

LEMOORE

CALIFORNIA

LEMOORE CITY COUNCIL
COUNCIL CHAMBER
429 C STREET
September 7, 2021

AGENDA

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

7:00 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. Liability Claim
Government Code Section 54956.95
Claimant: Mrs. Paulette Jones
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.

ADJOURNMENT

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 – Denial of Claim for Mrs. Paulette Jones
- 3-5 Approval – Resolution 2021-19 – Declaring Public Nuisances and Ordering a Public Hearing Regarding Weed Abatement

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

ADJOURNMENT

Upcoming Council Meetings

- City Council Regular Meeting, Tuesday, September 21, 2021
- City Council Regular Meeting, Tuesday, October 5, 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

I, Marisa Avalos, City Clerk for the City of Lemoore, declare under penalty of perjury that I posted the above City Council Agenda for the meeting of September 7, 2021 at Council Chamber, 429 C Street and Cinnamon Municipal Complex, 711 W. Cinnamon Drive, Lemoore, CA on September 3, 2021.

//s//

Marisa Avalos, City Clerk

CITY OF LEMOORE
CITY COUNCIL REGULAR MEETING
SEPTEMBER 7, 2021 @ 7:00 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 7, 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 **will be open to fifteen (15) members of the public on a first come, first served basis and via Zoom.** 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/87321973941?pwd=eFZ3L0FmQXB4UGJrdXh1SG1SOURsdz09>
- Meeting ID: 873 2197 3941
- Passcode: 547434
- 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-mail 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*
 - *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*
 - *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?*
 - *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*
 - *Government Transparency*
 - *Fair Processes*
 - *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*
 - *Real Property*
- *Personal Advantages and Perks of Office*
 - *Perks that others offer you*
 - *Perks that you give yourself*
 - *Avoid perks and the temptation to justify them*
 - *Legally risky*
 - *Public relations headache*
- *Government Transparency and Fair Processes*
 - *Financial Interest Disclosure*
 - *Form 700*
 - *The Brown Act*
- *What Does the Brown Act Require?*
 - *Actions & Deliberations be taken openly & in public*
 - *Meetings are public, unless closed session allowed*
 - *Meeting agendas and packets must be available*
 - *Agenda posted to City website*
- *The Brown Act: What is a meeting?*
 - *Majority of the members*
 - *At same time and place*
 - *To hear, discuss, or deliberate*
 - *Any item in City's jurisdiction*
- *What does not constitute a meeting?*
 - *Individual contact*
 - *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*
 - *Public Comment*
 - *Recordings*
 - *Disruptions*
- *Closed Sessions*
 - *Permitted for certain matters*
 - *Identify items on the agenda*

- *Announce in open session*
- *Allow public comment*
- *Information is confidential*

ADJOURNMENT

At 6:26 p.m., Council adjourned.

Approved the 17th day of August 2021.

APPROVED:

Stuart Lyons, Mayor

ATTEST:

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 28th. 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.

ADJOURNMENT

At 7:56 p.m., Council adjourned.

Approved the 7th day of September 2021.

APPROVED:

Stuart Lyons, Mayor

ATTEST:

Marisa Avalos, City Clerk



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

Staff Report

Item No: 3-3

To: Lemoore City Council

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

Date: August 23, 2021

Meeting Date: September 7, 2021

Subject: 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:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

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:

- ☒ Resolution: 2021-16
- ☒ Ordinance: 2021-05
- ☐ Map
- ☒ Contract
- ☐ Other
- List:

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manager
- ☒ Finance

Date:

- 08/30/2021
- 09/03/2021
- 09/03/2021
- 09/03/2021
- 09/03/2021

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.

* * * * *

The foregoing Ordinance was introduced at a regular meeting of the City Council of the City of Lemoore held on the 17th day of August 2021 and was passed and adopted at a regular meeting of the City Council held on the 7th day of September, 2021 by the following vote:

AYES:

NOES:

ABSTAINING:

ABSENT:

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 20th day of July 2021 by the following vote:

AYES: Gornick, Chaney, Orth, Lyons

NOES: None

ABSENT: Matthews

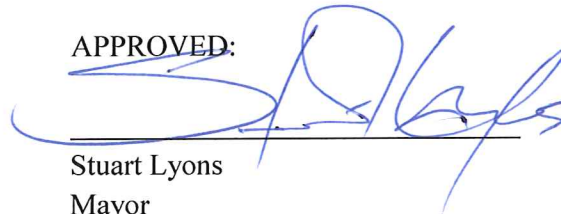
ABSTAIN: None

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 foregoing is a true and correct copy of a Resolution adopted by the

City Council

of the

(governing body)

City of Lemoore

(public agency)

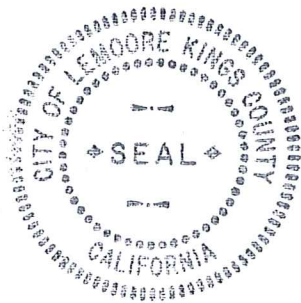
on July 20, 2021
(date)

Maurisa Anales

Clerk/Secretary

City Clerk / Executive Assistant

Title





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**

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective July 1, 1958, and witnessed May 16, 1958, and as amended effective August 1, 1977, December 1, 1977, June 1, 1991, November 1, 1997, April 1, 2002 and April 21, 2004 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- 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.
 2. 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:
 - a. 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.

B. This amendment shall be effective on the _____ day of _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CITY COUNCIL
CITY OF LEMOORE

BY _____
ANDY NGUYEN, ASSISTANT DIVISION CHIEF
PENSION CONTRACTS AND PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
PRESIDING OFFICER

Witness Date

Attest:

Clerk



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

Staff Report

Item No: 3-4

To: Lemoore City Council

From: Michelle Speer, Assistant City Manager/Administrative Services Dir.

Date: August 12, 2021

Meeting Date: September 7, 2021

Subject: Denial of Claim for Mrs. Paulette Jones

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

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 six-month 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:

- ☐ Resolution:
 - ☐ Ordinance:
 - ☐ Map
 - ☐ Contract
 - ☒ Other
- List: Claim

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manager
- ☒ Finance

Date:

08/30/2021
09/03/2021
09/03/2021
09/03/2021
09/03/2021

CENTRAL SAN JOAQUIN VALLEY RISK MANAGEMENT AUTHORITY

CLAIM FORM

(Please Type Or Print)

CLAIM AGAINST City of Lemoore, California

(Name of Entity)

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#: See Attachment DOB: See Attachment Gender: Male ☐ Female ☐

Claimant's address: [REDACTED] Telephone: [REDACTED]

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 Street,
across from West Hills Community College

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

See Attachment

(Use back of this form or separate sheet if necessary to answer this question in detail.)

What are the names of the entity's employees who caused this injury, damage, or loss (if known)?

Presently Unknown

What specific injuries, damages, or losses did claimant receive?

See Attachment

(Use back of this form or separate sheet if necessary to answer this question 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 civil 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
but 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 if necessary to answer this question in detail.)

Date Signed: 08/05/2021 Signature: [REDACTED]

If signed by representative,

Representative's Name Joel Krissman, Esq. Address 444 W. Ocean Blvd., #940, Long Beach, CA

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#: [REDACTED]

DOB: [REDACTED]

Gender: Female

Vanessa Lorraine Jones

SS#: [REDACTED]

DOB: [REDACTED]

Gender: Female

Elizabeth D'Lacey Jones

SS#: [REDACTED]

DOB: [REDACTED]

Gender: Female

Phoenix Ray Jones

SS#: [REDACTED]

DOB: [REDACTED]

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 affirmatively 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 over-pressurization 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, furnishing, 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, care, comfort, and society of Claimant's husband and father.

DIAGRAMS

General Diagram

↑
North
|

Street Incidents

↑
North
|

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.



711 West Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744 • Fax (559) 924-9003

Staff Report

Item No: 3-5

To: Lemoore City Council

From: Frank Rivera, Public Works Director

Date: August 20, 2021

Meeting Date: September 7, 2021

Subject: Resolution 2021-19 – Declaring Public Nuisances and Ordering a Public Hearing Regarding Weed Abatement

Strategic Initiative:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> Not Applicable |

Proposed Motion:

Approve Resolution 2021-19, declaring all properties listed on Exhibit “A” as a public nuisance and set a public hearing for September 22, 2021.

Subject/Discussion:

Staff has found that the properties listed in Exhibit “A” are in violation of Lemoore Municipal Code Title Four Chapter Two, and would like to proceed with the weed abatement process to alleviate any hazards or health concerns.

The public hearing would provide opportunity for testimony from citizens, considering any and all objections to the removal of weeds, grasses, and other fire hazards.

Financial Consideration(s):

Financial impact is unknown at this time. If the City must contract for removal of weeds, the City initially bears the costs. The costs are passed on to the property owners in the form of a lien against the property and will be reimbursed with the next year’s taxes.

The City may also use staff to abate the properties, keeping a detailed record of the charges to be assessed as a lien and recouped when taxes are received, and file a lien against the property following Council approval of the amounts to be collected.

Alternatives or Pros/Cons:

Alternative

- Deny approval of Resolution 2021-19 and have staff continue to work with property owners for compliance.

Commission/Board Recommendation:

Not applicable.

Staff Recommendation:

Staff recommends approval of Resolution 2021-19 and recommends a public hearing be set for September 21, 2021.

Attachments:

- ☒ Resolution: 2021-19
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manger
- ☒ Finance

Date:

08/30/2021
09/03/2021
09/03/2021
09/03/2021
09/03/2021

RESOLUTION NO. 2021-19

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
LEMOORE DECLARING PUBLIC NUISANCES AND ORDERING A PUBLIC
HEARING REGARDING WEED ABATEMENT**

WHEREAS, Lemoore Municipal Code Sections 4-2-2 through 4-2-14 provide a means for the City Council to find and declare public nuisances and order weed abatement; and

WHEREAS, the City Council desires to initiate that process which will abate and remove fire hazards from the City by declaring them to be public nuisances pursuant to the Municipal Code

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Lemoore, the following:

1. The Council hereby finds and declares that public nuisances, as declared in Resolution 2021-19 Exhibit “A” be ordered for abatement with the exception of those dismissed during the public hearing.
2. The Fire Marshall, or designee is hereby directed to obtain bids, and proceed with the acquisition of a contractor, or use city staff to remove said weeds and/or fire hazard and lien the corresponding property for accrued charges for said removal in compliance with Lemoore Municipal Code Sections 4-2-9 through 4-2-14.

PASSED AND ADOPTED by the City Council of the City of Lemoore at a regular meeting held on the 21st day of September 2021 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

APPROVED:

Marisa Avalos
City Clerk

Stuart Lyons
Mayor

EXHIBIT “A”

No.	Address	APN
1.	UP Railroad	021-050-003
2.	UP Railroad	021-130-012
3.	UP Railroad	021-120-009
4.	UP Railroad	021-240-039
5.	UP Railroad	020-041-003
6.	UP Railroad	020-050-002
7.	UP Railroad	020-050-001
8.	UP Railroad	020-061-005
9.	1050 Redwood Lane	023-250-061
10.		
11.		
12.		
13.		
14.		
15.	.	
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		

WEED ABATEMENT LIST FOR LEMOORE FIRE DEPT 2021

SITE LOCATION APN

1. Union Pacific Railroad from 17th Ave to West Hills College
 - a. Railroad from 17th to Daphne 021-050-003
 - b. Railroad from Daphne to Florence 021-120-009
 - c. Railroad from Florence to Olympic 021-130-012
 - d. Railroad from Olympic to Venice 021-240-039
 - e. Railroad From Lemoore Ave to Follett 020-041-003
 - f. Railroad From Follett to Heinlen 020-050-002
 - g. Railroad From Heinlen to Fox 020-050-001
 - h. Railroad from Fox to Martin 020-061-005
2. 1050 Redwood Ln 023-250-061



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 7, 2021

Subject: Recommended City Positions for the 2021 League of California Cities (LOCC) Annual Conference Resolutions

Strategic Initiative:

- | | |
|--|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> 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 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

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:

- ☐ Resolution:
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☒ Other

List: League Resolution Packet

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manager
- ☒ Finance

Date:

08/30/2021
09/03/2021
09/03/2021
09/03/2021
09/03/2021



Annual Conference Resolutions Packet

2021 Annual Conference Resolutions



September 22 - 24, 2021

INFORMATION AND PROCEDURES

RESOLUTIONS CONTAINED IN THIS PACKET: 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, two resolutions have been introduced for consideration at the Annual Conference and referred to Cal Cities policy committees.

POLICY COMMITTEES: 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.

CLOSING LUNCHEON AND GENERAL ASSEMBLY: 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.

Number Key Word Index Reviewing Body Action

		1	2	3
--	--	---	---	---

1 - Policy Committee Recommendation
to General Resolutions Committee
2 - General Resolutions Committee
3 - General Assembly

HOUSING, COMMUNITY & ECONOMIC DEVELOPMENT POLICY COMMITTEE

		1	2	3
2	Securing Railroad Property Maintenance			

REVENUE & TAXATION POLICY COMMITTEE

		1	2	3
1	Online Sales Tax Equity			

TRANSPORTATION, COMMUNICATION & PUBLIC WORKS POLICY COMMITTEE

		1	2	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

1. Policy Committee
2. General Resolutions Committee
3. General Assembly

KEY TO ACTIONS TAKEN

- | | |
|-----|---|
| A | Approve |
| D | Disapprove |
| N | No Action |
| R | Refer to appropriate policy committee for study |
| a | Amend+ |
| Aa | Approve as amended+ |
| Aaa | Approve with additional amendment(s)+ |
| 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 |

ACTION FOOTNOTES

* Subject matter covered in another resolution

** Existing League policy

*** Local authority presently exists

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:

Cities: 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

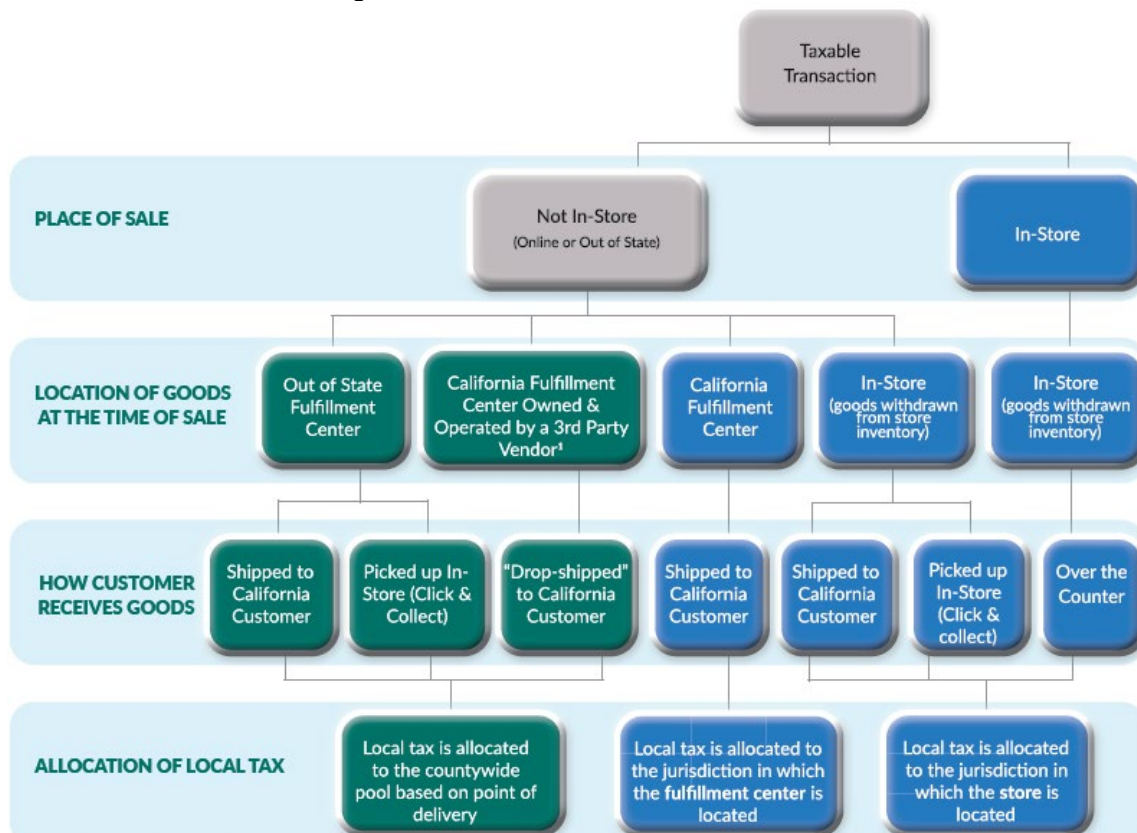
Source: City of Rancho Cucamonga

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:



¹ 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 21st 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,

A handwritten signature in black ink, appearing to read "Curt Emick", is positioned above the printed name and title.

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 in-state 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 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 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



City Council
Terry Walker, Mayor
Keith Eich, Mayor Pro Tem
Jonathan C. Curtis
Michael T. Davitt
Richard B. Gunter III

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

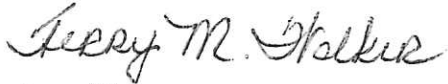
July 14, 2021

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,

A handwritten signature in cursive script that reads "Terry M. Walker".

Terry Walker

Mayor



CITY OF LA VERNE 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 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 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



General Administration 909/596-8726 • Water Customer Service 909/596-8744 • Community Services 909/596-8700
Public Works 909/596-8741 • Finance 909/596-8716 • Community Development 909/596-8706 • Building 909/596-8713
Police Department 909/596-1913 • Fire Department 909/596-5991 • General Fax 909/596-8737

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

Steve Croft
Vice Mayor

Ariel Pe
Council Member

Vicki L. Stuckey
Council Member

Todd Rogers
Council Member



Jeff Wood
Mayor

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

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

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

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 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.

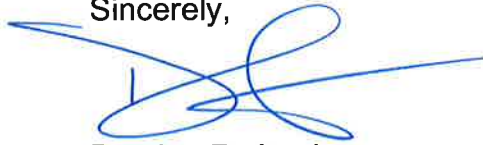
This all-or-nothing practice has created clear winners and losers amongst cities as the online sales tax revenue from large online retailers that was once spread amongst all cities in countywide pools is now concentrated in select cities fortunate enough to host a fulfillment center. This has created 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 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,

A handwritten signature in blue ink, consisting of a stylized 'D' followed by a series of loops and a long horizontal stroke extending to the right.

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 (Jul 19, 2021 14:48 PDT)

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 in-person 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, "[The Bradley-Burns Tax and Local Transportation Funds](#)", 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.

Cal Cities City Manager Sales Tax Working Group Recommendations

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 [SB 792 \(Glazer, 2021\)](#). 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 emphysema-related 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: [California Office of Environmental Health Hazard Assessment \(OEHHA\) CalEnviroScreen](#). 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 tourism-based 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 in-state 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

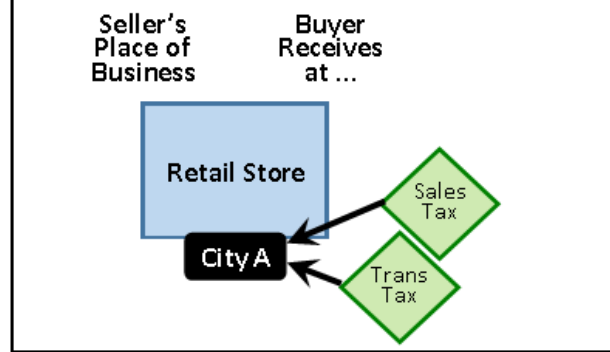
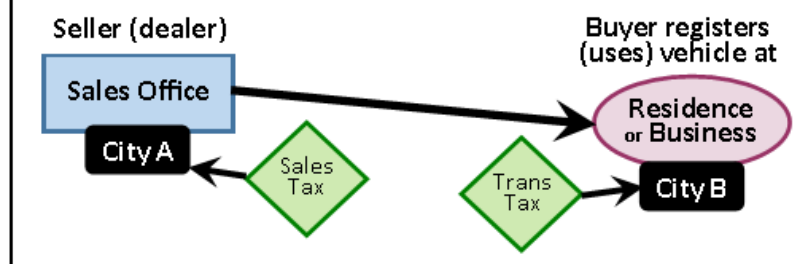
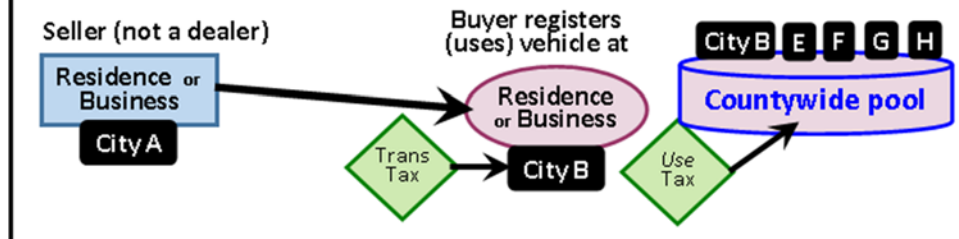
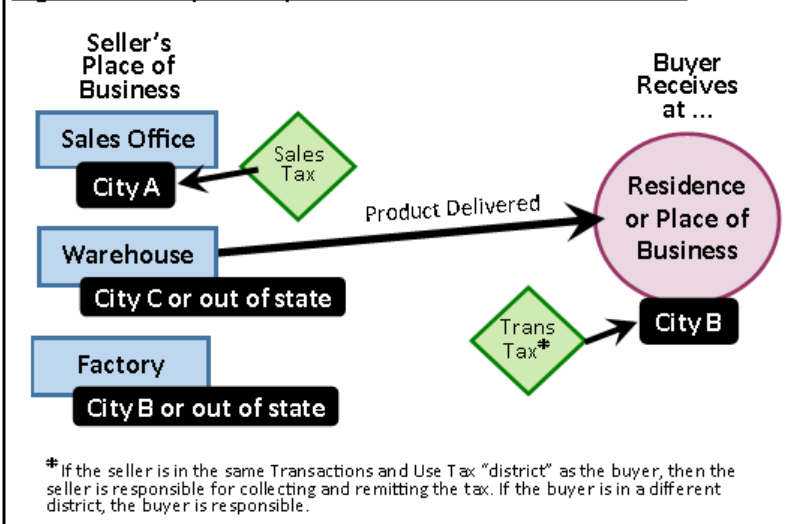
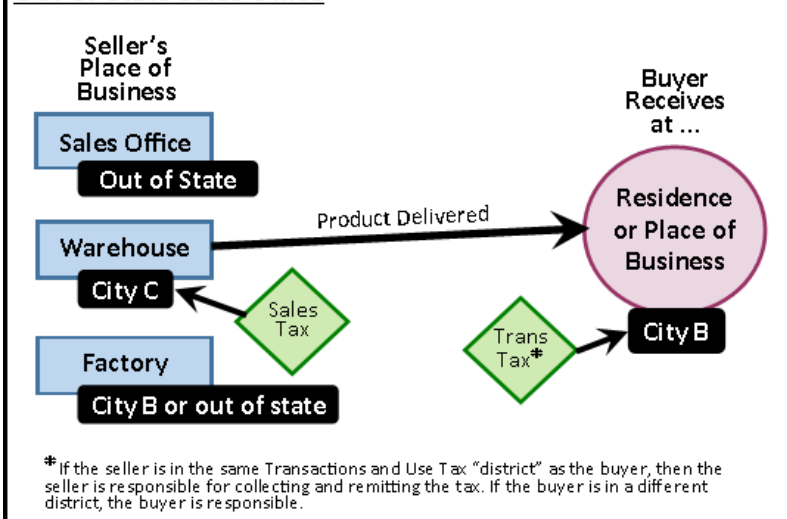
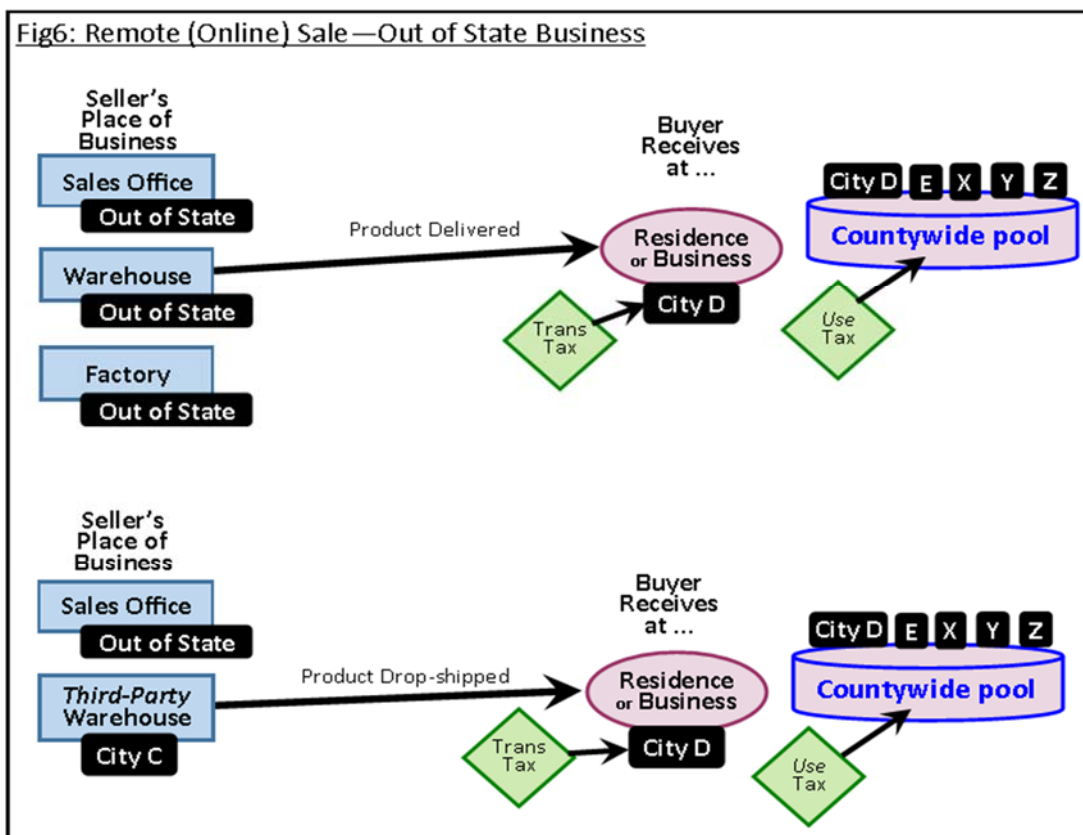
Fig1: Typical "Over the Counter" Transaction**Fig2: Dealership Automobile Sale****Fig3: Private Party Automobile Sale**

Fig4: Remote (Online) Sale — In-State Business Office**Fig5: Remote (Online) Sale — In-State Warehouse, Out-of-State Sales Office**



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 Fulfillment Center	Shipped to California Customer	Local tax is allocated to the countywide pool based on point of delivery
Online	Out of State Fulfillment 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

CaliforniaCityFinance.com

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.⁶

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 Concept⁷

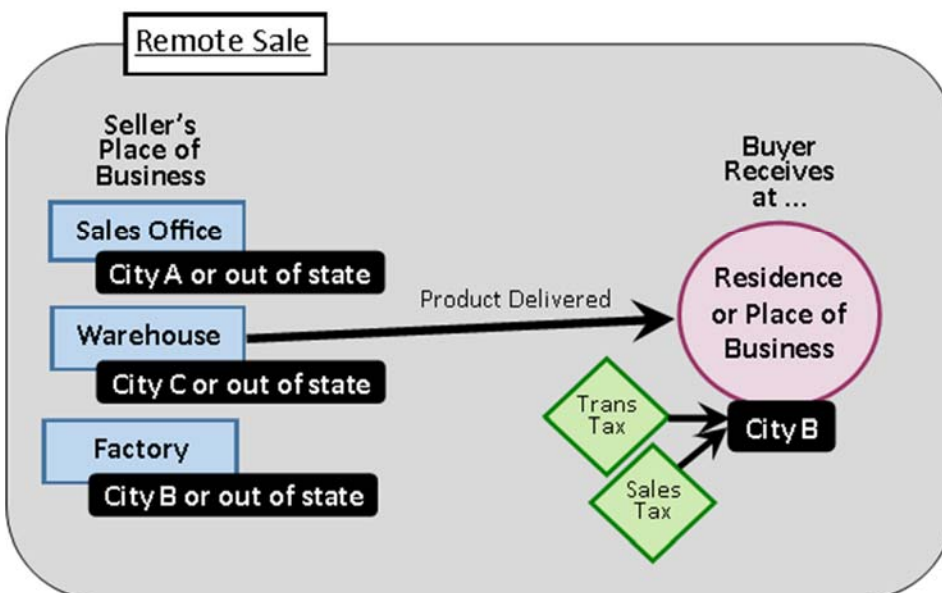
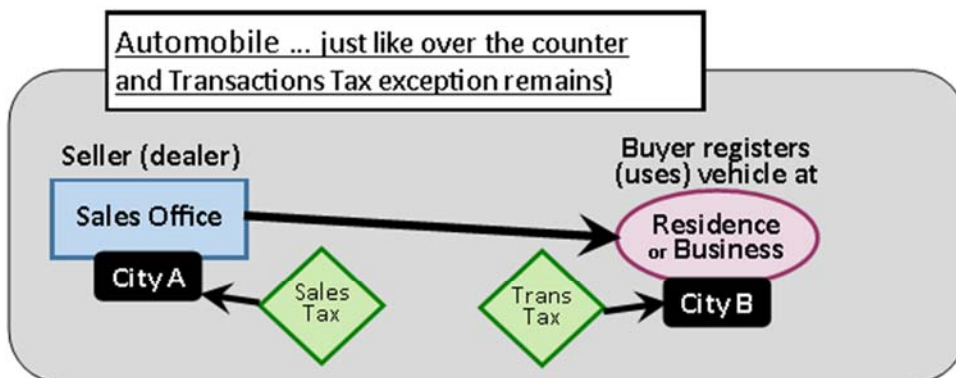
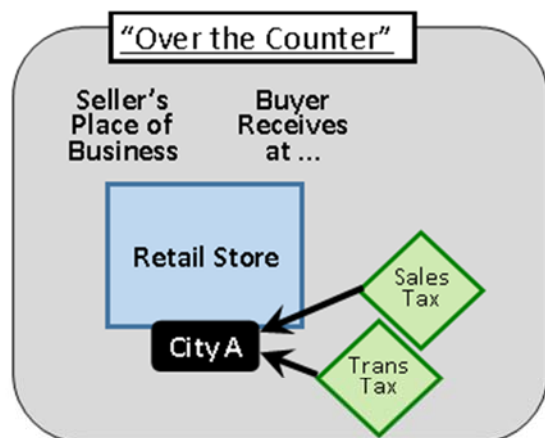
A change from origin sourcing rules to destination sourcing rules for the local tax component of California's sales tax would improve overall revenue collections and distribute these revenues more equitably among all of the areas involved in these transactions.

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.

⁶ See Jennifer Carr, "Origin Sourcing and Tax Incentive Programs: An Unholy Alliance" Sales Tax Notes; May 27, 2013.

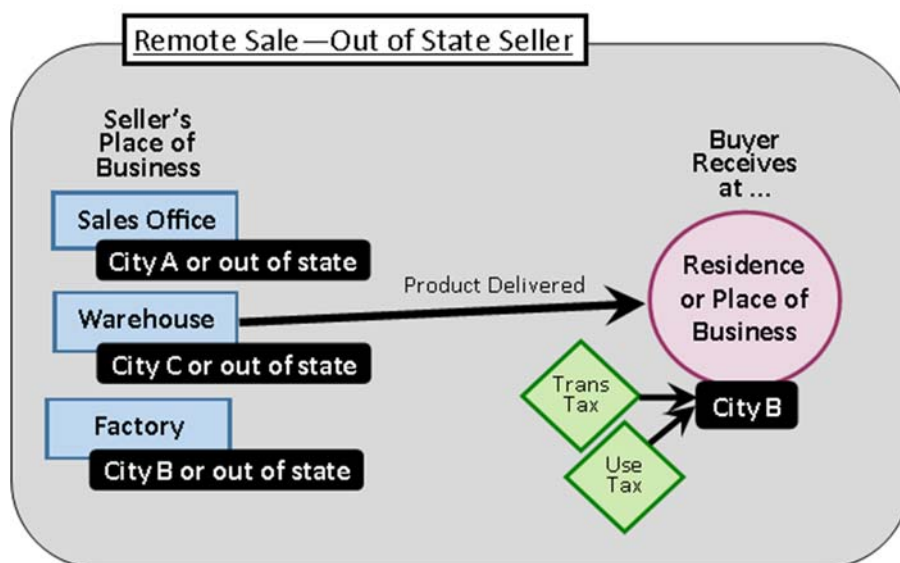
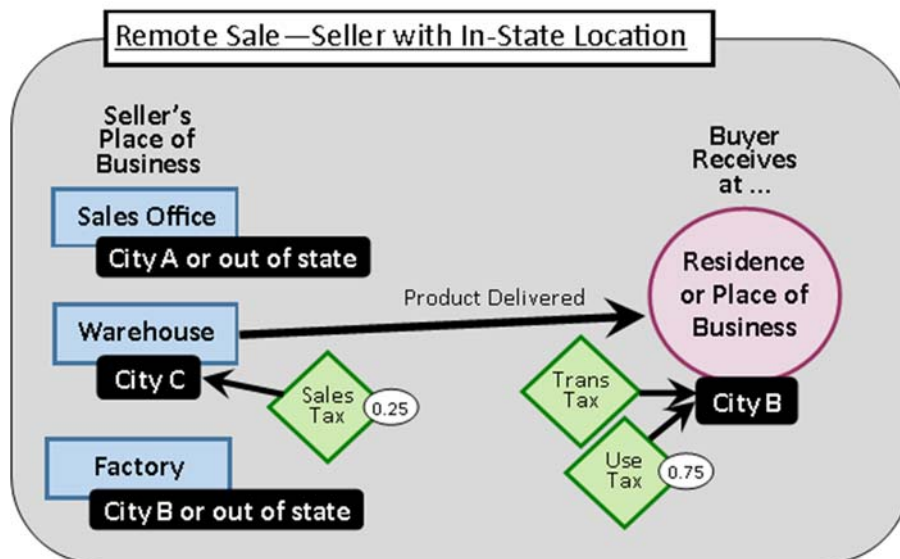
⁷ The same issues that are of concern regarding the local sales tax do not apply to California's Transactions and Use Taxes ("Add-on sales taxes") as these transactions, when not over the counter, are generally allocated to the location of use or, as in the case of vehicles, product registration. There 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 Regional Housing Needs Allocation (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 products from those that centers s now receive no Bradley Burns revenue ~~from the center's sales activity~~ despite also experiencing the impacts created by the m 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
BELL GARDENS

7100 Garfield Avenue • Bell Gardens, CA 90201 • 562-806-7700 • www.bellgardens.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 CONFERENCE 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 ecisneros@ci.commerce.ca.us 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,

A handwritten signature in black ink, appearing to read 'Jose Gonzalez', is written over a horizontal line.

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 Groux,
Council Member
Tracy Weaver,
City Clerk
Matthew Robinson,
City Treasurer

Appointed Officials:

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

Department Directors:

Barbara Voss
Deputy City Manager
Joseph Lillio,
Finance
Chris Donovan,
Fire Chief
Charles Mallory,
Information Technology
Services
Melissa 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 araymond@cityofglendora.org 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

PRIDE OF THE FOOTHILLS



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, jquan@cacities.org

Enclosure(s)



CITY OF LA MIRADA

DEDICATED TO SERVICE

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



OFFICE OF THE
MAYOR
MARISELA SANTANA

City of
LYNWOOD

Incorporated 1921

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



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:

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 Santana, 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-Cawthorne
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



BRENDA OLMOS
Mayor

VILMA CUELLAR STALLINGS
Vice Mayor

ISABEL AGUAYO
Councilmember

LAURIE GUILLEN
Councilmember

PEGGY LEMONS
Councilmember

July 19, 2021

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 [Commission GO 118-A](#), which sets standards for walkway surfaces alongside railroad tracks. Similarly, tents, wooden structures, and miscellaneous debris in homeless encampments can create violations of

[Commission GO 26-D](#), which sets clearance standards between railroad tracks, and structures and obstructions adjacent to tracks.

Homelessness in California

According to the [2020 Annual Homeless Assessment Report \(AHAR\)](#) to Congress, there has been an increase in unsheltered individuals since 2019. More than half ([51 percent or 113,660 people](#)) 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 [Federal Railroad 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.

State Budget Allocations – Homelessness

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 [compel railroad companies](#) to increase their efforts to address homeless encampments on their railroads or [grant a local authority's application](#) 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 ~~QAULTY~~ QUALITY OF LIFE AND RESULTS IN INCREASED PUBLIC ~~SAFETLY~~ SAFETY CONCERNS FOR COMMUNITIES AND NEIGHBORHOODS THAT ABUT 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~~ 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 a 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 7, 2021
Subject: Resolution 2021-20 – Adopting the Cost Allocation Plan for Fiscal Year 2020-2021

Strategic Initiative:

- | | |
|---|--|
| <input type="checkbox"/> Safe & Vibrant Community | <input type="checkbox"/> Growing & Dynamic Economy |
| <input checked="" type="checkbox"/> Fiscally Sound Government | <input checked="" type="checkbox"/> Operational Excellence |
| <input type="checkbox"/> Community & Neighborhood Livability | <input type="checkbox"/> 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 through 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:

- ☒ Resolution: 2021-20
- ☐ Ordinance:
- ☐ Map
- ☐ Contract
- ☐ Other
- List:

Review:

- ☒ Asst. City Manager
- ☒ City Attorney
- ☒ City Clerk
- ☒ City Manager
- ☒ Finance

Date:

- 06/18/2021
- 09/03/2021
- 09/03/2021
- 09/03/2021
- 09/03/2021

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 7th 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

DRAFT

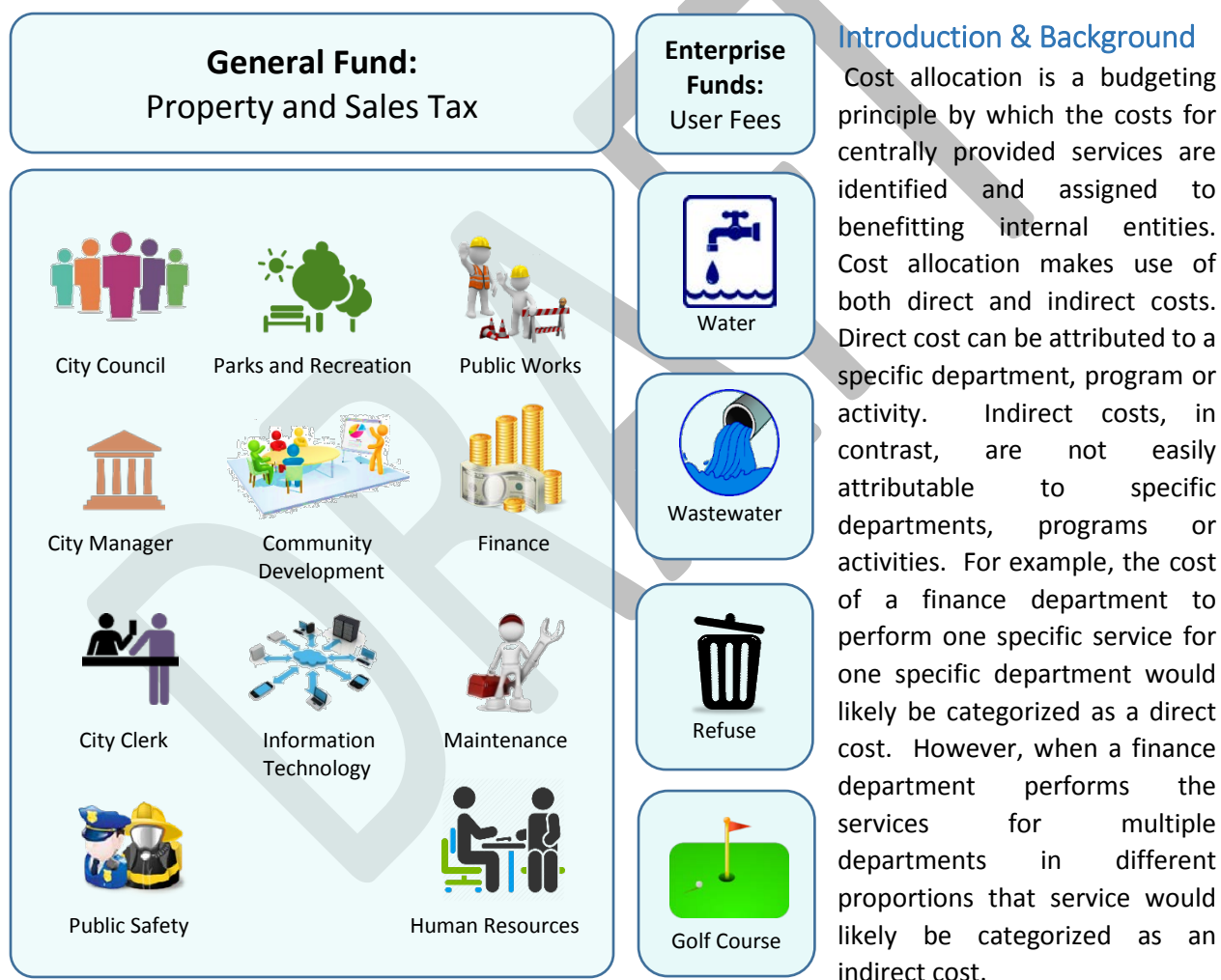


DRAFT

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 through 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*



*Not all funds and departments are included

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.

Purposes of Cost Allocation

Cost allocation serves many purposes. First, it promotes fair and equitable sharing of indirect costs within 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 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 purpose of a cost allocation plan is to capture, identify and attribute all appropriate citywide costs to departments that have received central services...”

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 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

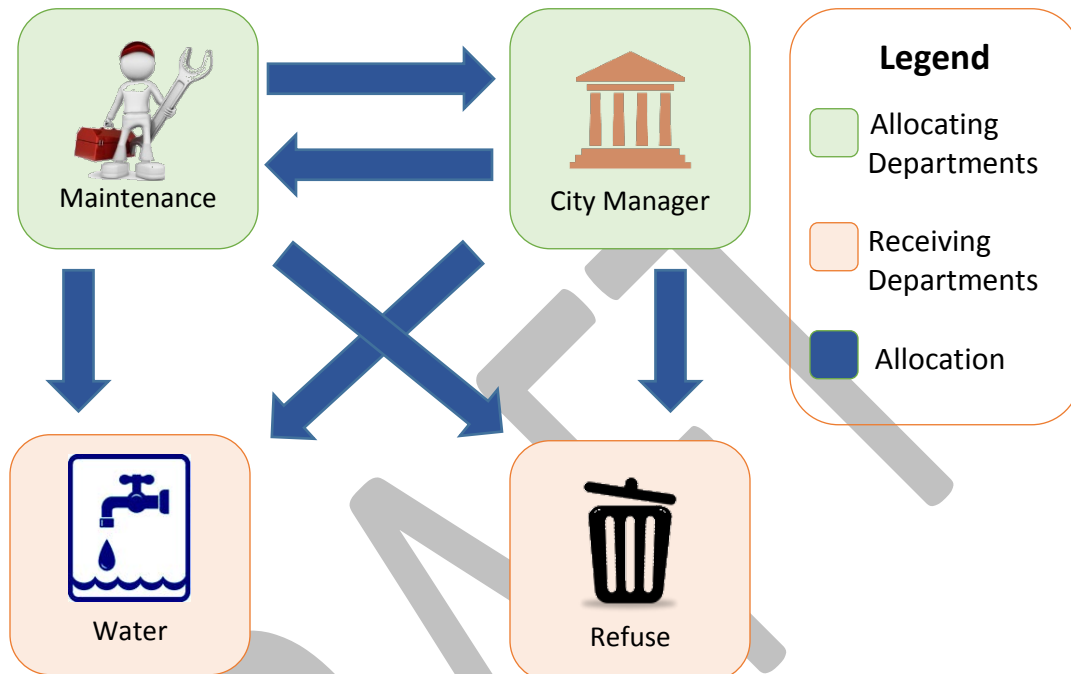
The Cost Allocation Plan allocates indirect costs in a consistent manner across all City departments, including the enterprise and special funds. The main purpose of performing cost allocation is to distribute indirect costs of central services provided by the City departments to all the City departments 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*



*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



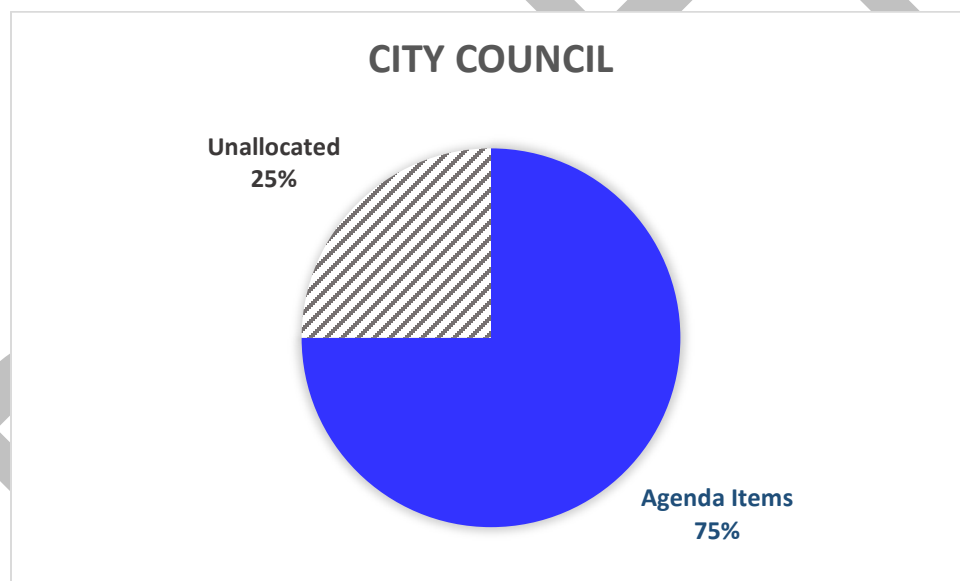
The City Council is responsible for approving all legislation and formulating City policies. The Council's objectives are broad and include translating public attitudes and service requirements into policies and programs, so that desired levels of service can be provided efficiently and economically.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

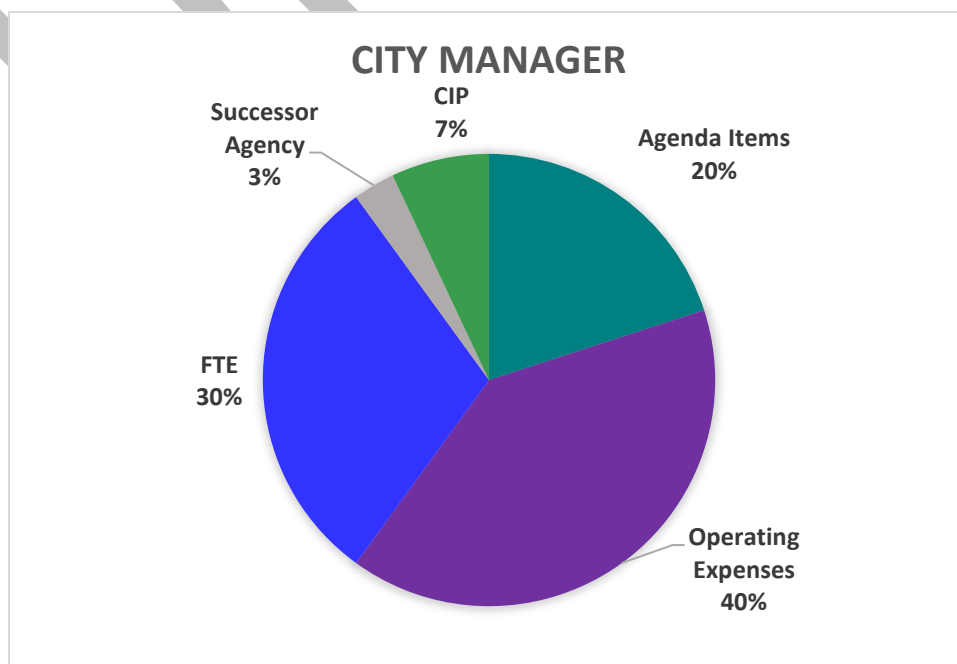
20% of the City Manager's total budget is allocated based on the total number of agenda items for the most recently completed fiscal year. Each department is allocated their proportional share based on the number of agenda items the department has taken to Council.

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.

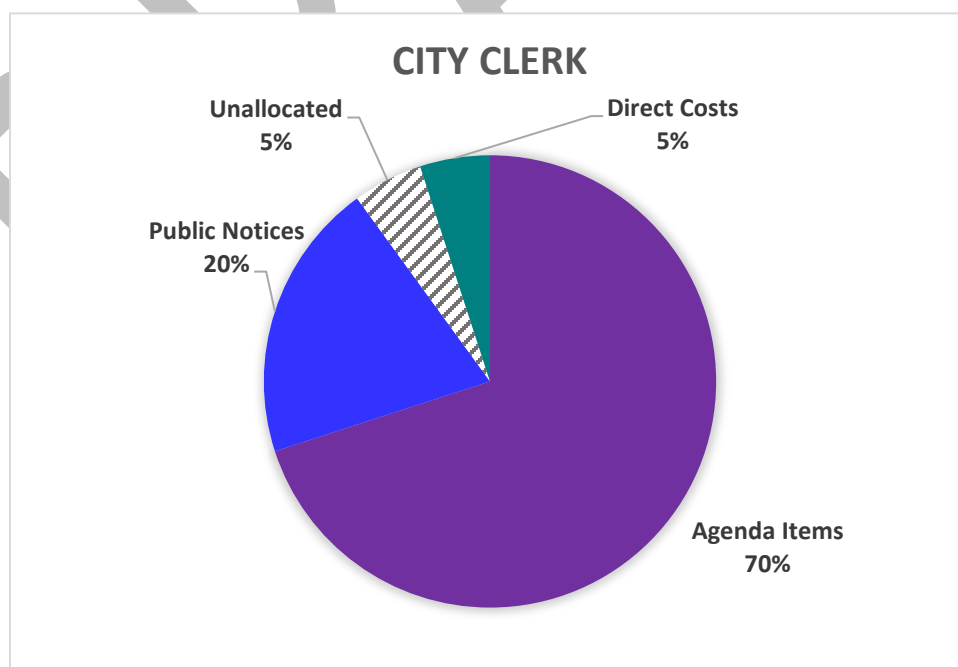
The allocation method for the City Clerk's Department is as follows:

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.

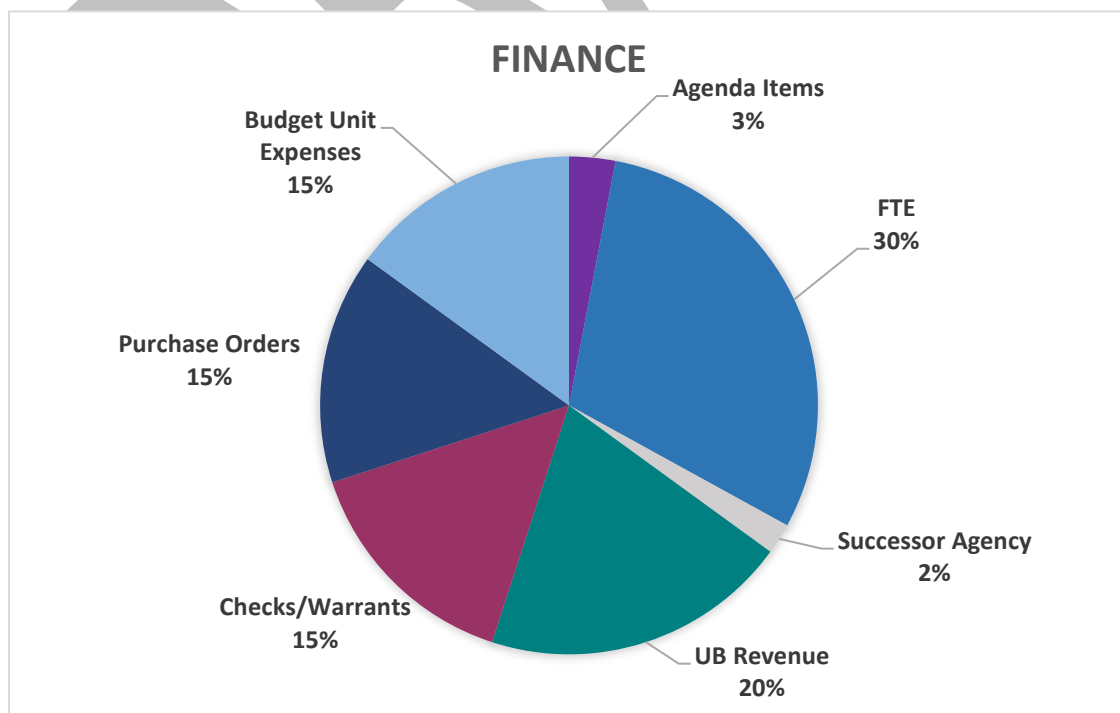
15% of the Finance Department's annual expenditures are allocated based a department's proportionate share of the number of checks issued.

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.



Facilities Maintenance Division



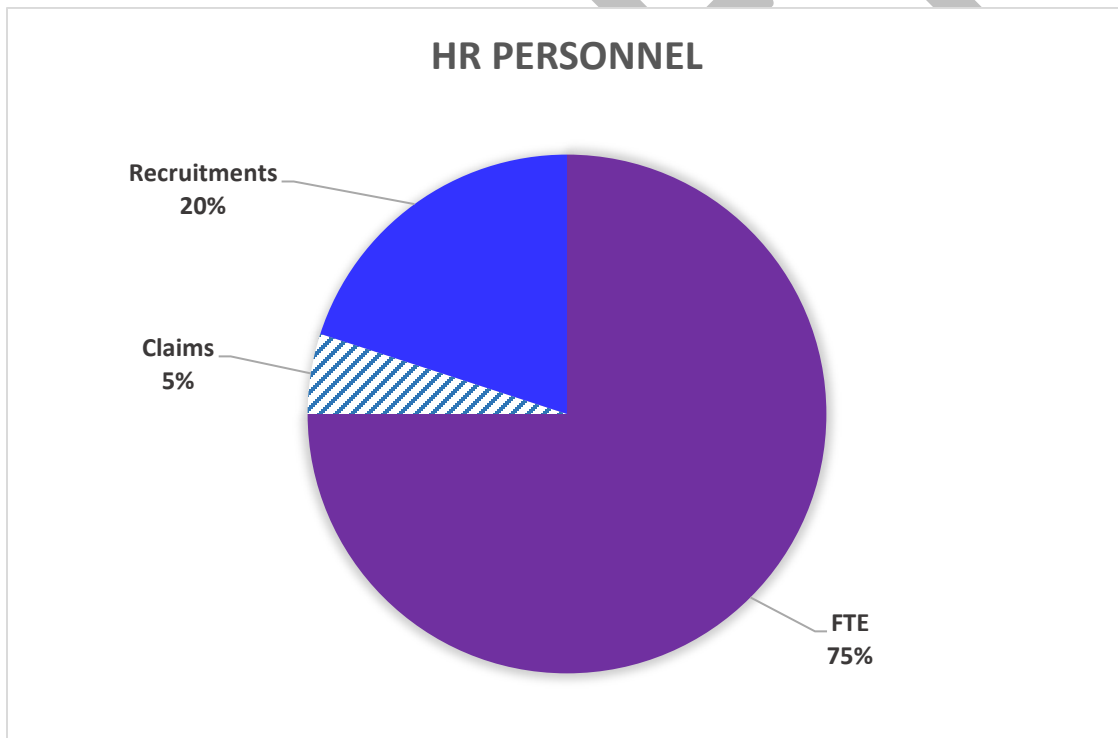
The Facilities Maintenance Division is charged with maintaining all City facilities with preventative and corrective maintenance, renovations, new construction projects and janitorial services, street light repairs, tree trimming, street banners, traffic signal repairs, school zone speed signs and crosswalk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

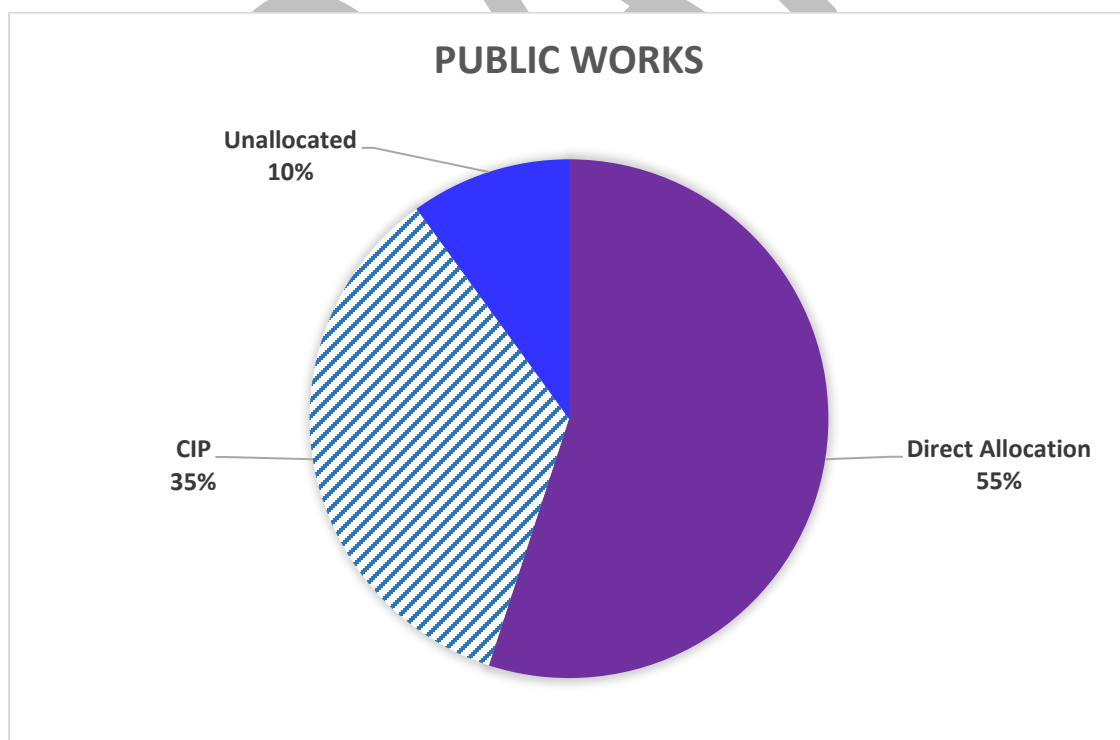
The Public Works Administration's budget is directly allocated to the Water, Refuse and Wastewater/Storm Drainage funds based on the enterprise fund expenditures and number of capital improvement projects facilitated in each fiscal year. The time period for the revenues is the most recently completed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



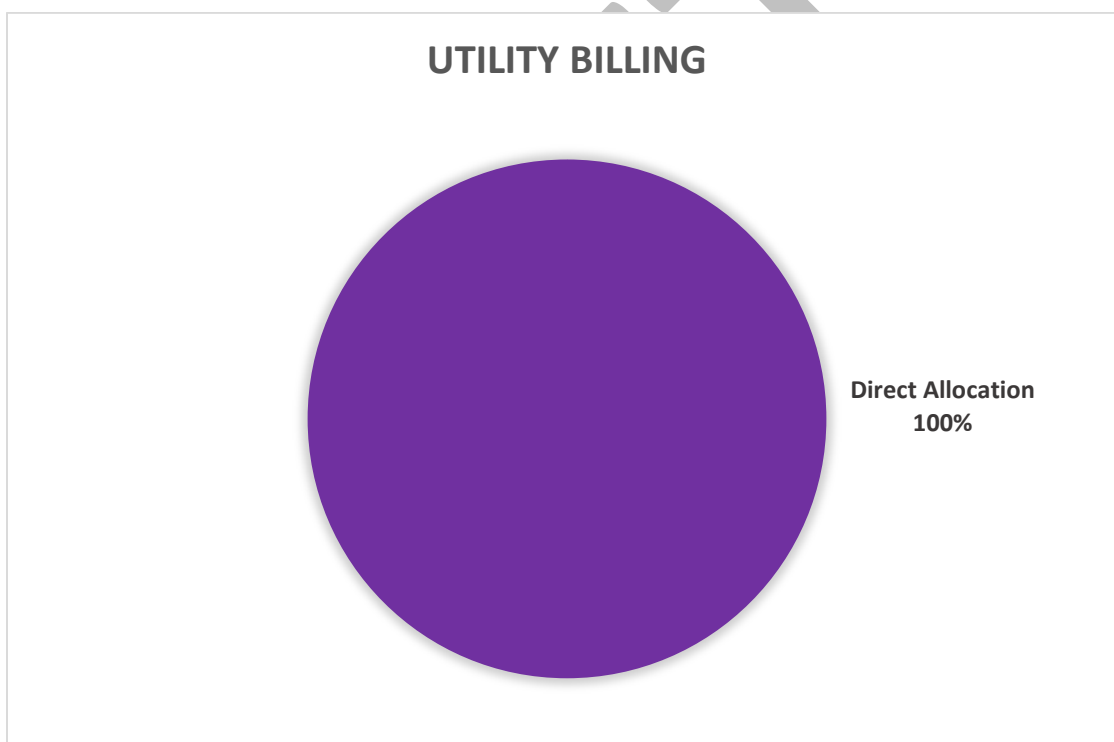
Utility Division



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

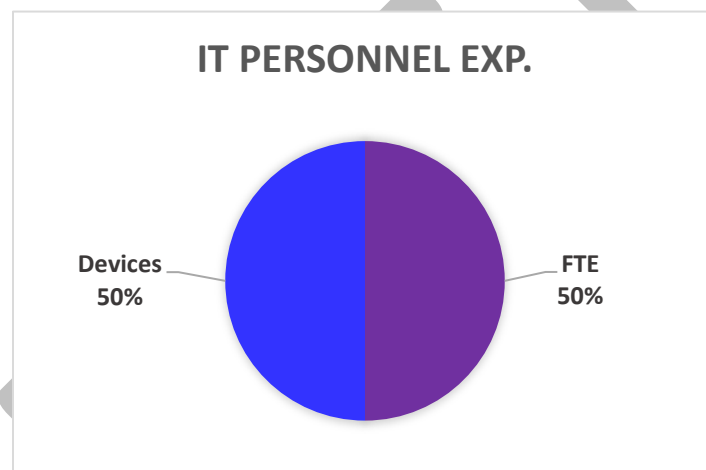


Information Technology (IT) encompasses the City's computer technology and telecommunications systems, as well as software and contract maintenance. IT provides a vision for future technology needs and assistance, enhancing business and daily operations and oversees the procurement of new equipment.

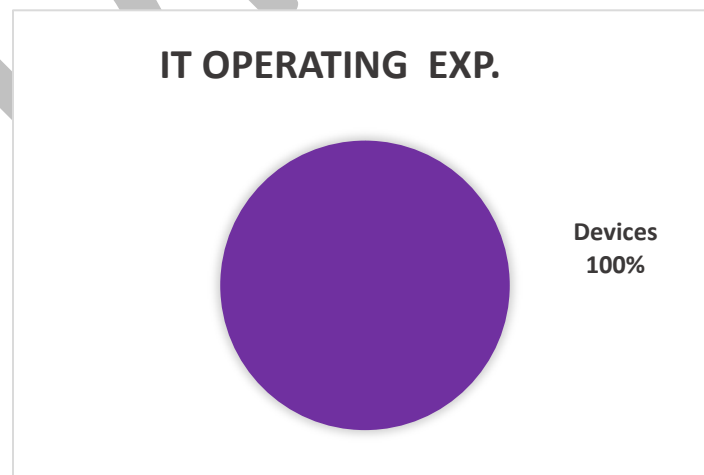
The allocation method for IT is as follows:

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

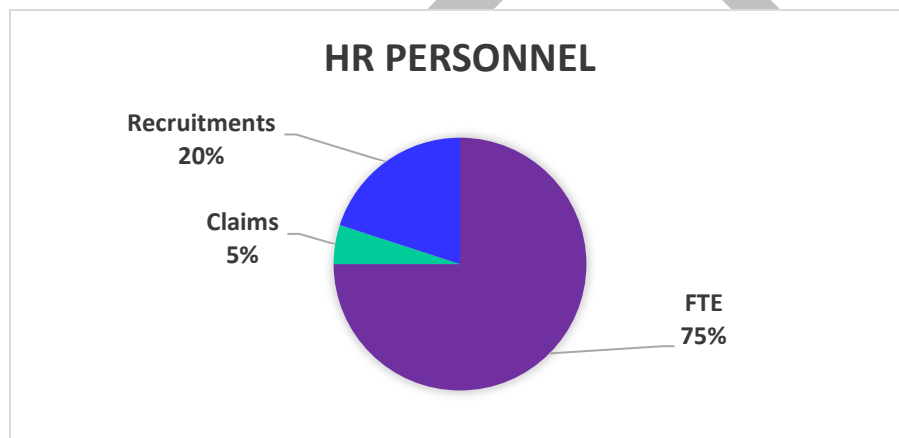
Human Resources (HR) is responsible for providing responsive employment and personnel services to the City's managers and employees as well as providing information and assistance to external customers and job applicants.

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.

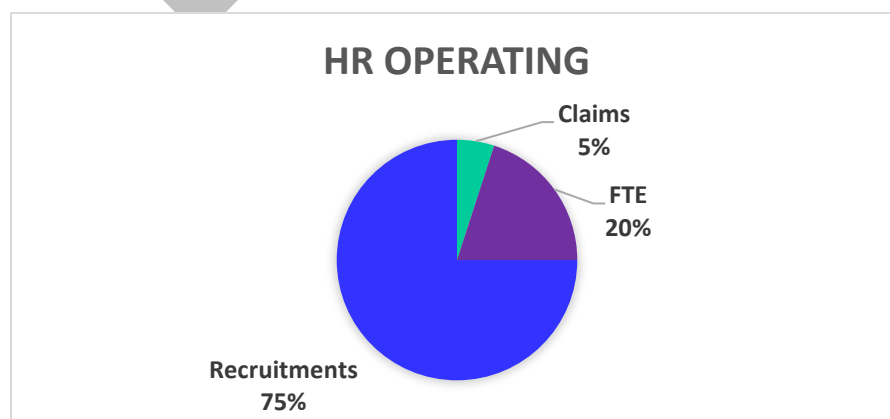
5% of the Human Resources Division personnel costs are allocated based on the total number of claims filed by employees per department.



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 2, 2021 **Meeting Date:** September 7, 2021
Subject: Activity Update

Strategic Initiative:	<input type="checkbox"/> Safe & Vibrant Community	<input type="checkbox"/> Growing & Dynamic Economy
	<input type="checkbox"/> Fiscally Sound Government	<input type="checkbox"/> Operational Excellence
	<input type="checkbox"/> Community & Neighborhood Livability	<input checked="" type="checkbox"/> Not Applicable

Reports

- | | |
|-------------------------------|-----------------|
| ➤ Warrant Register – FY 21/22 | August 13, 2021 |
| ➤ Warrant Register – FY 21/22 | August 20, 2021 |
| ➤ Warrant Register – FY 21/22 | August 27, 2021 |

PEI
DATE: 08/26/2021
TIME: 15:18:48

CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4980									
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		1,623.71	.00	FY21 PROFESSIONAL SVC
TOTAL						.00	1,623.71	.00	
TOTAL						.00	1,623.71	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/12/21	21		11463	5396 OFFICE DEPOT		304.16	.00	FY22 OFFICE SUPPLIES
TOTAL						.00	304.16	.00	
4310									
2 /22	08/12/21	21	10977	-01 11453	2849 KINGS COUNTY ECO		1,666.67	-1,666.67	FY21 JULY MONTHLY CON
TOTAL						.00	1,666.67	-1,666.67	
4340									
2 /22	08/12/21	21		11480	6266 SPARKLETTS		16.78	.00	FY22 WATER SVC
TOTAL						.00	16.78	.00	
4980									
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		205.80	.00	FY21 PROFESSIONAL SVC
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		428.75	.00	FY21 PROFESSIONAL SVC
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		457.52	.00	FY21 PROFESSIONAL SVC
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		531.65	.00	FY21 PROFESSIONAL SVC
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		703.15	.00	FY21 PROFESSIONAL SVC
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		1,920.80	.00	FY21 PROFESSIONAL SVC
TOTAL						.00	4,247.67	.00	
TOTAL					CITY MANAGER	.00	6,235.28	-1,666.67	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4980									
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		154.35	.00	FY21 PROFESSIONAL SVC
TOTAL						.00	154.35	.00	
TOTAL						.00	154.35	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/12/21			11463	5396 OFFICE DEPOT		13.85	.00	FY22 BOXES
TOTAL						.00	13.85	.00	
4340									
2 /22	08/12/21			11480	6266 SPARKLETTS		5.99	.00	FY22 WATER SVC
TOTAL						.00	5.99	.00	
4980									
2 /22	08/12/21			11459	5609 LOZANO SMITH, LL		806.05	.00	FY21 PROFESSIONAL SVC
TOTAL						.00	806.05	.00	
TOTAL						.00	825.89	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/12/21	21		11452	2874 KCAG		2,240.00	.00	FY21 7/1/2020-6/30/21
TOTAL						.00	2,240.00	.00	
4340									
2 /22	08/12/21	21		11480	6266 SPARKLETTS		16.77	.00	FY22 WATER SVC
TOTAL						.00	16.77	.00	
4980									
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		17.15	.00	FY21 PROFESSIONAL SVC
TOTAL						.00	17.15	.00	
TOTAL					PLANNING	.00	2,273.92	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
									OPERATING SUPPLIES
2 /22	08/12/21	21	10935	-01 11486	1547 VERITIV OPERATIN		352.36	-352.36	FY22 MISC. BATHROOM S
2 /22	08/12/21	21		11457	0304 LEMOORE HARDWARE		26.75	.00	FY22 1" WHT MALE ADAP
2 /22	08/12/21	21		11488	0474 WEST VALLEY SUPP		50.95	.00	FY22 3/4" SCHED 40 PV
2 /22	08/12/21	21		11488	0474 WEST VALLEY SUPP		180.34	.00	FY22 WEST SIDE FIRE S
TOTAL						.00	610.40	-352.36	
4310									
									PROFESSIONAL CONTRACT SVC
2 /22	08/12/21	21	11002	-01 11445	5758 MARK FERNANDES		1,700.00	-1,700.00	FY22 PD, SARAH MOONEY
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		70.95	.00	FY22 UNIFORM/TOWEL/MA
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		70.95	.00	FY22 UNIFORM/TOWEL/MA
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		70.95	.00	FY22 UNIFORM/TOWEL/MA
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		70.95	.00	FY22 UNIFORM/TOWEL/MA
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		75.00	.00	FY22 MAT/MASK
TOTAL						.00	2,058.80	-1,700.00	
4340									
									UTILITIES
2 /22	08/12/21	21		11470	0363 PG&E		23,737.64	.00	6/17/21-7/22/21
TOTAL						.00	23,737.64	.00	
4350									
									REPAIR/MAINT SERVICES
2 /22	08/12/21	21	10931	-01 11449	3045 HAYES GARAGE DOO		559.00	-559.00	FY21 MISC. GARAGE DOO
TOTAL						.00	559.00	-559.00	
TOTAL						.00	26,965.84	-2,611.36	MAINTENANCE DIVISION

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ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/12/21	21		11451	1250 KINGS CO. SHERIF		46,796.07	.00	FY21 4TH QTR ANIMAL S
TOTAL						.00	46,796.07	.00	
4360									
2 /22	08/12/21	21		11484	7024 ERIC TREVINO		202.00	.00	FY22 ACTIVE SHOOTER R
TOTAL						.00	202.00	.00	
4980									
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		205.80	.00	FY21 PROFESSIONAL SVC
TOTAL						.00	205.80	.00	
TOTAL					POLICE	.00	47,203.87	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='vm081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		42.54	.00	FY22 UNIFORM/TOWEL/MA
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		42.54	.00	FY22 UNIFORM/TOWEL/MA
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		104.91	.00	FY22 UNIFORM/TOWEL/MA
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		104.91	.00	FY22 UNIFORM/TOWEL/MA
TOTAL					PROFESSIONAL CONTRACT SVC	.00	294.90	.00	
TOTAL					FIRE	.00	294.90	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11480	6266 SPARKLETTS		16.77	.00	FY22 WATER SVC
TOTAL						.00	16.77	.00	
TOTAL						.00	16.77	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/12/21	21	10898	-01 11487	6783 VIRTUAL PROJECT		500.00	-500.00	FY22 AUG VPM MONTHLY
TOTAL						.00	500.00	-500.00	
4340									
2 /22	08/12/21	21		11480	6266 SPARKLETTS		16.77	.00	FY22 WATER SVC
TOTAL						.00	16.77	.00	
4980									
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		188.65	.00	FY21 PROFESSIONAL SVC
TOTAL						.00	188.65	.00	
TOTAL						.00	705.42	-500.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340					UTILITIES				
2 /22	08/12/21	21		11468	0363 PG&E		345.06	.00	6/27/21-7/23/21
2 /22	08/12/21	21		11467	0363 PG&E		25.65	.00	6/30/21-7/29/21
2 /22	08/12/21	21		11472	0363 PG&E		40.27	.00	6/30/21-7/29/21
2 /22	08/12/21	21		11473	0363 PG&E		73.86	.00	6/24/21-7/23/21
2 /22	08/12/21	21		11466	0363 PG&E		77.30	.00	6/18/21-7/19/21
TOTAL					UTILITIES	.00	562.14	.00	
4350					REPAIR/MAINT SERVICES				
2 /22	08/12/21	21		11478	0388 REED ELECTRIC, L		1,135.92	.00	FY21 D ST LIGHTS
TOTAL					REPAIR/MAINT SERVICES	.00	1,135.92	.00	
TOTAL					STREETS	.00	1,698.06	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING		SUPPLIES				
2 /22	08/12/21	21		11482	5306 T&T PAVEMENT MAR		321.53	.00	FY22 R99C HANDICAP SI
2 /22	08/12/21	21		11432	6081 ALL AMERICAN POO		12.85	.00	FY22 ORING RAINBOW CH
2 /22	08/12/21	21		11432	6081 ALL AMERICAN POO		42.89	.00	FY22 MURATIC ACID RET
2 /22	08/12/21	21		11432	6081 ALL AMERICAN POO		42.89	.00	FY22 MURATIC ACID RET
2 /22	08/12/21	21		11488	0474 WEST VALLEY SUPP		105.32	.00	FY22 RB 12' HALF NOZZ
2 /22	08/12/21	21		11432	6081 ALL AMERICAN POO		117.96	.00	FY22 25 # 3" TABS
TOTAL			OPERATING		SUPPLIES	.00	643.44	.00	
4340			UTILITIES						
2 /22	08/12/21	21		11471	0363 PG&E		1,931.07	.00	6/30/22-7/29/21
TOTAL			UTILITIES			.00	1,931.07	.00	
TOTAL			PARKS			.00	2,574.51	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
	2 /22	08/12/21	21	11435	5516 AT&T		90.33	.00	FY22 939-103-4007
	2 /22	08/12/21	21	11435	5516 AT&T		91.32	.00	FY21 939-103-4007
TOTAL						.00	181.65	.00	
TOTAL						.00	181.65	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
2 /22	08/12/21	21	10895	-01 11437	2836 THE BODY SHOP HE		200.00	-200.00	FY22 MONTHLY MEMBER
2 /22	08/12/21	21	10974	-01 11461	7227 NATION AND BADIL		4,134.70	-4,134.70	FY22 ADMIN INVESTIG
2 /22	08/12/21	21	10983	-01 11456	6717 LAW & ASSOCIATES		1,200.00	-1,200.00	FY22 POLICE BACKGR
TOTAL					PROFESSIONAL CONTRACT SVC	.00	5,534.70	-5,534.70	
4980					LEGAL EXPENSE				
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		366.05	.00	FY21 PROFESSIONAL SVC
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		411.60	.00	FY21 PROFESSIONAL SVC
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		428.75	.00	FY21 PROFESSIONAL SVC
2 /22	08/12/21	21	10976	-01 11458	2283 LIEBERT CASSIDY		3,754.50	-3,754.50	FY21 ERMA MATTER
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		68.60	.00	FY21 PROFESSIONAL SVC
TOTAL					LEGAL EXPENSE	.00	5,029.50	-3,754.50	
TOTAL					HUMAN RESOURCES	.00	10,564.20	-9,289.20	
TOTAL					GENERAL FUND	.00	101,318.37	-14,067.23	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 033 - LOCAL TRANSPORTATION FUND
BUDGET UNIT - 5015 - VINE STREET PEDESTRIAN PA

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/12/21	21		11436	6733 BLACKBURN CONSUL		2,042.50	.00	FY21 JUNE SERVICES
TOTAL						.00	2,042.50	.00	
TOTAL						.00	2,042.50	.00	
TOTAL						.00	2,042.50	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		39.09	.00	FY22 PUR PWR CAR WASH
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		47.78	.00	FY22 WRENCH/PLIERS
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		128.44	.00	FY22 GLASS CLEANER
TOTAL						.00	215.31	.00	
4230									
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		234.07	.00	FY22 DISC BRAKE PAD
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		242.71	.00	FY22 AIR CONDITIONING
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		243.63	.00	FY22 NAPA BATTERY/COR
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		243.63	.00	FY22 NAPA BATTERY/COR
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		244.28	.00	FY22 BRAKE PADS/ROTOR
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		-18.00	.00	FY22 CORE DEPOSIT
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		5.67	.00	FY22 OIL DRAIN PLUG
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		6.12	.00	FY22 OIL FILTER
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		14.48	.00	FY22 RETAINER
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		18.13	.00	FY22 FUSE BLK
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		20.38	.00	FY22 AIR FILTER/OIL F
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		30.56	.00	FY22 A C COMPRESSOR R
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		141.25	.00	FY22 BATTTERY/CORE DE
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		146.71	.00	FY22 ELECTRICAL FUEL
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		152.49	.00	FY22 AIR FILTERS
	2 /22	08/12/21	21	11438	7205 CENCAL AUTO & TR		153.82	.00	FY22 NAPA BATTERY/COR
TOTAL						.00	1,879.93	.00	
4310									
	2 /22	08/12/21	21	11434	2653 ARAMARK UNIFORM		41.24	.00	FY22 UNIFORM/TOWEL/GL
	2 /22	08/12/21	21	11434	2653 ARAMARK UNIFORM		41.24	.00	FY22 UNIFORM/TOWEL/GL
	2 /22	08/12/21	21	11434	2653 ARAMARK UNIFORM		41.24	.00	FY22 UNIFORM/TOWEL/GL
	2 /22	08/12/21	21	11434	2653 ARAMARK UNIFORM		41.24	.00	FY22 UNIFORM/TOWEL/GL
TOTAL						.00	164.96	.00	
4350									
	2 /22	08/12/21	21	10985 -01 11441	6374 COOK'S COMMUNICA		1,042.79	-1,042.79	FY22 REPAIRS ON P39
	2 /22	08/12/21	21	10986 -01 11448	5181 HAAKER EQUIPMENT		1,154.99	-1,154.99	FY22 REPAIRS ON SWEEP
TOTAL						.00	2,197.78	-2,197.78	
TOTAL						.00	4,457.98	-2,197.78	
TOTAL						.00	4,457.98	-2,197.78	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000K									
	2 /22	08/12/21	21	11465	6438 PEPSI BEVERAGES		412.24	.00	FY21 PO #10405 DRINK
	2 /22	08/12/21	21	11465	6438 PEPSI BEVERAGES		1,197.31	.00	FY21 PO #10405 DRINK
	2 /22	08/12/21	21	11465	6438 PEPSI BEVERAGES		6.18	.00	FY21 LATE FEES
	2 /22	08/12/21	21	11465	6438 PEPSI BEVERAGES		8.00	.00	FY21 LATE FEES
	2 /22	08/12/21	21	11465	6438 PEPSI BEVERAGES		13.30	.00	FY21 LATE FEES
	2 /22	08/12/21	21	11465	6438 PEPSI BEVERAGES		17.96	.00	FY21 LATE FEES
TOTAL						.00	1,654.99	.00	
4000P									
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		185.27	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		228.41	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		274.10	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		391.88	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		391.88	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		391.88	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		403.27	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		489.60	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		783.76	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		829.68	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		1,355.09	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		-1,310.47	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		-588.80	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		-331.20	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		132.89	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		147.82	.00	FY21 PO #10409
	2 /22	08/12/21	21	11483	6443 TAYLORMADE GOLF		171.60	.00	FY21 PO #10409
TOTAL						.00	3,946.66	.00	
4340									
	2 /22	08/12/21	21	11479	0423 SOCALGAS		.02	.00	FY21 CLOSING BILL
TOTAL						.00	.02	.00	
4350									
	2 /22	08/12/21	21	11478	0388 REED ELECTRIC, L		1,874.19	.00	FY21 JUNE WORK
	2 /22	08/12/21	21	11478	0388 REED ELECTRIC, L		130.00	.00	FY21 JUNE WORK
TOTAL						.00	2,004.19	.00	
4382									
	2 /22	08/12/21	21	10993 -01 11476	6447 PNC EQUIPMENT FI		4,618.98	-4,618.98	FY22 1159370-1 GOLF C
TOTAL						.00	4,618.98	-4,618.98	
TOTAL						.00	12,224.84	-4,618.98	
TOTAL						.00	12,224.84	-4,618.98	

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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='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
4220					OPERATING SUPPLIES				
2 /22	08/12/21	21		11443	5866 FASTENAL COMPANY		406.94	.00	FY22 BATTERY
2 /22	08/12/21	21	10971 -01	11460	7175 MATHESON TRI-GAS		1,045.00	-1,045.00	FY22 STA7 - LIQUID O
2 /22	08/12/21	21	10971 -02	11460	7175 MATHESON TRI-GAS		1,045.00	-1,045.00	FY22 STA11 - LIQUID O
2 /22	08/12/21	21		11488	0474 WEST VALLEY SUPP		70.73	.00	FY22 TRUCK #358
TOTAL					OPERATING SUPPLIES	.00	2,567.67	-2,090.00	
4220CH					CHLORINE OPERATING SUPPLY				
2 /22	08/12/21	21	10972 -01	11485	6058 UNIVAR		583.01	-583.01	FY22 HYPOCHLORITE- CH
2 /22	08/12/21	21	10972 -01	11485	6058 UNIVAR		910.08	-910.08	FY22 HYPOCHLORITE- CH
2 /22	08/12/21	21	10972 -01	11485	6058 UNIVAR		1,241.02	-1,241.02	FY22 HYPOCHLORITE- CH
2 /22	08/12/21	21	10972 -01	11485	6058 UNIVAR		1,522.31	-1,522.31	FY22 HYPOCHLORITE- CH
2 /22	08/12/21	21	10972 -01	11485	6058 UNIVAR		1,522.33	-1,522.33	FY22 HYPOCHLORITE- CH
2 /22	08/12/21	21	10972 -01	11485	6058 UNIVAR		1,588.51	-1,588.51	FY22 HYPOCHLORITE- CH
TOTAL					CHLORINE OPERATING SUPPLY	.00	7,367.26	-7,367.26	
4230					REPAIR/MAINT SUPPLIES				
2 /22	08/12/21	21		11481	0428 STONEY'S SAND &		413.60	.00	FY22 FILL SAND/DECOMP
2 /22	08/12/21	21		11447	0521 GRAINGER		53.76	.00	FY22 CONNECTOR 3/4
2 /22	08/12/21	21		11488	0474 WEST VALLEY SUPP		56.07	.00	FY22 2" SCHED 40 PVC
2 /22	08/12/21	21		11481	0428 STONEY'S SAND &		94.59	.00	FY22 FILL SAND
2 /22	08/12/21	21		11488	0474 WEST VALLEY SUPP		100.30	.00	FY22 2" SCH80 SS COUP
2 /22	08/12/21	21		11447	0521 GRAINGER		137.62	.00	FY22 GLOBE VALVE 3/4"
TOTAL					REPAIR/MAINT SUPPLIES	.00	855.94	.00	
4310					PROFESSIONAL CONTRACT SVC				
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		56.05	.00	FY22 UNIFORM/GLOVES/M
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		56.05	.00	FY22 UNIFORM/GLOVES/M
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		56.05	.00	FY22 UNIFORM/GLOVES/M
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		57.55	.00	FY22 UNIFORM/GLOVES/M
TOTAL					PROFESSIONAL CONTRACT SVC	.00	225.70	.00	
4340					UTILITIES				
2 /22	08/12/21	21		11440	7058 COMCAST		204.69	.00	FY22 7/25/21-8/24/21
2 /22	08/12/21	21		11480	6266 SPARKLETTES		103.35	.00	FY22 WATER SVC
2 /22	08/12/21	21		11479	0423 SOCALGAS		127.74	.00	6/21/21-7/21/21
TOTAL					UTILITIES	.00	435.78	.00	
TOTAL					WATER	.00	11,452.35	-9,457.26	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 050 - WATER
BUDGET UNIT - 4251 - UTILITY OFFICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/12/21	21		11463	5396 OFFICE DEPOT		13.84	.00	FY22 BOXES
TOTAL						.00	13.84	.00	
TOTAL						.00	13.84	.00	
TOTAL						.00	11,466.19	-9,457.26	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 052 - WATER INCIDENT FUND
BUDGET UNIT - 4752 - WATER INCIDENT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
2 /22	08/12/21	21		11444	0188 FERGUSON ENTERPR		131.02	.00	FY22 STA7 WATER INCID
TOTAL						.00	131.02	.00	
4310									
2 /22	08/12/21	21	10978	-01 11431	6748 AEDGE WATER TEC		10,900.00	-10,900.00	FY22 DEGASSING PILOT
TOTAL						.00	10,900.00	-10,900.00	
4350									
2 /22	08/12/21	21		11455	0234 KINGS WASTE AND		61.60	.00	FY22 CLEAN UP
TOTAL						.00	61.60	.00	
4380									
2 /22	08/12/21	21		11430	2914 AAA QUALITY SERV		195.37	.00	FY21 6/24/21-7/03/21
2 /22	08/12/21	21		11430	2914 AAA QUALITY SERV		132.41	.00	FY22 7/4/21-7/31/21
TOTAL						.00	327.78	.00	
4980									
2 /22	08/12/21	21		11459	5609 LOZANO SMITH, LL		7,363.44	.00	FY21 PROFESSIONAL SVC
TOTAL						.00	7,363.44	.00	
TOTAL						.00	18,783.84	-10,900.00	
TOTAL						.00	18,783.84	-10,900.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/12/21	21		11454	0234 KINGS WASTE AND		275.00	.00	FY22 JULY STARBUCKS
2 /22	08/12/21	21	10903	-01 11442	6869 WELLS FARGO BANK		490.56	-490.56	FY22 TEMP POSITION
2 /22	08/12/21	21	10913	-01 11455	0234 KINGS WASTE AND		81,474.54	-81,474.54	FY22 TIPPING FEE'S
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		64.42	.00	FY22 UNIFORMS/MASK
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		81.61	.00	FY22 UNIFORMS/MASK
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		103.42	.00	FY22 UNIFORMS/MASK
2 /22	08/12/21	21		11434	2653 ARAMARK UNIFORM		122.30	.00	FY22 UNIFORMS/MASK
TOTAL					PROFESSIONAL CONTRACT SVC	.00	82,611.85	-81,965.10	
4840									
2 /22	08/12/21	21	10982	-01 11450	7261 ESPITIA PINSTRIP		3,000.00	-3,000.00	FY22 UPFITTG TRK #103
TOTAL					AUTOS AND TRUCKS	.00	3,000.00	-3,000.00	
TOTAL					REFUSE	.00	85,611.85	-84,965.10	
TOTAL					REFUSE	.00	85,611.85	-84,965.10	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 4260 - SEWER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
	2 /22	08/12/21	21	10938 -01	11439				
					1599 CHEMSEARCH		1,053.20	-1,053.20	FY22 WASTEWATER ECOFL
TOTAL						.00	1,053.20	-1,053.20	
4310									
	2 /22	08/12/21	21	11434					
					2653 ARAMARK UNIFORM		25.51	.00	FY22 UNIFORM/MAT/MASK
	2 /22	08/12/21	21	11434			33.29	.00	FY22 UNIFORM/MAT/MASK
	2 /22	08/12/21	21	11434			37.94	.00	FY22 UNIFORM/MAT/MASK
	2 /22	08/12/21	21	11434			37.94	.00	FY22 UNIFORM/MAT/MASK
TOTAL						.00	134.68	.00	
4340									
	2 /22	08/12/21	21	11474			10.82	.00	6/18/21-7/19/21
	2 /22	08/12/21	21	11475			26.28	.00	6/18/21-7/19/21
	2 /22	08/12/21	21	11480			103.71	.00	FY22 WATER SVC
TOTAL						.00	140.81	.00	
4350									
	2 /22	08/12/21	21	10988 -01	11464		980.00	-980.00	FY22 ANNUAL OVERHEAD
	2 /22	08/12/21	21	10988 -02	11464		29.00	-29.00	FY22 HAND SIGNAL CHAR
	2 /22	08/12/21	21	10988 -03	11464		2.10	-2.10	FY22 SALES TAX
TOTAL						.00	1,011.10	-1,011.10	
TOTAL					SEWER	.00	2,339.79	-2,064.30	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 5303 - THOMAS LIFT STATION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/12/21	21		11436	6733 BLACKBURN CONSUL		1,139.50	.00	FY21 PROJ 4063.X-M TH
TOTAL						.00	1,139.50	.00	
TOTAL					THOMAS LIFT STATION	.00	1,139.50	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 5508 - ENTERPRISE DR DRAINAGE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
2 /22	08/12/21	21		11462	7266 NGR CONSTRUCTION		290,580.68	.00	FY21 STORM DRAIN MAT
TOTAL						.00	290,580.68	.00	
TOTAL						.00	290,580.68	.00	
TOTAL						.00	294,059.97	-2,064.30	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 201 - LLMD ZONE 1
BUDGET UNIT - 4851 - LLMD ZONE 1 WESTFIELD

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		96.70	.00	6/23/21-7/22/21
TOTAL						.00	96.70	.00	
TOTAL						.00	96.70	.00	
TOTAL						.00	96.70	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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									
2 /22	08/12/21	21		11469	0363 PG&E		49.34	.00	6/23/21-7/22/21
TOTAL						.00	49.34	.00	
TOTAL						.00	49.34	.00	
TOTAL						.00	49.34	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

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									
2 /22	08/12/21	21		11469	0363 PG&E		9.86	.00	6/23/21-7/22/21
TOTAL						.00	9.86	.00	
TOTAL						.00	9.86	.00	
TOTAL						.00	9.86	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 208B - LLMD ZONE 8B GREENS
BUDGET UNIT - 4858B - LLMD ZONE 8B GREENS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		9.86	.00	6/23/21-7/22/21
TOTAL						.00	9.86	.00	
TOTAL						.00	9.86	.00	
TOTAL						.00	9.86	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 210 - LLMD ZONE 10 AVALON
BUDGET UNIT - 4860 - LLMD ZONE 10 AVALON

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		19.72	.00	6/23/21-7/22/21
TOTAL						.00	19.72	.00	
TOTAL						.00	19.72	.00	
TOTAL						.00	19.72	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 212 - LLMD ZONE 12 SUMMERWIND
BUDGET UNIT - 4862 - LLMD ZONE 12 SUMMERWIND

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		19.87	.00	6/23/21-7/22/21
TOTAL						.00	19.87	.00	
TOTAL						.00	19.87	.00	
TOTAL						.00	19.87	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 251 - PFMD ZONE 1
BUDGET UNIT - 4871 - PFMD ZONE 1

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		31.42	.00	6/23/21-7/22/21
TOTAL						.00	31.42	.00	
TOTAL						.00	31.42	.00	
TOTAL						.00	31.42	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 252 - PFMD ZONE 2
BUDGET UNIT - 4872 - PFMD ZONE 2

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		175.28	.00	6/23/21-7/22/21
TOTAL						.00	175.28	.00	
TOTAL						.00	175.28	.00	
TOTAL						.00	175.28	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 253 - PFMD ZONE 3
BUDGET UNIT - 4873 - PFMD ZONE 3

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		9.93	.00	6/23/21-7/22/21
TOTAL						.00	9.93	.00	
TOTAL						.00	9.93	.00	
TOTAL						.00	9.93	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 254 - PFMD ZONE 4
BUDGET UNIT - 4874 - PFMD ZONE 4

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		34.89	.00	6/23/21-7/22/21
TOTAL						.00	34.89	.00	
TOTAL						.00	34.89	.00	
TOTAL						.00	34.89	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 255 - PFMD ZONE 5
BUDGET UNIT - 4875 - PFMD ZONE 5

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		100.56	.00	6/23/21-7/22/21
TOTAL						.00	100.56	.00	
TOTAL						.00	100.56	.00	
TOTAL						.00	100.56	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 259 - PFMD ZONE 9
BUDGET UNIT - 4879 - PFMD ZONE 9

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4340									
2 /22	08/12/21	21		11469	0363 PG&E		10.12	.00	6/23/21-7/22/21
TOTAL						.00	10.12	.00	
TOTAL						.00	10.12	.00	
TOTAL						.00	10.12	.00	

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EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 406 - WASTEWATER CIP
BUDGET UNIT - 5304 - WASTEWATER TREATMENT PLAN

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/12/21	21	10975	-01 11446	6965 GLOBAL WATER TEC		50,000.00	-50,000.00	FY22 TEST PER-ON SITE
TOTAL						.00	50,000.00	-50,000.00	
TOTAL						.00	50,000.00	-50,000.00	
TOTAL						.00	50,000.00	-50,000.00	
TOTAL						.00	580,533.09	-178,270.65	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

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AUDIT311

SELECTION CRITERIA: account.acct between '1011' and '2021'AND transact.yr='22' and transact.batch='VM081321'
ACCOUNTING PERIOD: 2/22

FUND - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
1550							
2 /22	08/12/21	21	11477	7161 QUADIENT LEASING USA	2,000.00		FY22 POSTAGE
TOTAL					2,000.00	.00	
2020							
2 /22	08/12/21	21	11477	7161 QUADIENT LEASING USA		2,000.00	FY22 POSTAGE
TOTAL					.00	2,000.00	
TOTAL				GENERAL FUND	2,000.00	2,000.00	
TOTAL REPORT					2,000.00	2,000.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
 ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4330									
2 /22	08/19/21	21	10999	-01 11555	7181 SANTA MARIA CALI		357.45	-357.45	FY22 BLANKET PO - LEG
TOTAL						.00	357.45	-357.45	
TOTAL						.00	357.45	-357.45	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/19/21	21		11545	5396 OFFICE DEPOT		11.26	.00	FY22 OFFICE SUPPLIES
TOTAL						.00	11.26	.00	
4310									
2 /22	08/19/21	21	10946	-01 11537	7148 LOOMIS		191.47	-191.47	FY22 ARMORED CAR SER
TOTAL						.00	191.47	-191.47	
TOTAL						.00	202.73	-191.47	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC				
2 /22	08/19/21	21	10951	-01 11549	0876 QUAD KNOPF, INC.		204.48	-204.48	FY22 TECHNICAL PLANNI
2 /22	08/19/21	21	10951	-01 11549	0876 QUAD KNOPF, INC.		550.00	-550.00	FY22 TECHNICAL PLANNI
2 /22	08/19/21	21	10951	-01 11549	0876 QUAD KNOPF, INC.		1,472.04	-1,472.04	FY22 TECHNICAL PLANNI
TOTAL					PROFESSIONAL CONTRACT SVC	.00	2,226.52	-2,226.52	
TOTAL					PLANNING	.00	2,226.52	-2,226.52	

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CITY OF LEMOORE
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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
2 /22	08/19/21	21		11545	5396 OFFICE DEPOT		75.59	.00	FY22 SPEAKERS/MOUSE
2 /22	08/19/21	21		11523	0521 GRAINGER		94.75	.00	FY22 SEPTIC TANK TREA
TOTAL					OPERATING SUPPLIES	.00	170.34	.00	
TOTAL					MAINTENANCE DIVISION	.00	170.34	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
	2 /22	08/19/21	21	11548	7220 PLAIN INSANE GRA		40.74	.00	FY22 VIP UNIFORMS
TOTAL						.00	40.74	.00	
4310									
	2 /22	08/19/21	21	11534	5035 LEMOORE ANIMAL C		38.00	.00	FY22 OFFICE VISIT
	2 /22	08/19/21	21	11534	5035 LEMOORE ANIMAL C		38.00	.00	FY22 OFFICE VISIT
	2 /22	08/19/21	21	11553	5352 SHRED-IT USA, IN		254.36	.00	FY22 SHRED-PD
TOTAL						.00	330.36	.00	
4340									
	2 /22	08/19/21	21	11515	6685 DIRECTV		95.99	.00	FY22 8/4/21-9/3/21
	2 /22	08/19/21	21	11499	5048 AT&T MOBILITY		869.96	.00	FY22 7/3/21-8/2/-21
TOTAL						.00	965.95	.00	
4360									
	2 /22	08/19/21	21	11538	T2240 STEVEN MCPHERSON		42.00	.00	FY22 FIELD TRAINING O
	2 /22	08/19/21	21	11497	6285 ANTHONY BRALY		42.00	.00	FY22 FIELD TRAINING O
	2 /22	08/19/21	21	11520	0719 FRESNO CITY COLL		46.00	.00	FY22 FIELD TRAINING O
	2 /22	08/19/21	21	11552	7267 SHERIFF'S FOUND		115.00	.00	FY22 DAY SHOOTING
	2 /22	08/19/21	21	11544	5123 RYAN O'BARR		247.00	.00	FY22 ICI SEXUAL ASSAU
TOTAL						.00	492.00	.00	
TOTAL						.00	1,829.05	.00	

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		17.02	.00	FY22 120Z GLS BLK PAI
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		60.04	.00	FY22 FUEL/OIL
TOTAL						.00	77.06	.00	
4340									
2 /22	08/19/21	21		11510	7058 COMCAST		53.59	.00	FY22 8/13/21-9/12/21
TOTAL						.00	53.59	.00	
TOTAL						.00	130.65	.00	

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CITY OF LEMOORE
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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING SUPPLIES						
2 /22	08/19/21	21		11517	0149 EVANGELHO SEED C		444.82	.00	FY22 ROUNDUP PRO
TOTAL			OPERATING SUPPLIES			.00	444.82	.00	
4340			UTILITIES						
2 /22	08/19/21	21		11508	3072 CA DEPARTMENT OF		1,239.33	.00	FY21 APRIL-JUNE 2021
TOTAL			UTILITIES			.00	1,239.33	.00	
TOTAL			STREETS			.00	1,684.15	.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING SUPPLIES						
2 /22	08/19/21	21		11541	6295 MUSCO SPORTS LIG		311.44	.00	FY22 HORIZONTAL SWITC
TOTAL			OPERATING SUPPLIES			.00	311.44	.00	
4340			UTILITIES						
2 /22	08/19/21	21		11546	0363 PG&E		440.90	.00	07/9/21-8/9/21
TOTAL			UTILITIES			.00	440.90	.00	
TOTAL			PARKS			.00	752.34	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/19/21	21		11551	7233 KELVIN SHEPERD		336.00	.00	FY22 BASKETBALL JULY
TOTAL						.00	336.00	.00	
TOTAL						.00	336.00	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/19/21	21	10984	-01 11513	6939 CRAYON SOFTWARE		63.27	-63.27	FY22 EMAIL DOMAIN CIB
TOTAL						.00	63.27	-63.27	
4340									
2 /22	08/19/21	21		11511	4056 COMCAST		2,101.90	.00	FY22 08/1/21-8/31/21
TOTAL						.00	2,101.90	.00	
TOTAL						.00	2,165.17	-63.27	
TOTAL						.00	9,854.40	-2,838.71	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220				OPERATING SUPPLIES				
2 /22 08/19/21 21			11543	6120 O'REILLY AUTO PA		-7.80	.00	FY21 EARN BACK APRIL
2 /22 08/19/21 21			11543	6120 O'REILLY AUTO PA		-5.51	.00	FY21 EARN BACK MARCH
2 /22 08/19/21 21			11562	6826 WORLD OIL ENVIRO		95.00	.00	FY22 USED OIL/MIXED
2 /22 08/19/21 21			11518	5866 FASTENAL COMPANY		160.45	.00	FY22 GELPROREFILL
2 /22 08/19/21 21	11007	-01	11530	5784 KINGS COUNTY ENV		1,373.26	-1,373.26	FY22 CAL-ARP PROGRAM
TOTAL				OPERATING SUPPLIES	.00	1,615.40	-1,373.26	
4220CNG				CNG OPERATING SUPPLIES				
2 /22 08/19/21 21	10909	-01	11536	0306 LEMOORE HIGH SCH		4,583.59	-4,583.59	FY22 JULY CNG FUEL
TOTAL				CNG OPERATING SUPPLIES	.00	4,583.59	-4,583.59	
4230				REPAIR/MAINT SUPPLIES				
2 /22 08/19/21 21			11543	6120 O'REILLY AUTO PA		-10.00	.00	FY21 CORE RETURN
2 /22 08/19/21 21			11525	6146 HANFORD CHRYSLER		9.59	.00	FY22 BATTERY
2 /22 08/19/21 21			11500	6145 AUTOZONE		18.04	.00	FY22 ANTENNA ADAPTER
2 /22 08/19/21 21			11500	6145 AUTOZONE		31.82	.00	FY22 R-134A CAN TAP D
2 /22 08/19/21 21			11543	6120 O'REILLY AUTO PA		71.84	.00	FY22 RECEIVER/WIRE HA
2 /22 08/19/21 21			11501	1908 BATTERY SYSTEMS,		100.85	.00	FY22 BATTERY
2 /22 08/19/21 21			11501	1908 BATTERY SYSTEMS,		139.63	.00	FY22 BATTERY
2 /22 08/19/21 21			11501	1908 BATTERY SYSTEMS,		139.83	.00	FY22 BATTERY
2 /22 08/19/21 21			11501	1908 BATTERY SYSTEMS,		151.04	.00	FY22 BATTERY
2 /22 08/19/21 21			11531	2671 KELLER MOTORS		266.62	.00	FY22 N-LAMP
2 /22 08/19/21 21	10902	-01	11522	0068 GARY V. BURROWS,		1,041.92	-1,041.92	FY22 OIL
2 /22 08/19/21 21	10902	-01	11522	0068 GARY V. BURROWS,		5,245.57	-5,245.57	FY22 OIL
2 /22 08/19/21 21	10990	-01	11504	7137 BOOTH MACHINERY,		1,192.89	-1,192.89	FY22 NEW TURBO FOR TR
2 /22 08/19/21 21	11005	-01	11524	5181 HAAKER EQUIPMENT		3,700.13	-3,700.13	FY22 GUTTER BROOMS
2 /22 08/19/21 21	11006	-01	11556	7136 THERMO KING OF C		541.25	-541.25	FY22 BREAK DRUMS, SPR
TOTAL				REPAIR/MAINT SUPPLIES	.00	12,641.02	-11,721.76	
4350				REPAIR/MAINT SERVICES				
2 /22 08/19/21 21			11527	3088 JONES TOWING, IN		75.00	.00	FY22 TOWING
2 /22 08/19/21 21			11512	5030 COMMERCIAL RADIA		210.00	.00	FY22 CLEAN & TEST AFT
2 /22 08/19/21 21	10910	-01	11502	0056 BILLINGSLEY TIRE		174.37	-174.37	FY22 TIRE REPAIR
2 /22 08/19/21 21	10910	-01	11502	0056 BILLINGSLEY TIRE		939.28	-939.28	FY22 TIRE REPAIR
TOTAL				REPAIR/MAINT SERVICES	.00	1,398.65	-1,113.65	
TOTAL				FLEET MAINTENANCE	.00	20,238.66	-18,792.26	
TOTAL				FLEET MAINTENANCE	.00	20,238.66	-18,792.26	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000P									
	2 /22	08/19/21	21	11557	6450 TITLEIST		-48.14	.00	FY21 CREDIT
	2 /22	08/19/21	21	11540	6588 MIZUNO		-42.19	.00	FY21 6646409 RI
	2 /22	08/19/21	21	11540	6588 MIZUNO		-36.25	.00	FY21 6646409 RI
	2 /22	08/19/21	21	11540	6588 MIZUNO		-24.80	.00	FY21 6646409 RI
	2 /22	08/19/21	21	11540	6588 MIZUNO		-12.05	.00	FY21 6646409 RI
	2 /22	08/19/21	21	11557	6450 TITLEIST		150.50	.00	FY21 HYBRID 14 BLACK/
	2 /22	08/19/21	21	11554	6443 TAYLORMADE GOLF		506.94	.00	FY21 PO #10409
	2 /22	08/19/21	21	11540	6588 MIZUNO		536.25	.00	FY21 AUG 2020 RETRO
	2 /22	08/19/21	21	11554	6443 TAYLORMADE GOLF		649.00	.00	FY21 PO #10409
TOTAL						.00	1,679.26	.00	
4310									
	2 /22	08/19/21	21	11533	6844 KNIGHT GUARD SEC		55.00	.00	FY22 ALARM MONITORING
	2 /22	08/19/21	21	11533	6844 KNIGHT GUARD SEC		55.00	.00	FY22 ALARM MONITORING
	2 /22	08/19/21	21	11533	6844 KNIGHT GUARD SEC		55.00	.00	FY22 ALARM MONITORING
TOTAL						.00	165.00	.00	
4340									
	2 /22	08/19/21	21	11498	6639 AT&T		53.50	.00	FY22 8/9/21-9/8/21
	2 /22	08/19/21	21	11498	6639 AT&T		185.57	.00	FY22 8/8/21-9/7/2
TOTAL						.00	239.07	.00	
TOTAL						.00	2,083.33	.00	
TOTAL						.00	2,083.33	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
					OPERATING SUPPLIES				
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		2.77	.00	FY22 NUTS & BOLTS
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		9.11	.00	FY22 FLEX NECK UTIL L
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		12.32	.00	FY22 AAA BATTERY
2 /22	08/19/21	21		11518	5866 FASTENAL COMPANY		27.76	.00	FY22 BOTTLED WATER
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		32.15	.00	FY22 GALV COUPLING
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		63.27	.00	FY22 COMPOST FORK
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		136.15	.00	FY22 GLOVES
2 /22	08/19/21	21		11560	2038 USA BLUEBOOK		365.98	.00	FY22 DECHLORINATION T
TOTAL					OPERATING SUPPLIES	.00	649.51	.00	
4220CH									
					CHLORINE OPERATING SUPPLY				
2 /22	08/19/21	21	10972 -01	11559	6058 UNIVAR		777.35	-777.35	FY22 HYPOCHLORITE- CH
2 /22	08/19/21	21	10972 -01	11559	6058 UNIVAR		1,133.63	-1,133.63	FY22 HYPOCHLORITE- CH
2 /22	08/19/21	21	10972 -01	11559	6058 UNIVAR		1,323.75	-1,323.75	FY22 HYPOCHLORITE- CH
2 /22	08/19/21	21	10972 -01	11559	6058 UNIVAR		1,323.75	-1,323.75	FY22 HYPOCHLORITE- CH
2 /22	08/19/21	21	10972 -01	11559	6058 UNIVAR		1,654.70	-1,654.70	FY22 HYPOCHLORITE- CH
TOTAL					CHLORINE OPERATING SUPPLY	.00	6,213.18	-6,213.18	
4230									
					REPAIR/MAINT SUPPLIES				
2 /22	08/19/21	21		11523	0521 GRAINGER		11.79	.00	FY22 PEX TUBING BLUE
2 /22	08/19/21	21		11535	0304 LEMOORE HARDWARE		25.73	.00	FY22 FLORAL SHOVEL
2 /22	08/19/21	21		11542	T1152 NORTHLAND PROCES		48.24	.00	FY22 NMPT SS ADAPTER
2 /22	08/19/21	21		11560	2038 USA BLUEBOOK		463.65	.00	FY22 REPLACEMENT PVC
TOTAL					REPAIR/MAINT SUPPLIES	.00	549.41	.00	
4310									
					PROFESSIONAL CONTRACT SVC				
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		29.50	-29.50	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		29.50	-29.50	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		29.50	-29.50	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		29.50	-29.50	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		54.00	-54.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		54.00	-54.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		54.00	-54.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		72.00	-72.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		118.00	-118.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		118.00	-118.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		118.00	-118.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		118.00	-118.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		118.00	-118.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		128.00	-128.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		128.00	-128.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		128.00	-128.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		128.00	-128.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		128.00	-128.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		128.00	-128.00	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		186.50	-186.50	FY22 WATER LABS-SAMPL
2 /22	08/19/21	21	10969 -01	11507	1397 BSK ANALYTICAL L		265.50	-265.50	FY22 WATER LABS-SAMPL
TOTAL					PROFESSIONAL CONTRACT SVC	.00	1,916.00	-1,916.00	

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PEI - FUND ACCOUNTING

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 14
AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310					PROFESSIONAL CONTRACT SVC (cont'd)				
4340					UTILITIES				
2 /22	08/19/21	21		11547	6627 PG&E NON ENERGY		481.72	.00	8/1/21-8/31/21
TOTAL					UTILITIES	.00	481.72	.00	
4350					REPAIR/MAINT SERVICES				
2 /22	08/19/21	21		11550	0388 REED ELECTRIC, L		260.00	.00	FY22 WELL #11
2 /22	08/19/21	21		11526	6858 INDUSTRIAL AUTOM		7,800.00	.00	FY21 PO #10439 JUNE
TOTAL					REPAIR/MAINT SERVICES	.00	8,060.00	.00	
4380					RENTALS & LEASES				
2 /22	08/19/21	21		11495	2914 AAA QUALITY SERV		-56.78	.00	FY21 POTTY RETURN
2 /22	08/19/21	21		11495	2914 AAA QUALITY SERV		-46.28	.00	FY21 POTTY RETURN
2 /22	08/19/21	21		11495	2914 AAA QUALITY SERV		81.22	.00	FY22 8/1/21-8/28/21
2 /22	08/19/21	21		11558	1664 UNITED RENTALS		84.90	.00	FY22 PAY DIFFENCE
TOTAL					RENTALS & LEASES	.00	63.06	.00	
TOTAL					WATER	.00	17,932.88	-8,129.18	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 050 - WATER
BUDGET UNIT - 4251 - UTILITY OFFICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/19/21	21		11545	5396 OFFICE DEPOT		36.43	.00	FY22 OFFICE SUPPLIES
TOTAL						.00	36.43	.00	
TOTAL						.00	36.43	.00	
TOTAL						.00	17,969.31	-8,129.18	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 052 - WATER INCIDENT FUND
BUDGET UNIT - 4752 - WATER INCIDENT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
	08/19/21	21	10996	-01 11523	0521 GRAINGER		2,420.41	-2,420.41	FY22 CONFINED SPACE
TOTAL						.00	2,420.41	-2,420.41	
4230									
	08/19/21	21	10995	-01 11519	0188 FERGUSON ENTERPR		1,062.19	-1,062.19	FY22 BLIND FLANGE
TOTAL						.00	1,062.19	-1,062.19	
4350									
	08/19/21	21	10997	-01 11505	7023 BRECK'S ELECTRIC		1,085.90	-1,085.90	FY22 REPAIR 75 HP 180
TOTAL						.00	1,085.90	-1,085.90	
4380									
	08/19/21	21		11495	2914 AAA QUALITY SERV		115.92	.00	FY22 RENTAL-WASH STAT
	08/19/21	21		11495	2914 AAA QUALITY SERV		248.33	.00	FY22 8/1/21-8/28/21
	08/19/21	21	10994	-01 11514	7259 CUSTOM TRUCK ONE		3,732.30	-3,732.30	FY22 BUCKET TRUCK REN
	08/19/21	21	10998	-01 11558	1664 UNITED RENTALS		914.29	-914.29	FY22 GAS DETECTOR R
TOTAL						.00	5,010.84	-4,646.59	
TOTAL						.00	9,579.34	-9,215.09	
TOTAL						.00	9,579.34	-9,215.09	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4230									
	2 /22	08/19/21	21	11521	6751 FURTADO WELDING		72.50	.00	FY22 GLOVE STICK 850
TOTAL						.00	72.50	.00	
4310									
	2 /22	08/19/21	21	11496	7268 ALIANZA RECYCLIN		69.13	.00	FY22 RECYCLING COMMOD
	2 /22	08/19/21	21	11494	6724 84 RECYCLING		190.00	.00	FY22 TRUCKING FEE
	2 /22	08/19/21	21	10903 -01 11516	6869 WELLS FARGO BANK		817.60	-817.60	FY22 TEMP POSITION
TOTAL						.00	1,076.73	-817.60	
TOTAL					REFUSE	.00	1,149.23	-817.60	
TOTAL					REFUSE	.00	1,149.23	-817.60	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 4260 - SEWER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/19/21	21		11518	5866 FASTENAL COMPANY		214.03	.00	FY22 WWTP PPE
TOTAL						.00	214.03	.00	
4230									
2 /22	08/19/21	21		11539	5333 MEDALLION SUPPLY		147.02	.00	FY22 WWTP REPLACEMENT
2 /22	08/19/21	21		11539	5333 MEDALLION SUPPLY		196.59	.00	FY22 WWTP REPLACEMENT
TOTAL						.00	343.61	.00	
4350									
2 /22	08/19/21	21		11528	0242 JORGENSEN COMPAN		184.06	.00	FY22 SERVICE PART
TOTAL						.00	184.06	.00	
TOTAL					SEWER	.00	741.70	.00	
TOTAL					SEWER& STORM WTR DRAINAGE	.00	741.70	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

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
4310									
2 /22	08/19/21	21		11561	7238 WESTSCAPES		333.23	.00	FY21 LLMD ZONE 3
TOTAL						.00	333.23	.00	
TOTAL						.00	333.23	.00	
TOTAL						.00	333.23	.00	

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EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 208A - LLMD ZONE 8 COUNTRY CLUB
BUDGET UNIT - 4858A - LLMD ZONE 8 COUNTRY CLUB

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/19/21	21		11561	7238 WESTSCAPES		622.53	.00	FY21 PO #10850
TOTAL						.00	622.53	.00	
TOTAL						.00	622.53	.00	
TOTAL						.00	622.53	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 208B - LLMD ZONE 8B GREENS
BUDGET UNIT - 4858B - LLMD ZONE 8B GREENS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/19/21	21		11561	7238 WESTSCAPES		622.53	.00	FY21 PO #10850
TOTAL						.00	622.53	.00	
TOTAL						.00	622.53	.00	
TOTAL						.00	622.53	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 210 - LLMD ZONE 10 AVALON
BUDGET UNIT - 4860 - LLMD ZONE 10 AVALON

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/19/21	21		11561	7238 WESTSCAPES		1,105.31	.00	FY21 PO #10823
TOTAL						.00	1,105.31	.00	
TOTAL						.00	1,105.31	.00	
TOTAL						.00	1,105.31	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 212 - LLMD ZONE 12 SUMMERWIND
BUDGET UNIT - 4862 - LLMD ZONE 12 SUMMERWIND

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/19/21	21		11561	7238 WESTSCAPES		1,721.16	.00	FY21 PO #10822
TOTAL						.00	1,721.16	.00	
TOTAL						.00	1,721.16	.00	
TOTAL						.00	1,721.16	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 252 - PFMD ZONE 2
BUDGET UNIT - 4872 - PFMD ZONE 2

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/19/21	21		11561	7238 WESTSCAPES		1,293.53	.00	FY21 PO #10824
TOTAL						.00	1,293.53	.00	
TOTAL						.00	1,293.53	.00	
TOTAL						.00	1,293.53	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 253 - PFMD ZONE 3
BUDGET UNIT - 4873 - PFMD ZONE 3

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/19/21	21		11561	7238 WESTSCAPES		525.60	.00	FY21 PO #10825
TOTAL						.00	525.60	.00	
4350									
2 /22	08/19/21	21	11004	-01 11509	5276 CLEAN CUT TREE S		1,250.00	-1,250.00	FY22 REMOVE DEAD PINE
TOTAL						.00	1,250.00	-1,250.00	
TOTAL					PFMD ZONE 3	.00	1,775.60	-1,250.00	
TOTAL					PFMD ZONE 3	.00	1,775.60	-1,250.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 258 - PFMD ZONE 8
BUDGET UNIT - 4878 - PFMD ZONE 8

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/19/21	21		11561	7238 WESTSCAPES		48.45	.00	FY21 PFMD ZONE 8
TOTAL						.00	48.45	.00	
TOTAL						.00	48.45	.00	
TOTAL						.00	48.45	.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

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AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 405 - WATER CIP
BUDGET UNIT - 5202 - TTHM PROJECT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
2 /22	08/19/21	21		11529	7095 JR FILANC CONSTR		351,085.41	.00	FY21 PO #10446
TOTAL						.00	351,085.41	.00	
TOTAL						.00	351,085.41	.00	
TOTAL						.00	351,085.41	.00	
TOTAL						.00	420,223.72	-41,042.84	

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CITY OF LEMOORE
GENERAL LEDGER TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT311

SELECTION CRITERIA: account.acct between '2000' and '2999'AND transact.yr='22' and transact.batch='vm082021'
ACCOUNTING PERIOD: 2/22

FUND - 090 - TRUST & AGENCY

ACCOUNT	DATE	T/C	REFERENCE	VENDOR/PAYER	DEBIT	CREDIT	DESCRIPTION
2020			ACCOUNTS PAYABLE				
2 /22	08/19/21	21 11493		T3185 AYANA AYALA		250.00	FY22 REFUND VET HALL
TOTAL			ACCOUNTS PAYABLE		.00	250.00	
2300			CUSTOMER DEPOSITS				
2 /22	08/19/21	21 11493		T3185 AYANA AYALA	250.00		FY22 REFUND VET HALL
TOTAL			CUSTOMER DEPOSITS		250.00	.00	
TOTAL			TRUST & AGENCY		250.00	250.00	
TOTAL REPORT					250.00	250.00	

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CITY OF LEMOORE
REVENUE TRANSACTION ANALYSIS

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AUDIT31

SELECTION CRITERIA: transact.yr='22' and transact.account between '3000' and '3999' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 001 - GENERAL FUND
BUDGET UNIT - 001 - GENERAL FUND

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
3625							
2 /22	08/19/21	210	11493	T3185 AYANA AYALA		-300.00	FY22 REFUND VET HALL
TOTAL					.00	-300.00	.00
3681							
2 /22	08/19/21	210	11503	T3186 JAMES BLOOMER		-75.00	FY22 REFUND FLAG FOOT
2 /22	08/19/21	210	11563	T3187 LUCERO ZAVALA		-85.00	FY22 REFUND FLAG FOOT
2 /22	08/19/21	210	11506	T3188 WENGELLEN BRUMMETT		-85.00	FY22 REFUND FLAG FOOT
TOTAL					.00	-245.00	.00
TOTAL					.00	-545.00	.00
TOTAL					.00	-545.00	.00

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CITY OF LEMOORE
REVENUE TRANSACTION ANALYSIS

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AUDIT31

SELECTION CRITERIA: transact.yr='22' and transact.account between '3000' and '3999' and transact.batch='VM082021'
ACCOUNTING PERIOD: 2/22

FUND - 033 - LOCAL TRANSPORTATION FUND
BUDGET UNIT - 033 - LOCAL TRANSPORTATION FUND

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
3770	LOCAL TRANSPORTATION FUND						
2 /22	08/19/21	210	11532	0255 COUNTY OF KINGS D		-766,038.00	FY22 REFUNDING OF OVE
TOTAL	LOCAL TRANSPORTATION FUND				.00	-766,038.00	.00
TOTAL	LOCAL TRANSPORTATION FUND				.00	-766,038.00	.00
TOTAL	LOCAL TRANSPORTATION FUND				.00	-766,038.00	.00
TOTAL	REPORT				.00	-766,583.00	.00

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CITY OF LEMOORE EXPENDITURE TRANSACTION ANALYSIS

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21	21		11596	5396 OFFICE DEPOT		24.49	.00	FY22 PAPER
TOTAL						.00	24.49	.00	
4310									
2 /22	08/26/21	21	10977	-01 11590	2849 KINGS COUNTY ECO		1,666.67	-1,666.67	FY22 AUG MONTHLY CONT
TOTAL						.00	1,666.67	-1,666.67	
4340									
2 /22	08/26/21	21		11597	T1356 NATHAN OLSON		77.85	.00	FY21 JULY REIMBURSE C
2 /22	08/26/21	21		11597	T1356 NATHAN OLSON		77.85	.00	FY22 AUG REIMBURSE CE
TOTAL						.00	155.70	.00	
TOTAL					CITY MANAGER	.00	1,846.86	-1,666.67	

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PEI - FUND ACCOUNTING

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21		11601	6316 PRICE PAIGE & CO		3,618.00	.00	FY21 PO #10454
2 /22	08/26/21	21	11048	-01 11601	6316 PRICE PAIGE & CO		1,000.00	-1,000.00	FY22 ASSISTANCE WITH
TOTAL					PROFESSIONAL CONTRACT SVC	.00	4,618.00	-1,000.00	
4320									
2 /22	08/26/21	21		11584	5308 GOVERNMENT FINAN		150.00	.00	FY22 M. SPEER MBRSHP
TOTAL					MEETINGS & DUES	.00	150.00	.00	
TOTAL					FINANCE	.00	4,768.00	-1,000.00	

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CITY OF LEMOORE
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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21			11596	5396 OFFICE DEPOT		24.48	.00	FY22 PAPER
TOTAL						.00	24.48	.00	
TOTAL						.00	24.48	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21	21		11578	5866 FASTENAL COMPANY		15.15	.00	FY22 T ROD
TOTAL						.00	15.15	.00	
4310									
2 /22	08/26/21	21		11604	5287 RES COM PEST CON		38.00	.00	FY22 PEST CONTROL-411
2 /22	08/26/21	21		11564	1259 ADVANCED PEST CO		50.00	.00	FY22 PEST CONTROL-721
TOTAL						.00	88.00	.00	
TOTAL						.00	103.15	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21	21		11566	3010 THE ANIMAL HOUSE		42.85	.00	FY22 DOG FOOD
TOTAL						.00	42.85	.00	
4310									
2 /22	08/26/21	21		11588	0456 J.C. WEBB TOWING		230.00	.00	FY22 TOWING
2 /22	08/26/21	21		11586	1156 HANFORD VETERINA		283.53	.00	FY22 EXAMINATION
TOTAL						.00	513.53	.00	
4360									
2 /22	08/26/21	21		11579	3022 FIRST BANKCARD		92.50	.00	FY22 TUTITION-HALSTEA
TOTAL						.00	92.50	.00	
4380									
2 /22	08/26/21	21	10959	-01 11611	5842 U.S. BANK EQUIPM		719.91	-719.91	FY22 AUG COPIER LEAS
TOTAL						.00	719.91	-719.91	
TOTAL					POLICE	.00	1,368.79	-719.91	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21	21		11596	5396 OFFICE DEPOT		24.48	.00	FY22 PAPER
TOTAL						.00	24.48	.00	
TOTAL						.00	24.48	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21	21		11596	5396 OFFICE DEPOT		24.48	.00	FY22 PAPER
TOTAL						.00	24.48	.00	
TOTAL						.00	24.48	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21	21		11607	0428 STONEY'S SAND &		318.95	.00	FY22 COLD MIX
TOTAL						.00	318.95	.00	
4310									
2 /22	08/26/21	21		11573	7271 CAL VALLEY CONST		40,000.00	.00	FY21 ROAD REPAIR WORK
TOTAL						.00	40,000.00	.00	
4340									
2 /22	08/26/21	21		11599	0363 PG&E		79.80	.00	7/15/21-8/13/21
TOTAL						.00	79.80	.00	
TOTAL					STREETS	.00	40,398.75	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21		11564	1259 ADVANCED PEST CO		50.00	.00	FY22 PEST CONTOL-19TH
2 /22	08/26/21	21	11012	-01 11574	6459 CLEAN CUT LANDSC		14,980.10	-14,980.10	FY22 JULY YEARLY PARK
TOTAL					PROFESSIONAL CONTRACT SVC	.00	15,030.10	-14,980.10	
TOTAL					PARKS	.00	15,030.10	-14,980.10	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21	21		11600	7220 PLAIN INSANE GRA		96.52	.00	FY22 RV CLUB MARKETIN
TOTAL						.00	96.52	.00	
TOTAL						.00	96.52	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220			OPERATING SUPPLIES						
2 /22	08/26/21	21		11580	3022 FIRST BANKCARD		56.00	.00	FY22 EMAIL
2 /22	08/26/21	21		11580	3022 FIRST BANKCARD		468.00	.00	FY22 OFFICE 360
TOTAL			OPERATING SUPPLIES			.00	524.00	.00	
4340			UTILITIES						
2 /22	08/26/21	21		11580	3022 FIRST BANKCARD		10.00	.00	FY22 FAX SERVICES FIN
2 /22	08/26/21	21		11570	5516 AT&T		26.35	.00	7/17/21-8/16/21
2 /22	08/26/21	21		11569	7270 AT&T		1,264.38	.00	8/11/21-9/10/21
TOTAL			UTILITIES			.00	1,300.73	.00	
TOTAL			INFORMATION TECHNOLOGY			.00	1,824.73	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='vm082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21		11575	2399 DEPARTMENT OF JU		30.00	.00	FY22 FED LVL VOLTEER
2 /22	08/26/21	21		11576	6115 EMPLOYEE RELATIO		56.00	.00	FY22 BACKGROUND/TEST
2 /22	08/26/21	21	11009	-01 11594	6166 GOVERNMENTJOBS.C		4,151.15	-4,151.15	FY22 NEOGOV SUBSCRIPT
TOTAL					PROFESSIONAL CONTRACT SVC	.00	4,237.15	-4,151.15	
4980									
2 /22	08/26/21	21		11591	2283 LIEBERT CASSIDY		1,003.00	.00	FY21 ERA MATTER
TOTAL					LEGAL EXPENSE	.00	1,003.00	.00	
TOTAL					HUMAN RESOURCES	.00	5,240.15	-4,151.15	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21		11583	T3189 SUZANNE GIBSON		2,110.00	.00	FY22 ENCROACHEMNT PER
TOTAL						.00	2,110.00	.00	
TOTAL						.00	2,110.00	.00	
TOTAL						.00	72,860.49	-22,517.83	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220									
2 /22	08/26/21	21		11593	7091 A.P. TOOLS		132.68	.00	FY21 SUPPLIES
TOTAL						.00	132.68	.00	
TOTAL						.00	132.68	.00	
TOTAL						.00	132.68	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4000P									
2 /22	08/26/21	21		11585	6453 GLOBAL TOUR GOLF		181.65	.00	FY21 ND MULIT-COMPOUN
TOTAL						.00	181.65	.00	
4310									
2 /22	08/26/21	21		11571	T3190 DAVID BEASLEY		675.00	.00	FY22 REFUND GOLF ANNU
TOTAL						.00	675.00	.00	
4340									
2 /22	08/26/21	21		11581	3022 FIRST BANKCARD		53.50	.00	FY22 INTERNET
2 /22	08/26/21	21		11581	3022 FIRST BANKCARD		185.57	.00	FY22 PHONE/INTERNET
TOTAL						.00	239.07	.00	
TOTAL						.00	1,095.72	.00	
TOTAL						.00	1,095.72	.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 050 - WATER
BUDGET UNIT - 4250 - WATER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4220					OPERATING SUPPLIES				
2 /22	08/26/21	21		11582	6751 FURTADO WELDING		24.73	.00	FY22 OXGEN CYLINDER
2 /22	08/26/21	21		11582	6751 FURTADO WELDING		40.22	.00	FY22 GLOVE DRIVER SM
2 /22	08/26/21	21		11578	5866 FASTENAL COMPANY		270.16	.00	FY22 BATTERY
2 /22	08/26/21	21	11016 -01	11567	7208 AQUA-METRIC SALE		1,545.00	-1,545.00	FY22 3096 MINI READER
2 /22	08/26/21	21	11016 -02	11567	7208 AQUA-METRIC SALE		14.73	-14.73	FY22 FREIGHT
2 /22	08/26/21	21	11016 -03	11567	7208 AQUA-METRIC SALE		112.01	-112.01	FY22 SALES TAX
TOTAL					OPERATING SUPPLIES	.00	2,006.85	-1,671.74	
4220CH					CHLORINE OPERATING SUPPLY				
2 /22	08/26/21	21	10972 -01	11610	6058 UNIVAR		971.69	-971.69	FY22 HYPOCHLORITE- CH
2 /22	08/26/21	21	10972 -01	11610	6058 UNIVAR		1,015.41	-1,015.41	FY22 HYPOCHLORITE- CH
2 /22	08/26/21	21	10972 -01	11610	6058 UNIVAR		1,241.02	-1,241.02	FY22 HYPOCHLORITE- CH
2 /22	08/26/21	21	10972 -01	11610	6058 UNIVAR		1,654.70	-1,654.70	FY22 HYPOCHLORITE- CH
2 /22	08/26/21	21	10972 -01	11610	6058 UNIVAR		1,820.17	-1,820.17	FY22 HYPOCHLORITE- CH
2 /22	08/26/21	21	10972 -01	11610	6058 UNIVAR		1,919.45	-1,919.45	FY22 HYPOCHLORITE- CH
TOTAL					CHLORINE OPERATING SUPPLY	.00	8,622.44	-8,622.44	
4230					REPAIR/MAINT SUPPLIES				
2 /22	08/26/21	21	11011 -01	11567	7208 AQUA-METRIC SALE		2,394.00	-2,394.00	FY22 OMNI R2 100CF
2 /22	08/26/21	21	11011 -02	11567	7208 AQUA-METRIC SALE		2,000.00	-2,000.00	FY22 TR/PLH HOUSING A
2 /22	08/26/21	21	11011 -03	11567	7208 AQUA-METRIC SALE		100.89	-100.89	FY22 FREIGHT
2 /22	08/26/21	21	11011 -04	11567	7208 AQUA-METRIC SALE		318.57	-318.57	FY22 SALES TAX
TOTAL					REPAIR/MAINT SUPPLIES	.00	4,813.46	-4,813.46	
4310LAB					LABS FOR TESTING - PROF				
2 /22	08/26/21	21		11572	1397 BSK ANALYTICAL L		29.50	.00	FY21 PO 10373-TESTING
2 /22	08/26/21	21		11572	1397 BSK ANALYTICAL L		54.00	.00	FY21 PO 10373-TESTING
2 /22	08/26/21	21		11572	1397 BSK ANALYTICAL L		128.00	.00	FY21 PO 10373-TESTING
2 /22	08/26/21	21		11572	1397 BSK ANALYTICAL L		419.37	.00	FY21 PO 10373-TESTING
2 /22	08/26/21	21		11572	1397 BSK ANALYTICAL L		453.00	.00	FY21 PO 10373-TESTING
2 /22	08/26/21	21		11572	1397 BSK ANALYTICAL L		663.44	.00	FY21 PO 10373-TESTING
2 /22	08/26/21	21		11572	1397 BSK ANALYTICAL L		720.00	.00	FY21 PO 10373-TESTING
TOTAL					LABS FOR TESTING - PROF	.00	2,467.31	.00	
4340					UTILITIES				
2 /22	08/26/21	21		11613	0116 VERIZON WIRELESS		50.01	.00	07/05/21-08/04/21
TOTAL					UTILITIES	.00	50.01	.00	
4350					REPAIR/MAINT SERVICES				
2 /22	08/26/21	21	11010 -01	11603	0388 REED ELECTRIC, L		749.39	-749.39	FY22 PARTS AND LABOR
TOTAL					REPAIR/MAINT SERVICES	.00	749.39	-749.39	
TOTAL					WATER	.00	18,709.46	-15,857.03	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 050 - WATER
BUDGET UNIT - 4251 - UTILITY OFFICE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11015	-01 11587	5546 INFOSEND		1,456.85	-1,456.85	FY22 UTILITY BILLING
TOTAL						.00	1,456.85	-1,456.85	
4335									
2 /22	08/26/21	21	11015	-02 11587	5546 INFOSEND		2,811.06	-2,811.06	FY22 UTILITY BILLING
TOTAL						.00	2,811.06	-2,811.06	
TOTAL						.00	4,267.91	-4,267.91	
TOTAL						.00	22,977.37	-20,124.94	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 052 - WATER INCIDENT FUND
BUDGET UNIT - 4752 - WATER INCIDENT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4317									
2 /22	08/26/21	21	10928	-01 11606	7039 SPIESS CONSTRUCT		3,500.00	-3,500.00	FY22 CLEAN UP-SITE 7
2 /22	08/26/21	21	10928	-02 11606	7039 SPIESS CONSTRUCT		1,202.13	-1,202.13	FY22 CHANGE ORDER 1-
TOTAL						.00	4,702.13	-4,702.13	
4380									
2 /22	08/26/21	21		11595	2138 NICK CHAMPI ENTE		6,384.00	.00	FY21 TEMPORARY FENCE
TOTAL						.00	6,384.00	.00	
TOTAL						.00	11,086.13	-4,702.13	
TOTAL						.00	11,086.13	-4,702.13	

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ACCOUNTING PERIOD: 2/22

FUND - 056 - REFUSE
BUDGET UNIT - 4256 - REFUSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4170									
2 /22	08/26/21	21		11605	T1596 SERRATO, ALFONSO		200.00	.00	FY22 REIMBURSE BOOT
TOTAL						.00	200.00	.00	
4220									
2 /22	08/26/21	21		11582	6751 FURTADO WELDING		51.05	.00	FY22 SAFETY VEST
2 /22	08/26/21	21		11568	2653 ARAMARK UNIFORM		145.73	.00	FY21 SAFETY JACKETS
2 /22	08/26/21	21		11568	2653 ARAMARK UNIFORM		236.46	.00	FY21 SAFETY JACKETS
TOTAL						.00	433.24	.00	
4230									
2 /22	08/26/21	21		11582	6751 FURTADO WELDING		184.47	.00	FY22 GRINDING WHEEL
TOTAL						.00	184.47	.00	
4310									
2 /22	08/26/21	21	10903	-01 11577	6869 WELLS FARGO BANK		776.72	-776.72	FY22 TEMP POSITION
TOTAL						.00	776.72	-776.72	
TOTAL						.00	1,594.43	-776.72	
TOTAL						.00	1,594.43	-776.72	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 060 - SEWER& STORM WTR DRAINAGE
BUDGET UNIT - 4260 - SEWER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4170									
	2 /22	08/26/21	21	11565	7103 DYLAN AGUIAR		98.66	.00	FY22 REIMBURSE BOOTS
TOTAL						.00	98.66	.00	
4220									
	2 /22	08/26/21	21	11592	5333 MEDALLION SUPPLY		150.00	.00	FY22 SWITCH
	2 /22	08/26/21	21 10924	-01 11609	2072 THATCHER COMPANY		-2,000.00	2,000.00	FY22 WASTEWATER-CHL
	2 /22	08/26/21	21 10924	-01 11609	2072 THATCHER COMPANY		-2,000.00	2,000.00	FY22 WASTEWATER-CHL
	2 /22	08/26/21	21 10924	-01 11609	2072 THATCHER COMPANY		-2,000.00	2,000.00	FY22 WASTEWATER-CHL
	2 /22	08/26/21	21 10924	-01 11609	2072 THATCHER COMPANY		4,593.05	-4,593.05	FY22 WASTEWATER-CHL
	2 /22	08/26/21	21 10924	-01 11609	2072 THATCHER COMPANY		4,595.05	-4,595.05	FY22 WASTEWATER-CHL
	2 /22	08/26/21	21 10924	-01 11609	2072 THATCHER COMPANY		4,597.05	-4,597.05	FY22 WASTEWATER-CHL
TOTAL						.00	7,935.15	-7,785.15	
4230									
	2 /22	08/26/21	21 10979	-01 11608	2799 TELSTAR INSTRUME		2,263.00	-2,263.00	FY22 DENORA 1610 SING
	2 /22	08/26/21	21 10979	-02 11608	2799 TELSTAR INSTRUME		65.00	-65.00	FY22 ESTIMATE SHIPPIN
	2 /22	08/26/21	21 10979	-03 11608	2799 TELSTAR INSTRUME		168.78	-168.78	FY22 SALES TAX
TOTAL						.00	2,496.78	-2,496.78	
4310									
	2 /22	08/26/21	21	11612	7071 VANIR CONSTRUCTI		11,896.28	.00	FY21 PO 10788
TOTAL						.00	11,896.28	.00	
4340									
	2 /22	08/26/21	21	11598	0363 PG&E		9,619.37	.00	6/21/21-7/20/21
TOTAL						.00	9,619.37	.00	
TOTAL						.00	32,046.24	-10,281.93	
TOTAL						.00	32,046.24	-10,281.93	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 201 - LLMD ZONE 1
BUDGET UNIT - 4851 - LLMD ZONE 1 WESTFIELD

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11032	-01 11614	7238 WESTSCAPES		3,583.00	-3,583.00	FY22 LLMD 01 MONTHLY
TOTAL						.00	3,583.00	-3,583.00	
TOTAL						.00	3,583.00	-3,583.00	
TOTAL						.00	3,583.00	-3,583.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

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
4310									
2 /22	08/26/21	21	11031	-01 11614	7238 WESTSCAPES		452.00	-452.00	FY22 LLMD 03 MONTHLY
TOTAL						.00	452.00	-452.00	
TOTAL						.00	452.00	-452.00	
TOTAL						.00	452.00	-452.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 205 - LLMD ZONE 5 WILDFLOWER
BUDGET UNIT - 4855 - LLMD ZONE 5 WILDFLOWER

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11030	-01 11614	7238 WESTSCAPES		75.00	-75.00	FY22 LLMD ZONE 05 MO
TOTAL						.00	75.00	-75.00	
TOTAL						.00	75.00	-75.00	
TOTAL						.00	75.00	-75.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 206 - LLMD ZONE 6 CAPISTRANO
BUDGET UNIT - 4856 - LLMD ZONE 6 CAPISTRANO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11029	-01 11614	7238 WESTSCAPES		81.00	-81.00	FY22 50% LLMD 06 MONT
TOTAL						.00	81.00	-81.00	
TOTAL						.00	81.00	-81.00	
TOTAL						.00	81.00	-81.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 207 - LLMD ZONE 7 SILVERADO
BUDGET UNIT - 4857 - LLMD ZONE 7 SILVERADO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11028	-01 11614	7238 WESTSCAPES		291.00	-291.00	FY22 LLMD 07 MONTHLY
TOTAL						.00	291.00	-291.00	
TOTAL						.00	291.00	-291.00	
TOTAL						.00	291.00	-291.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 208A - LLMD ZONE 8 COUNTRY CLUB
BUDGET UNIT - 4858A - LLMD ZONE 8 COUNTRY CLUB

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11027	-01 11614	7238 WESTSCAPES		412.00	-412.00	FY22 LLMD 08A MONTHLY
TOTAL						.00	412.00	-412.00	
TOTAL						.00	412.00	-412.00	
TOTAL						.00	412.00	-412.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 208B - LLMD ZONE 8B GREENS
BUDGET UNIT - 4858B - LLMD ZONE 8B GREENS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11026	-01 11614	7238 WESTSCAPES		434.00	-434.00	FY22 LLMD 08B MONTHLY
TOTAL						.00	434.00	-434.00	
TOTAL						.00	434.00	-434.00	
TOTAL						.00	434.00	-434.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 209 - LLMD ZONE 9 LA DANTE ROSE
BUDGET UNIT - 4859 - LLMD ZONE 9 LA DANTE ROSE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11025	-01 11614	7238 WESTSCAPES		295.00	-295.00	FY22 LLMD 09 MONTHLY
TOTAL						.00	295.00	-295.00	
TOTAL						.00	295.00	-295.00	
TOTAL						.00	295.00	-295.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 210 - LLMD ZONE 10 AVALON
BUDGET UNIT - 4860 - LLMD ZONE 10 AVALON

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11024	-01 11614	7238 WESTSCAPES		817.00	-817.00	FY22 LLMD 10 MONTHLY
TOTAL						.00	817.00	-817.00	
TOTAL						.00	817.00	-817.00	
TOTAL						.00	817.00	-817.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 211 - LLMD ZONE 11 SELF HELP EN
BUDGET UNIT - 4861 - LLMD ZONE 11 SELF HELP EN

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11023	-01 11614	7238 WESTSCAPES		89.50	-89.50	FY22 50% LLMD 11 MONT
TOTAL						.00	89.50	-89.50	
TOTAL						.00	89.50	-89.50	
TOTAL						.00	89.50	-89.50	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 212 - LLMD ZONE 12 SUMMERWIND
BUDGET UNIT - 4862 - LLMD ZONE 12 SUMMERWIND

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11022	-01 11614	7238 WESTSCAPES		1,778.00	-1,778.00	FY22 LLMD 12 MONTHLY
TOTAL						.00	1,778.00	-1,778.00	
TOTAL						.00	1,778.00	-1,778.00	
TOTAL						.00	1,778.00	-1,778.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 213 - LLMD ZONE 13 CORNERSTONE
BUDGET UNIT - 4863 - LLMD ZONE 13 CORNERSTONE

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11021	-01 11614	7238 WESTSCAPES		252.00	-252.00	FY22 LLMD 13 MONTHLY
TOTAL						.00	252.00	-252.00	
TOTAL						.00	252.00	-252.00	
TOTAL						.00	252.00	-252.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 251 - PFMD ZONE 1
BUDGET UNIT - 4871 - PFMD ZONE 1

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11020	-01 11614	7238 WESTSCAPES		599.00	-599.00	FY22 PFMD 01 MONTHLY
TOTAL						.00	599.00	-599.00	
TOTAL						.00	599.00	-599.00	
TOTAL						.00	599.00	-599.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 252 - PFMD ZONE 2
BUDGET UNIT - 4872 - PFMD ZONE 2

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11036	-01 11614	7238 WESTSCAPES		1,771.00	-1,771.00	FY22 PFMD 02 MONTHLY
TOTAL						.00	1,771.00	-1,771.00	
TOTAL						.00	1,771.00	-1,771.00	
TOTAL						.00	1,771.00	-1,771.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 253 - PFMD ZONE 3
BUDGET UNIT - 4873 - PFMD ZONE 3

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11037	-01 11614	7238 WESTSCAPES		525.00	-525.00	FY22 PFMD 03 MONTHLY
TOTAL						.00	525.00	-525.00	
TOTAL						.00	525.00	-525.00	
TOTAL						.00	525.00	-525.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 254 - PFMD ZONE 4
BUDGET UNIT - 4874 - PFMD ZONE 4

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11038	-01 11614	7238 WESTSCAPES		439.00	-439.00	FY22 PFMD 04 MONTHLY
TOTAL						.00	439.00	-439.00	
TOTAL						.00	439.00	-439.00	
TOTAL						.00	439.00	-439.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 255 - PFMD ZONE 5
BUDGET UNIT - 4875 - PFMD ZONE 5

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11035	-01 11614	7238 WESTSCAPES		634.00	-634.00	FY22 PFMD 05 MONTHLY
TOTAL						.00	634.00	-634.00	
TOTAL						.00	634.00	-634.00	
TOTAL						.00	634.00	-634.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 257 - PFMD ZONE 7
BUDGET UNIT - 4877 - PFMD ZONE 7

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11029	-02 11614	7238 WESTSCAPES		81.00	-81.00	FY22 50% PFMD 07 MONT
TOTAL						.00	81.00	-81.00	
TOTAL						.00	81.00	-81.00	
TOTAL						.00	81.00	-81.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 258 - PFMD ZONE 8
BUDGET UNIT - 4878 - PFMD ZONE 8

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11033	-01 11614	7238 WESTSCAPES		557.00	-557.00	FY22 PFMD 08 MONTHLY
TOTAL						.00	557.00	-557.00	
TOTAL						.00	557.00	-557.00	
TOTAL						.00	557.00	-557.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 259 - PFMD ZONE 9
BUDGET UNIT - 4879 - PFMD ZONE 9

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11034	-01 11614	7238 WESTSCAPES		579.00	-579.00	FY22 PFMD 09 MONTHLY
TOTAL						.00	579.00	-579.00	
TOTAL						.00	579.00	-579.00	
TOTAL						.00	579.00	-579.00	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 260 - PFMD ZONE 10
BUDGET UNIT - 4880 - PFMD ZONE 10

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11023	-02 11614	7238 WESTSCAPES		89.50	-89.50	FY22 50% PFMD 10 MONT
TOTAL						.00	89.50	-89.50	
TOTAL						.00	89.50	-89.50	
TOTAL						.00	89.50	-89.50	

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SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 406 - WASTEWATER CIP
BUDGET UNIT - 5309 - UPGR CIMARRON PARK ST

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4310									
2 /22	08/26/21	21	11017	-01 11602	0876 QUAD KNOPF, INC.		296.00	-296.00	FY22 CIMARRON LIFT ST
TOTAL						.00	296.00	-296.00	
TOTAL						.00	296.00	-296.00	
TOTAL						.00	296.00	-296.00	

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CITY OF LEMOORE
EXPENDITURE TRANSACTION ANALYSIS

PAGE NUMBER: 43
AUDIT11

SELECTION CRITERIA: transact.yr='22' and transact.fund between '001' and '800' and transact.batch='VM082721'
ACCOUNTING PERIOD: 2/22

FUND - 703 - KINGS AREA RURAL TRANSIT
BUDGET UNIT - 4282 - KART

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION
4444			CUSTODIAL	EXPENSES					
2 /22	08/26/21	21		11589	6788 KART		20.00	.00	FY22 PASSES
2 /22	08/26/21	21		11589	6788 KART		70.00	.00	FY21 PASSES
TOTAL			CUSTODIAL	EXPENSES		.00	90.00	.00	
TOTAL			KART			.00	90.00	.00	
TOTAL			KINGS AREA RURAL TRANSIT			.00	90.00	.00	
TOTAL			REPORT			.00	156,013.06	-72,533.55	