

City of Dinuba

Annual Budget (Excerpt)

Fiscal Year 2025–2026

Representative excerpt of the City of Dinuba Annual Budget, Fiscal Year 2025–2026. Source: City of Dinuba Budget Book 2026. All dollar figures are reproduced from the source document; amounts shown in parentheses are negative.

Transmittal Letter

Mayor and City Council:

The Fiscal Year 2025-26 Budget has been prepared and is submitted for review and acceptance by the City Council. The budget reflects a status-quo operation with no major ongoing expenses included. Despite the loss of sales tax revenues following the settlement with the California Department of Tax and Fee Administration (CDTFA), the City was able to present a balanced budget with no reductions in operations or staffing levels. This is a testament to the City Council's strong fiscal discipline by not committing to major recurring expenses. Moving forward, the City will need to remain diligent to ensure that revenues do not exceed expenses. However, the City does project to have a healthy \$27.6 million general fund reserves that can be used to cover any unexpected shortfalls.

This year's budget message is "Dinuba in Motion" reflecting over \$57 million in capital projects slated for this summer and fall focused on street repairs and rehabilitation, critical infrastructure investment, and ongoing park improvements. These projects represent the Council's commitment to ongoing investment in the community aimed at improving the quality of life for residents.

Budget Highlights

Overall, the General Fund reflects revenues of \$19 million and expenses of \$18.6 million. The slight projected operating surplus of \$407,000 is a result of carefully analyzing all expenses and reducing costs in several areas across the General Fund. The need to make reductions in expenses was a direct result of loss sales tax revenues following the CDTFA audit. Again, the General Fund is based on conservative projections and status quo operations with no major ongoing expenses included. This year's budget solely focuses on one-time capital expenses based on needed investments. City staff will continue to focus on ways to grow revenues in order to maintain adequate services levels and continue to make strategic investments in infrastructure, facilities, and personnel.

Accomplishments

In spite of the challenges brought about by several external factors in recent years, the City was able to complete or start several major capital projects, with many others planned for the coming year. The following projects reflect Dinuba in Motion:

- Ongoing residential developments
- Purchase of new 105' Fire Ladder Truck
- Completion of Fire Training Facility
- Fire Station Remodel
- Chipotle Mexican Grill, El Don Restaurant, West Coast Sourdough, Boba Bear, Jamba Juice
- Entertainment Plaza Renovations
- Active Transportation Program Safety Improvements
- Major Corridor Improvements (E. El Monte Way, Kamm, College)
- W. El Monte & Road 56 Roundabout
- New neighborhood parks (Viscaya Park, Sierra View Park, Montebella Park)
- Potential Top Tracer and mini golf course at Ridge Creek Golf Club

These and other projects represent the City's commitment to advancing projects that address deficiencies, improve safety, and help improve the community's quality of life.

CDTFA Audit of Online Sales Tax Revenues

The California Department of Tax and Fee Administration (CDTFA) has completed an audit of the sales tax revenues the city receives from online or e-commerce sales. The audit resulted in a settlement with the CDTFA which resulted in a permanent reduction of revenues of approximately \$3.5 million annually. The city will need to be prudent to carefully balance revenues with expenditures going forward.

Conclusion

The city has a great core staff that is committed, caring, and responsive to the community and to each other. They are the backbone of the organization. Their service to the community is greatly appreciated. Karina Solis and the finance team also deserve acknowledgment for their difficult task of preparing a budget that reflects the priorities of the City Council and meets the operational needs of all City departments. The City Council provides the leadership and direction critical to setting the tone for the organization to succeed. Through fiscal prudence, strategic investments, and a focus on core services, the City of Dinuba continues to remain "in motion."

Sincerely, Luis Patlan, City Manager.

Fund Sources and Uses Summary

City of Dinuba — Fiscal Year 2025–2026 Fund Sources and Uses Summary (all figures in U.S. dollars; amounts in parentheses are negative; an em dash indicates none)

Source & Uses	General Fund	Capital Projects Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Total Budget
Sources							
Revenues	\$19,011,394	\$44,737,825	\$10,872,057	\$3,284,910	\$24,235,597	\$71,201	\$102,212,984
Available Resources – Planned Use/(Return)	(158,849)	2,375,971	1,401,361	(501)	1,519,547	212,062	5,349,591
25/26 Sources	18,852,545	47,113,796	12,273,418	3,284,409	25,755,144	283,263	107,562,575
Uses							
Operations	18,215,200	2,974,900	8,515,915	17,500	20,837,400	7,755,401	58,316,316
Reimbursements	–	–	–	–	–	(7,525,194)	(7,525,194)
Net Operations	18,215,200	2,974,900	8,515,915	17,500	20,837,400	230,207	50,791,122
Debt Service	24,370	–	23,897	3,266,909	74,421	31,850	3,421,447
Capital Projects	48,907	47,113,796	2,668,360	–	155,605	–	49,986,668
Transfers In	(73,491)	(2,974,900)	(100,137)	(3,266,910)	–	(71,201)	(6,486,639)
Transfers Out	637,559	–	1,165,383	–	4,687,718	21,206	6,511,866
25/26 Uses	18,852,545	47,113,796	12,273,418	17,499	25,755,144	212,062	104,224,464

Figures reproduced from the Fund Sources and Uses Summary in the City of Dinuba Budget Book 2026.

Accessibility & Document Scope

This is an accessible (PDF/UA-1) re-authored excerpt of the City of Dinuba Annual Budget, prepared so the cover information, the City Manager's transmittal message, and a core fund summary schedule can be read by assistive technology. All dollar figures are reproduced from the source document.

Representative excerpt of the City of Dinuba Annual Budget (247 pages total); the full budget is remediated on a per-page basis under the document-remediation program.