 21 11776 3 /22 09/16/21 21 11776 3 /22 09/16/21 21 11805 3 /22 09/16/21 21 11805 3 /22 09/16/21 21 11776 TOTAL PROFESSIONAL CONTRACT SVC	2653 ARAMARK UNIFORI 0234 KINGS WASTE ANI 2653 ARAMARK UNIFORI 2653 ARAMARK UNIFORI 0253 ARAMARK UNIFORI 0234 KINGS WASTE ANI 2653 ARAMARK UNIFORI	D M M M D	223.99 83,497.32 85.68 71.56 71.87 130.00 191.66 84,272.08	-83,497.32 .00 .00 .00	UNIFORM/MASK AUGUST TIPPING FEE'S UNIFORM/MASK UNIFORM/MASK UNIFORM/MASK STARBUCKS UNIFORM/MASK
4320 MEETINGS & DUES 3 /22 09/16/21 21 11831 TOTAL MEETINGS & DUES	6759 SWANA	.00	253.00 253.00	.00	ANNUAL MEMBERSHIP REN
TOTAL REFUSE		.00	130,840.26	-129,472.09	
TOTAL REFUSE		.00	130,840.26	-129,472.09	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 060 - SEWER& STORM WTR DRAINAGE BUDGET UNIT - 4260 - SEWER

ACCOUNT DATE T/C ENCUMBI	RANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220 OPERATING SUPPLIES 3 /22 09/16/21 21	11783 11814 11783 11783 11815 11809 11809 11809 11809 11809 11783 11809 11783 11783 11783 11809 11809	7205 CENCAL AUTO & 0345 MORGAN & SLAT 7205 CENCAL AUTO & 6120 O'REILLY AUTO 0304 LEMOORE HARDW 7205 CENCAL AUTO & 7205 CENCAL &	ES, TTR TTR TPA ARE ARE ARE ARE ARE ARE ARE TR TR TR TR ARE ARE ARE ARE ARE ARE ARE ARE ARE	6.71 7.04 8.45 145.65 115.81 104.02 62.18 44.56 51.39 41.99 32.12 30.85 30.02 23.58 13.92 14.40 16.48 17.14	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00	SPARK PLUG-V-POWER 41961 BLK PIPE PE SCH AIR FILTER GREASE MIN PWR BALL 3/4"X72" GALV CUT PIP 2 IN 1 24" PUSH BROOM 45CT 13 GAL KITCHEN B 3/4 GALV TEE 3/4 WHT MALE ADAPTER 32OZ CLOROX CLEAN UP GREASE/ ABRASIVE DISC 1100Z 40:1 FUEL/OIL GR GUN CH LUBE 3/4 WHT SXS COUPLING 12PK SCOTT BATH TISSU 5PK ELEC TAPE ASSTD 5GAL RED POLY GAS CAN
TOTAL OPERATING SUPPLIES			.00	783.46	.00	
4230 REPAIR/MAINT SUPPI 3 /22 09/16/21 21 TOTAL REPAIR/MAINT SUPPI	11814	0345 MORGAN & SLAT	ES, .00	93.52 93.52	.00	WWTP WATER CHAMP REPA
3 /22 09/16/21 21 10939 3 /22 09/16/21 21 10939 TOTAL PROFESSIONAL CONTI	11776 11776 11776 11776 11776 11776 -01 11813 -01 11813 -01 11813 -01 11813 -01 11813 -01 11813	2653 ARAMARK UNIFO 6245 MOORE TWINING	RM RM RM AS AS AS AS AS AS AS AS	23.59 26.18 32.02 38.76 254.94 45.00 70.00 115.00 125.00 150.00 170.00 260.00 1,380.49	.00 .00 .00 .00 -45.00 -70.00 -70.00 -115.00 -125.00 -150.00 -170.00 -260.00	UNIFORM/MAT/MASK UNIFORM/MAT/MASK UNIFORM/MAT/MASK UNIFORM/MAT/MASK UNIFORM/MAT/MASK UNIFORM/MAT/MASK UNIFORM/MAT/MASK ANALYTICAL TESTING WWTP S
TOTAL SEWER			.00	2,257.47	-1,005.00	
TOTAL SEWER& STORM WTR I	DRAINAGE		.00	2,257.47	-1,005.00	

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EXPENDITURE TRANSACTION ANALYSIS

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FUND - 201 - LLMD ZONE 1 BUDGET UNIT - 4851 - LLMD ZONE 1 WESTFIELD

ACCOUNT	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4340 4340 3 /22 09	UTILITIES UTILITIES 9/16/21 21		11821	0363 PG&E		166.33	.00 07/23/21-08/23/21
TOTAL	UTILITIES				.00	166.33	.00
TOTAL	LLMD ZONE	1 WESTFIELD			.00	166.33	.00
TOTAL	LLMD ZONE	1			.00	166.33	.00

PEI PAGE NUMBER: 23 DATE: 09/16/2021 CITY OF LEMOORE AUDIT11

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 203 - LLMD ZONE 3 SILVA ESTATES BUDGET UNIT - 4853 - LLMD ZONE 3 SILVA ESTATES

ACCOUNT	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340 3 /22 0 TOTAL	UTILITIES 9/16/21 21 UTILITIES	1	.1821	0363 PG&E	.00	52.65 52.65	.00	07/23/21-08/23/21
TOTAL	LLMD ZONE	3 SILVA ESTA	TES		.00	52.65	.00	
TOTAL	LLMD ZONE	3 SILVA ESTA	TES		.00	52.65	.00	

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CITY OF LEMOORE EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

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FUND - 206 - LLMD ZONE 6 CAPISTRANO BUDGET UNIT - 4856 - LLMD ZONE 6 CAPISTRANO

ACCOUNT	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4340 3 /22 09 TOTAL	UTILITIES 0/16/21 21 UTILITIES		11821	0363 PG&E	.00	10.52 10.52	.00 07/23/21-08/23/21 .00
TOTAL	LLMD ZONE	6 CAPISTRANO	)		.00	10.52	.00
TOTAL	LLMD ZONE	6 CAPISTRANO	)		.00	10.52	.00

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

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FUND - 208B - LLMD ZONE 8B GREENS BUDGET UNIT - 4858B - LLMD ZONE 8B GREENS

ACCOUNT	DATE T	C E	NCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340 3 /22 09 TOTAL	UTILITI /16/21 2 UTILITI	1	1	1821	0363 PG&E	.00	10.52 10.52	.00	07/23/21-08/23/21
TOTAL	LLMD ZC	NE 8B	GREENS			.00	10.52	.00	
TOTAL	LLMD ZC	NE 8B	GREENS			.00	10.52	.00	

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

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FUND - 210 - LLMD ZONE 10 AVALON BUDGET UNIT - 4860 - LLMD ZONE 10 AVALON

ACCOUNT	DATE T	г/с Е	NCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340 3 /22 09 TOTAL	UTILITI 9/16/21 2 UTILITI	21	1	.1821	0363 PG&E	.00	21.04 21.04	.00	07/23/21-08/23/21
TOTAL	LLMD ZC	ONE 10	AVALON			.00	21.04	.00	
TOTAL	LLMD ZC	ONE 10	AVALON			.00	21.04	.00	

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

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FUND - 212 - LLMD ZONE 12 SUMMERWIND BUDGET UNIT - 4862 - LLMD ZONE 12 SUMMERWIND

ACCOUNT	DATE	T/C I	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340 3 /22 0 TOTAL	UTILIT 9/16/21 UTILIT	21	1	1821	0363 PG&E	.00	21.45 21.45	.00	07/23/21-08/23/21
TOTAL	LLMD 2	ZONE 1	2 SUMMERWIN	D		.00	21.45	.00	
TOTAL	LLMD Z	ZONE 1	2 SUMMERWIN	D		.00	21.45	.00	

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

TIME: 16:06:41

FUND - 251 - PFMD ZONE 1 BUDGET UNIT - 4871 - PFMD ZONE 1

ACCOUNT	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	
4340 3 /22 09 TOTAL	UTILITIES 0/16/21 21 UTILITIES	1	.1821	0363 PG&E	.00	35.73 35.73	.00 07/23/21-08/23/21 .00	
TOTAL	PFMD ZONE	1			.00	35.73	.00	
TOTAL	PFMD ZONE	1			.00	35.73	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 252 - PFMD ZONE 2 BUDGET UNIT - 4872 - PFMD ZONE 2

ACCOUNT DATE T/C ENCUMB	RANC REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	
4340 UTILITIES 3 /22 09/16/21 21 TOTAL UTILITIES	11821	0363 PG&E	.00	151.28 151.28	.00 07/23/21-08/	/23/21
4350 REPAIR/MAINT SERV 3 /22 09/16/21 21 TOTAL REPAIR/MAINT SERV	11791	7176 FLOW TECH	.00	100.91 100.91	.00 PFMD ZONE 2/	POCKET PA
TOTAL PFMD ZONE 2			.00	252.19	.00	
TOTAL PFMD ZONE 2			.00	252.19	.00	

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

TIME: 16:06:41

FUND - 253 - PFMD ZONE 3 BUDGET UNIT - 4873 - PFMD ZONE 3

ACCOUNT	DATE T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340 3 /22 09 TOTAL	UTILITIES 9/16/21 21 UTILITIES		11821	0363 PG&E	.00	10.73 10.73	.00	07/23/21-08/23/21
TOTAL	PFMD ZONE	3			.00	10.73	.00	
TOTAL	PFMD ZONE	3			.00	10.73	.00	

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CITY OF LEMOORE EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

TIME: 16:06:41

FUND - 254 - PFMD ZONE 4 BUDGET UNIT - 4874 - PFMD ZONE 4

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION	
4340 3 /22 09 TOTAL	UTILI 9/16/21 UTILI	21	1	.1821	0363 PG&E	.00	35.71 35.71	.00 07/23/21-08/23/21 .00	
TOTAL	PFMD 2	ZONE 4	4			.00	35.71	.00	
TOTAL	PFMD 2	ZONE 4	4			.00	35.71	.00	

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

TIME: 16:06:41

FUND - 255 - PFMD ZONE 5 BUDGET UNIT - 4875 - PFMD ZONE 5

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340 3 /22 0 TOTAL	UTILI 09/16/21 UTILI	. 21	1	1821	0363 PG&E	.00	148.29 148.29	.00	07/23/21-08/23/21
TOTAL	PFMD	ZONE !	5			.00	148.29	.00	
TOTAL	PFMD	ZONE !	5			.00	148.29	.00	

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

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FUND - 259 - PFMD ZONE 9 BUDGET UNIT - 4879 - PFMD ZONE 9

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340 3 /22 0 TOTAL	UTILI 09/16/21 UTILI	21	1	.1821	0363 PG&E	.00	11.00 11.00	.00	07/23/21-08/23/21
TOTAL	PFMD	ZONE 9	9			.00	11.00	.00	
TOTAL	PFMD	ZONE S	9			.00	11.00	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

FUND - 401 - PUBLIC SAFETY DISPATCH BUDGET UNIT - 5712A - REGIONAL DISPATCH CENTER

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4317 CONSTRUCTION/IMPLEMENTA. 3 /22 09/16/21 21 11083 -01 11829 TOTAL CONSTRUCTION/IMPLEMENTA.	7153 ROMANAZZI GENERA .00	14,087.89 14,087.89	-14,087.89 ON SITE CONSTRUCTION - PD -14,087.89
TOTAL REGIONAL DISPATCH CENTER	.00	14,087.89	-14,087.89
TOTAL PUBLIC SAFETY DISPATCH	.00	14,087.89	-14,087.89

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EXPENDITURE TRANSACTION ANALYSIS

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM091721' ACCOUNTING PERIOD: 3/22

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FUND - 406 - WASTEWATER CIP BUDGET UNIT - 5304 - WASTEWATER TREATMENT PLAN

ACCOUNT DATE T/C ENCUMBRANC REFERENCE	VENDOR B	BUDGET	EXPENDITURES	ENCUMBRANCES DESCRIPTION
4310 PROFESSIONAL CONTRACT SVC 3 /22 09/16/21 21 11091 -01 11794 3 /22 09/16/21 21 11043 -01 11838 TOTAL PROFESSIONAL CONTRACT SVC	6965 GLOBAL WATER TE 7071 VANIR CONSTRUCT		50,000.00 6,422.00 56,422.00	-50,000.00 TEST PERIOD - ON SITE EQU -6,422.00 WWTP PRE-DESIGN SERVICES -56,422.00
TOTAL WASTEWATER TREATMENT PLAN		.00	56,422.00	-56,422.00
TOTAL WASTEWATER CIP		.00	56,422.00	-56,422.00
TOTAL REPORT		.00	318,447.34	-269,733.91