

CITY COUNCIL / LRA BOARD

Mayor/Chair

Richard D. O'Brien

Vice Mayor/Chair (CM-D3) Cal Campbell

Council/Authority Members:

District 1 Luis Uribe

District 2 Rachel Hernandez

District 4 Darlene Barber-Martinez



**City of Riverbank
Regular City Council and
Local Redevelopment Authority
Board Hybrid Meetings
(Virtual via ZOOM)**

Council Chambers, 6707 Third St., Suite B
Riverbank, CA 95367



AGENDA

TUESDAY, JUNE 14, 2022 – 6:00 P.M.

(THE AGENDA PACKET IS ONLINE AT [HTTP://WWW.RIVERBANK.ORG/AGENDACENTER](http://www.riverbank.org/agendacenter))

NOTICE: THIS MEETING WILL BE HELD IN ACCORDANCE WITH CALIFORNIA GOVERNMENT CODE SECTION 59453, SUBDIVISION (e) OF THE RALPH M. BROWN ACT (CALIFORNIA GC § 54950, ET SEQ.), THE FEDERAL AMERICANS WITH DISABILITIES. WHILE THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC, GIVEN THE STATE OF EMERGENCY REGARDING THE THREAT OF COVID-19, MEMBERS OF THE PUBLIC MAY ALSO PARTICIPATE AND COMMENT VIA THE ZOOM VIRTUAL PLATFORM. REFER TO THE LAST PAGE OF THE AGENDA FOR PARTICIPATION INFORMATION.

1. CALL TO ORDER

2. FLAG SALUTE

3. INVOCATION

4. ROLL CALL

5. AGENDA CHANGES

6. CONFLICT OF INTEREST: *Any Council/Authority Member or Staff who has a direct Conflict of Interest on any scheduled agenda item to be considered is to declare their conflict at this time.*

7. PRESENTATIONS (Informational only)

Item 7.1 **Proclamation in Recognition and Celebration of the Society for disABILITIES 75 years of service** - It is recommended that the City Council read and present the Proclamation to Cathy Mendoza, Executive Director for Society for disABILITIES.

8. PUBLIC COMMENTS (No action can be taken)

At this time, members of the public may comment on any item not appearing on the agenda, and within the subject matter jurisdiction of the City Council/LRA Board. Individual comments will be limited to a **maximum of 3 minutes (or as stated by the presiding Officer)** and time cannot be yielded to another person. Under State Law, matters presented during the public comment period cannot be discussed or acted upon.

Refer to the last page of this agenda for the Public Comment Procedures via ZOOM.

9. CONSENT CALENDAR

All items listed on the Consent Calendar are to be acted upon by a single action of the City Council/LRA Board unless requested by an individual Council/Authority Member or member of the public for special consideration. Otherwise, the recommendation of staff will be accepted and acted upon by motion of the City Council/LRA Board.

Item 9.1 Waive Readings. All Readings of ordinances and resolutions, except by title, are waived.

Item 9.2 Approval of the May 24, 2022 City Council and Local Redevelopment Authority Board Minutes.

Item 9.3 Adopt Three (3) Resolutions for Each of the Following Landscape and Lighting Districts to: 1) Initiate Proceedings for the Annual Levy of Assessments; 2) Declare Its Intention to Levy Annual Assessments; and 3) For Preliminary Approval of the Annual Levy Report for Fiscal Year 2022/2023.

The Landscape and Lighting Districts are:

9.3-1: Consolidated Landscaping and Lighting District

9.3-2: Ridgewood Place Landscaping and Lighting District

9.3-3: River Cove Landscaping and Lighting District

9.3-4: Sierra Vista Estates Landscaping and Lighting District

9.3-5: Crossroads Landscaping and Lighting District

Item 9.4 Adopt a Resolution for Each of the following Storm Drain Maintenance Districts Declaring its Intention to Levy and Collect Annual Assessments for Fiscal Year 2022/2023.

The Storm Drain Maintenance Districts are:

9.4-1: Riverbank Storm Drain Maintenance District No. 2006-01
(Heartlands)

9.4-2: Riverbank Storm Drain Maintenance District No. 05-01 (Sterling Ridge)

Item 9.5 Adopt a Resolution Adopting a List of Projects for Fiscal Year 2022-2023 Funded by SB 1: The Road Repair and Accountability Act of 2017.

Item 9.6 Adopt a Resolution to Award Bid for the Santa Fe Street (between 5th and 7th Streets) Project to Contractor George Reed, Inc. and Authorize Execution of Future Change Orders.

Item 9.7 A Resolution to Award Landscape & Lighting and Storm Drain Maintenance Contract and Authorize the City Manager to Enter Into a 3-Year Contract with Grover Landscaping Services, Inc.

Item 9.8 A Resolution Authorizing the Senior Neighborhood Improvement Officer Job Classification and Salary Range; and Amending the City of Riverbank Compensation Plan for the Addition.

Item 9.9 A Resolution Accepting the Annual Financial Reports for Fiscal Year 2017-2018, 2018-2019, and Fiscal Year 2019-2020.

10. PUBLIC HEARINGS – No Public Hearings Scheduled.

11. NEW BUSINESS

Item 11.1 **Consideration of a Resolution to Award and Authorize the City Manager to Enter into a Professional Services Contract with Visual Sound for the Audio / Visual Media Equipment Upgrade Project for the Council Chamber; and Authorize a 10% Contingency of the Total Contract for Unforeseen Conditions or Extra Work Required** - It is recommended that that the City Council approve the Resolution (1) awarding Visual Sound the Service Contract for the update and upgrading of the audio / visual (AV) media equipment in the Riverbank Council Chamber, (2) authorize the City Manager to enter into said contract with Visual Sound and, (3) authorize a 10% contingency of the total contract for unforeseen conditions or extra work required.

Item 11.2 **Consideration of a Resolution Approving the Memorandum of Understanding between City of Riverbank and the Riverbank Miscellaneous Employees Bargaining Unit** - It is recommended that the City Council adopt a Resolution approving the Memorandum of Understanding between City of Riverbank and the Riverbank Miscellaneous Employees Bargaining Unit.

Item 11.3 **Consideration of a Resolution to Approve the McRoy Wilbur Communities System Development Fees/Credits and to Defer the System Development Fees for the Countryside III Subdivision** – It is recommended that the City Council consider and approve the Resolution approving the McRoy-Wilbur Communities System Development Fees and Credits assessed on the construction of dwelling units in the Countryside III subdivision and deferring their payments of the System Development Fees to Building Final.

Item 11.4 **Consideration of a Resolution to Adopt 5–Year Capital Improvement Plan (CIP) for Street and Road Improvements for Fiscal Years 2022-2027** – It is recommended that the City Council consider and adopt the

Resolution adopting the 5–Year Capital Improvement Plan (CIP) for Street and Road Improvements for Fiscal Years 2022-2027.

Item 11.5 **Consideration of a Resolution to Declare Water Emergency per California Governor’s Executive Order (EO) N-7-22** – It is recommended that the City Council consider and adopt a resolution to declare a water shortage emergency and implement the water shortage response actions identified in the current Water Shortage Contingency Plan, adopted October 26, 2021 in conjunction with the 2020 Urban Water Management Plan.

Item 11.6 **Consider of a Resolution Establishing the Turf Replacement Program Guidelines in the City of Riverbank** - It is recommended that the City Council consider adopting a resolution that will establishment the guidelines of a turf replacement program in the City of Riverbank.

Item 11.7 **Authorize the City Manager to direct the City’s On-Call Utility Engineer to conduct rehabilitation and testing of Well No. 10 to assess reduction in well nitrate for the wells continued use during upcoming high water demands** - It is recommended that the City Council authorize the City Manager to direct the City’s on-call Utility Engineer Kjeldsen, Sinnock & Neudeck, Inc. (KSN) to perform certain rehabilitation, test pumping, and monitoring of Well No. 10.

Item 11.8 **Consideration of a Resolution Approving an Intergovernmental Cooperation Agreement between the County of Stanislaus and the City of Riverbank for Joint Participation in the Community Development Block Grant Program** - It is recommended that the City Council consider adopting a Resolution approving a Cooperation Agreement between Stanislaus County and the City of Riverbank for participation in the Community Development Block Grant Program.

Item 11.9 **Consideration of a Resolution Approving HOME Investment Partnership Consortium Agreement for One Year from October 1, 2022 to September 30, 2023; and, a Resolution Approving HOME Investment Partnership Program Consortium Agreement for Three Years from October 1, 2023 to September 30, 2026** - It is recommended that the City Council consider approving the HOME Investment Partnership Program Consortium One-Year and Three-Year Agreements for continued participation in the HOME Consortium.

Item 11.10 **Fiscal Year 2022-23 Major Fund Budget Workshop** -It is recommended that the City Council receive a presentation on the Fiscal Year 2022-23 Major Fund Proposed Budgets and provide feedback in anticipation of the adoption of the Final Budget on June 28, 2022.

12. COMMENTS/REPORTS

A brief report on notable attendance of a meeting or conference or other notable topics of City business shall be made. The Brown Act does not allow for discussion or action of items by the City Council/LRA Board during this time.

Item 12.1 Staff

Item 12.2 Council/Authority Member

Item 12.3 Mayor/Chair

13. CLOSED SESSION – No Items Scheduled.

14. ADJOURNMENT

- The next regular City Council meeting will be on June 28, 2022 at 6:00 p.m.

AFFIDAVIT OF POSTING

I hereby certify under penalty of perjury, under the laws of the State of California that the foregoing agenda was posted at the meeting location, on the North City Hall and The Riverbank Community Center public exterior bulletin boards, and the City's website 72 hours prior to the meeting in accordance to the California Ralph M. Brown Act.

Posted this June 9, 2022

/s/ Kathy L. Teixeira, Interim City Clerk



ADA COMPLIANCE STATEMENT

In compliance with the Americans with Disabilities Act, and the Governor's Executive Order N-29-20, the City will make every effort to make reasonable modifications or accommodations from individuals with disabilities. Contact the Administration Dept. at (209) 863-7122 or the City Clerk at cityclerk@riverbank.org at least (48) hours prior to the meeting to enable the City to make reasonable arrangements for accessibility.

NOTICE REGARDING NON-ENGLISH SPEAKERS

Pursuant to California Constitution Article III, Section IV, establishing English as the official language for the State of California, and in accordance with California Code of Civil Procedures Section 185, which requires proceedings before any State Court to be in English, notice is hereby given that all proceedings before the City of Riverbank City Council/LRA Board shall be in English and anyone wishing to address the Council is required to have a translator present who will take an oath to make an accurate translation from any language not English into the English language.



**TELECONFERENCE/VIRTUAL PLATFORM PUBLIC PARTICIPATION COMMENT
PROCEDURES FOR THE HYBRID CITY COUNCIL MEETING HELD IN
CONFORMANCE WITH THE BROWN ACT AS AMENDED BY SB 361**

PUBLIC “LIVE” VIEWING

- Government Channels: Charter– 2 and AT&T U-VERSE – 99
- YouTube Live – is no longer available due to technical difficulties, which is being worked on.
- Via ZOOM Platform (See instructions below)

SUBMITTING PUBLIC COMMENTS FOR THE RECORD

Written comments must be received before 4:00 p.m. on the date of the meeting in order for them to be distributed to the Council prior to consideration of the matter. Written comments will not be read aloud at the meeting, but will be reported as received for the record. If you do not receive an acknowledgement of receipt within an hour of submission or by 5:00 pm, please call the City Clerk’s Office at (209) 863-7198 or the Administration Dept. at (209) 863-7122.

ACCEPTABLE METHODS OF SUBMITTING COMMENTS BEFORE THE 4:00 PM DEADLINE

- **Via Mail Service:** Mail comments to City of Riverbank, Attn. City Clerk, 6707 Third Street, Suite A, Riverbank, CA 95367. (Call 209-863-7198 / 209-863-7122 to ensure they were received.)
- **Via Email:** Mail to cityclerk@riverbank.org **(Note: This technology is not a guaranteed method.)**
 - Indicate Agenda Item # in the **subject line**. (Call 209-863-7198 / 209-863-7122 to ensure receipt)
- **Oral Comments In-Person:** The Mayor will ask the audience if anyone wishes to comment, at that time you may approach the podium. (A Spanish language interpreter is available for assistance.)
- **Oral Comments Via Zoom:** The Mayor will announce when public comments may be made for a limit of 3 minutes on the agenda item being considered, at which time you will:
(please make sure the volume on your video device or any nearby device is turned down.)
 - **Using a computer** – click on the “raise hand” feature in the webinar controls. This will alert staff that you wish to speak, and you will be unmuted.
 - **Using a Phone** – press ***9** to “raise the hand”. This will alert staff that you wish to speak, and you will be unmuted.

Teleconference Phone Number (This system is a backup for ZOOM technical difficulties only when providing oral comments.) If there are technical difficulties or disconnection with ZOOM while making oral comments, please immediately call the teleconference phone number (209) 863-7151 so that Council may receive your comments. Council will be waiting for your call. Thank you

JOIN THE MEETING VIA ZOOM PLATFORM

- Join by this link: <https://us02web.zoom.us/j/82936241050>
- Join by accessing website: <https://zoom.us/join>, enter **Webinar ID: 82936241050**
- Join by telephone: **1 669 900 9128 or 1 346 248 7799, plus Webinar ID 82936241050**

Learn about using ZOOM - Visit <https://zoom.us/j/94943925973?status=success> for a free account or to download the app.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 7.1

SECTION 7.1: PRESENTATIONS

Meeting Date:	June 14, 2022
Subject:	Proclamation – Recognizing & Celebrating 75 years for the Society for disABILITIES
From:	Marisela H. Garcia, City Manager
Submitted by:	Gabriela Hernandez, Confidential Assistant

RECOMMENDATION

It is recommended that the City Council read the Proclamation recognizing and celebrating 75 years of Service for the Society for disABILITIES; and present to Cathy Mendoza, Executive Director of Society for disABILITIES.

SUMMARY

The Society for disABILITIES has been helping enhance the lives of individuals with disabilities living in the Central Valley for 75 years and counting. The Society is a community resource and referral agency, and operates the largest medical equipment inventory available for loan within Northern California. In addition, it provides a host of recreational programs ranging from bike camps to water skiing, pageants to proms. The Society believes recreational opportunities help to bolster self-confidence and make individuals realize their potential regardless of disabilities. By getting the public to focus on diverse capabilities rather than disabilities, hopefully the stigma and prejudice sometimes experienced in society will lessen. People with varied abilities can be independent, productive, and an integral part of the community in which they live. Disabilities do not discriminate and can affect anyone at any time, regardless of race, age, gender, creed, social status, etc. The Society for disABILITIES encourages residents to be cognizant of the needs and capabilities of persons with disabilities.

FINANCIAL IMPACT

There is no financial impact with the report.

ATTACHMENT

1. Proclamation



**CITY OF RIVERBANK
PROCLAMATION**

***Society for disABILITIES
Celebrating 75 Years of Service***

WHEREAS, for 75 years, the Society for disABILITIES has been dedicated to enhancing the quality of life and self-sufficiency for people with disabilities in Stanislaus County; and

WHEREAS, Society for disABILITIES operates the largest Loan Closet in our area, loaning adaptive, mobility and medical equipment to those in need; and

WHEREAS, the Society offers recreational programs for people with disabilities, including winter ski, water ski, bike camp, Day on the Farm, and bowling; they also offer sign language classes and are a resource and referral agency to the community; and

WHEREAS, they are an independent non-profit entity; and funding and support comes solely from private sources; and

WHEREAS, over 50,000 people in Stanislaus County have a disability, according to the 2020 US Census, they provide unique programs and services to this very special and vulnerable population;

WHEREAS, the Society for disABILITIES is celebrating 75 years and counting, the organization has provided services and programs that are essential to good health, independence and the well being of their clients, their caregivers and their families;

NOW, THEREFORE, LET IT BE RESOLVED that the City Council of the City of Riverbank hereby proclaims to recognize and celebrate 75 years of Service to the Society for disAbilities.

June 14th, 2022

**Richard D. O'Brien
Mayor**

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.1

SECTION 9: CONSENT CALENDAR

Meeting Date:	June 14, 2022
Subject:	Waiver of Readings
From:	Marisela H. Garcia, Interim City Manager
Submitted by:	Kathy L. Teixeira, Interim City Clerk / LRA Recorder

RECOMMENDATION

It is recommended that the City Council / LRA Board approve the waiver of readings of any proposed ordinances and resolutions for consideration, except by title.

SUMMARY

In lieu of reading the entire text of a proposed ordinance or resolution that is introduced for consideration for adoption and approval, by majority vote, the City Council/LRA Board may waive the reading of the text and introduce the ordinance or resolution by title only for the record.

The full text of the proposed ordinances and resolutions, and any related documents that are part of the agenda packet, are available for review by the public on the City's website and in the City Clerk's office at City Hall (North) upon distribution to a majority of the City Council/LRA Board; typically 72 hours prior to the scheduled date and time of the meeting.

FINANCIAL IMPACT

There is no financial impact to this item.

ATTACHMENTS

There are no attachments to this report.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.2

SECTION 9: CONSENT CALENDAR

Meeting Date:	June 14, 2022
Subject:	Approval of the May 24, 2022 City Council and Local Redevelopment Authority Board Minutes.
From:	Marisela H. Garcia, Interim City Manager
Submitted by:	Kathy L. Teixeira, Interim City Clerk

RECOMMENDATION

It is recommended that the City Council / Local Redevelopment Authority Board approve the City Council /LRA Meeting Minutes of May 24, 2022, as presented.

SUMMARY

The Draft Minutes of the City Council and the Local Redevelopment Authority Board meetings have been prepared for review and approval.

FINANCIAL IMPACT

There is no financial impact to this item.

ATTACHMENT

1. The May 24, 2022, City Council and Local Redevelopment Authority Board Minutes.

CITY COUNCIL / LRA BOARD

Mayor/Chair
Richard D. O'Brien
Vice Mayor/Chair (CM-D3) Cal Campbell
Council/Authority Members:
District 1 Luis Uribe
District 2 Rachel Hernandez
District 4 Darlene Barber-Martinez



**City of Riverbank
Regular City Council and
Local Redevelopment Authority
Board Hybrid Meetings**

(Virtual via ZOOM)

Council Chambers, 6707 Third St., Suite B
Riverbank, CA 95367



MINUTES

TUESDAY, MAY 24, 2022 – 6:00 P.M.

(THE AGENDA PACKET IS ONLINE AT [HTTP://WWW.RIVERBANK.ORG/AGENDACENTER](http://www.riverbank.org/agendacenter))

1. CALL TO ORDER - Mayor / Chair Richard D. O'Brien called the meeting to order at 6:00 p.m.

2. FLAG SALUTE - Mayor / Chair Richard D. O'Brien led the pledge of allegiance.

3. INVOCATION – Reverend Randy Richardson provided the invocation.

4. ROLL CALL

Members of the City Council / Local Redevelopment Authority Board present in the Chamber:

Council Member / Authority Member District 1 Luis Uribe
Council Member / Authority Member District 2 Rachel Hernandez
Council Member / Authority Member District 4 Darlene Barber-Martinez
Vice Mayor / Vice Chair (CM-D03) Cal Campbell
Mayor / Chair Richard D. O'Brien

5. AGENDA CHANGES

Mayor O'Brien reordered the agenda to move item 8. PRESENTATIONS before item 7. PUBLIC COMMENTS.

6. CONFLICT OF INTEREST: Any Council/Authority Member or Staff who has a direct Conflict of Interest on any scheduled agenda item to be considered is to declare their conflict at this time.

No conflicts were declared.

8. PRESENTATIONS (Informational only)

Item 8.1 **Proclamation for Mental Health Awareness Month – May 2022** - It is recommended that the City Council read and present the Proclamation to Shellie Lamar, Manager for Family Support Network and Luly Arias, Promotora for the Riverbank Community.

Mayor O'Brien presented a Proclamation acknowledging May 2022 as Mental Health Awareness Month to Kevin Panyanouvong, Chief Operations Officer of Stanislaus County Behavioral Health and Recovery Services and Shellie Lamar, Manager for Family Support Network and Luly Arias, Promotora for the Riverbank Community.

Mr. Panyanouvong, Ms. Lamar, and Ms. Arias each thanked the Riverbank City Council and the community.

7. PUBLIC COMMENTS (No action can be taken)

At this time, members of the public may comment on any item not appearing on the agenda, and within the subject matter jurisdiction of the City Council/LRA Board. Individual comments will be limited to a **maximum of 3 minutes (or as stated by the presiding Officer)** and time cannot be yielded to another person. Under State Law, matters presented during the public comment period cannot be discussed or acted upon.

Mayor O'Brien opened Public Comment at 6:11 p.m.

Individuals who Spoke in Opposition of the River Walk Project

Jamie Eggers
Bernard Eggers
Dan Whetstone

There being no further public comments, Mayor O'Brien closed the Public Comment period at 6:20 p.m.

9. CONSENT CALENDAR

All items listed on the Consent Calendar are to be acted upon by a single action of the City Council/LRA Board unless requested by an individual Council/Authority Member or member of the public for special consideration. Otherwise, the recommendation of staff will be accepted and acted upon by motion of the City Council/LRA Board.

Item 9.1 Waive Readings. All Readings of ordinances and resolutions, except by title, are waived.

Item 9.2 Approval of the May 10, 2022 City Council and Local Redevelopment Authority Board Minutes.

Item 9.3 Second Reading by Title Only and Adoption of Ordinance 2022-003 Approving a Development Agreement for The Heritage Collection at Sierra Street Subdivision at Sierra Street Tentative Map 01-2021 relating to real property located at 6448 Claus Road (APN 062-020-001).

Item 9.4 **Resolution (2022-046)** Authorizing the City to Implement Teleconferenced Public Meetings Pursuant to Assembly Bill 361 Allowing the City to Continue a Hybrid Virtual Meeting Environment.

Item 9.5 **Resolution (2022-047)** Calling and Giving Notice for the Holding of a General Municipal Election to be held on Tuesday, November 8, 2022, for the By-District Elections of Councilmember District 1 and Councilmember District 3, as required by the Provisions of the Laws of the State of California relating to General Law Cities; to request the Stanislaus County Board of Supervisors to permit the County Elections Official to render Election

Services to the City; and, to request the Consolidation of Said Election with the Statewide General Election Held on the Same Date.

ACTION: *By motion moved and seconded (Uribe / Barber-Martinez / passed 5/0) to approve Consent Calendar Items 9.1 through 9.5, as presented.
Motion carried by unanimous City Council and LRA Board roll call vote:
AYES: Uribe, Barber-Martinez, Hernandez, Campbell, and Mayor O'Brien
NAYS: None / ABSENT: None / ABSTAINED: None*

10. PUBLIC HEARINGS - No Public Hearings Scheduled.

11. NEW BUSINESS

Item 11.1 **Adopt a Resolution Granting an Appropriation Request for an Increase in Budget from the General Fund Reserve for Centennial Mural** - It is recommended that the City Council consider and approve a resolution appropriating an increase in an amount not to exceed \$8,000 to fund Mural Labor and Materials in celebration of the City of Riverbank Centennial.

City Manager Garcia provided a staff report and a PowerPoint presentation on a request for the City Council to provide feedback on the renderings offered by the artist in their packet and consider and approve a resolution appropriating an increase in an amount not to exceed \$8,000 to fund mural labor and materials in celebration of the City of Riverbank Centennial.

Staff responded to questions from the City Council.

Mayor O'Brien opened the item to public participation at 6:35 p.m.

Public Comment

Randy Richardson

There being no further public comments Mayor O'Brien closed public participation and brought the item back to the City Council at 6:36 p.m.

CONSENSUS

The consensus of the City Council with participation of the audience selected Sketch 4 as the preferred Mural design.

ACTION: *By motion moved and seconded (Barber-Martinez / Campbell / passed 5/0) to adopt **City Council Resolution 2022-048** appropriating an increase in an amount not to exceed \$8,000 to fund Mural Labor and Materials in celebration of the City of Riverbank Centennial.*

*Motion carried by unanimous City Council and LRA Board roll call vote:
AYES: Barber-Martinez, Campbell, Uribe, Hernandez, and Mayor O'Brien
NAYS: None / ABSENT: None / ABSTAINED: None*

Item 11.2 **Adopt a Resolution Continuing the Approved River Cove River Access Closure Plan** – It is recommended that the City Council consider and adopt a resolution to continue the approved River Cove River Access Closure Plan as developed by staff.

City Manager Garcia provided a staff report requesting the City Council to consider and adopt a resolution to continue the approved River Cove River Access Closure Plan as developed by staff.

Staff responded to questions from the City Council.

Mayor O'Brien opened the item to public participation and there being no public comment, Mayor O'Brien closed public participation at 6:40 p.m.

ACTION: *By motion moved and seconded (Campbell / Uribe / passed 5/0) to adopt **City Council Resolution 2022-049** continue the approved River Cove River Access Closure Plan as developed by staff.*

*Motion carried by unanimous City Council and LRA Board roll call vote:
AYES: Campbell, Uribe, Hernandez, Barber-Martinez, and Mayor O'Brien
NAYS: None / ABSENT: None / ABSTAINED: None*

12. COMMENTS/REPORTS

A brief report on notable attendance of a meeting or conference or other notable topics of City business shall be made. The Brown Act does not allow for discussion or action of items by the City Council/LRA Board during this time.

Item 12.1 Staff

City Manager Garcia advised the City Council and the public on the following upcoming public events:

- *Memorial Day event to be held Monday, May 30 at 11:00 a.m. at the Riverbank Community Center near the Veterans Wall.*
- *Riverbank Car Show and Picnic to be held at the Riverbank Community Center Saturday, June 25 from 11:00 a.m. until 3:00 p.m. This event, including the picnic is free to the public which will be hosted by the City of Riverbank.*

Public Works Director Riddell provided an update on water services throughout the City including:

- *Update on water pressure issues resulting from four of the City wells being down, those wells include Well 10 (Heartland), Well 3 (Jackson), Well 6 (Whorton) and Well 4 (Pioneer).*
- *Updated the City Council on Governor Newsom's Executive Order N-7-22, the Governor's response to the drought.*

Item 12.2 Council/Authority Member

Councilmember Hernandez reported on the following:

- *Thanked Kevin Panyanouvong, Chief Operations Officer of Stanislaus County Behavioral Health and Recovery Services and Shellie Lamar, Manager for Family Support Network and Luly Arias, Promotora for the Riverbank Community or attending tonight's City Council meeting.*
- *Reported she and Councilmember Barber-Martinez had attended the League of California Cities City Leaders Summit May 11, through May 13.*
- *Advised on May 14, YAFT (Young Adults Fighting Tobacco) had conducted a park cleanup focusing on cigarette butts and would provide a presentation to the City Council at a later date.*

Councilmember Uribe reported on the following:

- *Stated his appreciation for staff.*
- *Stanislaus County Fire Protection District Badge Pinning Ceremony will be held at the Riverbank Community Center at 6:00 p.m. on Thursday, June 2.*
- *Riverbank Chamber of Commerce will host a Ribbon Cutting Ceremony at WOW Lash and Brow Studio located at 2202 Patterson Road on Thursday, May 26, 2022 from 6:00 to 8:00 p.m.*

Councilmember Barber-Martinez reported on the following:

- *Reported she had also attended the League of California Cities City Leaders Summit May 11, through May 13; one of the topics was on mental health; she advised by July 15, 2022, individuals will be able to dial 988 to reach the National System for Suicide Prevention.*
- *Told everyone to enjoy their holiday and asked residents to help the City with the conservation of water and prevent fires at all times.*

Vice Mayor Campbell reminded the public of the importance to report suspicious activity and wished everyone a Happy Memorial Day.

Item 12.3 Mayor/Chair

Mayor O'Brien reported on the following:

- *Stated his appreciation to Kevin Panyanouvong, Chief Operations Officer of Stanislaus County Behavioral Health and Recovery Services and Shellie Lamar, Manager for Family Support Network and Luly Arias, Promotora for their involvement in the Riverbank Community and keeping the City Council active in the mental health discussion.*
- *He would like staff to take a look around the City at infrastructure needing repairs.*

- *Stating it has been mentioned previously, he reminded legal counsel to investigate Ag Land mitigation to prepare the City when development of Ag land comes before the City Council.*

13. CLOSED SESSION

The public will have a limit of **3 minutes** to comment on Closed Session item(s) as set forth on the agenda prior to the City Council/LRA Board recessing to Closed Session.

Item 13.1 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
(Pursuant to Government Code §54956.9)
Name of Case: City of Riverbank v. Schneider Electric Buildings America, Inc.

Item 13.2 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
(Pursuant to Government Code §54956.9)
Name of Case: Riverbank Land LLC v. City of Riverbank

Item 13.3 **LIABILITY CLAIMS**
(Pursuant to Government Code § 54961)
Claimant: Carlton Strauss
Agency Claimed Against: City of Riverbank

Item 13.4 **CONFERENCE WITH LABOR NEGOTIATORS**
(Pursuant to Government Code §54957.6)
Agency representative: City Manager Marisela Garcia
Employee Organizations: Riverbank Mid-Management Employee Association

At 6:58 p.m. Mayor O'Brien asked whether there was anyone wishing to speak on the items listed on the Closed Session Agenda: there being none, Mayor O'Brien adjourned the City Council to closed session at 6:59 p.m.

14. RECONVENE – REPORT FROM CLOSED SESSION

Mayor O'Brien reconvened the meeting at 7:40 p.m.

Item 14.1 Report from Closed Session on **Item 13.1**
CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
(Pursuant to Government Code §54956.9)
Name of Case: City of Riverbank v. Schneider Electric Buildings America, Inc.

Mayor O'Brien reported direction had been provided to staff on Item 13.2, CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Pursuant to Government Code §54956.9); Name of Case: City of Riverbank v. Schneider Electric Buildings America, Inc.

Item 14.2 Report from Closed Session on **Item 13.2**
CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
(Pursuant to Government Code §54956.9)
Name of Case: Riverbank Land, LLC

Mayor O'Brien reported direction had been provided to staff on Item 13.2, CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Pursuant to Government Code §54956.9) Name of Case: Riverbank Land, LLC

Item 14.3 Report from Closed Session on **Item 13.3**
LIABILITY CLAIMS
(Pursuant to Government Code § 54961)
Claimant: Carlton Strauss
Agency Claimed Against: City of Riverbank

Mayor O'Brien reported Mayor/Chair O'Brien reported the City Council has rejected the claim and will provide and direction has been provided to staff to prepare and provide a written response to Carlton Strauss.

Item 14.4 Report from Closed Session on **Item 13.1**
CONFERENCE WITH LABOR NEGOTIATORS
(Pursuant to Government Code §54957.6)
Agency representative: City Manager Marisela Garcia
Employee Organizations: Riverbank Mid-Management Employee Association

Mayor O'Brien reported direction had been provided to staff on Item 13.4. CONFERENCE WITH LABOR NEGOTIATORS (Pursuant to Government Code §54957.6)

15. ADJOURNMENT OF THE REGULAR MEETING

There being no further business, Mayor / Chair O'Brien adjourned the regular meeting at 7:45 p.m. to the next regular scheduled City Council / LRA Meeting to the next regular scheduled City Council / LRA Meeting June 14, 2022.

ATTEST: (Adopted 06/14/2022)

APPROVED:

Kathy L. Teixeira
Interim City Clerk / LRA Recorder

Richard D. O'Brien
Mayor / Chair

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.3.1.

SECTION 9: CONSENT CALENDAR

Meeting Date: June 14, 2022

Subject/ Title: Adopt Resolutions – Consolidated Landscape & Lighting District:

- 1) Resolution of the City Council of the City of Riverbank, California Initiating proceedings for the Annual Levy of Assessments for the Consolidated Landscaping and Lighting District for Fiscal Year 2022/2023.
- 2) Resolution of the City Council of the City of Riverbank, California Declaring its Intention to Levy Annual Assessments for the Consolidated Landscaping and Lighting District for Fiscal Year 2022/2023.
- 3) Resolution of the City Council of the City of Riverbank, California for Preliminary Approval of the Annual Levy Report for the Consolidated Landscaping and Lighting District for Fiscal Year 2022/2023.

From: Marisela H. Garcia, City Manager

Submitted by: Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that the City Council adopt the following Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Consolidated Landscaping and Lighting District for Fiscal Year 2022/2023.

SUMMARY

The City of Riverbank annually levies and collects special assessments for landscape maintenance, capital improvements, and street lighting. The District is a consolidation of several landscape and lighting districts formed pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act"). Each of the original districts are identified as benefit zones within the Consolidated District. The various improvements and the expenses associated with each Zone are identified and budgeted independently and are levied annually pursuant to the 1972 Act.

The Engineer's Annual Levy Report for Fiscal Year 2022/2023 has been prepared in accordance with the provisions of Chapter 3, Section 22622 of the 1972 Act. The report details the improvements and financial information including the district budgets and proposed annual assessments. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel's special benefit zones.

Therefore, it is recommended that the City Council adopt Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Consolidated Landscaping and Lighting District for Fiscal Year 2022/2023.

The attached resolutions represent the first of two steps in the annual levy of assessments on the district for fiscal year 2022/2023. A Public Hearing to consider adoption of the report and annual levy of assessments is scheduled for June 28, 2022.

STRATEGIC PLAN

This is directly related to the City's Strategic Plan, which can be found at www.riverbank.org.

FISCAL IMPACT

Zones 2, 3 and 5 have healthy reserves and have little to no landscape maintenance. Zones 6, 7 and 8 have small increases to cover administration and maintenance costs.

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change</u>
Zone 2 - Courtney Estates	\$ 25.50	\$ 25.50	\$0.00
Zone 3 - South Bend Estates	\$ 82.14	\$ 82.14	\$0.00
Zone 5 - Elmwood Estates	\$ 25.46	\$ 25.46	\$0.00
Zone 6 - Chianti	\$ 59.28	\$ 61.06	\$1.78
Zone 7 - Sterling Ridge	\$133.82	\$137.83	\$4.01
Zone 8 - Eastwood Estates	\$ 88.00	\$ 90.64	\$2.64

Costs for the district are paid through assessments upon property owners within the District; hence, there is no fiscal impact to the City.

ATTACHMENTS

1. Draft City Council Resolution 2022-, Initiating Proceedings
2. Draft City Council Resolution 2022-, Declaring its Intention
3. Draft City Council Resolution 2022-, For Preliminary Approval of the Annual Levy Report
4. Engineer's Annual Levy Report Consolidated Landscaping and Lighting District Fiscal Year 2022/2023

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
INITIATING PROCEEDINGS FOR THE ANNUAL LEVY OF ASSESSMENTS
FOR THE CONSOLIDATED LANDSCAPING AND LIGHTING DISTRICT FOR
FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Consolidated Landscaping and Lighting District (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act") that provides for levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of street lighting, landscaping, and all appurtenant facilities and operations related thereto; and,

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CONSOLIDATED LANDSCAPING AND LIGHTING DISTRICT AS FOLLOWS:

Section 1 Engineer's Annual Levy Report: The City Council hereby orders Willdan Financial Services to prepare the Engineer's Annual Levy Report concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22622* of the Act.

Section 2 Proposed Improvements and Any Substantial Changes in Existing Improvements: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Engineer's Annual Levy Report describes all new improvements or substantial changes in existing improvements.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR THE CONSOLIDATED LANDSCAPING AND LIGHTING DISTRICT FOR
FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Consolidated Landscaping and Lighting District (hereafter referred to as the “District”) and initiated proceedings for Fiscal Year 2021/2022 pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the “Act”) that provides for the levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of all improvements and facilities related thereto; and,

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CONSOLIDATED LANDSCAPING AND LIGHTING DISTRICT PURSUANT TO CHAPTER 3, SECTION 22624 OF THE ACT AS FOLLOWS:

Section 1 Intention: The City Council hereby declares its intention to seek the annual levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the annual costs of the improvements for Fiscal Year 2022/2023.

Section 2 Description of Improvements and Any Substantial Changes Proposed: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances, and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Annual Levy Report, as ordered by previous Resolution, provides a full and complete description of all improvements and any or all substantial changes to the District or improvements within the District.

Section 3 Boundaries and Designation: The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District. The District contains six (6) Benefit Zones known as Zone No. 2 Courtney Estates; Zone No. 3 South Bend Estates Units 1 and 2; and Zone No. 5 Elmwood Estates Unit 1; Zone 6 Chianti Unit 1, Zone 7 Sterling Ridge Unit 1; and Zone 8 Eastwood Estates Unit 1. The District is known and designated as

“Consolidated Landscaping and Lighting District”

Section 4 Proposed Assessment Amounts: For Fiscal Year 2022/2023, the proposed assessments for all Zones are outlined in the Engineer's Annual Levy Report.

Section 5 Public Hearing(s): The City Council hereby declares its intention to conduct a Public Hearing annually concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 6 Notice: The City Clerk shall give notice of the time and place of the Public Hearing by causing the publishing of this Resolution, once in the local paper, not less than ten (10) days before the date of the Public Hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 7 Time of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Tuesday, June 28, 2022 at 6:00 p.m.** or as soon thereafter as feasible at a regular meeting in person, teleconference or virtual platform pursuant to the Governor's Executive Order N-29-20 regarding the holding of public meetings during the COVID-19 pandemic.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

PROPOSED

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
FOR PRELIMINARY APPROVAL OF THE ANNUAL LEVY REPORT
FOR THE CONSOLIDATED LANDSCAPING AND LIGHTING DISTRICT
FOR FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, ordered the preparation of an Engineer's Annual Levy Report (hereafter referred to as the "Report") for the district known and designated as the Consolidated Landscaping and Lighting District (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act"); and,

WHEREAS, there has now been presented to this City Council the Report as required by *Chapter 1, Article 4, Section 22566* of said Act; and,

WHEREAS, this City Council has carefully examined and reviewed the Report as presented and is preliminarily satisfied with the District, each and all of the budget items and documents as set forth therein, and is satisfied on a preliminary basis that the assessments have been spread in accordance with the benefits received from the improvements, maintenance, operation, and services to be performed within each Zone as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CONSOLIDATED LANDSCAPING AND LIGHTING DISTRICT AS FOLLOWS:

Section 1 That the above recitals are all true and correct.

Section 2 That the Report as presented consists of the following:

- a. A Description of Improvements
- b. The Annual Budget (Costs and Expenses of Maintenance, Operations, and Services)
- c. A Description of the Method of Apportionment resulting in an Assessment Rate per Equivalent Dwelling Unit

Section 3 The Report is hereby approved on a preliminary basis and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 4 That the City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Engineer's Report – Annual Levy Report for Consolidated Landscape and Lighting District for FY 2022-2023



City of Riverbank

Consolidated Landscaping and Lighting District

2022/2023 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 14, 2022
Public Hearing: June 28, 2022

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com



AFFIDAVIT FOR THE ENGINEER'S ANNUAL LEVY REPORT

City of Riverbank
Stanislaus County, State of California

Consolidated Landscaping and Lighting District

This Report describes the District and all relevant zones therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2022/2023, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2022.

Willdan Financial Services
Assessment Engineer

By: _____

Tony Thrasher, Senior Project Manager
District Administration Services

By: _____

Tyrone Peter
PE # C 81888

TABLE OF CONTENTS

PART I - OVERVIEW	1
A. INTRODUCTION	1
B. APPLICABLE LEGISLATION	2
C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT	3
PART II - PLANS AND SPECIFICATIONS	4
A. CHANGES OR MODIFICATIONS TO THE DISTRICT	4
B. GENERAL DESCRIPTION OF THE IMPROVEMENTS AND SERVICES	6
C. DISTRICT ZONES AND SPECIFIC IMPROVEMENTS	6
PART III - METHOD OF APPORTIONMENT	10
A. GENERAL	10
B. BENEFIT ANALYSIS	10
C. ASSESSMENT METHODOLOGY	12
PART IV - DISTRICT BUDGET FISCAL YEAR 2022/2023	14
PART V - DISTRICT BOUNDARY MAPS	15
PART VI — 2022/2023 ASSESSMENT ROLL	18

PART I - OVERVIEW

A. INTRODUCTION

The City of Riverbank (“City”) annually levies and collects special assessments in order to maintain the improvements within the Consolidated Landscaping and Lighting District (“District”). The District is a consolidation of several landscape and lighting districts formed pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”). Each of the original districts is identified as benefit zones (“Zones”) within the Consolidated District. The various improvements and the expenses associated with each Zone are identified and budgeted independently and are levied annually pursuant to the 1972 Act.

This Engineer’s Annual Levy Report (“Report”) has been prepared in accordance with the provisions of Chapter 3, Section 22622 of the 1972 Act. This Report describes the District, all Zones and improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2022/2023. The proposed assessments are based on the historic and estimated costs to maintain the improvements that provide a direct and special benefit to properties within the District. The costs of improvements and the annual levy for each Zone include all expenditures, deficits, surpluses, revenues, and reserves. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives special benefits.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessment Number by the County of Stanislaus Assessor’s Office. The County of Stanislaus Auditor/Controller uses Assessment Numbers and specific fund numbers to identify properties assessed for special district benefit assessments on the tax roll.

Pursuant to Chapter 3, beginning with Section 22620 of the 1972 Act the City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District. Following the annual public hearing and review of the Engineer’s Annual Levy Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments contained therein, the City Council will by resolution: order the improvements to be made and confirm the levy and collection of assessments pursuant to *Chapter 4, Article 1, beginning with Section 22640* of the 1972 Act. The assessment rates and method of apportionment described in this Report as approved or modified by the City Council defines the assessments to be applied to each parcel within the District for Fiscal Year 2022/2023.

The assessments as approved will be submitted to the County Auditor/Controller to be included on the property tax roll for each parcel within the District and respective Zones. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new

parcel numbers will be identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rates contained in this Report as approved by the City Council.

B. APPLICABLE LEGISLATION

The District and the Zones therein have been formed and are annually levied pursuant to the 1972 Act, beginning with Section 22500. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received.

Compliance with the California Constitution

All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the *California Constitution Article XIID* (enacted by the passage of Proposition 218 in November 1996).

Pursuant to the *California Constitution Article XIID Section 5*, certain assessments that were existing on July 1, 1997, the effective date of *Article XIID*, are exempt from the substantive and procedural requirements of *Article XIID Section 4* and property owner balloting for the assessments is not required until such time that the assessments are increased. Specifically, the City determined that the improvements and the annual assessment for each of the Zones within the Consolidated District were part of the conditions of property development and approved by the original property owner (developer). As such, pursuant to *Article XIID Section 5(b)*, all the property owners approved the existing District assessments at the time the assessments were created (originally imposed pursuant to a 100% landowner petition). Therefore, the pre-existing assessment amounts (the maximum assessments identified in this Report) are exempt from the procedural requirements *Article XIID Section 4*.

The proposed assessment for the current fiscal year may be less than or equal to the maximum assessment rate previously approved and adopted for the District. Any proposed assessment that exceeds the adjusted maximum assessment rate is considered an increased assessment. Although the current maximum assessment for each Zone within the District is identified as an exempt assessment pursuant to *Article XIID Section 5(b)*, it is recognized that these assessments may not be sufficient to cover the annual cost of providing the improvements in the future. In such cases, the revenue shortfall maybe funded by other revenue sources or an assessment increase may be proposed. Pursuant to the provisions of the California Constitution Article XIID, all new or increased assessments (the incremental increase) are subject to both the substantive and procedural requirements of Article XIID Section 4, including a property owner protest proceeding (property owner assessment balloting).

C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

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

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

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

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

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

PART II - PLANS AND SPECIFICATIONS

The District provides for the continued maintenance and operation of landscaping and/or street lighting, and related services within the public right-of-ways for specific developments within the City.

The District is comprised of specific developments (residential tracts) that were originally formed as separate 1972 Act districts. The districts were formed to ensure the ongoing maintenance of local landscaping and lighting improvements associated with the residential subdivisions and installed as part of the development of properties within those subdivisions. These districts were later consolidated into this single District pursuant to *Chapter 2 Article 2 Section 22605 (d)* of the 1972 Act, with each of the original districts being identified as a Zone. Each of the Zones includes parcels that are associated with specific improvements and services that provide a special benefit to the properties. The total cost of providing the improvements within each Zone are equitably spread among only the benefiting parcels.

A. CHANGES OR MODIFICATIONS TO THE DISTRICT

Modifications to the District structure could include but are not limited to:

- Substantial changes or expansion of the improvements provided;
- Substantial changes in the service provided;
- Modifications or restructuring of the District or Zones including annexation or detachment of Zones or specific parcels;
- Revisions in the method of apportionment;
- Proposed new or increased assessments.

In Fiscal Year 2000/01, Zone 1 (Avery Estates) and Zone 4 (Sierra Vista Estates Unit 2) were detached from the Consolidated District.

- Zone 1 was initially established within the District to provide landscaping and lighting improvements within a planned residential development known as Avery Estates. This development was to include a small eleven-unit residential

subdivision generally located south of Townsend Avenue and east of Terminal Avenue, directly south and adjacent to Reich Lane. This residential subdivision was not developed and the proposed improvements to be installed never materialized. The tentative tract map for this subdivision has expired and therefore the Zone was detached from the District.

- Zone 4 was initially established within the District to provide landscaping and lighting improvements including street lighting, a drainage pond, and fencing within the development known as Sierra Vista Estates Unit 2. This development was to include a small ten-unit residential subdivision generally located south of Reich Lane, east of Terminal Avenue, north of Van Dusen Avenue, and west of Claus Road. This original residential subdivision was not completed as planned and only the street lighting improvements had been installed. On February 14, 2000, the City formed Landscaping and Lighting District No. 2000-01 (Sierra Vista Estates) that incorporated the original Sierra Vista Estates Unit 2 (Zone 4) as well as other properties. Concurrently with the formation of this new 1972 Act district, Zone 4 was detached from the Consolidated District.

In Fiscal Year 2005/06, three zones were added, Zone 6 (Chianti), Zone 7 (Sterling Ridge) and Zone 8 (Eastwood Estates).

- Zone 6 - The purpose of the District is to ensure the ongoing maintenance, operation and servicing of median landscaping, certain perimeter landscaping, and street lighting improvements installed in connection with development of properties within the District known as the Chianti Subdivision.
- Zone 7 - The purpose of the District is to ensure the ongoing maintenance, operation and servicing of median landscaping, certain perimeter landscaping, and street lighting improvements installed in connection with development of properties within the District known as Sterling Ridge.
- Zone 8 - The purpose of the District is to ensure the ongoing maintenance, operation and servicing of median landscaping, certain perimeter landscaping, and street lighting improvements installed in connection with development of properties within the District known as Eastwood Estates.

In Fiscal Year 2011/12, 86 parcels in Elmwood Estates Unit 2 were added to Zone 5.

- Elmwood Estates Unit 2 — This residential tract encompasses an area located generally east of Roselle Avenue and north of the M.I.D. Main Canal at Rosebrook Drive and includes eighty-six (86) single-family residential lots. The parcels within this development are identified by the Stanislaus County Assessor's Office as Assessor's Parcel Numbers 075-095-001-000 through 075-095-086-000. This development provides funding for the perimeter parkway landscaping and street lighting associated with the development.

B. GENERAL DESCRIPTION OF THE IMPROVEMENTS AND SERVICES

Each Zone within the District consists of properties, subdivisions and developments that are clearly associated with the improvements maintained by the District. The parcels assessed for special benefits are all part of a development or subdivision that originally installed the improvements or are directly associated with the improvements by proximity and receive special benefits from those improvements.

The improvements within each Zone vary, but include specific street lighting facilities and/or landscaped areas associated with the properties within each Zone. The Improvements may include but are not limited to:

- Landscape improvements within the parkways, entryways and other public right-of-ways or open space areas including street trees, turf, ground cover, shrubs, irrigation and drainage systems, entry monuments, and block walls or other fencing.
- Street lighting improvements within or adjacent to the subdivisions and developments including electrical costs, maintenance, repair and replacement of the poles, lights, wires or other equipment associated with the street lights.
- Any appurtenant facilities, services or improvements directly associated with any of the foregoing improvements including incidental expenses.

All improvements within the District are maintained and serviced on a regular basis. The frequency and specific maintenance operations required within the District and each Zone are determined by City staff. The District assessments fund all necessary utilities, operations, services, administration and maintenance costs associated with the improvements. The annual costs of providing the improvements within each Zone are spread among all benefiting parcels in proportion to the benefits received. Only parcels that receive special benefits from the services and improvements are assessed. The expenditures and assessments set forth in this report are based upon the City's estimate of the costs associated with the improvements in each Zone including all labor, personnel, equipment, materials and administrative expenses.

C. DISTRICT ZONES AND SPECIFIC IMPROVEMENTS

The location, boundaries and specific improvements provided within each Zone are described in this section. The determination and calculation of special benefit is discussed in the Method of Apportionment and the corresponding expenses, revenues and assessments are summarized in the budget for each Zone.

Zone 2 (Courtney Estates) — This Zone is generally located south of Patterson Road and west of Jackson Avenue at Courtney Court. This Zone includes twelve (12) residential parcels within the residential subdivision known as Courtney Estates, identified on Book 75 Page 43 of the Stanislaus County Assessor's Parcel Maps.

The improvements maintained and serviced within Zone 2 include two (2) street lights installed as part of the residential development.

- One (1) street light is located at the west end of Courtney Court (end of the cul-de-sac);
- One (1) street light is located at the entrance to the development on the northwest corner of Courtney Court and Jackson Avenue.

Zone 3 (South Bend Estates Units 1 and 2) — This Zone is generally located south of Patterson Road (State Highway 108) and generally north and east of the M.I.D. Main Canal. This Zone includes seventy-one (71) residential parcels within the subdivision known as South Bend Estates Units 1 and 2; identified on Book 74 Page 22 of the Stanislaus County Assessor's Parcel Maps.

The improvements maintained and serviced within Zone 3 were installed as part of the residential development and include sixteen (16) street lights and approximately 1,310 linear feet of parkway landscaping.

- Five (5) street lights are located on the perimeter of the development on the south side of Patterson Road;
- The remaining eleven (11) street lights are located within the residential subdivision on Hot Springs Lane, Hot Springs Court, Sandy Ridge Drive, Red Rock Lane, Rock Creek Road, Clearwater Way and Rockypoint Way;
- Approximately 1,240 linear feet of parkway landscaping adjacent to the subdivision along the south side of Patterson Road (the entire length of the South Bend Estates Units 1 and 2 subdivisions);
- Approximately 70 linear feet of parkway landscaping at the intersection of Red Rock Lane and Clearwater Way within the subdivision.

Zone 5 (Elmwood Estates Units 1 and 2) — This Zone is located generally east of Roselle Avenue and north of the M.I.D. Main Canal at Rosebrook Drive. This Zone includes one hundred seventy-eight (178) residential parcels within the subdivision known as Elmwood Estates Units 1 and 2, identified on Book 75 Page 49 of the Stanislaus County Assessor's Parcel Maps and Assessor's Parcel Numbers 075-095-001-000 through 075-095-086-000.

The improvements maintained and serviced within Zone 5 were installed as part of the residential development and include ten (10) street lights and approximately 830 linear feet of parkway landscaping associated with the Elmwood Estates Unit 1 development and ten (10) street lights associated with the Elmwood Estates Unit 2 development.

- One (1) street light is located on the perimeter of the development at the northeast corner of Roselle Avenue and Rosebrook Drive;

- The remaining nine (9) street lights are located within the residential subdivision on Greenoaks Court, Aspen Court, Rosebrook Drive, Greenoaks Drive and Aspen Lane;
- Approximately 830 linear feet of parkway landscaping adjacent to the subdivision along the east side of Roselle Avenue (the entire length of the Elmwood Estates Unit 1 subdivision).
- Ten (10) street lights are located within the residential subdivision Unit 2 on South Rosebrook Drive, Pierce Lane, Walnut Lane and Sutton Road;

Zone 6 (Chianti Subdivision Unit 1) – The Tract encompasses the area of land identified by the Stanislaus County Assessor's Office as Assessor's Parcel Number 075-031-035 (2.816 acres) located west of Roselle Avenue and south of Morrill Road. It is proposed to include 13 Single-Family Residential lots at full development.

- The Improvements serviced and maintained within Zone 6 consist of 2,205 square feet of landscaping along Roselle Avenue and three (3) 150W street lights on Caviani Court.

Zone 7 (Sterling Ridge Unit 1) – The Tract encompasses the area of land identified by the Stanislaus County Assessor's Office as Assessor's Parcel Numbers 075-015-010, 075-015-017, 075-015-021, and 075-020-006 (46.1 acres) located east of Roselle Avenue, between Talbot Avenue and Pocket Avenue. It is proposed to include 183 Single-Family Residential lots at full development.

- The Improvements serviced and maintained within Zone 7 consist of 111,589 square feet of perimeter landscaping along Litt Road south of Pocket Avenue and extending to the southern border of the development. In addition, thirty-three (33) 150W street lights are located throughout the Tract;
- Installation of tables, trees and other park improvements at Harless Park.

Zone 8 (Eastwood Estates Unit 1) – The Tract encompasses the area of land identified by the Stanislaus County Assessor's Office as Assessor's Parcel Numbers 074-018-052 and 074-018-055 through 074-018-060, located west of Oakdale Road Street between Candlewood Place and Karen Alane Way. The Assessor Parcel Numbers represent 7 Single Family Residential lots.

- The Improvements serviced and maintained within Zone 8 consist of 800 square feet of landscaping along the west side of Oakdale Road south of Raintree Lane and north of Cherry Tree Lane. In addition, there are two (2) 150W street lights on Leo Court.

The table below lists the various Zones within the District and summarizes the number of parcels, the Equivalent Dwelling Units (EDU) and the improvements within each Zone:

Benefit Zones

Zone	Description	Number of		Improvements	
		Parcels	EDU	Lights	Landscape
2	Courtney Estates	12	12	2	0 LF
3	South Bend Units 1 & 2	71	71	16	1,310 LF
5	Elmwood Estates Units 1 & 2	178	178	20	830 LF
6	Chianti Subdivision	13	13	3	2,205 SF
7	Sterling Ridge	183	183	33	111,589 SF
8	Eastwood Estates	7	7	2	800 SF

PART III - METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating assessments in each Zone of the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel.

In addition, pursuant to the *California Constitution Article XIID Section 4* (with some exceptions), a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits are assessable and the District must separate the general benefits from the special benefits.

B. BENEFIT ANALYSIS

Each of the improvements and their associated costs have been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements. The installation of the improvements and approval of an annual assessment were part of the conditions of property development and approved by the original property owner (developer). As such, pursuant to the *California Constitution Article XIID Section 5(b)*, the maximum assessment amounts identified in this Report were approved by all the property owners at the time the assessments were created (originally imposed pursuant to a 100% landowner petition). Therefore the existing assessment amount for each Zone is not subject to the procedural requirements of *Article XIID Section 4* (property owner ballot proceedings). Although the current assessments do not require additional property owner approval, the improvements within each Zone clearly provide a special benefit to the parcels assessed and therefore, the existing assessments are in compliance with the substantive requirements of *Article XIID Section 4*.

Special Benefits — The method of apportionment (assessment methodology) is based on the premise that each of the assessed parcels within the District and Zones receives benefit from the improvements maintained and financed by annual assessments. Specifically, the assessments associated with each Zone are for the maintenance of local landscaping and/or street lighting within the Zones. The desirability and security of

properties within each Zone are enhanced by the presence of street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the Zones providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels within the Zones by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads and highways.
- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal acts and damage to improvements or property.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.
- Increased promotion of business during nighttime hours in the case of commercial properties.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

General Benefits – The Zone improvements to be provided and maintained by the District are a direct result of property development within the Zones and would otherwise not be required or necessary. Developers typically install local improvements to enhance the marketability and value of properties within the development and/or as conditions of development. In either case, the improvements are clearly installed for the benefit of the Zone properties being developed and not for the benefit of surrounding properties outside the District boundaries. Although the Zone improvements (by virtue of their location) may be visible to surrounding properties, any benefit to surrounding properties is incidental and cannot be considered a direct and special benefit. Furthermore, most developments within the City typically have various landscaping and lighting improvements specifically associated with their development and these improvements are funded by properties within those developments. Therefore, it has been determined that the Zone improvements and the on-going operation and maintenance of those improvements provide no identifiable or measurable general benefit to properties outside the District Zones or to the public at large.

C. ASSESSMENT METHODOLOGY

Equivalent Dwelling Units: To assess benefits equitably, it is necessary to correlate the different type of parcels within the District to each other as well as their relationship to the improvements. The Equivalent Dwelling Unit method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are typically apportioned as a function of land use type, size and development.

The Equivalent Dwelling Unit method of assessment apportionment uses the single family home site as the basic unit of assessment. A single family home site equals one Equivalent Dwelling Unit (EDU). Every other land use is converted to EDU's based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site. Although the EDU method of apportionment is an appropriate method of calculating each parcel's benefit and assessment, it should be noted that all properties within this District are identified as single family home sites and therefore benefit equally from the improvements provided in each respective Zone. Therefore, each parcel is assigned 1.0 EDU and the costs associated with each Zone are actually spread equally among all benefiting parcels within that Zone.

The following formulas are used to calculate the annual assessments for each Zone. The Balance to Levy represents the total amount to be collected through the annual assessments. The Levy Per EDU (Assessment Rate) is the result of dividing the total Balance to Levy by the Total EDU. This Assessment Rate multiplied by each parcel's individual EDU determines each parcel's levy amount. This process and formulas are applied separately to each Zone.

For Zone 6 Chianti, Zone 7 Sterling Ridge, and Zone 8 Eastwood Estates, the Maximum Assessment is equal to the Initial Assessment approved by property owners adjusted annually by the percentage increase of the Local Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward Area for All Urban Consumers. Beginning in the second

fiscal year of the District and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established. The CPI used to calculate the Maximum Assessment for FY 2022/23 is 5.19%.

Total Balance to Levy / Total EDU in Zone = Levy per EDU (Assessment Rate)

Assessment Rate x Parcel's EDU = Parcel's Levy Amount

Or more simply stated, since all Zone parcels are 1 EDU:

Total Balance to Levy / Total Assessable Parcels in Zone = Parcel Levy Amount

PART IV - DISTRICT BUDGET FISCAL YEAR 2022/2023

	Zone No. 2	Zone No. 3	Zone No. 5	Zone No. 6	Zone No. 7	Zone No. 8	
	Courtney	South Bend	Elmwood	Chianti	Sterling	Eastwood	District
	Estates	Estates	Estates	Unit 1	Ridge	Estates	Totals
		Units 1 & 2	Units 1 & 2		Unit 1	Unit 1	
DIRECT COSTS							
Landscape Maintenance	\$0	\$1,000	\$1,100	\$500	\$19,440	\$600	\$22,640
Landscape Utilities	0	1,000	640	110	2,591	155	4,496
Utilities	121	0	0	0	0	0	121
Repairs/Abatement	71	1,064	810	0	1,454	0	3,399
Street Lighting	40	144	40	46	504	34	808
Street Light Utilities	0	0	0	0	0	0	0
Miscellaneous/Materials/Equipment	0	0	0	0	0	0	0
Direct Costs (Subtotal)	\$232	\$3,208	\$2,590	\$656	\$23,989	\$789	\$31,464
ADMINISTRATION COSTS							
City Administration	\$0	\$0	\$0	\$0	\$2,100	\$0	\$2,100
District Administration	70	698	848	78	1,634	50	3,378
County Administration Fee	4	24	32	158	192	156	566
Administration Costs (Subtotal)	\$74	\$722	\$880	\$236	\$3,926	\$206	\$6,044
LEVY BREAKDOWN							
Total Direct and Admin. Costs	\$306	\$3,930	\$3,470	\$892	\$27,915	\$995	\$37,508
Reserve Collection/ (Transfers)	0	1,902	1,062	(98)	(2,691)	(361)	(186)
Contribution Replenishment	0	0	0	0	0	0	0
Other Revenues/General Fund Contribution	0	0	0	0	0	0	0
Capital Improvement Project Fund Collection/(Transfer)	0	0	0	0	0	0	0
Balance to Levy	\$306	\$5,832	\$4,532	\$794	\$25,224	\$634	\$37,322
DISTRICT STATISTICS							
Total Parcels	12	71	178	13	188	7	469
Total Parcels Levied	12	71	178	13	183	7	464
Total Equivalent Dwelling Units (EDU)	12.00	71.00	178.00	13.00	183.00	7.00	464.00
Levy Per EDU	\$25.50	\$82.14	\$25.46	\$61.06	\$137.84	\$90.64	
Maximum Levy per EDU	\$42.64	\$95.00	\$59.60	\$189.06	\$345.90	\$269.17	
FUND BALANCE INFORMATION							
Beginning Reserve Fund Balance	\$256	\$4,994	\$3,915	\$2,913	\$139,993	\$2,338	\$154,409
Reserve Fund Activity	0	1,902	1,062	(98)	(2,691)	(361)	(186)
Ending Reserve Fund Balance (Projected)	\$256	\$6,896	\$4,977	\$2,815	\$137,302	\$1,977	\$154,223
Beginning Capital Improvement Project Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvement Project Fund Activity	0	0	0	0	0	0	0
Ending Capital Improvement Project Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

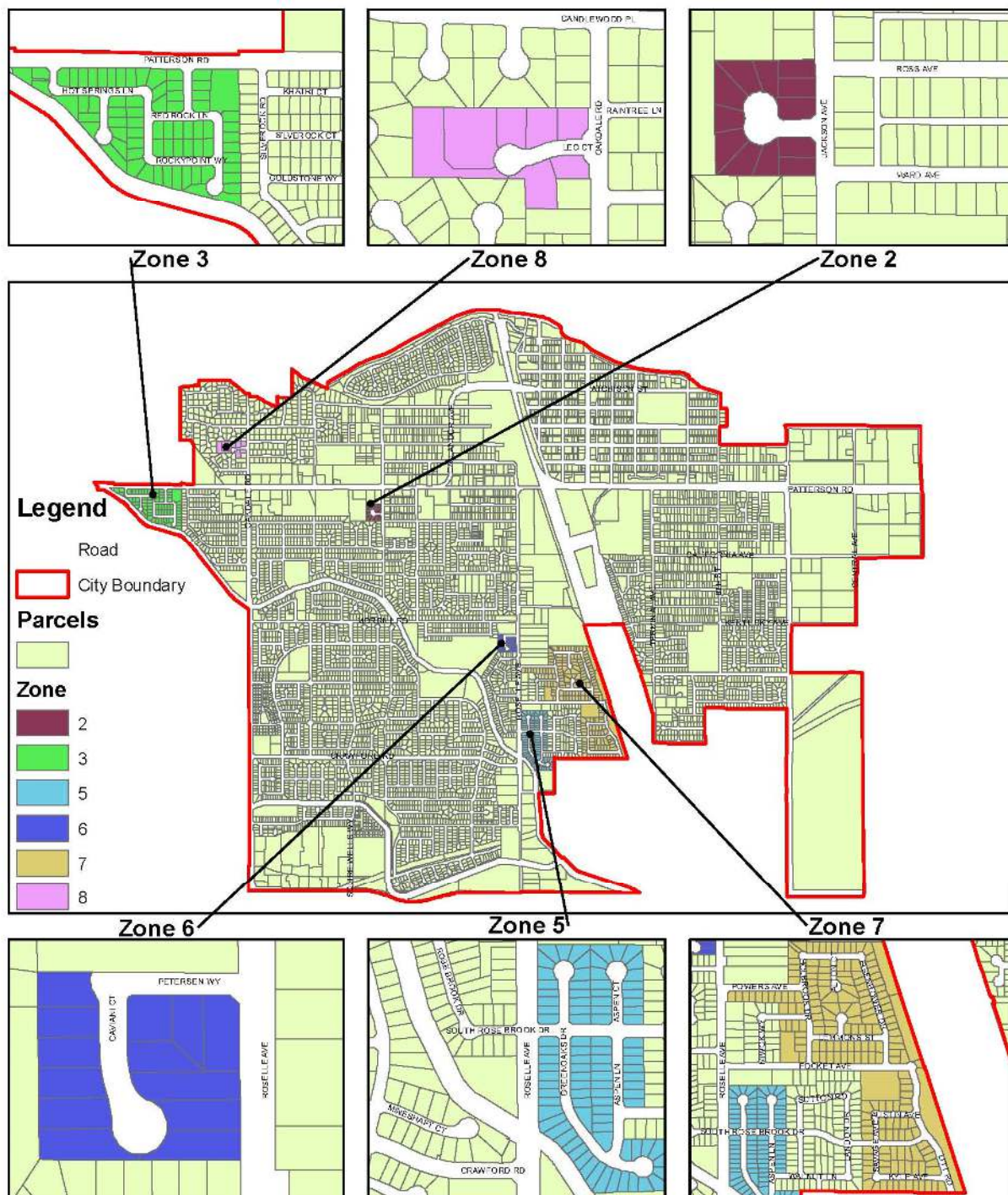
PART V - DISTRICT BOUNDARY MAPS

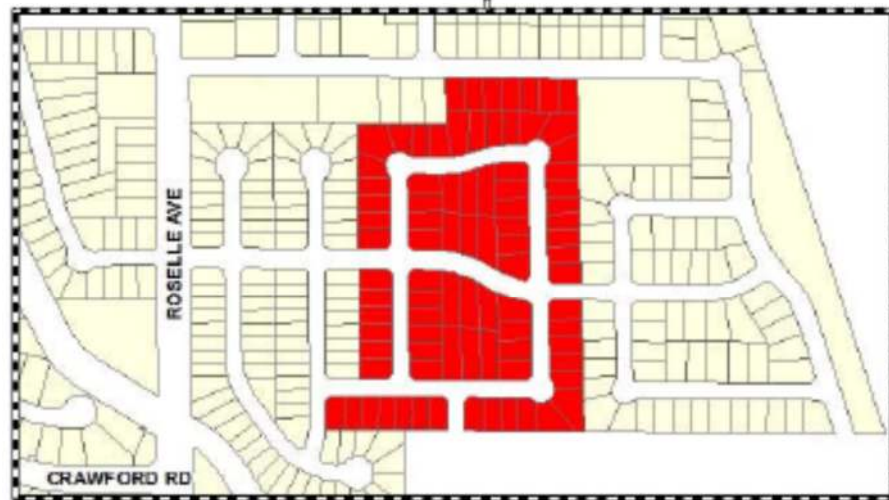
The original assessment diagrams and tract maps for the District were previously approved and submitted to the City in the format required by the 1972 Act. These diagrams are on file in the Office of the City Clerk and by reference are made part of this Report.

The boundaries for each Zone within the District are identified by the specific development and subdivisions associated with each Zone and defined by the subdivision boundaries shown on the Stanislaus County Assessor's Maps. The parcel identification, lines, and dimensions of each parcel within the District and Zone are those lines and dimensions shown on the Stanislaus County Assessor's Maps of for the year in which this Report was prepared and by reference are incorporated and made part of this Report.

The following pages are reproductions of the County Assessor's Parcel Maps associated with each subdivision and Zone.

Riverbank Consolidated Landscape and Lighting District





PART VI — 2022/2023 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Stanislaus County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within this District, along with the assessment amounts, is included on the following pages. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-ways including public greenbelts and parkways; utility right-of-ways; common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

APN	EDUs	Zone	Charge
075-043-056-000	1.00	2	\$25.50
075-043-057-000	1.00	2	25.50
075-043-058-000	1.00	2	25.50
075-043-059-000	1.00	2	25.50
075-043-060-000	1.00	2	25.50
075-043-061-000	1.00	2	25.50
075-043-062-000	1.00	2	25.50
075-043-063-000	1.00	2	25.50
075-043-064-000	1.00	2	25.50
075-043-065-000	1.00	2	25.50
075-043-066-000	1.00	2	25.50
075-043-067-000	1.00	2	25.50
Total:	12.00		\$306.00
074-022-001-000	1.00	3	\$82.14
074-022-002-000	1.00	3	82.14
074-022-003-000	1.00	3	82.14
074-022-004-000	1.00	3	82.14
074-022-005-000	1.00	3	82.14
074-022-006-000	1.00	3	82.14
074-022-007-000	1.00	3	82.14
074-022-008-000	1.00	3	82.14
074-022-009-000	1.00	3	82.14
074-022-010-000	1.00	3	82.14
074-022-011-000	1.00	3	82.14
074-022-012-000	1.00	3	82.14
074-022-013-000	1.00	3	82.14
074-022-014-000	1.00	3	82.14
074-022-015-000	1.00	3	82.14
074-022-016-000	1.00	3	82.14
074-022-017-000	1.00	3	82.14
074-022-018-000	1.00	3	82.14
074-022-019-000	1.00	3	82.14
074-022-020-000	1.00	3	82.14
074-022-021-000	1.00	3	82.14
074-022-022-000	1.00	3	82.14
074-022-023-000	1.00	3	82.14
074-022-024-000	1.00	3	82.14
074-022-025-000	1.00	3	82.14
074-022-026-000	1.00	3	82.14
074-022-029-000	1.00	3	82.14
074-022-030-000	1.00	3	82.14
074-022-031-000	1.00	3	82.14
074-022-032-000	1.00	3	82.14
074-022-033-000	1.00	3	82.14
074-022-034-000	1.00	3	82.14
074-022-035-000	1.00	3	82.14
074-022-036-000	1.00	3	82.14
074-022-037-000	1.00	3	82.14
074-022-038-000	1.00	3	82.14

APN	EDUs	Zone	Charge
074-022-039-000	1.00	3	82.14
074-022-040-000	1.00	3	82.14
074-022-041-000	1.00	3	82.14
074-022-042-000	1.00	3	82.14
074-022-043-000	1.00	3	82.14
074-022-044-000	1.00	3	82.14
074-022-045-000	1.00	3	82.14
074-022-046-000	1.00	3	82.14
074-022-047-000	1.00	3	82.14
074-022-048-000	1.00	3	82.14
074-022-049-000	1.00	3	82.14
074-022-050-000	1.00	3	82.14
074-022-051-000	1.00	3	82.14
074-022-052-000	1.00	3	82.14
074-022-053-000	1.00	3	82.14
074-022-054-000	1.00	3	82.14
074-022-055-000	1.00	3	82.14
074-022-056-000	1.00	3	82.14
074-022-057-000	1.00	3	82.14
074-022-058-000	1.00	3	82.14
074-022-059-000	1.00	3	82.14
074-022-060-000	1.00	3	82.14
074-022-061-000	1.00	3	82.14
074-022-062-000	1.00	3	82.14
074-022-063-000	1.00	3	82.14
074-022-064-000	1.00	3	82.14
074-022-065-000	1.00	3	82.14
074-022-066-000	1.00	3	82.14
074-022-067-000	1.00	3	82.14
074-022-068-000	1.00	3	82.14
074-022-069-000	1.00	3	82.14
074-022-070-000	1.00	3	82.14
074-022-075-000	1.00	3	82.14
074-022-076-000	1.00	3	82.14
074-022-077-000	1.00	3	82.14
Total:	71.00		\$5,831.94
075-049-001-000	1.00	5	\$25.46
075-049-002-000	1.00	5	25.46
075-049-003-000	1.00	5	25.46
075-049-004-000	1.00	5	25.46
075-049-005-000	1.00	5	25.46
075-049-006-000	1.00	5	25.46
075-049-007-000	1.00	5	25.46
075-049-008-000	1.00	5	25.46
075-049-009-000	1.00	5	25.46
075-049-010-000	1.00	5	25.46
075-049-011-000	1.00	5	25.46
075-049-012-000	1.00	5	25.46
075-049-013-000	1.00	5	25.46

APN	EDUs	Zone	Charge
075-049-014-000	1.00	5	25.46
075-049-015-000	1.00	5	25.46
075-049-016-000	1.00	5	25.46
075-049-017-000	1.00	5	25.46
075-049-018-000	1.00	5	25.46
075-049-019-000	1.00	5	25.46
075-049-020-000	1.00	5	25.46
075-049-021-000	1.00	5	25.46
075-049-022-000	1.00	5	25.46
075-049-023-000	1.00	5	25.46
075-049-024-000	1.00	5	25.46
075-049-025-000	1.00	5	25.46
075-049-026-000	1.00	5	25.46
075-049-027-000	1.00	5	25.46
075-049-028-000	1.00	5	25.46
075-049-029-000	1.00	5	25.46
075-049-030-000	1.00	5	25.46
075-049-031-000	1.00	5	25.46
075-049-032-000	1.00	5	25.46
075-049-033-000	1.00	5	25.46
075-049-034-000	1.00	5	25.46
075-049-035-000	1.00	5	25.46
075-049-036-000	1.00	5	25.46
075-049-037-000	1.00	5	25.46
075-049-038-000	1.00	5	25.46
075-049-039-000	1.00	5	25.46
075-049-040-000	1.00	5	25.46
075-049-041-000	1.00	5	25.46
075-049-042-000	1.00	5	25.46
075-049-043-000	1.00	5	25.46
075-049-044-000	1.00	5	25.46
075-049-045-000	1.00	5	25.46
075-049-046-000	1.00	5	25.46
075-049-047-000	1.00	5	25.46
075-049-048-000	1.00	5	25.46
075-049-049-000	1.00	5	25.46
075-049-050-000	1.00	5	25.46
075-049-051-000	1.00	5	25.46
075-049-052-000	1.00	5	25.46
075-049-053-000	1.00	5	25.46
075-049-054-000	1.00	5	25.46
075-049-055-000	1.00	5	25.46
075-049-056-000	1.00	5	25.46
075-049-057-000	1.00	5	25.46
075-049-058-000	1.00	5	25.46
075-049-059-000	1.00	5	25.46
075-049-060-000	1.00	5	25.46
075-049-061-000	1.00	5	25.46
075-049-062-000	1.00	5	25.46

APN	EDUs	Zone	Charge
075-049-063-000	1.00	5	25.46
075-049-064-000	1.00	5	25.46
075-049-065-000	1.00	5	25.46
075-049-066-000	1.00	5	25.46
075-049-067-000	1.00	5	25.46
075-049-068-000	1.00	5	25.46
075-049-069-000	1.00	5	25.46
075-049-070-000	1.00	5	25.46
075-049-071-000	1.00	5	25.46
075-049-072-000	1.00	5	25.46
075-049-073-000	1.00	5	25.46
075-049-074-000	1.00	5	25.46
075-049-075-000	1.00	5	25.46
075-049-076-000	1.00	5	25.46
075-049-077-000	1.00	5	25.46
075-049-078-000	1.00	5	25.46
075-049-079-000	1.00	5	25.46
075-049-080-000	1.00	5	25.46
075-049-081-000	1.00	5	25.46
075-049-082-000	1.00	5	25.46
075-049-083-000	1.00	5	25.46
075-049-084-000	1.00	5	25.46
075-049-085-000	1.00	5	25.46
075-049-086-000	1.00	5	25.46
075-049-087-000	1.00	5	25.46
075-049-088-000	1.00	5	25.46
075-049-089-000	1.00	5	25.46
075-049-090-000	1.00	5	25.46
075-049-091-000	1.00	5	25.46
075-049-092-000	1.00	5	25.46
075-095-001-000	1.00	5	25.46
075-095-002-000	1.00	5	25.46
075-095-003-000	1.00	5	25.46
075-095-004-000	1.00	5	25.46
075-095-005-000	1.00	5	25.46
075-095-006-000	1.00	5	25.46
075-095-007-000	1.00	5	25.46
075-095-008-000	1.00	5	25.46
075-095-009-000	1.00	5	25.46
075-095-010-000	1.00	5	25.46
075-095-011-000	1.00	5	25.46
075-095-012-000	1.00	5	25.46
075-095-013-000	1.00	5	25.46
075-095-014-000	1.00	5	25.46
075-095-015-000	1.00	5	25.46
075-095-016-000	1.00	5	25.46
075-095-017-000	1.00	5	25.46
075-095-018-000	1.00	5	25.46
075-095-019-000	1.00	5	25.46

APN	EDUs	Zone	Charge
075-095-020-000	1.00	5	25.46
075-095-021-000	1.00	5	25.46
075-095-022-000	1.00	5	25.46
075-095-023-000	1.00	5	25.46
075-095-024-000	1.00	5	25.46
075-095-025-000	1.00	5	25.46
075-095-026-000	1.00	5	25.46
075-095-027-000	1.00	5	25.46
075-095-028-000	1.00	5	25.46
075-095-029-000	1.00	5	25.46
075-095-030-000	1.00	5	25.46
075-095-031-000	1.00	5	25.46
075-095-032-000	1.00	5	25.46
075-095-033-000	1.00	5	25.46
075-095-034-000	1.00	5	25.46
075-095-035-000	1.00	5	25.46
075-095-036-000	1.00	5	25.46
075-095-037-000	1.00	5	25.46
075-095-038-000	1.00	5	25.46
075-095-039-000	1.00	5	25.46
075-095-040-000	1.00	5	25.46
075-095-041-000	1.00	5	25.46
075-095-042-000	1.00	5	25.46
075-095-043-000	1.00	5	25.46
075-095-044-000	1.00	5	25.46
075-095-045-000	1.00	5	25.46
075-095-046-000	1.00	5	25.46
075-095-047-000	1.00	5	25.46
075-095-048-000	1.00	5	25.46
075-095-049-000	1.00	5	25.46
075-095-050-000	1.00	5	25.46
075-095-051-000	1.00	5	25.46
075-095-052-000	1.00	5	25.46
075-095-053-000	1.00	5	25.46
075-095-054-000	1.00	5	25.46
075-095-055-000	1.00	5	25.46
075-095-056-000	1.00	5	25.46
075-095-057-000	1.00	5	25.46
075-095-058-000	1.00	5	25.46
075-095-059-000	1.00	5	25.46
075-095-060-000	1.00	5	25.46
075-095-061-000	1.00	5	25.46
075-095-062-000	1.00	5	25.46
075-095-063-000	1.00	5	25.46
075-095-064-000	1.00	5	25.46
075-095-065-000	1.00	5	25.46
075-095-066-000	1.00	5	25.46
075-095-067-000	1.00	5	25.46
075-095-068-000	1.00	5	25.46

APN	EDUs	Zone	Charge
075-095-069-000	1.00	5	25.46
075-095-070-000	1.00	5	25.46
075-095-071-000	1.00	5	25.46
075-095-072-000	1.00	5	25.46
075-095-073-000	1.00	5	25.46
075-095-074-000	1.00	5	25.46
075-095-075-000	1.00	5	25.46
075-095-076-000	1.00	5	25.46
075-095-077-000	1.00	5	25.46
075-095-078-000	1.00	5	25.46
075-095-079-000	1.00	5	25.46
075-095-080-000	1.00	5	25.46
075-095-081-000	1.00	5	25.46
075-095-082-000	1.00	5	25.46
075-095-083-000	1.00	5	25.46
075-095-084-000	1.00	5	25.46
075-095-085-000	1.00	5	25.46
075-095-086-000	1.00	5	25.46
Total:	178.00		\$4,531.88
075-031-036-000	1.00	6	\$61.06
075-031-037-000	1.00	6	61.06
075-031-038-000	1.00	6	61.06
075-031-039-000	1.00	6	61.06
075-031-040-000	1.00	6	61.06
075-031-041-000	1.00	6	61.06
075-031-042-000	1.00	6	61.06
075-031-043-000	1.00	6	61.06
075-031-044-000	1.00	6	61.06
075-031-045-000	1.00	6	61.06
075-031-046-000	1.00	6	61.06
075-031-047-000	1.00	6	61.06
075-031-048-000	1.00	6	61.06
Total:	13.00		\$793.78
075-088-001-000	1.00	7	\$137.84
075-088-002-000	1.00	7	137.84
075-088-003-000	1.00	7	137.84
075-088-004-000	1.00	7	137.84
075-088-005-000	1.00	7	137.84
075-088-006-000	1.00	7	137.84
075-088-007-000	1.00	7	137.84
075-088-008-000	1.00	7	137.84
075-088-009-000	1.00	7	137.84
075-088-010-000	1.00	7	137.84
075-088-011-000	1.00	7	137.84
075-088-012-000	1.00	7	137.84
075-088-013-000	1.00	7	137.84
075-088-014-000	1.00	7	137.84
075-088-015-000	1.00	7	137.84
075-088-016-000	1.00	7	137.84

APN	EDUs	Zone	Charge
075-088-017-000	1.00	7	137.84
075-088-018-000	1.00	7	137.84
075-088-019-000	1.00	7	137.84
075-088-020-000	1.00	7	137.84
075-088-021-000	1.00	7	137.84
075-088-022-000	1.00	7	137.84
075-088-023-000	1.00	7	137.84
075-088-024-000	1.00	7	137.84
075-088-025-000	1.00	7	137.84
075-088-026-000	1.00	7	137.84
075-088-027-000	1.00	7	137.84
075-088-028-000	1.00	7	137.84
075-088-029-000	1.00	7	137.84
075-088-030-000	1.00	7	137.84
075-088-031-000	1.00	7	137.84
075-088-032-000	1.00	7	137.84
075-088-033-000	1.00	7	137.84
075-088-034-000	1.00	7	137.84
075-088-035-000	1.00	7	137.84
075-088-036-000	1.00	7	137.84
075-088-037-000	1.00	7	137.84
075-088-038-000	1.00	7	137.84
075-088-039-000	1.00	7	137.84
075-088-040-000	1.00	7	137.84
075-088-041-000	1.00	7	137.84
075-088-042-000	1.00	7	137.84
075-088-043-000	1.00	7	137.84
075-088-044-000	1.00	7	137.84
075-088-045-000	1.00	7	137.84
075-088-046-000	1.00	7	137.84
075-088-047-000	1.00	7	137.84
075-088-048-000	1.00	7	137.84
075-088-049-000	1.00	7	137.84
075-088-050-000	1.00	7	137.84
075-088-051-000	1.00	7	137.84
075-088-052-000	1.00	7	137.84
075-088-053-000	1.00	7	137.84
075-088-054-000	1.00	7	137.84
075-088-055-000	1.00	7	137.84
075-088-056-000	1.00	7	137.84
075-088-057-000	1.00	7	137.84
075-088-058-000	1.00	7	137.84
075-088-059-000	1.00	7	137.84
075-088-060-000	1.00	7	137.84
075-088-061-000	1.00	7	137.84
075-088-062-000	1.00	7	137.84
075-088-063-000	1.00	7	137.84
075-089-001-000	1.00	7	137.84
075-089-002-000	1.00	7	137.84

APN	EDUs	Zone	Charge
075-089-003-000	1.00	7	137.84
075-089-004-000	1.00	7	137.84
075-089-005-000	1.00	7	137.84
075-089-006-000	1.00	7	137.84
075-089-007-000	1.00	7	137.84
075-089-008-000	1.00	7	137.84
075-089-009-000	1.00	7	137.84
075-089-010-000	1.00	7	137.84
075-089-011-000	1.00	7	137.84
075-089-012-000	1.00	7	137.84
075-089-013-000	1.00	7	137.84
075-089-014-000	1.00	7	137.84
075-089-015-000	1.00	7	137.84
075-089-016-000	1.00	7	137.84
075-089-017-000	1.00	7	137.84
075-089-018-000	1.00	7	137.84
075-089-019-000	1.00	7	137.84
075-089-020-000	1.00	7	137.84
075-089-021-000	1.00	7	137.84
075-089-022-000	1.00	7	137.84
075-089-023-000	1.00	7	137.84
075-089-024-000	1.00	7	137.84
075-089-025-000	1.00	7	137.84
075-089-026-000	1.00	7	137.84
075-089-027-000	1.00	7	137.84
075-089-028-000	1.00	7	137.84
075-089-029-000	1.00	7	137.84
075-089-030-000	1.00	7	137.84
075-089-031-000	1.00	7	137.84
075-089-032-000	1.00	7	137.84
075-089-033-000	1.00	7	137.84
075-089-034-000	1.00	7	137.84
075-089-035-000	1.00	7	137.84
075-089-036-000	1.00	7	137.84
075-089-037-000	1.00	7	137.84
075-089-038-000	1.00	7	137.84
075-089-039-000	1.00	7	137.84
075-089-040-000	1.00	7	137.84
075-089-041-000	1.00	7	137.84
075-089-042-000	1.00	7	137.84
075-089-043-000	1.00	7	137.84
075-089-044-000	1.00	7	137.84
075-089-045-000	1.00	7	137.84
075-089-046-000	1.00	7	137.84
075-089-047-000	1.00	7	137.84
075-089-048-000	1.00	7	137.84
075-089-049-000	1.00	7	137.84
075-089-050-000	1.00	7	137.84
075-089-051-000	1.00	7	137.84

APN	EDUs	Zone	Charge
075-089-052-000	1.00	7	137.84
075-089-053-000	1.00	7	137.84
075-089-054-000	1.00	7	137.84
075-089-055-000	1.00	7	137.84
075-089-056-000	1.00	7	137.84
075-089-057-000	1.00	7	137.84
075-089-058-000	1.00	7	137.84
075-090-001-000	1.00	7	137.84
075-090-002-000	1.00	7	137.84
075-090-003-000	1.00	7	137.84
075-090-004-000	1.00	7	137.84
075-090-005-000	1.00	7	137.84
075-090-006-000	1.00	7	137.84
075-090-007-000	1.00	7	137.84
075-090-008-000	1.00	7	137.84
075-090-009-000	1.00	7	137.84
075-090-010-000	1.00	7	137.84
075-090-011-000	1.00	7	137.84
075-090-012-000	1.00	7	137.84
075-090-013-000	1.00	7	137.84
075-090-014-000	1.00	7	137.84
075-090-015-000	1.00	7	137.84
075-090-016-000	1.00	7	137.84
075-090-017-000	1.00	7	137.84
075-090-018-000	1.00	7	137.84
075-090-019-000	1.00	7	137.84
075-090-020-000	1.00	7	137.84
075-090-021-000	1.00	7	137.84
075-090-022-000	1.00	7	137.84
075-090-023-000	1.00	7	137.84
075-090-024-000	1.00	7	137.84
075-090-025-000	1.00	7	137.84
075-090-026-000	1.00	7	137.84
075-090-027-000	1.00	7	137.84
075-090-028-000	1.00	7	137.84
075-090-029-000	1.00	7	137.84
075-090-030-000	1.00	7	137.84
075-090-031-000	1.00	7	137.84
075-090-032-000	1.00	7	137.84
075-090-033-000	1.00	7	137.84
075-090-034-000	1.00	7	137.84
075-090-035-000	1.00	7	137.84
075-090-036-000	1.00	7	137.84
075-090-037-000	1.00	7	137.84
075-090-038-000	1.00	7	137.84
075-090-039-000	1.00	7	137.84
075-090-040-000	1.00	7	137.84
075-090-041-000	1.00	7	137.84
075-090-042-000	1.00	7	137.84

APN	EDUs	Zone	Charge
075-090-043-000	1.00	7	137.84
075-090-044-000	1.00	7	137.84
075-090-045-000	1.00	7	137.84
075-090-046-000	1.00	7	137.84
075-090-047-000	1.00	7	137.84
075-090-048-000	1.00	7	137.84
075-090-049-000	1.00	7	137.84
075-090-050-000	1.00	7	137.84
075-090-051-000	1.00	7	137.84
075-090-052-000	1.00	7	137.84
075-090-053-000	1.00	7	137.84
075-090-054-000	1.00	7	137.84
075-090-055-000	1.00	7	137.84
075-090-056-000	1.00	7	137.84
075-090-057-000	1.00	7	137.84
075-090-058-000	1.00	7	137.84
075-090-059-000	1.00	7	137.84
075-090-060-000	1.00	7	137.84
075-090-061-000	1.00	7	137.84
075-090-063-000	1.00	7	137.84
Total:	183.00		\$25,224.72
074-018-052-000	1.00	8	\$90.64
074-018-055-000	1.00	8	90.64
074-018-056-000	1.00	8	90.64
074-018-057-000	1.00	8	90.64
074-018-058-000	1.00	8	90.64
074-018-059-000	1.00	8	90.64
074-018-060-000	1.00	8	90.64
Total:	7.00		\$634.48

*Totals may differ from budget due to rounding.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.3.2

SECTION 9: CONSENT CALENDAR

Meeting Date: June 14, 2022

Subject/ Title: Adopt Resolutions – Ridgewood Place Landscape & Lighting District:

- 1) Resolution of the City Council of the City of Riverbank, California Initiating Proceedings for the Annual Levy of Assessments for the Ridgewood Place Landscape and Lighting District for Fiscal Year 2022/2023.
- 2) Resolution of the City Council of the City of Riverbank, California Declaring its Intention to Levy Annual Assessments for the Ridgewood Place Landscape and Lighting District for Fiscal Year 2022/2023.
- 3) Resolution of the City Council of the City of Riverbank, California for Preliminary Approval of the Annual Levy Report for the Ridgewood Place Landscape and Lighting District for Fiscal Year 2022/2023.

From: Marisela H. Garcia, City Manager

Submitted by: Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that the City Council adopt the following Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Ridgewood Place Landscape and Lighting District for Fiscal Year 2022/2023.

SUMMARY

The City of Riverbank annually levies and collects special assessments for landscape maintenance, capital improvements, and street lighting. The District was formed in 1998 and is levied annually pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act"). The District assessments were approved by the property owners of record through a protest ballot proceeding at the time the District was formed in compliance with the substantive and procedural requirements of the California Constitution Article XIID ("Article XIID").

The Engineer's Annual Levy Report for Fiscal Year 2022/2023 has been prepared in accordance with the provisions of Chapter 3, Section 22622 of the 1972 Act. The report details the improvements and financial information including the district budgets and proposed annual assessments. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel's special benefits. The attached resolutions represent the first of two steps in the annual levy of assessments on the district for fiscal year 2022/2023. A Public Hearing to consider adoption of the report and annual levy of assessments is scheduled for June 28, 2022.

Therefore, it is recommended that the City Council adopt Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Ridgewood Place Landscape and Lighting District for Fiscal Year 2022/2023.

STRATEGIC PLAN

This is directly related to the City's Strategic Plan, which can be found at www.riverbank.org.

FISCAL IMPACT

The Ridgewood Place District has a slight increase to cover the costs of maintaining the matured landscaping. This increase allows the assessment fee to cover the maintenance without dipping into the reserves.

The annual assessments for parcels in the Ridgewood Place Landscape and Lighting District for Fiscal Year 2022/2023 are as follows:

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change in Assessment</u>
Annual Parcel Assessments	\$88.17	\$92.58	\$4.41

Costs for the district are paid through assessments upon property owners within the District; hence, there is no fiscal impact to the City.

ATTACHMENTS

1. Draft City Council Resolution 2022-, Initiating Proceedings
2. Draft City Council Resolution 2022-, Declaring its Intention
3. Draft City Council Resolution 2022-, For Preliminary Approval
4. Engineer's Annual Levy Report Ridgewood Landscaping and Lighting District Fiscal Year 2022/2023

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
INITIATING PROCEEDINGS FOR THE ANNUAL LEVY OF ASSESSMENTS
FOR THE RIDGEWOOD PLACE LANDSCAPE AND LIGHTING DISTRICT
FOR FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Ridgewood Place Landscape and Lighting District (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act") that provides for levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of street lighting, landscaping, and all appurtenant facilities and operations related thereto; and,

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE RIDGEWOOD PLACE LANDSCAPE AND LIGHTING DISTRICT AS FOLLOWS:

Section 1 Engineer's Annual Levy Report: The City Council hereby orders Willdan Financial Services to prepare the Engineer's Annual Levy Report concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22622* of the Act.

Section 2 Proposed Improvements and Any Substantial Changes in Existing Improvements: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Engineer's Annual Levy Report

describes all new improvements or substantial changes in existing improvements.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

CITY OF RIVERBANK

RESOLUTION 2022-

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR THE RIDGEWOOD PLACE LANDSCAPE AND LIGHTING DISTRICT
FOR FISCAL YEAR 2022/2023

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Ridgewood Place Landscape and Lighting District (hereafter referred to as the "District") and initiated proceedings for Fiscal Year 2021/2022 pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act") that provides for the levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of all improvements and facilities related thereto; and,

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act;

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE RIDGEWOOD PLACE LANDSCAPE AND LIGHTING DISTRICT PURSUANT TO CHAPTER 3, SECTION 22624 OF THE ACT AS FOLLOWS:

Section 1 Intention: The City Council hereby declares its intention to seek the annual levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the annual costs of the improvements for Fiscal Year 2022/2023.

Section 2 Description of Improvements and Any Substantial Changes Proposed: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances, and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Annual Levy Report, as ordered by previous Resolution, provides a full and complete description of all improvements and any or all substantial changes to the District or improvements within the District.

Section 3 Boundaries and Designation: The boundaries of the District are described as the boundaries previously defined in the formation documents of the

original District. The District contains all parcels located in the Ridgewood Place Project. The District is known and designated as

“Ridgewood Place Landscape and Lighting District”

Section 4 Proposed Assessment Amounts: For Fiscal Year 2022/2023, the proposed assessments for all Zones are outlined in the Engineer's Annual Levy Report.

Section 5 Public Hearing(s): The City Council hereby declares its intention to conduct a Public Hearing annually concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 6 Notice: The City Clerk shall give notice of the time and place of the Public Hearing by causing the publishing of this Resolution, once in the local paper, not less than ten (10) days before the date of the Public Hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 7 Time of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Tuesday, June 28, 2022 at 6:00 p.m.** or as soon thereafter as feasible at a regular meeting in person, teleconference or virtual platform pursuant to the Governor's Executive Order N-29-20 regarding the holding of public meetings during the COVID-19 pandemic.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
FOR PRELIMINARY APPROVAL OF THE ANNUAL LEVY REPORT
FOR THE RIDGEWOOD PLACE LANDSCAPE AND LIGHTING DISTRICT
FOR FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, ordered the preparation of an Engineer's Annual Levy Report (hereafter referred to as the "Report") for the district known and designated as the Ridgewood Place Landscape and Lighting District (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act"); and,

WHEREAS, there has now been presented to this City Council the Report as required by *Chapter 1, Article 4, Section 22566* of said Act; and,

WHEREAS, this City Council has carefully examined and reviewed the Report as presented and is preliminarily satisfied with the District, each and all of the budget items and documents as set forth therein, and is satisfied on a preliminary basis that the assessments have been spread in accordance with the benefits received from the improvements, maintenance, operation, and services to be performed within each Zone as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE RIDGEWOOD PLACE LANDSCAPE AND LIGHTING DISTRICT AS FOLLOWS:

Section 1 That the above recitals are all true and correct.

Section 2 That the Report as presented consists of the following:

- a. A Description of Improvements

- b. The Annual Budget (Costs and Expenses of Maintenance, Operations, and Services)
- c. A Description of the Method of Apportionment resulting in an Assessment Rate per Equivalent Dwelling Unit.

Section 3 The Report is hereby approved on a preliminary basis and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 4 That the City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Engineer's Report – Annual Levy Report for Ridgewood Landscape and Lighting District for FY 2022-2023



City of Riverbank

Ridgewood Place Landscaping and Lighting District

2022/2023 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 14, 2022
Public Hearing: June 28, 2022

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com



AFFIDAVIT FOR THE ENGINEER'S ANNUAL LEVY REPORT

City of Riverbank
Stanislaus County, State of California

Ridgewood Place Landscaping and Lighting District

This Report describes the District including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2022/2023, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2022.

Willdan Financial Services
Assessment Engineer

By: _____

Tony Thrasher, Senior Project Manager
District Administration Services

By: _____

Tyrone Peter
PE # C 81888

TABLE OF CONTENTS

PART I - OVERVIEW	1
A. INTRODUCTION	1
B. APPLICABLE LEGISLATION	2
C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT	3
D. DESCRIPTION OF THE IMPROVEMENTS	4
PART II - PLANS AND SPECIFICATIONS	5
E. CHANGES OR MODIFICATIONS TO THE DISTRICT	5
F. DESCRIPTION OF THE DISTRICT	5
PART III - METHOD OF APPORTIONMENT	5
A. GENERAL	5
B. BENEFIT ANALYSIS	6
C. ASSESSMENT METHODOLOGY	7
D. ASSESSMENT RANGE FORMULA	8
PART IV - DISTRICT BUDGET FY 2022/2023	10
PART V — DISTRICT BOUNDARY MAPS	11
PART VI — 2022/2023 ASSESSMENT ROLL	14

PART I - OVERVIEW

A. INTRODUCTION

The City of Riverbank (“City”) annually levies and collects special assessments in order to maintain the improvements within the Ridgewood Place Landscape and Lighting District (“District”). The District was formed in 1998 and is annually levied pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (“1972 Act”). The District assessments were approved by the property owners of record through a protest ballot proceeding at the time the District was formed in compliance with the substantive and procedural requirements of the California Constitution Article XIID (“Article XIID”).

This Engineer’s Annual Levy Report (“Report”) has been prepared in accordance with the provisions of Chapter 3, Section 22622 of the 1972 Act. This Report describes the District, the improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2022/2023. The proposed assessments are based on the historic and estimated costs to maintain the improvements that provide a direct and special benefit to properties within the District. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel’s special benefits.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessment Number by the County of Stanislaus Assessor’s Office. The County of Stanislaus Auditor/Controller uses Assessment Numbers and specific fund numbers to identify properties assessed for special district benefit assessments on the tax roll.

Pursuant to Chapter 3, beginning with Section 22620 of the 1972 Act, the City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District. Following the annual public hearing and review of the Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments contained therein, the City Council will, by resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to Chapter 4, Article 1, and beginning with Section 22640 of the 1972 Act. The assessment rate and method of apportionment described in this Report as approved or modified by the City Council defines the assessments to be applied to each parcel within the District for Fiscal Year 2022/2023.

The assessments as approved will be submitted to the County Auditor/Controller to be included on the property tax roll for each parcel within the District. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be

identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate contained in this Report as approved by the City Council.

B. APPLICABLE LEGISLATION

The District has been formed and is annually levied pursuant to the 1972 Act, beginning with Section 22500. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received.

Compliance with the Current Legislation

All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the Article XIIID, which was enacted with the passage of Proposition 218 in November 1996.

This District was formed after the passage of Proposition 218 and the assessments contained herein were established and approved pursuant to the provisions of the Article XIIID Section 4. Specifically, parcels within the District are assessed for only the reasonable cost of the proportional special benefit conferred on those parcels pursuant to Article XIIID Section 4 (a); and the assessments and assessment range formula described in this report were approved by the property owners at the time of formation through a property owner protest ballot proceeding pursuant to Article XIIID Section 4 (c, d & e).

Briefly, the assessment range formula states that the assessment initially approved by the property owners may be increased each year by the greater of 3.0% or the percentage increase in the Consumer Price Index ("CPI") to establish an adjusted maximum assessment each year. This adjusted maximum assessment is calculated independently from the actual assessment approved each fiscal year. The proposed assessment for the current fiscal year may be less than or equal to the maximum assessment rate previously approved and adopted for the District. Any proposed assessment that exceeds the adjusted maximum assessment rate is considered an increased assessment. Pursuant to the provisions of the Article XIIID, all new or increased assessments (the incremental increase) are subject to both the substantive and procedural requirements of Article XIIID Section 4, including a property owner protest proceeding (property owner assessment balloting).

C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

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

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

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

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

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

D. DESCRIPTION OF THE IMPROVEMENTS

The improvements providing benefit to parcels within the District include specific street lighting facilities and landscaped areas originally installed as part of this residential development. The improvements maintained and serviced include five street lights and approximately 583 linear feet of parkway landscaping and any appurtenant facilities, services or improvements directly associated with these improvements including incidental expenses.

The street lighting improvements may include electrical costs, maintenance, repair and replacement of the poles, lights, wires or other equipment associated with the street lights. The street lights are identified as:

- Two street lights located on the perimeter of the development on the west side of Roselle Avenue, one north end of the subdivision and the other south of Soares Place.
- The remaining three street lights are located within the residential subdivision on Soares Place.

The landscape improvements may include street trees, turf, ground cover, shrubs, irrigation and drainage systems, entry monuments, and block walls or other fencing. The landscaped areas are within the public right-of-ways and encompass the parkway landscaped areas the entire length of the Ridgewood Place subdivision along of Roselle Avenue. The landscaped areas are identified as:

- Approximately 213 linear feet of parkway landscaping adjacent to the subdivision along the west side of Roselle Avenue and north of Soares Place.
- Approximately 370 linear feet of parkway landscaping adjacent to the subdivision along the west side of Roselle Avenue and south of Soares Place.

All improvements within the District are maintained and serviced on a regular basis. City staff will determine the frequency and specific maintenance operations required. The District assessments fund all necessary utilities, operations, services, administration and maintenance costs associated with the improvements. The annual cost of providing the improvements within the District is spread among all benefiting parcels in proportion to the benefits received. The expenditures and assessments set forth in this report are based upon the City's estimate of the costs associated with the improvements including all labor, personnel, equipment, materials and administrative expenses.

PART II - PLANS AND SPECIFICATIONS

The District provides for the continued maintenance and operation of landscaping, street lighting and related services and improvements within the public right-of-ways for the benefit of parcels and properties within the development known as Ridgewood Place within the City.

The District is comprised of a single residential development consisting of twenty-three (23) single-family residential parcels. The district was formed to ensure the ongoing maintenance of local landscaping and lighting improvements associated with this residential subdivision and installed as part of the development of properties within the subdivision. The annual cost and expenses of providing the improvements are equitably spread among only the benefiting parcels within the District.

E. CHANGES OR MODIFICATIONS TO THE DISTRICT

Modifications to the District structure could include but are not limited to:

- Substantial changes or expansion of the improvements provided;
- Substantial changes in the service provided;
- Modifications or restructuring of the District or Zones including annexation or detachment of Zones or specific parcels;
- Revisions in the method of apportionment;
- Proposed new or increased assessments.

Some changes or modifications to the District would require the approval of the property owners within the District. No changes or modifications to the District are proposed for Fiscal Year 2022/2023.

F. DESCRIPTION OF THE DISTRICT

The District is located generally on the West Side of Roselle Avenue, north of Morrill Road and south of Turpin Avenue at Soares Place. The District includes twenty-three single family residential parcels within the subdivision known as Ridgewood Place, identified on Book 132 Page 63 parcels 43 through 65 of the Stanislaus County Assessor's Parcel Maps.

PART III - METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating assessments in the District therefore reflects the composition of the parcels and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel.

In addition, pursuant to the Article XIID Section 4, a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits are assessable and the District must separate the general benefits from the special benefits.

B. BENEFIT ANALYSIS

Each of the improvements and the associated costs has been carefully reviewed and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements. The installation of the improvements was part of the conditions of property development. The property owners approved the corresponding assessments for the ongoing maintenance of the improvements at the time of formation through a property owner protest ballot proceeding pursuant to the Article XIID Section 4.

Special Benefits — The method of apportionment (assessment methodology) is based on the premise that each of the assessed parcels within the District receives benefit from the improvements maintained and financed by annual assessments. Specifically, the assessments are for the maintenance of local street lighting and landscaped improvements installed as part of the original. The desirability and security of properties within the District are enhanced by the presence of street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements;
- Improved aesthetic appeal of properties within the Zones providing a positive representation of the area;
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping;
- Environmental enhancement through improved erosion resistance and dust and debris control;
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties;

- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti;
- Enhanced environmental quality of the parcels within the Zones by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection;
- Increased nighttime safety on roads and highways;
- Improved ability of pedestrians and motorists to see;
- Improved ingress and egress to property;
- Reduced vandalism and other criminal acts and damage to improvements or property;
- Improved traffic circulation and reduced nighttime accidents and personal property loss;
- Increased promotion of business during nighttime hours in the case of commercial properties.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

General Benefits - The improvements to be provided and maintained by the District are a direct result of property development within the District and would otherwise not be required or necessary. Developers typically install local improvements to enhance the marketability and value of properties within the development and/or as conditions of development. In either case, the improvements are clearly installed for the benefit of the properties being developed and not for the benefit of surrounding properties outside the District boundaries. Although local development improvements (by virtue of their location) may be visible to surrounding properties, any benefit to surrounding properties is incidental and cannot be considered a direct and special benefit. Furthermore, most developments within the City typically have various landscaping and lighting improvements specifically associated with their development and these improvements are funded by properties within those developments. Therefore, it has been determined that the District improvements and the on-going operation and maintenance of those improvements provide no identifiable or measurable general benefit to properties outside the District or to the public at large.

C. ASSESSMENT METHODOLOGY

Equivalent Dwelling Units: To assess benefits equitably, it is necessary to correlate the different type of parcels within the District to each other as well as their relationship to the improvements. The Equivalent Dwelling Unit method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed

under the 1972 Act, as the benefit to each parcel from the improvements are typically apportioned as a function of land use type, size and development.

The Equivalent Dwelling Unit method of assessment apportionment uses the single family home site as the basic unit of assessment. A single family home site equals one Equivalent Dwelling Unit (“EDU”). Every other land use is typically converted to EDUs based on an assessment formula that equates the property’s specific development status, type of development (land use), and size of the property, as compared to a single family home site. Although the EDU method of apportionment is an appropriate method of calculating each parcel’s benefit, it should be noted that all properties within this District are identified as single family home sites and therefore benefit equally with each parcel assigned 1.0 EDU.

The following formulas are used to calculate the annual assessments. The Balance to Levy represents the total amount to be collected through the annual assessments. The Levy per EDU (Assessment Rate) is the result of dividing the total Balance to Levy by the total District EDU. This Assessment Rate multiplied by each parcel’s individual EDU determines each parcel’s levy amount.

Total Balance to Levy / Total EDU = Levy per EDU (also called Assessment Rate)

Assessment Rate x Parcel’s EDU = Parcel Levy Amount

Or more simply stated, since all District parcels are 1 EDU:

Total Balance to Levy / Total Assessable Parcels in Zone = Parcel Levy Amount

D. ASSESSMENT RANGE FORMULA

Any new or increased assessments require voting, certain noticing, and meeting requirements. Article XIID added specific requirements including an assessment ballot and weighted tabulation of the ballots to determine if majority protest exists at the Public Hearing. In Fiscal Year 1993/1994 the Brown Act (Government Code Section 54954.6(o)) changed the definition of the term “new or increased assessment” to exclude certain conditions. These conditions included “any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency and approved by the voters in the area where the assessment is imposed.” This definition for a new or increased assessment was also addressed in Senate Bill 919 (the Proposition 218 implementation statutes)

An assessment range formula was proposed and approved for the assessments when the District was formed in Fiscal Year 1998/1999 and is to be applied to all future assessments within the District.

The following describes the proposed assessment range formula:

Wherein, if the proposed assessment rate for each classification of property (levy per unit or rate) for the current fiscal year is less than or equal to the prior year’s maximum

assessment plus the adjustments described in the following, then the new assessment is not considered an increased assessment. The purpose of establishing an assessment range formula is to provide for reasonable inflationary adjustment to the assessment amounts without requiring costly noticing, balloting, and mailing procedures, which would be added to the District costs and assessments.

Beginning in Fiscal Year 1999/2000, the maximum assessment may be adjusted by the greater of three percent (3.0%) or the percentage increase in the CPI. Each year the City shall compute the percentage difference between the CPI on December 31 of each year and the CPI for the previous December 31 as determined by the Bureau of Labor Statistics for the San Francisco Oakland Hayward Area. This percentage difference shall then establish the range of increased assessments allowed based on the CPI. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

The Maximum Assessment for Fiscal Year 2022/2023 is \$493.11 which is an increase of 4.24% from prior year's maximum assessment. However, a rate of \$92.58 per EDU will only be levied this year.

The following table illustrates how the assessment range formula is applied. This year, a 4.24% CPI increase is applied since it is greater than a 3.00% increase.

CPI Percentage Increase	Standard 3.00%	Maximum % Increase Allowed	Prior Year's Max Rate	Allowed Adjustment	New Maximum Rate
4.24%	3.00%	4.24%	\$473.03	\$20.08	\$493.11

The fact that an assessment range formula is adopted for District assessments does not require that the adjustment maximum assessment be applied each year nor does it restrict the assessments to the adjusted amount. If the budget and assessments for the District do not require an increase or the increase is less than the maximum allowable adjustment, then the required budget and assessment shall be applied. If the budget and proposed assessments require an increase greater than the maximum allowable adjustment, then the proposed assessment is considered an increased assessment and mailed notices and ballots to the property owners would be required pursuant to the Article XIIID Section 4c.

PART IV - DISTRICT BUDGET FY 2022/2023

Ridgewood Landscaping and Lighting District	Total District
DIRECT COSTS	
Landscape Maintenance	\$800
Utilities	200
Repairs/Abatement	500
Street Lighting	100
Miscellaneous/Materials/Equipment	0
Capital Expenditure	0
Direct Costs (Subtotal)	\$1,600
ADMINISTRATION COSTS	
District Administration	\$2,200
County Administration Fee	35
Administration Costs (Subtotal)	\$2,235
LEVY BREAKDOWN	
Total Direct and Admin. Costs	\$3,835
Reserve Collection/ (Transfers)	(1,706)
Contribution Replenishment	0
Other Revenues/General Fund Contribution	0
CIP Collection/(Transfer)	0
Balance to Levy	\$2,129
DISTRICT STATISTICS	
Total Parcels	23
Total Parcels Levied	23
Total Equivalent Dwelling Units (EDU)	23.00
Assessment Rate (Levy Per EDU)	\$92.58
Maximum Assessment Rate Approved	\$493.11
FUND BALANCE INFORMATION	
Beginning Reserve Fund Balance	\$8,318
Reserve Fund Activity	(1,706)
Ending Reserve Fund Balance (Projected)	\$6,612
Beginning Capital Improvement Fund	\$0
Collections/(Transfers)	0
Capital Improvement Expenditures	0
Ending Capital Improvement Fund	\$0

PART V — DISTRICT BOUNDARY MAPS

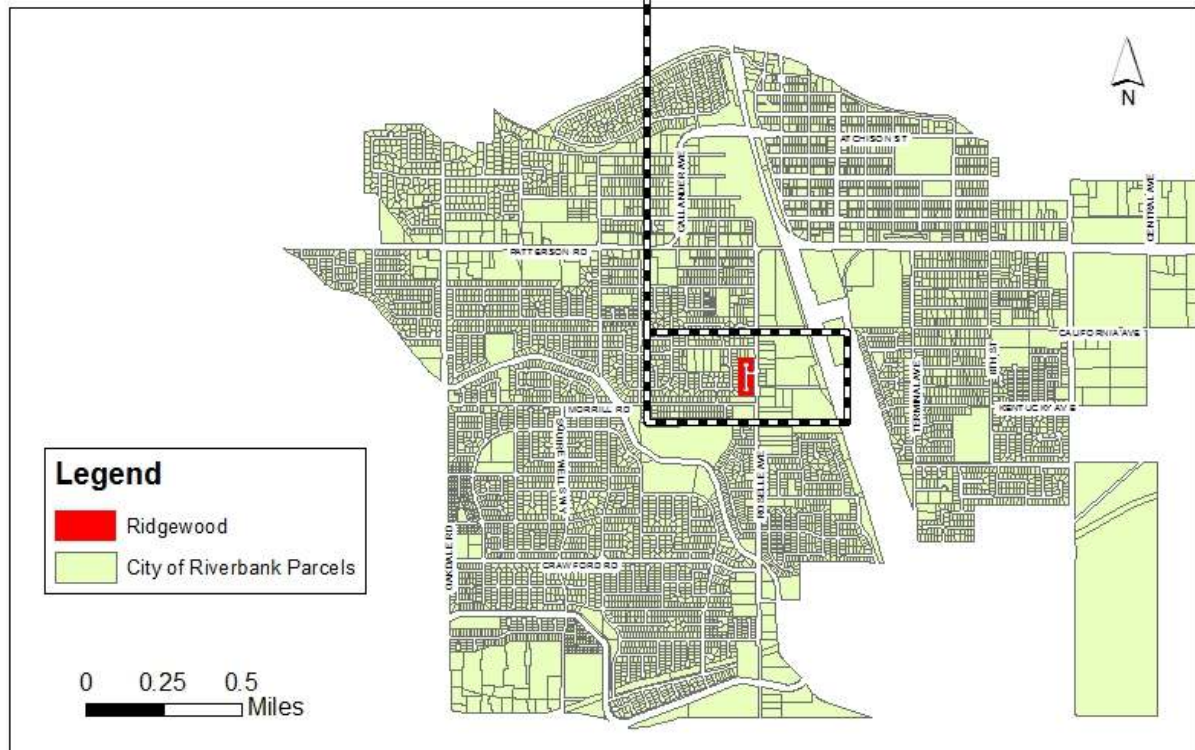
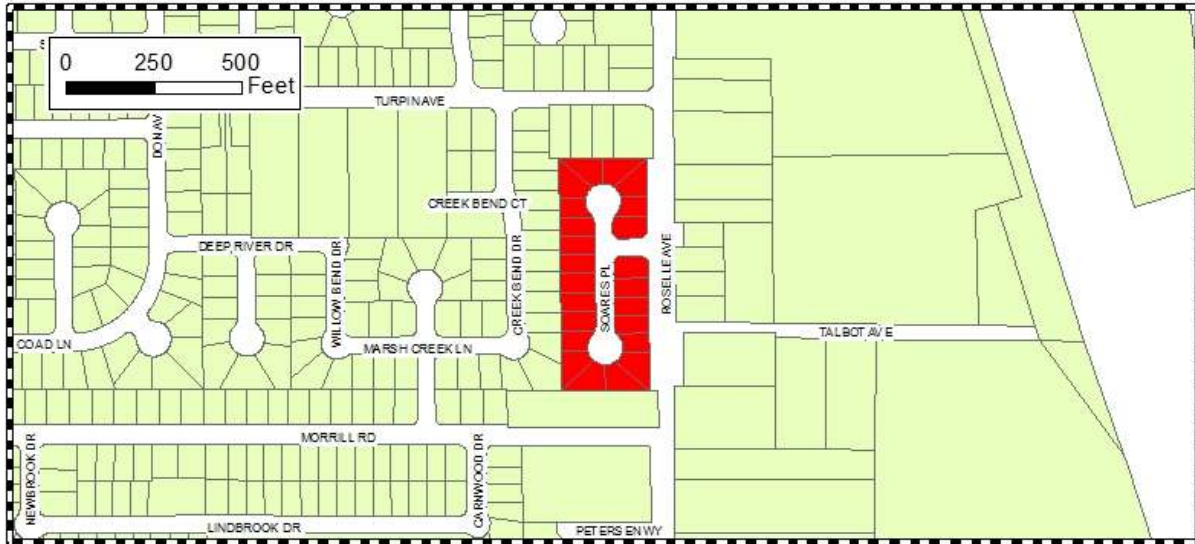
The original assessment diagrams and tract maps for the District were previously approved and submitted to the City in the format required by the 1972 Act. These diagrams are on file in the Office of the City Clerk and by reference are made part of this Report.

The boundaries for the District are contiguous with the boundaries of the Ridgewood Place subdivision and defined as the corresponding parcels identified on the Stanislaus County Assessor's Map. The parcel identification, lines, and dimensions of each parcel within the District are those lines and dimensions shown on the Stanislaus County Assessor's Map of for the year in which this Report was prepared and by reference are incorporated and made part of this Report.

The following page is a reproduction of the County Assessor's Parcel Map associated with the District.

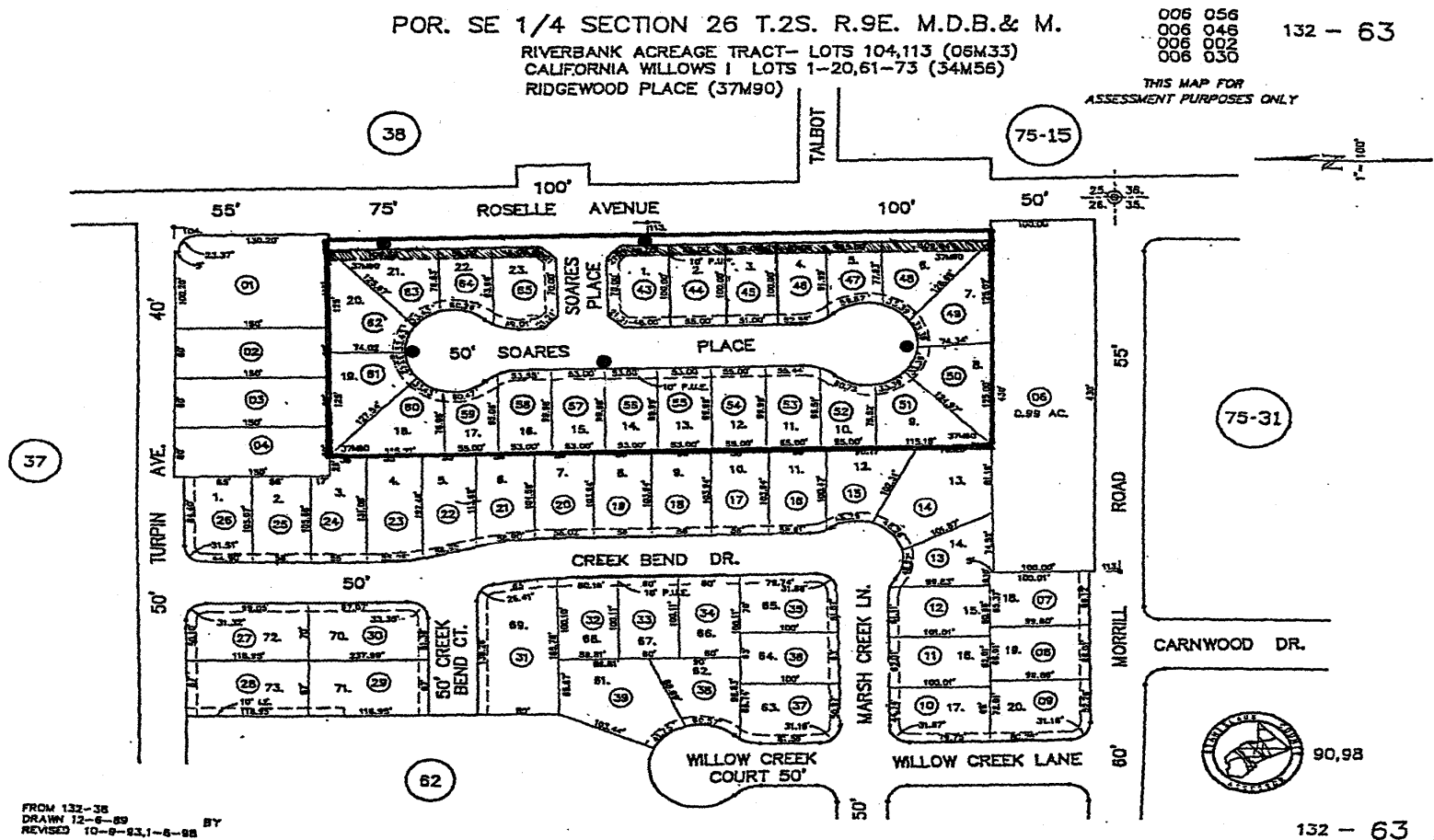


City of Riverbank Ridgewood Place Landscape and Lighting District



Boundary and Improvement Diagram Ridgewood Place

- Street Lights
- Landscaped Areas Shaded



PART VI — 2022/2023 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Stanislaus County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within this District, along with the assessment amounts, is listed below. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-ways including public greenbelts and parkways; utility right-of-ways; common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

LLD Ridgewood	EDU	Charge
132-063-043-000	1.0	\$92.58
132-063-044-000	1.0	92.58
132-063-045-000	1.0	92.58
132-063-046-000	1.0	92.58
132-063-047-000	1.0	92.58
132-063-048-000	1.0	92.58
132-063-049-000	1.0	92.58
132-063-050-000	1.0	92.58
132-063-051-000	1.0	92.58
132-063-052-000	1.0	92.58
132-063-053-000	1.0	92.58
132-063-054-000	1.0	92.58
132-063-055-000	1.0	92.58
132-063-056-000	1.0	92.58
132-063-057-000	1.0	92.58
132-063-058-000	1.0	92.58
132-063-059-000	1.0	92.58
132-063-060-000	1.0	92.58
132-063-061-000	1.0	92.58
132-063-062-000	1.0	92.58
132-063-063-000	1.0	92.58
132-063-064-000	1.0	92.58
132-063-065-000	1.0	92.58
Total	23.0	\$2,129.34

*Total may differ from budget due to rounding.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.3.3

SECTION 9: CONSENT CALENDAR

Meeting Date: June 14, 2022

Subject/ Title: Adopt Resolutions – River Cove Landscape & Lighting District:

- 1) Resolution of the City Council of the City of Riverbank, California Initiating Proceedings for the Annual Levy of Assessments for the Landscape and Lighting District No. 1 River Cove Subdivision for Fiscal Year 2022/2023.
- 2) Resolution of the City Council of the City of Riverbank Declaring its Intention to Levy Annual Assessments for Landscape and Lighting District No. 1 River Cove Subdivision for Fiscal Year 2022/2023.
- 3) Resolution of the City Council of the City of Riverbank, California for Preliminary Approval of the Annual Levy Report for the Landscape and Lighting District No. 1 River Cove Subdivision for Fiscal Year 2022/2023.

From: Marisela H. Garcia, City Manager

Submitted by: Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that the City Council adopt the following Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Lighting and Landscaping District No. 1 River Cove Subdivision for Fiscal Year 2022/2023.

SUMMARY

The City of Riverbank annually levies and collects special assessments for landscape maintenance, capital improvements, and street lighting. The District was formed in 1993 and is levied annually pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act"). The District includes all parcels within the residential development known as the RiverCove subdivision.

The Engineer's Annual Levy Report for Fiscal Year 2022/2023 has been prepared in accordance with the provisions of Chapter 3, Section 22622 of the 1972 Act. The report details the improvements and financial information including the district budgets and proposed annual assessments. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel's special benefits. The attached resolutions represent the first of two steps in the annual levy of assessments on the district for fiscal year 2022/2023. A Public Hearing to consider adoption of the report and annual levy of assessments is scheduled for June 28, 2022.

Therefore, it is recommended that the City Council adopt Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Lighting and Landscaping District No. 1 River Cove Subdivision for Fiscal Year 2022/2023.

STRATEGIC PLAN

This is directly related to the City's Strategic Plan, which can be found at www.riverbank.org.

FISCAL IMPACT

The annual assessments for parcels in the River Cove District for Fiscal Year 2022/2023 will be as follows:

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change in Assessment</u>
Annual Parcel Assessments	\$196.90	\$196.90	\$0.00

Costs for the district are paid through assessments upon property owners within the District; hence, there is no fiscal impact to the City.

ATTACHMENTS

1. Draft City Council Resolution 2022-, Initiating Proceedings
2. Draft City Council Resolution 2022-, Declaring its Intention
3. Draft City Council Resolution 2022-, For Preliminary Approval
4. Engineer's Annual Levy Report River Cove Landscaping and Lighting District Fiscal Year 2022/2023

CITY OF RIVERBANK

RESOLUTION 2022-

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
INITIATING PROCEEDINGS FOR THE ANNUAL LEVY OF ASSESSMENTS
FOR THE LANDSCAPE AND LIGHTING DISTRICT NO. 1 RIVER COVE
SUBDIVISION FOR FISCAL YEAR 2022/2023

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Landscape and Lighting District No. 1 River Cove Subdivision (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act") that provides for levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of street lighting, landscaping, and all appurtenant facilities and operations related thereto; and,

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act;

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE LANDSCAPE AND LIGHTING DISTRICT NO. 1 RIVER COVE SUBDIVISION AS FOLLOWS:

Section 1 Engineer's Annual Levy Report: The City Council hereby orders Willdan Financial Services to prepare the Engineer's Annual Levy Report concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22622* of the Act.

Section 2 Proposed Improvements and Any Substantial Changes in Existing Improvements: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Engineer's Annual Levy Report describes all new improvements or substantial changes in existing improvements.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS FOR THE
LANDSCAPE AND LIGHTING DISTRICT NO. 1 RIVER COVE SUBDIVISION
FOR FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Landscape and Lighting District No. 1 River Cove Subdivision (hereafter referred to as the “District”) and initiated proceedings for Fiscal Year 2021/2022 pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the “Act”) that provides for the levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of all improvements and facilities related thereto; and,

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act;

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE LANDSCAPE AND LIGHTING DISTRICT NO. 1 RIVER COVE SUBDIVISION PURSUANT TO CHAPTER 3, SECTION 22624 OF THE ACT AS FOLLOWS:

Section 1 Intention: The City Council hereby declares its intention to seek the annual levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the annual costs of the improvements for Fiscal Year 2022/2023.

Section 2 Description of Improvements and Any Substantial Changes Proposed: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances, and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Annual Levy Report, as ordered by previous Resolution, provides a full and complete description of all improvements and any or all substantial changes to the District or improvements within the District.

Section 3 Boundaries and Designation: The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District. The District contains all parcels located in the subdivision known as River Cove. The District is known and designated as

**“Landscape and Lighting District No. 1
River Cove Subdivision”**

Section 4 Proposed Assessment Amounts: For Fiscal Year 2022/2023, the proposed assessments for all Zones are outlined in the Engineer's Annual Levy Report.

Section 5 Public Hearing(s): The City Council hereby declares its intention to conduct a Public Hearing annually concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 6 Notice: The City Clerk shall give notice of the time and place of the Public Hearing by causing the publishing of this Resolution, once in the local paper, not less than ten (10) days before the date of the Public Hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 7 Time of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Tuesday, June 28, 2022 at 6:00 p.m.** or as soon thereafter as feasible at a regular meeting in person, teleconference or virtual platform pursuant to the Governor's Executive Order N-29-20 regarding the holding of public meetings during the COVID-19 pandemic.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
FOR PRELIMINARY APPROVAL OF THE ANNUAL LEVY REPORT FOR THE
LANDSCAPE AND LIGHTING DISTRICT NO. 1 RIVER COVE SUBDIVISION
FOR FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, ordered the preparation of an Engineer's Annual Levy Report (hereafter referred to as the "Report") for the district known and designated as the Landscape and Lighting District No. 1 River Cove Subdivision (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act"); and,

WHEREAS, there has now been presented to this City Council the Report as required by *Chapter 1, Article 4, Section 22566* of said Act; and,

WHEREAS, this City Council has carefully examined and reviewed the Report as presented and is preliminarily satisfied with the District, each and all of the budget items and documents as set forth therein, and is satisfied on a preliminary basis that the assessments have been spread in accordance with the benefits received from the improvements, maintenance, operation, and services to be performed within each Zone as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE LANDSCAPE AND LIGHTING DISTRICT NO. 1 RIVER COVE SUBDIVISION AS FOLLOWS:

Section 1 That the above recitals are all true and correct.

Section 2 That the Report as presented consists of the following:

- a. A Description of Improvements
- b. The Annual Budget (Costs and Expenses of Maintenance, Operations, and Services)
- c. A Description of the Method of Apportionment resulting in an Assessment Rate per Equivalent Dwelling Unit

Section 3 The Report is hereby approved on a preliminary basis and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 4 That the City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Engineer's Report – River Cove L&L for FY 2022/2023



City of Riverbank

River Cove Landscaping and Lighting District

2022/2023 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 14, 2022

Public Hearing: June 28, 2022

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com



AFFIDAVIT FOR THE ENGINEER'S ANNUAL LEVY REPORT

City of Riverbank
Stanislaus County, State of California

River Cove Landscaping and Lighting District

This Report describes the District including the improvements, budgets, parcels and proposed assessments to be levied for Fiscal Year 2022/2023, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2022.

Willdan Financial Services
Assessment Engineer

By: _____

Tony Thrasher, Senior Project Manager
District Administration Services

By: _____

Tyrone Peter
PE # C 81888

TABLE OF CONTENTS

PART I – OVERVIEW	1
A. INTRODUCTION	1
B. APPLICABLE LEGISLATION	2
PART II — PLANS AND SPECIFICATIONS	4
A. CHANGES OR MODIFICATIONS TO THE DISTRICT	4
B. IMPROVEMENTS AUTHORIZED UNDER THE 1972 ACT	5
C. DESCRIPTION OF IMPROVEMENTS AND IMPROVEMENTS	6
PART III — METHOD OF APPORTIONMENT	8
A. GENERAL	8
B. BENEFIT ANALYSIS	8
C. ASSESSMENT METHODOLOGY	10
PART IV — 2022/2023 DISTRICT BUDGET	11
PART V — DISTRICT DIAGRAMS	12
PART VI — 2022/2023 ASSESSMENT ROLL	20

PART I – OVERVIEW

A. INTRODUCTION

The City of Riverbank (“City”) annually levies and collects special assessments in order to maintain the improvements within the River Cove Landscaping and Lighting District (“District”). The District was formed in 1993 and is annually levied pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (“1972 Act”). The District included all parcels within the residential development known as the River Cove subdivision and was previously referred to as the Riverbank Landscaping and Lighting District No. 1. The overall District improvements to be maintained at build out and a maximum assessment for those improvements were approved by the property owners of record when the District was formed.

This Engineer’s Annual Levy Report (“Report”) has been prepared in accordance with the provisions of *Chapter 3, Section 22622* of the 1972 Act. This Report describes the District, the improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2022/2023. The proposed assessments are based on the historic and estimated costs to maintain the improvements that provide a direct and special benefit to properties within the District. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel’s special benefits.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessment Number by the County of Stanislaus Assessor’s Office. The County of Stanislaus Auditor/Controller uses Assessment Numbers and specific fund numbers to identify properties assessed for special district benefit assessments on the tax roll.

Pursuant to *Chapter 3*, beginning with *Section 22620* of the 1972 Act the City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District. Following the annual public hearing and review of the Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments contained therein, the City Council will, by resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to *Chapter 4, Article 1*, and beginning with *Section 22640* of the 1972 Act. The assessment rate and method of apportionment described in this Report, as approved or modified by the City Council, defines the assessments to be applied to each parcel within the District for Fiscal Year 2022/2023.

The assessments as approved will be submitted to the County Auditor/Controller to be included on the property tax roll for each parcel within the District. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be

identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate contained in this Report as approved by the City Council.

B. APPLICABLE LEGISLATION

The District has been formed and is annually levied pursuant to the 1972 Act, beginning with *Section 22500*. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received.

Compliance with the California Constitution

All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the *California Constitution Article XIID* ("Article XIID"), which was enacted with the passage of Proposition 218 in November 1996.

Pursuant to the *Article XIID Section 5*, certain existing assessments are exempt from the substantive and procedural requirements of *Article XIID Section 4* and property owner balloting for the assessments is not required until such time that the assessments are increased. Specifically, the City determined that all improvements and the annual assessments originally established for the District were part of the conditions of property development and approved by the original property owner (developer at the time of the District formation in 1993). As such, pursuant to *Article XIID Section 5(b)*, all the property owners approved the existing District assessments at the time the assessments were created (originally imposed pursuant to a 100% landowner petition). Therefore, the pre-existing assessment amount (the maximum assessment rate identified in this Report) is exempt from the procedural requirements of *Article XIID Section 4*.

The current maximum assessment rate of \$196.90 per Equivalent Dwelling Unit was originally approved by the property owners (developer) and any assessment amount less than that amount is considered an exempt assessment pursuant to *Article XIID Section 5(b)*. The proposed assessment for any fiscal year may be increased over the previous fiscal year provided the assessment rate does not exceed the maximum assessment rate of \$196.90 adopted and levied in fiscal year 1993/1994. Pursuant to the provisions of *Article XIID*, all new or increased assessments (the incremental increase) are subject to both the substantive and procedural requirements of *Article XIID Section 4*, including a property owner protest proceeding (property owner assessment balloting).

Provisions of the 1972 Act (Improvements and Services)

As generally defined, the improvements and the associated assessments for any District formed pursuant to the 1972 Act may include one or any combination of the following:

1. The installation or planting of landscaping.
2. The installation or construction of statuary, fountains, and other ornamental structures and facilities.
3. The installation or construction of public lighting facilities, including, but not limited to streetlights and traffic signals.
4. The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof; including but not limited to, grading, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
5. The installation of park or recreational improvements including, but not limited to the following:
 - a. Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - b. Lights, playground equipment, play courts and public restrooms.
6. The maintenance or servicing, or both, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including, but not limited to:
 - a. Repair, removal, or replacement of all or any part of any improvements;
 - b. Grading, clearing, removal of debris, the installation, repair or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
 - c. Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
 - d. The removal of trimmings, rubbish, debris, and other solid waste;
 - e. The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti;
 - f. Electric current or energy, gas, or other agent for the lighting or operation of any other improvements; and,
 - g. Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.
7. The acquisition of land for park, recreational or open-space purposes, or the acquisition of any existing improvement otherwise authorized by the 1972 Act.

8. Incidental expenses associated with the improvements including, but not limited to:
 - a. The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - b. The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - c. Compensation payable to the County for collection of assessments;
 - d. Compensation of any engineer or attorney employed to render services;
 - e. Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
 - f. Costs associated with any elections held for the approval of a new or increased assessment.

PART II — PLANS AND SPECIFICATIONS

The District provides for the continued maintenance and operation of landscaping and street lighting improvements and related services and improvements within the public right-of-ways for the benefit of parcels and properties within the development known as River Cove within the City.

The District is comprised of a residential development built in several phases and consisting of two hundred forty-one (241) single-family residential parcels. The District was formed to ensure the ongoing maintenance of specific local landscaping and lighting improvements associated with this residential development and installed as a condition of developing all properties within the various subdivisions. The annual cost and expenses of providing the improvements are equitably spread among only the benefiting parcels within the District.

A. CHANGES OR MODIFICATIONS TO THE DISTRICT

Modifications to the District structure could include but are not limited to:

- Substantial changes or expansion of the improvements provided;
- Substantial changes in the service provided;
- Modifications or restructuring of the District or Zones including annexation or detachment of Zones or specific parcels;
- Revisions in the method of apportionment;
- Proposed new or increased assessments.

Some changes or modifications to the District would require the approval of the property owners within the District. No other changes or modifications to the District are proposed for Fiscal Year 2022/2023.

B. IMPROVEMENTS AUTHORIZED UNDER THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

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

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

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

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.

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

C. DESCRIPTION OF IMPROVEMENTS AND IMPROVEMENTS

The location, boundaries and specific improvements provided within the District are described in this section. The determination and calculation of special benefit is discussed in the Method of Apportionment and the corresponding expenses, revenues and assessments are summarized in the annual budget.

The District is located generally west of Burneyville Road, south of the Stanislaus River and north of State Highway 108 at Prestwick Drive. The District includes two hundred forty-one (241) residential parcels within the subdivision known as River Cove, identified on the Stanislaus County Assessor's Parcel Maps as:

Subdivision	Parcel Map Book	Page	Residential Lots	Total Parcels
River Cove Unit No. 2	75	48	0	3
River Cove Unit No. 2	75	47	67	68
River Cove Unit No. 3	75	50	78	78
River Cove Unit No. 4	75	52	44	45
River Cove Unit No. 5	75	54	1	2
River Cove Unit No. 6	75	55	21	21
River Cove Unit No. 7	75	56	30	31
Totals			241	248

The improvements providing benefit to parcels within the District include specific street lighting facilities and landscaped areas originally installed as part of this residential development. The improvements maintained and serviced include fifty-two (52) streetlights and approximately 12.22 acres of parkway, open space, greenbelt and park landscaping and any appurtenant facilities, services or improvements directly associated with these improvements including incidental expenses.

The fifty-two (52) streetlights are located throughout the District and the improvements may include electrical costs, maintenance, repair and replacement of the poles, lights, wires or other equipment associated with the street lights.

The landscape improvements may include street trees, turf, ground cover, shrubs, irrigation and drainage systems, playground equipment, trails and paths, entry monuments, and block walls or other fencing. The landscaped areas are within the public right-of-ways and landscaped easements and are identified as:

- **Parcel 075-047-069:** 1.43 acres of greenbelt area between River Cove Drive and the Stanislaus River; Identified as Lot C of River Cove Unit No. 2
- **Parcel Number Not Assigned:** 0.02 acres of parkway and entryway landscaping located on the north side of Briarcliff Drive and the west side of Prestwick Drive; within River Cove Unit No. 2
- **Parcel Number Not Assigned:** 0.02 acres of parkway and entryway landscaping located on the north side of Briarcliff Drive and the east side of Prestwick Drive; within River Cove Unit No. 2
- **Parcel Number Not Assigned:** 0.05 acres of parkway and entryway landscaping located on the north side of State Highway 108 and the east side of Prestwick Drive; within River Cove Unit No. 2
- **Parcel Number Not Assigned:** 0.05 acres of parkway and entryway landscaping located on the north side of State Highway 108 and the west side of Prestwick Drive; within River Cove Unit No. 2
- **Parcel 075-048-001:** 5.53 acres of park and parkway landscaped areas located south of Briarcliff Drive and east of Dunbar Lane; Identified as Lot D of River Cove Unit No. 2
- **Parcel 075-048-002:** 0.50 acres of parkway and open space landscaping south of River Cove Drive and west of Burneyville Road; Identified as Lot A of River Cove Unit No. 2
- **Parcel 075-048-003:** 0.50 acres of parkway and open space landscaping north of River Cove Drive and west of Burneyville Road; Identified as Lot B of River Cove Unit No. 2
- **Parcel 075-050-079:** 1.31 acres of greenbelt area between River Cove Drive and the Stanislaus River; Identified as Lot A of River Cove Unit No. 3
- **Parcel 075-052-045:** 0.79 acres of greenbelt area between River Cove Drive and the Stanislaus River; Identified as Lot A of River Cove Unit No. 4
- **Parcel 075-054-002:** 2.02 acres of greenbelt area between River Cove Drive and the Stanislaus River; Identified as Lot A of River Cove Unit No. 5

All improvements within the District are maintained and serviced on a regular basis. City staff will determine the frequency and specific maintenance operations required. The District assessments may fund all necessary utilities, operations, services, administration and maintenance costs associated with the improvements. The annual cost of providing the improvements within the District is spread among all benefiting parcels in proportion to the benefits received. The expenditures and assessments set forth in this Report are based upon the City's estimate of the costs associated with the improvements including all labor, personnel, equipment, materials and administrative expenses.

The park area within the District is clearly a special benefit to the properties and property owners within the District. Because of the Park's size and location it provides no benefit to parcels outside the District or to the public at large and therefore the entire cost of

maintaining this park could be assessed to parcels within the District. However, the City currently funds the maintenance of all parks within the City of Riverbank from the General Fund. Therefore, the District budget includes a General Fund Contribution to offset the costs associated with maintaining the Park area.

PART III — METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping, parks, open space areas and appurtenant facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating all assessments for this District reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel.

In addition, pursuant to *Article XIID Section 4*, a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits are assessable and the District must separate the general benefits from the special benefits. The general benefit portion of the improvement costs have been estimated by the City and are shown as a General Benefit Contribution in the District Budget section of this Report.

B. BENEFIT ANALYSIS

Each of the improvements and their associated costs has been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements. The installation of the improvements and approval of an annual assessment were part of the conditions of property development and approved by the original property owner (developer). As such, pursuant to *Article XIID Section 5b*, all the property owners approved the maximum assessment amount identified in this Report at the time the assessment was created (originally imposed pursuant to a 100% landowner petition). Therefore the existing maximum assessment amount of \$196.90 is not subject to the procedural requirements of *Article XIID Section 4* (property owner ballot proceedings). Although the current assessment does not require additional property owner approval (unless increased), the improvements within the District clearly provide a special benefit to the parcels assessed and therefore, the existing assessments are in compliance with the substantive requirements of *Article XIID Section 4*.

Special Benefits — The method of apportionment (assessment methodology) is based on the premise that each of the assessed parcels within the District receives benefit from the improvements maintained and financed by annual assessments. Specifically, the assessments are for the maintenance of local street lighting and landscaped improvements installed as part of the original improvement. The desirability and security of properties within the District are enhanced by the presence of street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements;
- Improved aesthetic appeal of properties within the Zones providing a positive representation of the area;
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping;
- Environmental enhancement through improved erosion resistance, and dust and debris control;
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties;
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti;
- Enhanced environmental quality of the parcels within the Zones by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection;
- Increased nighttime safety on roads and highways;
- Improved ability of pedestrians and motorists to see;
- Improved ingress and egress to property;
- Reduced vandalism and other criminal acts and damage to improvements or property;
- Improved traffic circulation and reduced nighttime accidents and personal property loss;

- Increased promotion of business during nighttime hours in the case of commercial properties;

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

C. ASSESSMENT METHODOLOGY

Equivalent Dwelling Units: To assess benefits equitably, it is necessary to correlate the different type of parcels within the District to each other as well as their relationship to the improvements. The Equivalent Dwelling Unit method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are typically apportioned as a function of land use type, size and development.

The Equivalent Dwelling Unit method of assessment apportionment uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Dwelling Unit (“EDU”). Every other land use is typically converted to EDU based on an assessment formula that equates the property’s specific development status, type of development (land use), and size of the property, as compared to a single-family home site. Although the EDU method of apportionment is an appropriate method of calculating each parcel’s benefit, it should be noted that all properties within this District are identified as single-family home sites and therefore benefit equally with each parcel assigned 1.0 EDU.

The following formulas are used to calculate the annual assessments. The Balance to Levy represents the total amount to be collected through the annual assessments. The Levy per EDU (Assessment Rate) is the result of dividing the total Balance to Levy by the total District EDU. This Assessment Rate multiplied by each parcel’s individual EDU determines each parcel’s levy amount.

Total Balance to Levy / Total EDU = Levy per EDU (also called Assessment Rate)

Assessment Rate x Parcel’s EDU = Parcel’s Levy Amount

Or more simply stated, since all District parcels are 1 EDU:

Total Balance to Levy / Total Assessable Parcels in Zone = Parcel Levy Amount

PART IV — 2022/2023 DISTRICT BUDGET

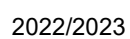
River Cove Landscaping and Lighting District	Total District
DIRECT COSTS	
Landscape Maintenance	\$37,000
Utilities	3,500
Repairs/Abatement	1,500
Street Lighting	906
Miscellaneous/Materials/Equipment	0
Capital Expenditure	\$0
Direct Costs (Subtotal)	\$42,906
ADMINISTRATION COSTS	
City Administration & Overhead	\$2,766
District Administration	3,400
County Administration Fee	80
Administration Costs (Subtotal)	\$6,246
LEVY BREAKDOWN	
Total Direct and Admin. Costs	\$49,152
Reserve Collection/ (Transfers)	(1,700)
Contribution Replenishment	0
Other Revenues/General Fund Contribution	0
CIP Collection/(Transfer)	0
Balance to Levy	\$47,452
DISTRICT STATISTICS	
Total Parcels	248
Total Parcels Levied	241
Total Equivalent Dwelling Units (EDU)	241.00
Assessment Rate (Levy Per EDU)	\$196.90
Maximum Assessment Rate Approved	\$196.90
FUND BALANCE INFORMATION	
Beginning Reserve Fund Balance (Estimated)	\$5,275
Reserve Fund Activity	(1,700)
Ending Reserve Fund Balance (Projected)	\$3,575
Beginning Capital Improvement Fund	\$0
Collections/(Transfers)	0
Capital Improvement Expenditures	0
Ending Capital Improvement Fund	\$0

PART V — DISTRICT DIAGRAMS

The original assessment diagrams and tract maps for the District were previously approved and submitted to the City in the format required by the 1972 Act. These diagrams are on file in the Office of the City Clerk and by reference are made part of this Report.

The boundaries for the District are contiguous with the boundaries of the River Cove subdivision and defined as the corresponding parcels identified on the Stanislaus County Assessor's Map. The parcel identification, lines, and dimensions of each parcel within the District are those lines and dimensions shown on the Stanislaus County Assessor's Map for the year in which this Report was prepared and by reference are incorporated and made part of this Report.

The following pages are reproductions of the County Assessor's Parcel Map associated with the District.



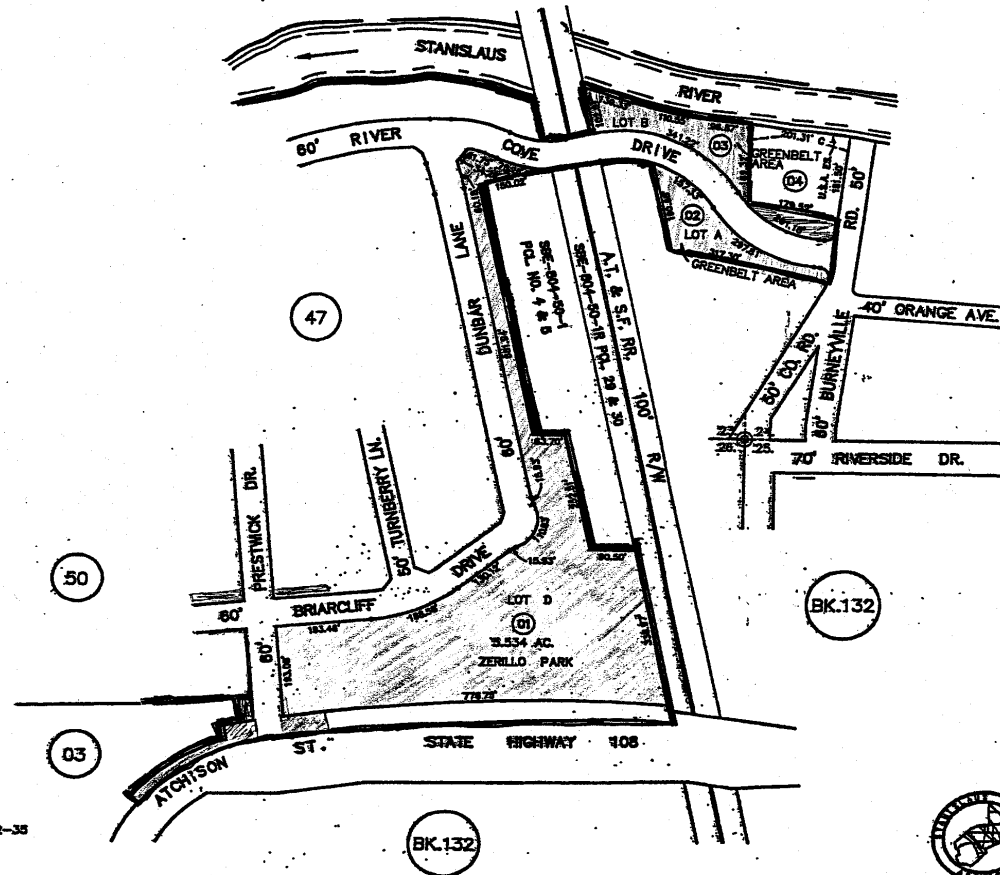
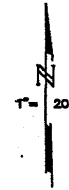
**City of Riverbank
Landscape and Lighting District No. 1
River Cove Subdivision
Assessor's Parcel Map and Improvement Diagram**

 Landscaped Areas Shaded

POR. SECTIONS 23,24 & 25 T.2S. R.9E. M.D.B.& M.
RIVER COVE NO.2 LOT A, B & D (36-27)

006 035 75 - 48
006 065

THIS MAP FOR
ASSESSMENT PURPOSES ONLY

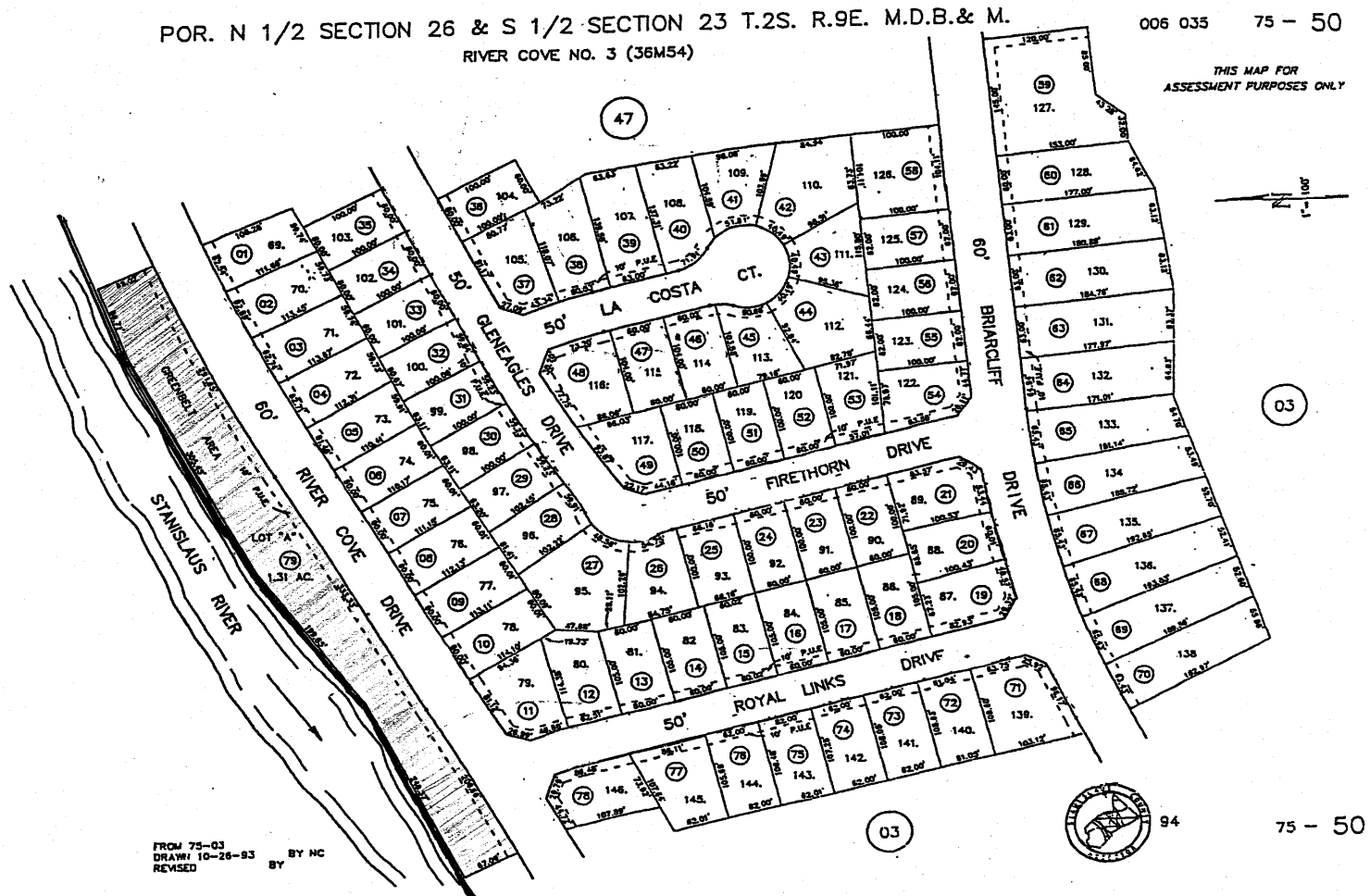


FROM 4-10, 4-26 75-03, 132-35
DRAWN 1-15-83 BY NC
REVISED BY

75 - 48

**City of Riverbank
Landscape and Lighting District No. 1
River Cove Subdivision
Assessor's Parcel Map and Improvement Diagram**

 Landscaped Areas Shaded



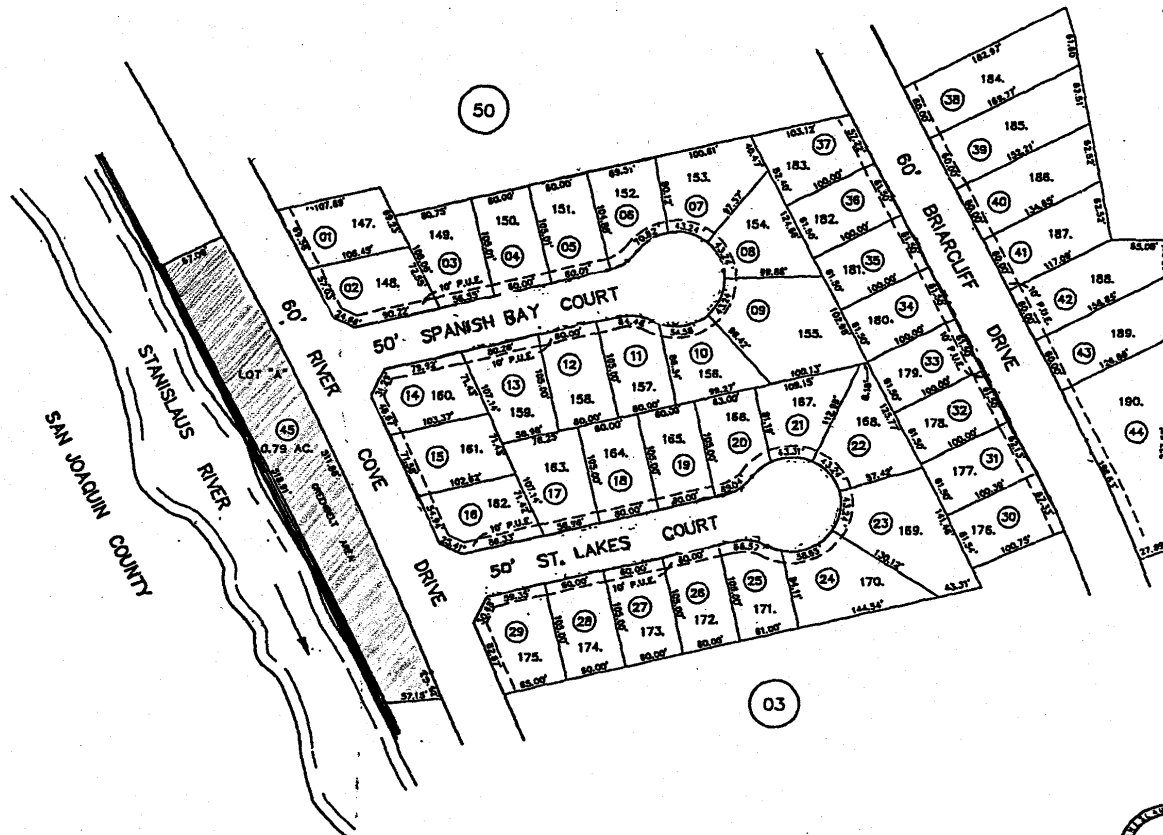
**City of Riverbank
Landscape and Lighting District No. 1
River Cove Subdivision
Assessor's Parcel Map and Improvement Diagram**

 Landscaped Areas Shaded

POR. N 1/2 SEC. 23 & S 1/2 SEC. 26 T.2S. R.9E. M.D.B.& M.
RIVER COVE NO.4 (37M14)

006 035 75 - 52

THIS MAP FOR
ASSESSMENT PURPOSES ONLY



FROM 75-03
DRAWN 4-19-95 BY NC
REVISED BY



96

75 - 52

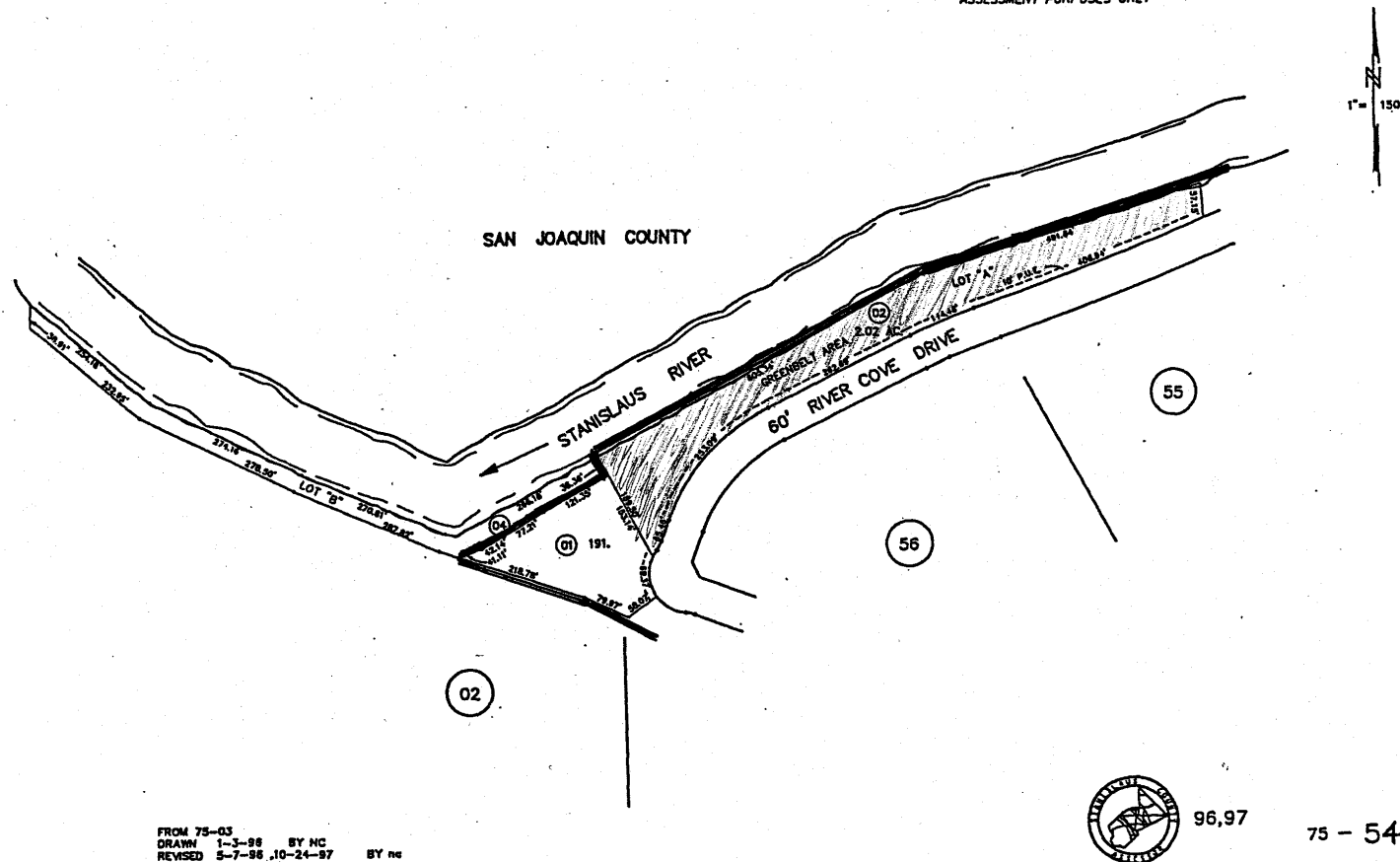
**City of Riverbank
Landscape and Lighting District No. 1
River Cove Subdivision
Assessor's Parcel Map and Improvement Diagram**

 Landscaped Areas Shaded

POR. N 1/2 SECTION 26 T.2S. R.9E. M.D.B. & M.
RIVER COVE NO.5 (37M26)

006 035 75 - 54

THIS MAP FOR
ASSESSMENT PURPOSES ONLY

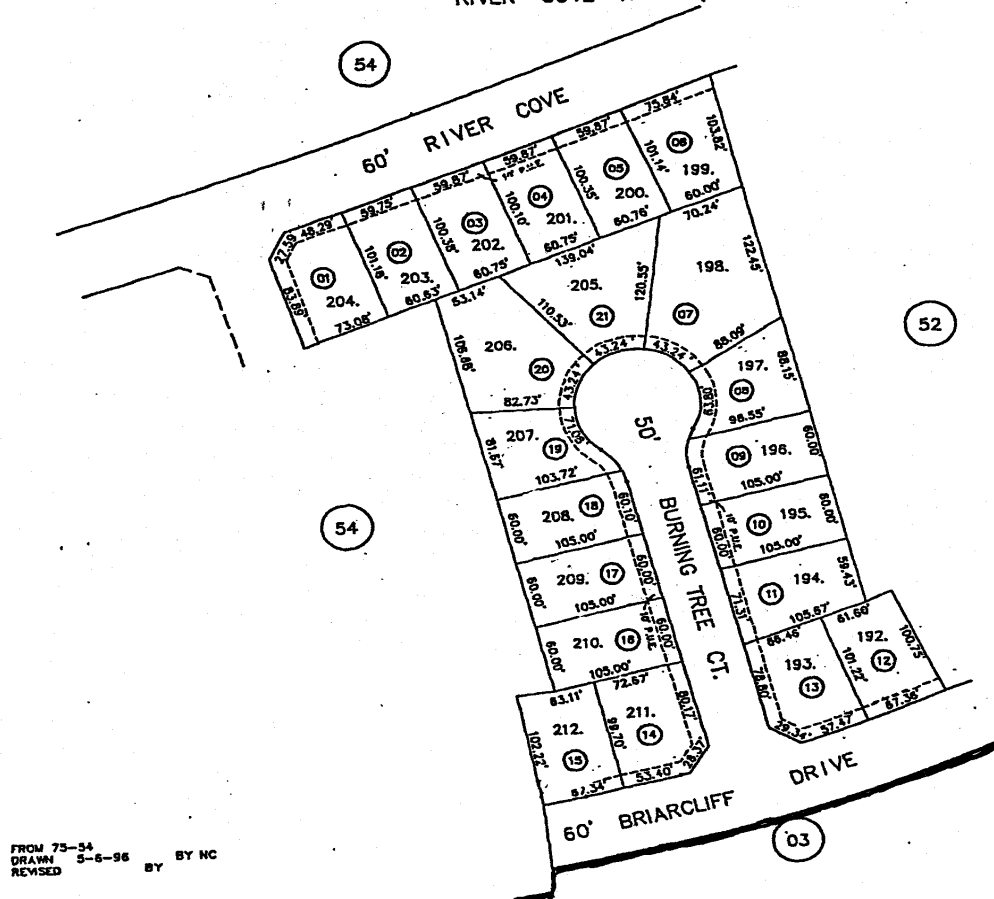
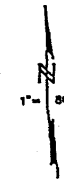


**City of Riverbank
Landscape and Lighting District No. 1
River Cove Subdivision
Assessor's Parcel Map and Improvement Diagram**

POR. N 1/2 SECTION 26 T.2S. R.9E. M.D.B.& M.
RIVER COVE NO. 6 (37M42)

006 035 75 - 55

THIS MAP FOR
ASSESSMENT PURPOSES ONLY



FROM 75-54
DRAWN 5-6-96 BY NC
REVISED BY



97

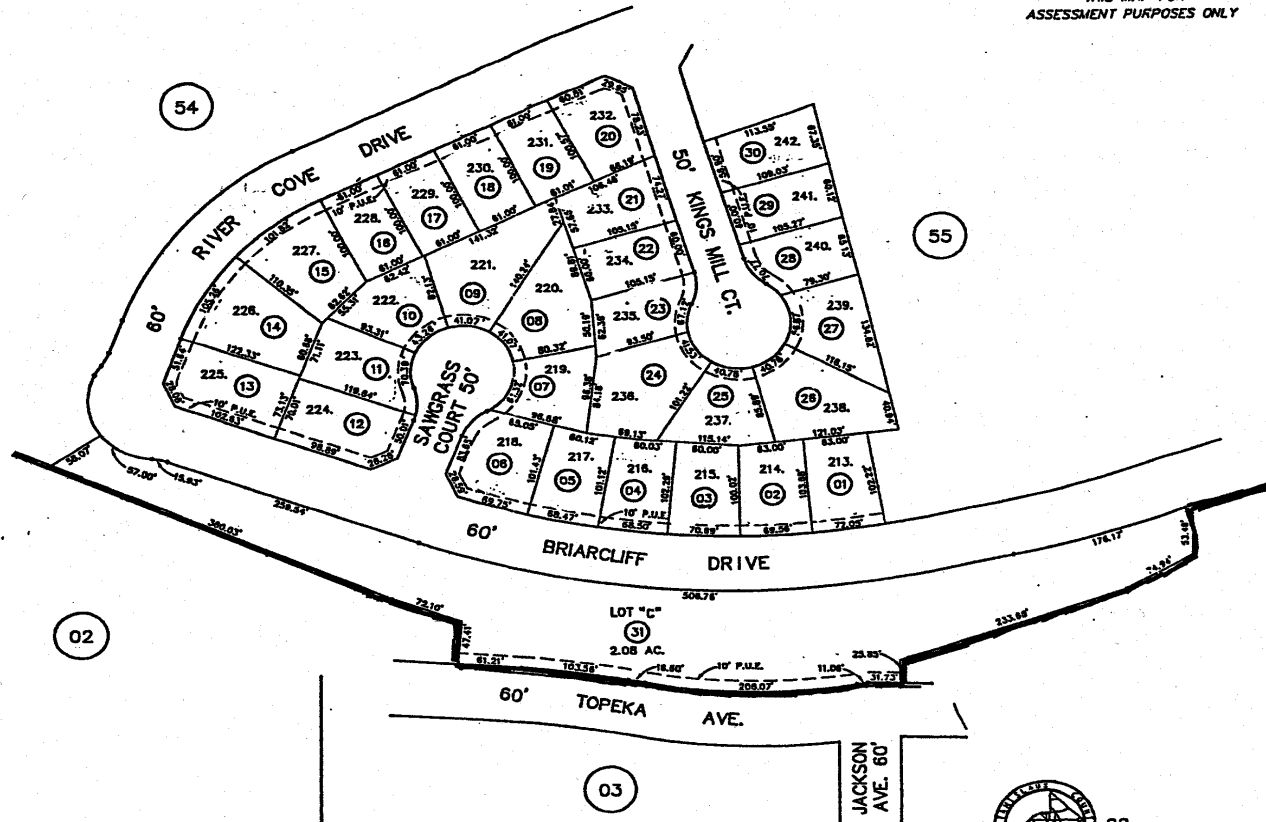
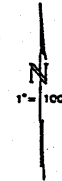
75 - 55

**City of Riverbank
Landscape and Lighting District No. 1
River Cove Subdivision
Assessor's Parcel Map and Improvement Diagram**

POR. N 1/2 SECTION 26 T.2S. R.9E. M.D.B.& M.
RIVER COVE PHASE NO.7 (37M76)

006 035 75 - 56

THIS MAP FOR
ASSESSMENT PURPOSES ONLY



FROM 73-34
DRAWN 10-24-97 BY NC
REVISED BY



75 - 56

PART VI — 2022/2023 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Stanislaus County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within this District, along with the assessment amounts, is included on the following pages. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and right-of-ways including public greenbelts and parkways; utility right-of-ways; common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

APN	EDU	Charge
075-047-001-000	1.0	\$196.90
075-047-002-000	1.0	196.90
075-047-003-000	1.0	196.90
075-047-004-000	1.0	196.90
075-047-005-000	1.0	196.90
075-047-006-000	1.0	196.90
075-047-007-000	1.0	196.90
075-047-008-000	1.0	196.90
075-047-009-000	1.0	196.90
075-047-010-000	1.0	196.90
075-047-011-000	1.0	196.90
075-047-012-000	1.0	196.90
075-047-013-000	1.0	196.90
075-047-014-000	1.0	196.90
075-047-015-000	1.0	196.90
075-047-016-000	1.0	196.90
075-047-017-000	1.0	196.90
075-047-018-000	1.0	196.90
075-047-019-000	1.0	196.90

APN	EDU	Charge
075-047-020-000	1.0	196.90
075-047-021-000	1.0	196.90
075-047-022-000	1.0	196.90
075-047-023-000	1.0	196.90
075-047-024-000	1.0	196.90
075-047-025-000	1.0	196.90
075-047-026-000	1.0	196.90
075-047-027-000	1.0	196.90
075-047-028-000	1.0	196.90
075-047-029-000	1.0	196.90
075-047-030-000	1.0	196.90
075-047-031-000	1.0	196.90
075-047-032-000	1.0	196.90
075-047-033-000	1.0	196.90
075-047-034-000	1.0	196.90
075-047-035-000	1.0	196.90
075-047-036-000	1.0	196.90
075-047-037-000	1.0	196.90
075-047-038-000	1.0	196.90
075-047-039-000	1.0	196.90
075-047-040-000	1.0	196.90
075-047-041-000	1.0	196.90
075-047-042-000	1.0	196.90
075-047-043-000	1.0	196.90
075-047-044-000	1.0	196.90
075-047-045-000	1.0	196.90
075-047-046-000	1.0	196.90
075-047-047-000	1.0	196.90
075-047-048-000	1.0	196.90
075-047-049-000	1.0	196.90
075-047-050-000	1.0	196.90
075-047-051-000	1.0	196.90
075-047-052-000	1.0	196.90
075-047-053-000	1.0	196.90
075-047-054-000	1.0	196.90
075-047-055-000	1.0	196.90
075-047-056-000	1.0	196.90
075-047-057-000	1.0	196.90
075-047-059-000	1.0	196.90
075-047-060-000	1.0	196.90
075-047-061-000	1.0	196.90
075-047-062-000	1.0	196.90

APN	EDU	Charge
075-047-063-000	1.0	196.90
075-047-064-000	1.0	196.90
075-047-065-000	1.0	196.90
075-047-066-000	1.0	196.90
075-047-067-000	1.0	196.90
075-047-068-000	1.0	196.90
075-050-001-000	1.0	196.90
075-050-002-000	1.0	196.90
075-050-003-000	1.0	196.90
075-050-004-000	1.0	196.90
075-050-005-000	1.0	196.90
075-050-006-000	1.0	196.90
075-050-007-000	1.0	196.90
075-050-008-000	1.0	196.90
075-050-009-000	1.0	196.90
075-050-010-000	1.0	196.90
075-050-011-000	1.0	196.90
075-050-012-000	1.0	196.90
075-050-013-000	1.0	196.90
075-050-014-000	1.0	196.90
075-050-015-000	1.0	196.90
075-050-016-000	1.0	196.90
075-050-017-000	1.0	196.90
075-050-018-000	1.0	196.90
075-050-019-000	1.0	196.90
075-050-020-000	1.0	196.90
075-050-021-000	1.0	196.90
075-050-022-000	1.0	196.90
075-050-023-000	1.0	196.90
075-050-024-000	1.0	196.90
075-050-025-000	1.0	196.90
075-050-026-000	1.0	196.90
075-050-027-000	1.0	196.90
075-050-028-000	1.0	196.90
075-050-029-000	1.0	196.90
075-050-030-000	1.0	196.90
075-050-031-000	1.0	196.90
075-050-032-000	1.0	196.90
075-050-033-000	1.0	196.90
075-050-034-000	1.0	196.90
075-050-035-000	1.0	196.90
075-050-036-000	1.0	196.90

APN	EDU	Charge
075-050-037-000	1.0	196.90
075-050-038-000	1.0	196.90
075-050-039-000	1.0	196.90
075-050-040-000	1.0	196.90
075-050-041-000	1.0	196.90
075-050-042-000	1.0	196.90
075-050-043-000	1.0	196.90
075-050-044-000	1.0	196.90
075-050-045-000	1.0	196.90
075-050-046-000	1.0	196.90
075-050-047-000	1.0	196.90
075-050-048-000	1.0	196.90
075-050-049-000	1.0	196.90
075-050-050-000	1.0	196.90
075-050-051-000	1.0	196.90
075-050-052-000	1.0	196.90
075-050-053-000	1.0	196.90
075-050-054-000	1.0	196.90
075-050-055-000	1.0	196.90
075-050-056-000	1.0	196.90
075-050-057-000	1.0	196.90
075-050-058-000	1.0	196.90
075-050-059-000	1.0	196.90
075-050-060-000	1.0	196.90
075-050-061-000	1.0	196.90
075-050-062-000	1.0	196.90
075-050-063-000	1.0	196.90
075-050-064-000	1.0	196.90
075-050-065-000	1.0	196.90
075-050-066-000	1.0	196.90
075-050-067-000	1.0	196.90
075-050-068-000	1.0	196.90
075-050-069-000	1.0	196.90
075-050-070-000	1.0	196.90
075-050-071-000	1.0	196.90
075-050-072-000	1.0	196.90
075-050-073-000	1.0	196.90
075-050-074-000	1.0	196.90
075-050-075-000	1.0	196.90
075-050-076-000	1.0	196.90
075-050-077-000	1.0	196.90
075-050-078-000	1.0	196.90

APN	EDU	Charge
075-052-001-000	1.0	196.90
075-052-002-000	1.0	196.90
075-052-003-000	1.0	196.90
075-052-004-000	1.0	196.90
075-052-005-000	1.0	196.90
075-052-006-000	1.0	196.90
075-052-007-000	1.0	196.90
075-052-008-000	1.0	196.90
075-052-009-000	1.0	196.90
075-052-010-000	1.0	196.90
075-052-011-000	1.0	196.90
075-052-012-000	1.0	196.90
075-052-013-000	1.0	196.90
075-052-014-000	1.0	196.90
075-052-015-000	1.0	196.90
075-052-016-000	1.0	196.90
075-052-017-000	1.0	196.90
075-052-018-000	1.0	196.90
075-052-019-000	1.0	196.90
075-052-020-000	1.0	196.90
075-052-021-000	1.0	196.90
075-052-022-000	1.0	196.90
075-052-023-000	1.0	196.90
075-052-024-000	1.0	196.90
075-052-025-000	1.0	196.90
075-052-026-000	1.0	196.90
075-052-027-000	1.0	196.90
075-052-028-000	1.0	196.90
075-052-029-000	1.0	196.90
075-052-030-000	1.0	196.90
075-052-031-000	1.0	196.90
075-052-032-000	1.0	196.90
075-052-033-000	1.0	196.90
075-052-034-000	1.0	196.90
075-052-035-000	1.0	196.90
075-052-036-000	1.0	196.90
075-052-037-000	1.0	196.90
075-052-038-000	1.0	196.90
075-052-039-000	1.0	196.90
075-052-040-000	1.0	196.90
075-052-041-000	1.0	196.90
075-052-042-000	1.0	196.90

APN	EDU	Charge
075-052-043-000	1.0	196.90
075-052-044-000	1.0	196.90
075-054-001-000	1.0	196.90
075-055-001-000	1.0	196.90
075-055-002-000	1.0	196.90
075-055-003-000	1.0	196.90
075-055-004-000	1.0	196.90
075-055-005-000	1.0	196.90
075-055-006-000	1.0	196.90
075-055-007-000	1.0	196.90
075-055-008-000	1.0	196.90
075-055-009-000	1.0	196.90
075-055-010-000	1.0	196.90
075-055-011-000	1.0	196.90
075-055-012-000	1.0	196.90
075-055-013-000	1.0	196.90
075-055-014-000	1.0	196.90
075-055-015-000	1.0	196.90
075-055-016-000	1.0	196.90
075-055-017-000	1.0	196.90
075-055-018-000	1.0	196.90
075-055-019-000	1.0	196.90
075-055-020-000	1.0	196.90
075-055-021-000	1.0	196.90
075-056-001-000	1.0	196.90
075-056-002-000	1.0	196.90
075-056-003-000	1.0	196.90
075-056-004-000	1.0	196.90
075-056-005-000	1.0	196.90
075-056-006-000	1.0	196.90
075-056-007-000	1.0	196.90
075-056-008-000	1.0	196.90
075-056-009-000	1.0	196.90
075-056-010-000	1.0	196.90
075-056-011-000	1.0	196.90
075-056-012-000	1.0	196.90
075-056-013-000	1.0	196.90
075-056-014-000	1.0	196.90
075-056-015-000	1.0	196.90
075-056-016-000	1.0	196.90
075-056-017-000	1.0	196.90
075-056-018-000	1.0	196.90

APN	EDU	Charge
075-056-019-000	1.0	196.90
075-056-020-000	1.0	196.90
075-056-021-000	1.0	196.90
075-056-022-000	1.0	196.90
075-056-023-000	1.0	196.90
075-056-024-000	1.0	196.90
075-056-025-000	1.0	196.90
075-056-026-000	1.0	196.90
075-056-027-000	1.0	196.90
075-056-028-000	1.0	196.90
075-056-029-000	1.0	196.90
075-056-030-000	1.0	196.90
Total	241.0	\$47,452.90

*Total may differ from budget due to rounding.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.3.4

SECTION 9: CONSENT CALENDAR

Meeting Date: June 14, 2022

Subject/ Title: Adopt Resolutions – Sierra Vista Estates Landscaping & Lighting District:

- 1) Resolution of the City Council of the City of Riverbank, California Initiating Proceedings for the Annual Levy of Assessments for the Sierra Vista Estates Landscaping and Lighting District for Fiscal Year 2022/2023.
- 2) Resolution of the City Council of the City of Riverbank, California Declaring its Intention to Levy Annual Assessments for the Sierra Vista Estates Landscaping and Lighting District for Fiscal Year 2022/2023.
- 3) Resolution of the City Council of the City of Riverbank, California for Preliminary Approval of the Annual Levy Report for the Sierra Vista Estates Landscaping and Lighting District for Fiscal Year 2022/2023.

From: Marisela H. Garcia, City Manager

Submitted by: Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that the City Council adopt Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Sierra Vista Estates Landscaping and Lighting District for Fiscal Year 2022/2023.

SUMMARY

The City of Riverbank annually levies and collects special assessments for landscape maintenance, capital improvements, and street lighting. The District was formed in Fiscal Year 2000/2001 and is levied annually pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act"). The District includes all parcels within the residential development known as the Sierra Vista Estates.

The Engineer's Annual Levy Report for Fiscal Year 2022/2023 has been prepared in accordance with the provisions of Chapter 3, Section 22622 of the 1972 Act. The report details the improvements and financial information including the district budgets and proposed annual assessments. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel's special benefits. The attached resolutions represent the first of two steps in the annual levy of assessments on the district for fiscal year 2022/2023. A Public Hearing to consider adoption of the report and annual levy of assessments is scheduled for June 28, 2022.

Therefore, it is recommended that the City Council adopt Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Sierra Vista Estates Landscaping and Lighting District for Fiscal Year 2022/2023.

FISCAL IMPACT

There is a slight increase to Sierra Vista Estates to cover the increased maintenance costs maintaining the matured landscape. This increase allows us to not dip into the reserve to cover the costs.

The annual assessments for parcels in the Sierra Vista Estates Landscape and Lighting District for Fiscal Year 2022/2023 will be as follows:

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change in Assessment</u>
Annual Parcel Assessments	\$42.03	\$44.97	\$2.94

Costs for the district are paid through assessments upon property owners within the District; hence, there is no fiscal impact to the City.

ATTACHMENTS

1. Draft City Council Resolution 2022-, Initiating Proceedings
2. Draft City Council Resolution 2022-, Declaring its Intention
3. Draft City Council Resolution 2022-, For Preliminary Approval
4. Engineer's Annual Levy Report Sierra Vista Landscaping and Lighting District Fiscal Year 2022/2023

CITY OF RIVERBANK

RESOLUTION 2022-

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS FOR THE
SIERRA VISTA ESTATES LANDSCAPE AND LIGHTING DISTRICT FOR
FISCAL YEAR 2022/2023

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Sierra Vista Estates Landscape and Lighting District (hereafter referred to as the “District”) and initiated proceedings for Fiscal Year 2021/2022 pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the “Act”) that provides for the levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of all improvements and facilities related thereto; and,

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE SIERRA VISTA ESTATES LANDSCAPE AND LIGHTING DISTRICT PURSUANT TO CHAPTER 3, SECTION 22624 OF THE ACT AS FOLLOWS:

Section 1 Intention: The City Council hereby declares its intention to seek the annual levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the annual costs of the improvements for Fiscal Year 2022/2023.

Section 2 Description of Improvements and Any Substantial Changes Proposed: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances, and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Annual Levy Report, as ordered by previous Resolution,

provides a full and complete description of all improvements and any or all substantial changes to the District or improvements within the District.

Section 3 Boundaries and Designation: The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District. The District contains all parcels located in the Sierra Vista Estates Project. The District is known and designated as:

“Sierra Vista Estates Landscape and Lighting District”

Section 4 Proposed Assessment Amounts: For Fiscal Year 2022/2023, the proposed assessments for all Zones are outlined in the Engineer's Annual Levy Report.

Section 5 Public Hearing(s): The City Council hereby declares its intention to conduct a Public Hearing annually concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 6 Notice: The City Clerk shall give notice of the time and place of the Public Hearing by causing the publishing of this Resolution, once in the local paper, not less than ten (10) days before the date of the Public Hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 7 Time of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Tuesday, June 28, 2022 at 6:00 p.m.** or as soon thereafter as feasible at a regular meeting in person, teleconference or virtual platform pursuant to the Governor's Executive Order N-29-20 regarding the holding of public meetings during the COVID-19 pandemic.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

Kathy L. Teixeira
Interim City Clerk

APPROVED:

Richard D. O'Brien
Mayor

PROPOSED

CITY OF RIVERBANK

RESOLUTION 2022-

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
INITIATING PROCEEDINGS FOR THE ANNUAL LEVY OF ASSESSMENTS FOR
THE SIERRA VISTA ESTATES LANDSCAPE AND LIGHTING DISTRICT
FOR FISCAL YEAR 2022/2023

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Sierra Vista Estates Landscape and Lighting District (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act") that provides for levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of street lighting, landscaping, and all appurtenant facilities and operations related thereto; and,

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE SIERRA VISTA ESTATES LANDSCAPE AND LIGHTING DISTRICT AS FOLLOWS:

Section 1 Engineer's Annual Levy Report: The City Council hereby orders Willdan Financial Services to prepare the Engineer's Annual Levy Report concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22622* of the Act.

Section 2 Proposed Improvements and Any Substantial Changes in Existing Improvements: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Engineer's Annual Levy Report describes all new improvements or substantial changes in existing improvements.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
FOR PRELIMINARY APPROVAL OF THE ANNUAL LEVY REPORT FOR THE
SIERRA VISTA ESTATES LANDSCAPE AND LIGHTING DISTRICT
FOR FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, ordered the preparation of an Engineer's Annual Levy Report (hereafter referred to as the "Report") for the district known and designated as the Sierra Vista Estates Landscape and Lighting District (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act"); and,

WHEREAS, there has now been presented to this City Council the Report as required by *Chapter 1, Article 4, Section 22566* of said Act; and,

WHEREAS, this City Council has carefully examined and reviewed the Report as presented and is preliminarily satisfied with the District, each and all of the budget items and documents as set forth therein, and is satisfied on a preliminary basis that the assessments have been spread in accordance with the benefits received from the improvements, maintenance, operation, and services to be performed within each Zone as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE SIERRA VISTA ESTATES LANDSCAPE AND LIGHTING DISTRICT AS FOLLOWS:

Section 1 That the above recitals are all true and correct.

Section 2 That the Report as presented consists of the following:

- a. A Description of Improvements
- b. The Annual Budget (Costs and Expenses of Maintenance, Operations, and Services)

- c. A Description of the Method of Apportionment resulting in an Assessment Rate per Equivalent Dwelling Unit.

Section 3 The Report is hereby approved on a preliminary basis and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 4 That the City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Engineer's Report – Sierra Vista L&L for FY 2022-2023



City of Riverbank

Sierra Vista Estates Landscaping and Lighting District (No. 2000-01)

2022/2023 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 14, 2022

Public Hearing: June 28, 2022

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com



AFFIDAVIT FOR THE ENGINEER'S ANNUAL LEVY REPORT

City of Riverbank
Stanislaus County, State of California

Sierra Vista Estates Landscaping and Lighting District

This Report describes the District including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2022/2023 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2022.

Willdan Financial Services
Assessment Engineer

By: _____

Tony Thrasher, Senior Project Manager
District Administration Services

By: _____

Tyrone Peter
PE # C 81888

TABLE OF CONTENTS

PART I – OVERVIEW	1
A. INTRODUCTION	1
B. APPLICABLE LEGISLATION	2
PART II – PLANS AND SPECIFICATIONS	4
A. CHANGES OR MODIFICATIONS TO THE DISTRICT	4
B. DESCRIPTION OF THE DISTRICT	4
C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT	4
D. DESCRIPTION OF IMPROVEMENTS	6
PART III – METHOD OF APPORTIONMENT	6
A. GENERAL	6
B. BENEFIT ANALYSIS	7
C. ASSESSMENT METHODOLOGY	8
D. ASSESSMENT RANGE FORMULA	9
PART IV – DISTRICT BUDGET FY 2022/2023	11
PART V — DISTRICT BOUNDARY MAPS	12
PART VI — 2022/2023 ASSESSMENT ROLL	14

PART I – OVERVIEW

A. INTRODUCTION

The City of Riverbank (“City”) annually levies and collects special assessments in order to maintain the improvements within the Sierra Vista Estates Landscaping and Lighting District (“District”). The District was formed in Fiscal Year 2000/2001 and is annually levied pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”) and in compliance with the substantive and procedural requirements of the *California Constitution Article XIID* (“Article XIID”). The District includes all parcels within the residential development known as Sierra Vista Estates and was previously referred to as the Riverbank Landscaping and Lighting District No. 2000-01.

This Engineer’s Annual Levy Report (“Report”) has been prepared in accordance with the provisions of *Chapter 3, Section 22622* of the 1972 Act. This Report describes the District, the improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2022/2023. The proposed assessments are based on the historic and estimated costs to maintain the improvements that provide a direct and special benefit to properties within the District. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcels’ special benefits.

For the purposes of this Report, the word “parcel” refers to an individual property assigned its own Assessment Number by the County of Stanislaus Assessor’s Office. The County of Stanislaus Auditor/Controller uses Assessment Numbers and specific Fund Numbers to identify properties assessed on the tax roll for special district benefit assessments.

Pursuant to *Chapter 3*, beginning with *Section 22620* of the 1972 Act, the City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District. Following the annual public hearing and review of the Engineer’s Annual Levy Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments contained therein, the City Council will, by resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to *Chapter 4, Article 1*, and beginning with *Section 22640* of the 1972 Act. The assessment rate and method of apportionment described in this Report, as approved following approval of or modification by the City Council, defines the assessments to be applied to each parcel within the District for Fiscal Year 2022/2023.

The assessments as approved will be submitted to the County Auditor/Controller to be included on the property tax roll for each parcel within the District. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number

for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate contained in this Report as approved by the City Council.

B. APPLICABLE LEGISLATION

The District has been formed and is annually levied pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code, beginning with Section 22500*. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received.

Compliance with the Current Legislation

All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the *Article XIID*, which was established through the passage of Proposition 218 in November 1996.

This District was formed after the passage of Proposition 218 and the assessments contained herein were established and approved pursuant to the provisions of the *Article XIID Section 4*. Specifically, parcels within the District are assessed for only the reasonable cost of the proportional special benefit conferred on those parcels pursuant to *Article XIID Section 4 (a)*; and the assessments and assessment range formula described in this Report were approved by the property owners at the time of formation through a property owner protest ballot proceeding pursuant to *Article XIID Section 4 (c, d & e)*.

Briefly, the assessment range formula states that the maximum assessment initially approved by the property owners may be increased each year by 3.0% to establish an adjusted maximum assessment each year. This adjusted maximum assessment is calculated independently from the actual assessment approved each fiscal year. The proposed assessment for the current fiscal year may be less than or equal to the maximum assessment rate previously approved and adopted for the District. Any proposed assessment that exceeds the adjusted maximum assessment rate is considered an increased assessment. Pursuant to the provisions of *Article XIID*, all new or increased assessments (the incremental increase) are subject to both the substantive and procedural requirements of *Article XIID Section 4*, including a property owner protest proceeding (property owner assessment balloting).

Provisions of the 1972 Act (Improvements and Services)

As generally defined, the improvements and the associated assessments for any District formed pursuant to the 1972 Act may include one or any combination of the following:

1. The installation or planting of landscaping;

2. The installation or construction of statuary, fountains, and other ornamental structures and facilities;
3. The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof;
4. The maintenance and/or servicing of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including, but not limited to:
 - a. Repair, removal, or replacement of all or any part of any improvements;
 - b. Grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
 - c. Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
 - d. The removal of trimmings, rubbish, debris, and other solid waste;
 - e. The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti;
 - f. Electric current or energy, gas, or other agent for the lighting or operation of any other improvements; and,
 - g. Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.
5. Incidental expenses associated with the improvements including, but not limited to:
 - a. The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - b. The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - c. Compensation payable to the County for collection of assessments;
 - d. Compensation of any engineer or attorney employed to render services;
 - e. Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
 - f. Costs associated with any elections held for the approval of a new or increased assessment.

PART II – PLANS AND SPECIFICATIONS

The District provides for the continued maintenance and operation of local landscaping, street lighting and related services and improvements within the public right-of-ways for the benefit of parcels and properties within the development known as Sierra Vista Estates within the City.

The District is comprised of a single residential development consisting of sixty-four (64) single-family residential parcels. The District was formed to ensure the ongoing maintenance of local landscaping and lighting improvements associated with this residential subdivision and installed as part of the development of properties within the subdivision. The annual cost and expenses of providing the improvements are equitably spread among only the benefiting parcels within the District.

A. CHANGES OR MODIFICATIONS TO THE DISTRICT

Modifications to the District structure could include but are not limited to:

- Substantial changes or expansion of the improvements provided;
- Substantial changes in the service provided;
- Modifications or restructuring of the District or Zones including annexation or detachment of Zones or specific parcels;
- Revisions in the method of apportionment;
- Proposed new or increased assessments.

Some changes or modifications to the District would require the approval of the property owners within the District in accordance with the provisions of *Article XIID, Section 4*. No other changes or modifications to the District are proposed for Fiscal Year 2022/2023.

B. DESCRIPTION OF THE DISTRICT

The District is located generally on the south of Reich Lane, east of Terminal Avenue, north of Van Dusen Avenue and west of Claus Road. The District includes sixty-four (64) residential parcels within the subdivision known as Sierra Vista Estates, identified on Book 75 Page 58 parcels 02 through 20, 27 through 67 and 69 through 72 of the Stanislaus County Assessor's Parcel Maps.

C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.

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

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

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

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

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

D. DESCRIPTION OF IMPROVEMENTS

The improvements providing benefit to parcels within the District include specific street lighting facilities and landscaped areas originally installed as part of this residential development. The improvements may include, but are not limited to, street lighting facilities and all-landscaping material and facilities within the District, including ground cover, shrubs, trees and plants; irrigation and drainage systems; masonry walls or other fencing, entryway monument, and associated appurtenant facilities located within the District. The landscaped areas and streetlights are identified as:

- Approximately 400 linear feet of perimeter and parkway landscaping along the east side of Terminal Avenue, north of Van Dusen Avenue (approximately 2,000 square feet).
- Screening block wall approximately 400 linear feet with a height of 9 feet that was installed as part of the development associated with the landscaping.
- Twelve streetlights throughout the development.

All improvements within the District are maintained and serviced on a regular basis. City staff will determine the frequency and specific maintenance operations required. The District assessments fund all necessary utilities, operations, services, administration and maintenance costs associated with the improvements. The annual cost of providing the improvements within the District is spread among all benefiting parcels in proportion to the benefits received. The expenditures and assessments set forth in this Report are based upon the City's estimate of the costs associated with the improvements including all labor, personnel, equipment, materials and administrative expenses.

PART III – METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping, and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating assessments in the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel.

In addition, pursuant to the *Article XIID, Section 4*, a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. *Article XIID, Section 4* provides that only special benefits are assessable and the District must separate the general benefits from the special benefits.

B. BENEFIT ANALYSIS

Each of the improvements and the associated costs has been carefully reviewed and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements. The installation of the improvements was part of the conditions of property development. The property owners approved the corresponding assessments for the ongoing maintenance of the improvements at the time of formation through a property owner protest ballot proceeding pursuant to the *Article XIID, Section 4*.

Special Benefits — The method of apportionment (assessment methodology) is based on the premise that each of the assessed parcels within the District receives benefit from the improvements maintained and financed by annual assessments. Specifically, the assessments are for the maintenance of local street lighting and landscaped improvements installed as part of the original. The desirability and security of properties within the District are enhanced by the presence of street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements;
- Improved aesthetic appeal of properties within the District providing a positive representation of the area;
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping;
- Environmental enhancement through improved erosion resistance and dust and debris control;
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties;
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti;
- Enhanced environmental quality of the parcels within the District by moderating temperatures, providing oxygenation, and attenuating noise;

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection;
- Increased nighttime safety on roads and highways;
- Improved ability of pedestrians and motorists to see;
- Improved ingress and egress to property;
- Reduced vandalism and other criminal acts and damage to improvements or property;
- Improved traffic circulation and reduced nighttime accidents and personal property loss;
- Increased promotion of business during nighttime hours in the case of commercial properties;

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

General Benefits – The improvements to be provided and maintained by the District are a direct result of property development within the District and would otherwise not be required or necessary. Developers typically install local improvements to enhance the marketability and value of properties within the development and/or as conditions of development. In either case, the improvements are clearly installed for the benefit of the properties being developed and not for the benefit of surrounding properties outside the District boundaries. Although local development improvements (by virtue of their location) may be visible to surrounding properties, any benefit to surrounding properties is incidental and cannot be considered a direct and special benefit. Furthermore, most developments within the City typically have various landscaping and lighting improvements specifically associated with their development and these improvements are funded by properties within those developments. Therefore, it has been determined that the District improvements and the on-going operation and maintenance of those improvements provide no identifiable or measurable general benefit to properties outside the District or to the public at large.

C. ASSESSMENT METHODOLOGY

Equivalent Dwelling Units: To assess benefits equitably, it is necessary to correlate the different type of parcels within the District to each other as well as their relationship to the improvements. The Equivalent Dwelling Unit method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are typically apportioned as a function of land use type, size and development.

The Equivalent Dwelling Unit method of assessment apportionment uses the single family home site as the basic unit of assessment. A single family home site equals one (1.0) Equivalent Dwelling Unit (EDU). Every other land use is typically converted to EDUs

based on an assessment formula that includes the property's specific development status, type of development (land use), and size of the property as compared to a single family home site. Although the EDU method of apportionment is an appropriate method of calculating each parcel's benefit, it should be noted that all properties within this District are identified as single family home sites and therefore benefit equally with each parcel assigned 1.0 EDU.

The following formulas are used to calculate the annual assessments. The Balance to Levy represents the total amount to be collected through the annual assessments. The Levy per EDU (Assessment Rate) is the result of dividing the total Balance to Levy by the Total District EDU. This Assessment Rate multiplied by each parcel's individual EDU determines each parcel's levy amount.

$$\text{Total Balance to Levy} / \text{Total EDU} = \text{Levy per EDU (also called Assessment Rate)}$$

$$\text{Assessment Rate} \times \text{Parcel's EDU} = \text{Parcel Levy Amount}$$

Or more simply stated, since all District parcels are 1.0 EDU:

$$\text{Total Balance to Levy} / \text{Total Assessable Parcels in Zone} = \text{Parcel Levy Amount}$$

D. ASSESSMENT RANGE FORMULA

Any new or increase in assessments require certain noticing and meeting requirements by law. Prior to the passage of Proposition 218, legislative changes in the Brown Act defined the definition of "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through SB 919 (Proposition 218 implementation statutes).

The assessment range formula applied to District Assessments provides for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments.

The following describes the proposed assessment range formula:

Wherein, if the proposed annual assessment (levy per unit or rate) for the current fiscal year is less than or equal to the "Maximum Assessment" (or "Adjusted Maximum Assessment"), then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment approved by property owners adjusted annually by the following criteria:

1. Beginning in Fiscal Year 2001/2002 and each fiscal year thereafter, the Maximum Assessment will be recalculated annually.

2. The new adjusted Maximum Assessment for the year represents the prior year's Maximum Assessment adjusted by three percent (3.0%).
3. The Maximum Assessment is adjusted each year independently from the annual assessment. While the actual amount assessed may fluctuate each year, the maximum will continue to be increased by 3.0%, and in any given year, the assessment may be applied at the Maximum Assessment.

The Maximum Assessment is adjusted annually and is calculated independently of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per equivalent dwelling unit) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year. The City Council may reduce or freeze the Maximum Assessment at any time by amending the Engineer's Annual Report. The Maximum Assessment for Fiscal Year 2022/2023 is \$188.63.

Although the Maximum Assessment will normally increase each year, the actual District assessments may remain virtually unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on District assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessments for the fiscal year does not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment then the assessment is considered an increased assessment. To impose an increased assessment, the City Council must comply with the provisions of *Article XIID Section 4(c) of the California Constitution*, which requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Through the balloting process property owners must approve the proposed assessment increase. If the proposed assessment is approved, then a new Maximum Assessment is established for the District. If the proposed assessment is not approved, the City Council may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

PART IV – DISTRICT BUDGET FY 2022/2023

Sierra Vista Estates Landscape and Lighting District	Total District
DIRECT COSTS	
Landscape Maintenance	\$1,000
Utilities	300
Repairs/Abatement	500
Street Lighting	500
Miscellaneous/Materials/Equipment	0
Facility Maintenance Materials	0
Capital Expenditure	0
Direct Costs (Subtotal)	\$2,300
ADMINISTRATION COSTS	
District Administration	\$2,475
County Administration Fee	76
Administration Costs (Subtotal)	\$2,551
LEVY BREAKDOWN	
Total Direct and Admin. Costs	\$4,851
Reserve Collection/ (Transfers)	(1,973)
Contribution Replenishment	0
Other Revenues/General Fund Contribution	0
CIP Collection/(Transfer)	0
Balance to Levy	\$2,878
DISTRICT STATISTICS	
Total Parcels	64
Total Parcels Levied	64
Total Equivalent Dwelling Units (EDU)	64.00
Assessment Rate (Levy Per EDU)	\$44.97
Maximum Assessment Rate Approved	\$188.63
FUND BALANCE INFORMATION	
Beginning Reserve Fund Balance (Estimated)	\$15,086
Reserve Fund Activity	(1,973)
Ending Reserve Fund Balance (Projected)	\$13,113
Beginning Capital Improvement Fund	\$0
Collections/(Transfers)	0
Capital Improvement Expenditures	0
Ending Capital Improvement Fund	\$0

PART V — DISTRICT BOUNDARY MAPS

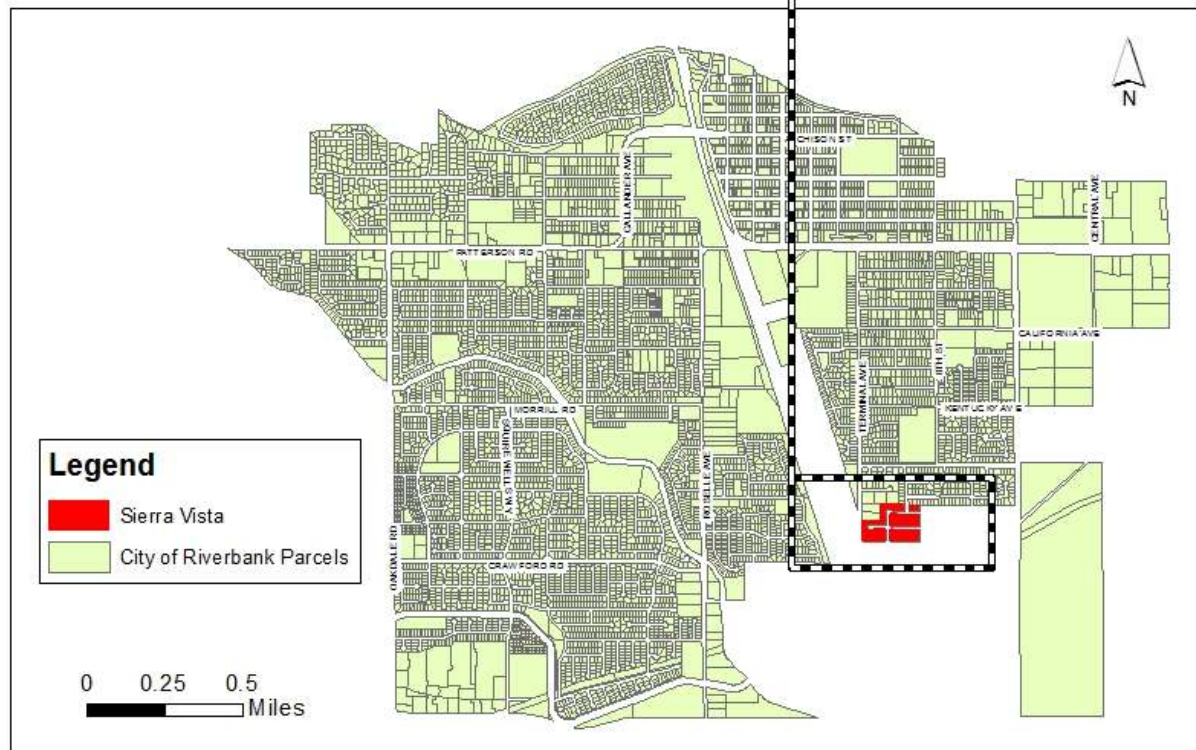
The original assessment diagrams and tract maps for the District were previously approved and submitted to the City in the format required by the 1972 Act. These diagrams are on file in the Office of the City Clerk and by reference are made part of this Report.

The boundaries for the District are contiguous with the boundaries of the Sierra Vista Estates subdivision and defined as the corresponding parcels identified on the Stanislaus County Assessor's Map. The parcel identification, lines, and dimensions of each parcel within the District are those lines and dimensions shown on the Stanislaus County Assessor's Map for the year in which this Report was prepared and by reference are incorporated and made part of this Report.

The following page is a reproduction of the original Assessment Diagram for the District.



City of Riverbank Sierra Vista Estates Landscape and Lighting District



PART VI — 2022/2023 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Stanislaus County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within this District, along with the assessment amounts, is below. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and right-of-ways including public greenbelts and parkways; utility right-of-ways; common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

APN	EDU	Charge
075-058-002-000	1.0	\$44.96
075-058-003-000	1.0	44.96
075-058-004-000	1.0	44.96
075-058-005-000	1.0	44.96
075-058-006-000	1.0	44.96
075-058-007-000	1.0	44.96
075-058-008-000	1.0	44.96
075-058-009-000	1.0	44.96
075-058-010-000	1.0	44.96
075-058-011-000	1.0	44.96
075-058-012-000	1.0	44.96
075-058-013-000	1.0	44.96
075-058-014-000	1.0	44.96
075-058-015-000	1.0	44.96
075-058-016-000	1.0	44.96
075-058-017-000	1.0	44.96
075-058-018-000	1.0	44.96
075-058-019-000	1.0	44.96
075-058-020-000	1.0	44.96
075-058-027-000	1.0	44.96
075-058-028-000	1.0	44.96

APN	EDU	Charge
075-058-029-000	1.0	44.96
075-058-030-000	1.0	44.96
075-058-031-000	1.0	44.96
075-058-032-000	1.0	44.96
075-058-033-000	1.0	44.96
075-058-034-000	1.0	44.96
075-058-035-000	1.0	44.96
075-058-036-000	1.0	44.96
075-058-037-000	1.0	44.96
075-058-038-000	1.0	44.96
075-058-039-000	1.0	44.96
075-058-040-000	1.0	44.96
075-058-041-000	1.0	44.96
075-058-042-000	1.0	44.96
075-058-043-000	1.0	44.96
075-058-044-000	1.0	44.96
075-058-045-000	1.0	44.96
075-058-046-000	1.0	44.96
075-058-047-000	1.0	44.96
075-058-048-000	1.0	44.96
075-058-049-000	1.0	44.96
075-058-050-000	1.0	44.96
075-058-051-000	1.0	44.96
075-058-052-000	1.0	44.96
075-058-053-000	1.0	44.96
075-058-054-000	1.0	44.96
075-058-055-000	1.0	44.96
075-058-056-000	1.0	44.96
075-058-057-000	1.0	44.96
075-058-058-000	1.0	44.96
075-058-059-000	1.0	44.96
075-058-060-000	1.0	44.96
075-058-061-000	1.0	44.96
075-058-062-000	1.0	44.96
075-058-063-000	1.0	44.96
075-058-064-000	1.0	44.96
075-058-065-000	1.0	44.96
075-058-066-000	1.0	44.96
075-058-067-000	1.0	44.96
075-058-069-000	1.0	44.96
075-058-070-000	1.0	44.96
075-058-071-000	1.0	44.96
075-058-072-000	1.0	44.96
Total	64	\$2,877.44

*Total may differ from budget due to rounding

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.3.5

SECTION 9: CONSENT CALENDAR

Meeting Date: June 14, 2022

Subject/ Title: Adopt Resolutions – Crossroads Landscape & Lighting District:

- 1) Resolution of the City Council of the City of Riverbank, California Initiating Proceedings for the Annual Levy of Assessments for the Crossroads Landscaping and Lighting District for Fiscal Year 2022/2023.
- 2) Resolution of the City Council of the City of Riverbank, California for the Crossroads Landscape and Lighting District Declaring its Intention to Levy Annual Assessments for Fiscal Year 2022/2023.
- 3) Resolution of the City Council of the City of Riverbank, California for Preliminary Approval of the Annual Levy Report for the Crossroads Landscaping and Lighting District for Fiscal Year 2022/2023.

From: Marisela H. Garcia, City Manager

Submitted by: Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that the City Council adopt the following Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Crossroads Landscaping and Lighting District for Fiscal Year 2022/2023.

SUMMARY

The City of Riverbank annually levies and collects special assessments for landscape maintenance, capital improvements, and street lighting. The District was formed in 2001 and is levied annually pursuant to the 1972 Act and in compliance with the California Constitution, Article XIID, Section 4. (Enacted by the passage of Proposition 218 in November 1996). The landscape maintenance, capital improvements, and street lighting associated with specific areas that provide a special benefit to the properties within those areas are grouped into Zones 1, 2, and 3. Subsequently Zone 4 was established in 2003 in connection with several new residential developments within the District. There are currently no assessments for Zone 3.

The Engineer's Annual Levy Report for Fiscal Year 2022/2023 has been prepared in accordance with the provisions of Chapter 3, Section 22622 of the 1972 Act. The report details the improvements and financial information including the district budgets and proposed annual assessments. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel's special benefit zones.

Therefore, it is recommended that the City Council adopt Resolutions to initiate proceedings for the annual levy of assessments, declare the City's intention to levy annual assessments, and preliminary approval of the annual levy report for the Crossroads Landscaping and Lighting District for Fiscal Year 2022/2023.

The attached resolutions represent the first of two steps in the annual levy of assessments on the district for fiscal year 2022/2023. A Public Hearing to consider adoption of the report and annual levy of assessments is scheduled for June 28, 2022.

STRATEGIC PLAN

This is directly related to the City's Strategic Plan, which can be found at www.riverbank.org.

FISCAL IMPACT

There are slight increases to the District Benefit and Zone's 1, 2 & 4. This increase is due to the increased maintenance of the matured landscaping. The increase allows the maintenance to be covered without dipping into the reserves.

The annual assessments for parcels in the Crossroads Landscape and Lighting District for Fiscal Year 2021/2022 are as follows:

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change in Assessment</u>
District Benefit:	\$101.54	\$109.66	\$ 8.12
Zone 4:	\$ 27.96	\$ 32.15	\$ 4.19
Zone 1:	\$ 22.29	\$ 22.29	\$ 0.00
Zone 2:	\$ 33.07	\$ 33.07	\$ 0.00
Zone 3:	\$ 0.00	\$ 0.00	\$ 0.00

Costs for the district are paid through assessments upon property owners within the District; hence, there is no fiscal impact to the City.

ATTACHMENTS

1. Draft City Council Resolution 2022-, Initiating Proceedings
2. Draft City Council Resolution 2022-, Declaring its Intention
3. Draft City Council Resolution 2022-, For Preliminary Approval
4. Engineer's Annual Levy Report Crossroads Landscaping and Lighting District Fiscal Year 2022/2023

CITY OF RIVERBANK

RESOLUTION 2022-

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
INITIATING PROCEEDINGS FOR THE ANNUAL LEVY OF ASSESSMENTS FOR
THE CROSSROADS LANDSCAPING AND LIGHTING DISTRICT FOR
FISCAL YEAR 2022/2023

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council of the City of Riverbank, California (hereafter referred to as the "City Council") does resolve as follows:

WHEREAS, the City Council has, by previous Resolutions, formed the Crossroads Landscaping and Lighting District (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act") that provides for levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of street lighting, landscaping, and all appurtenant facilities and operations related thereto; and

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CROSSROADS LANDSCAPING AND LIGHTING DISTRICT AS FOLLOWS:

Section 1 Engineer's Annual Levy Report: The City Council hereby orders Willdan Financial Services to prepare the Engineer's Annual Levy Report concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22622* of the Act.

Section 2 Proposed Improvements and Any Substantial Changes in Existing Improvements: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances

and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Engineer's Annual Levy Report describes all new improvements or substantial changes in existing improvements.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

CITY OF RIVERBANK

RESOLUTION 2022-

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
FOR THE CROSSROADS LANDSCAPE AND LIGHTING DISTRICT
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR FISCAL YEAR 2022/2023

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, formed the Crossroads Landscaping and Lighting District (hereinafter referred to as the "District"), and initiated proceedings for Fiscal Year 2021/2022 pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act") that provides for the levy and collection of assessments by the County of Stanislaus for the City of Riverbank to pay the maintenance and services of all improvements and facilities related thereto; and

WHEREAS, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District and to prepare and file a report with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CROSSROADS LANDSCAPING AND LIGHTING DISTRICT PURSUANT TO CHAPTER 3, SECTION 22624 OF THE ACT AS FOLLOWS:

Section 1 Intention: The City Council hereby declares its intention to seek the annual levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the annual costs of the improvements for Fiscal Year 2022/2023.

Section 2 Description of Improvements and Any Substantial Changes Proposed: The improvements within the District include: trees, landscaping, walls including graffiti removal, fences, irrigation systems, curbs, gutters, sidewalks, street lighting, and other related appurtenances, and electrical facilities within the landscape strips, parks, trails, greenbelts, medians, and other designated areas. The Annual Levy Report, as ordered by previous Resolution, provides a full and complete description of all improvements and any or all substantial changes to the District or improvements within the District.

Section 3 Boundaries and Designation: The District consists of all parcels located in the Crossroads Specific Plan, which covers approximately five hundred eighty-five (585) acres in the southwest region of the City. The District is generally located, South and West of the MID Main Canal centerline, east of the centerline of Oakdale Road; and, north of the centerline of Claribel Road. The territory is within the City of Riverbank, within the County of Stanislaus, State of California. The proposed district is designated as:

“Crossroads Landscaping and Lighting District”

Section 4 Proposed Assessment Amounts: For Fiscal Year 2022/2023, the proposed assessments for all Zones are outlined in the Engineer's Annual Levy Report.

Section 5 Public Hearing(s): The City Council hereby declares its intention to conduct a Public Hearing annually concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 6 Notice: The City Clerk shall give notice of the time and place of the Public Hearing by causing the publishing of this Resolution, once in the local paper, not less than ten (10) days before the date of the Public Hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 7 Time of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Tuesday, June 28, 2022 at 6:00 p.m.** or as soon thereafter as feasible at a regular meeting in person, teleconference or virtual platform pursuant to the Governor's Executive Order N-29-20 regarding the holding of public meetings during the COVID-19 pandemic.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
FOR PRELIMINARY APPROVAL OF THE ANNUAL LEVY REPORT FOR THE
CROSSROADS LANDSCAPING AND LIGHTING DISTRICT
FOR FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council has, by previous Resolutions, ordered the preparation of an Engineer's Annual Levy Report (hereafter referred to as the "Report") for the district known and designated as the Crossroads Landscaping and Lighting District (hereafter referred to as the "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act"); and

WHEREAS, there has now been presented to this City Council the Report as required by *Chapter 1, Article 4, Section 22566* of said Act; and

WHEREAS, this City Council has carefully examined and reviewed the Report as presented and is preliminarily satisfied with the District, each and all of the budget items and documents as set forth therein, and is satisfied on a preliminary basis that the assessments have been spread in accordance with the benefits received from the improvements, maintenance, operation, and services to be performed within each Zone as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE CROSSROADS LANDSCAPING AND LIGHTING DISTRICT AS FOLLOWS:

Section 1 That the above recitals are all true and correct.

Section 2 That the Report as presented consists of the following:

- a. A Description of Improvements
- b. The Annual Budget (Costs and Expenses of Maintenance, Operations, and Services)
- c. A Description of the Method of Apportionment resulting in an Assessment Rate per Equivalent Dwelling Unit

Section 3 The Report is hereby approved on a preliminary basis and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 4 That the City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Engineer's Report – Annual Levy Report for Crossroads Landscape and Lighting District for FY 2022-2023



City of Riverbank

Crossroads Landscaping and Lighting District

2022/2023 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 14, 2022
Public Hearing: June 28, 2022

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510



www.willdan.com

AFFIDAVIT FOR THE ENGINEER'S ANNUAL LEVY REPORT

City of Riverbank
Stanislaus County, State of California

Crossroads Landscaping and Lighting District

This Report describes the District including the improvements, budgets, parcels and proposed assessments to be levied for Fiscal Year 2022/2023, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2022.

Willdan Financial Services
Assessment Engineer

By: _____

Tony Thrasher, Senior Project Manager
District Administration Services

By: _____

Tyrone Peter
PE # C 81888

TABLE OF CONTENTS

INTRODUCTION	1
A. LEGISLATIVE AUTHORITY	2
PART I — PLANS AND SPECIFICATIONS	4
A. DESCRIPTION OF THE DISTRICT	4
B. DESCRIPTION OF IMPROVEMENTS AND SERVICES	5
PART II — METHOD OF APPORTIONMENT	15
A. GENERAL	15
B. BENEFIT ANALYSIS	15
C. ASSESSMENT METHODOLOGY	17
D. ASSESSMENT RANGE FORMULA	20
PART III — DISTRICT BUDGET FISCAL YEAR 2022/2023	22
PART V — DISTRICT DIAGRAMS	24
PART VI — 2022/2023 ASSESSMENT ROLL	26

INTRODUCTION

Pursuant to the provisions of the Landscaping and Lighting Act of 1972, being Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500 (hereafter referred to as the “1972 Act”), and in compliance with the provisions of the *California State Constitution, Article XIID* (hereafter referred to as the “Constitution” or “Proposition 218”), this Engineer’s Report (hereafter referred to as “Report”) has been prepared as required pursuant to Chapter 3, Section 22622 of the 1972 Act, in connection with the proceedings required for the annual levy of assessments for the district designated as:

Crossroads Landscaping and Lighting District

(hereafter referred to as “District”). This Report has been prepared and presented to the City Council of the City of Riverbank (hereafter referred to as “City”), County of Stanislaus, State of California, for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2022/2023. In conjunction with this Report, the City Council proposes to levy and collect the annual assessments described herein on the County tax rolls, to provide ongoing funding for the costs and expenses required to service and maintain the landscaping and lighting improvements associated with and resulting from the development of properties within the District. Each fiscal year, utilizing the historical and estimated costs to maintain the improvements that provide special benefit to properties within the District, the City establishes the District’s assessments. The costs of the improvements and the proposed annual assessments budgeted includes the estimated expenditures, deficits, surpluses, revenues, and reserve fund balances determined to be necessary to provide the improvements that are of special benefit to properties within the District. Each parcel is assessed proportionately for only those improvements and expenses for which it has been determined that the parcel receives special benefit.

This Report describes the District and changes to the District including modifications to the improvements or organization (zones of benefit), and the proposed budgets and assessments applicable for Fiscal Year 2022/2023. The maintenance, operation and servicing of the improvements associated with specific areas of the District that provide a special benefit to the properties within those areas are grouped into benefit zones that are identified in this District as Zones. These Zones identify the properties within various regions of the District that incorporate the undeveloped properties, commercial developments or residential subdivisions that benefit from specific improvements that were installed in connection with the development of those properties or directly benefit those properties. While many of the improvements provide special benefits to only the properties within a particular Zone, some improvements are associated with all properties within the District and were installed as part of the overall development of properties within the District and are considered a regional special benefit. The costs of providing the regional improvements are proportionately shared by all assessed properties, while the Zone specific improvements are proportionately shared by only the properties within that

Zone. Each parcel's annual assessment is therefore a combination of their proportional share of the regional improvements and their proportional share of their Zone improvements.

This Report has been prepared in accordance with the provisions of the 1972 Act and describes the District and assessments proposed for Fiscal Year 2022/2023 including

- A general description of the District including any modifications to the District structure, annexation of territory to the District or property development that facilitates any changes to the boundaries of the District or Zones therein;
- A description of the proposed improvements for the fiscal year including any substantial changes or expansion of the improvements or services;
- The method of apportionment used to calculate each parcel's respective special benefit;
- Financial information for the fiscal year including the district budgets that incorporate all anticipated maintenance expenditures, incidental expenses and fund balances including any deficits or surpluses from the previous fiscal year and any authorized reserve funds to establish the proposed annual assessments for each parcel within the District proportionate to each parcel's special benefits.

For the purposes of this Report, the word "parcel" refers to an individual property assigned its own Assessment Number by the County of Stanislaus Assessor's Office. The County of Stanislaus Auditor/Controller uses Assessment Numbers and specific fund numbers to identify properties assessed for special district benefit assessments on the tax roll.

Pursuant to the 1972 Act, the City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District and assessments for that fiscal year. Upon approval of the assessments by the City Council, the assessments for Fiscal Year 2022/2023 shall be submitted to the Stanislaus County Auditor/Controller for inclusion on the property tax roll for each parcel.

A. LEGISLATIVE AUTHORITY

The District was formed in 2001 and is annually levied pursuant to the 1972 Act and in compliance with the *California Constitution, Article XIID, Section 4*. (Enacted by the passage of Proposition 218 in November 1996). Accordingly, parcels within the District are assessed for only the reasonable cost of the proportional special benefit conferred on those parcels and the assessments and assessment range formula described in this Report have been or shall be approved by the property owners through a property owner protest ballot proceeding. The maximum assessments including the assessment range formula for the Regional (District-wide) improvements as well as Zones 1, 2 and 3 were approved by the property owners when the District was formed. Subsequently, Zone 4 was established in March 2003 in connection with several new residential developments

within the District and those property owners approved the assessments associated with the Zone's improvements.

Pursuant to the provisions of the California Constitution, all new or increased assessments (the incremental increase) are subject to both the substantive and procedural requirements of *Article XIID, Section 4*, including a property owner protest proceeding (property owner assessment balloting). This Report consists of five (5) parts:

Part I

Plans and Specifications: Provides an overall description of the District and the improvements to be provided within said District and the zones of benefit ("Zones") therein. The District Zones are based on the various improvements and services that provide a special benefit to each property within the District.

Part II

Method of Apportionment: A discussion of benefits the improvements provide to properties within the District and the method of calculating each property's proportional special benefit and annual assessment. The Assessment Range Formula described herein defines the maximum assessment that may be imposed in subsequent fiscal years without additional property owner ballot proceedings.

Part III

District Budget: An estimate of the annual costs to maintain and service the improvements installed and constructed as part of the development of properties within the District. The maximum assessments and assessment range formula established for this District was originally based on the development plans and estimated annual cost and expenses associated with the proposed improvements and developments at build-out. The proposed assessments to provide the improvements for Fiscal Year 2022/2023 are based on the estimated net annual cost of operating and maintaining the District improvements for the year.

Part IV

District Diagram: A Diagram showing the boundaries of the District is provided in this Report and includes all parcels that will receive special benefits from the improvements. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of all parcels as shown on the Stanislaus County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include all subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

Part V

Assessment Roll: A listing of the calculated assessments for each parcel as required pursuant to the provisions of the California Constitution. Said assessments represents each parcel's proportional amount of the improvement costs for Fiscal Year 2022/2023 based on the estimated net annual cost to maintain and service the improvements as outlined in the District budget and method of apportionment described herein.

PART I — PLANS AND SPECIFICATIONS

A. DESCRIPTION OF THE DISTRICT

The District consists of all lots, parcels and subdivisions of land located in the development area known as the “Crossroads Specific Plan.” The Crossroads Specific Plan/District covers approximately five hundred eighty-two (582) acres in the southwest region of the City. The District is generally located:

- South and West of the MID Main Canal centerline;
- East of the centerline of Oakdale Road; and,
- North of the centerline of Claribel Road.

The District currently includes approximately

- Three hundred forty-two (342) acres of low/medium density single-family residential housing currently subdivided or being subdivided, representing two thousand fourteen (2,014) residential units;
- Sixty-five (65) acres of commercial development or planned commercial development in the southwest section of the District;
- Thirty-five (35) acres of undeveloped land identified for Public/Quasi-Public/Commercial development or possible residential development; and
- One hundred forty (140) acres of streets, easements, open space and public lands.

A listing of all parcels within the District is provided in the Assessment Roll contained in Part V of this Report.

All improvements to be acquired, maintained and serviced in the District directly result from the development of properties within the Crossroads Specific Plan. They consist of parkway and median landscaping, street lighting, traffic signals, parks, trails, open space areas and appurtenant facilities. All the improvements to be funded by District assessments are public improvements within the District boundaries or adjacent public areas and right-of-ways constructed and installed as part of the development plans and agreements required and/or necessary to enhance the special benefits to each lot, parcel and subdivision therein. Properties within the District are grouped into zones of benefit

(“Zones”) based on their proximity and benefit from the various improvements provided by the District. Each Zone incorporates specific improvements that are associated with the properties in that Zone and the annual cost of providing those improvements are proportionately shared by the properties in that Zone. These Zones are discussed in more detail later in this section of the Report.

B. DESCRIPTION OF IMPROVEMENTS AND SERVICES

Improvements Authorized by the 1972 Act

As generally defined by the Landscape and Lighting Act of 1972 and applicable to this District, improvements and the associated assessments may include one or more of the following:

- The installation or planting of landscaping;
- The installation or construction of statuary, fountains, and other ornamental structures and facilities;
- The installation or construction of public lighting facilities including but not limited to street lights and traffic signals;
- The installation of park or recreational improvements including but not limited to all of the following:
 - a. Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage;
 - b. Lights, playground equipment, play courts, and public restrooms;
 - c. The acquisition of land for park, recreational, or open-space purposes;
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof;
- The acquisition of any associated existing improvement;
- The maintenance or servicing of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement including, but not limited to:
 - a. Repair, removal, or replacement of all or any part of any improvements;
 - b. Grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
 - c. Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;

- d. The removal of trimmings, rubbish, debris, and other solid waste;
 - e. The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti;
 - f. Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements;
 - g. Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements;
- Incidental expenses associated with the improvements including, but not limited to:
 - a. The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - b. The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - c. Compensation payable to the County for collection of assessments;
 - d. Compensation of any engineer or attorney employed to render services;
 - e. Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
 - f. Costs associated with any elections held for the approval of a new or increased assessment.

Overall District Improvements

The purpose of the District is to ensure the ongoing maintenance, operation and servicing of public landscaped areas and street lighting improvements within the District boundaries installed in connection with the development of properties within the Crossroads Specific Plan. These improvements may include but are not limited to all materials, equipment, utilities, labor, appurtenant facilities and incidental expenses related to those improvements. The improvements to be maintained and funded entirely or partially through the District assessments generally include the following:

- Parkway, median and traffic circle landscaping on the arterial and collector streets within the District boundaries;
- Parkway and perimeter landscaping associated with individual properties or developments including perimeter fencing, retaining walls, entryways, monuments; or similar improvements associated with the properties or specific developments within the District;
- Natural and passive parks, trails, open space areas, and landscape reserve areas that are maintained and/or abated;

- Active parks including all landscaping, lighting, equipment and facilities (i.e., playgrounds, tot-lots, ball fields, restrooms, sidewalks, landscaped areas and greenbelts);
- Public lighting facilities including street lighting, traffic signals, lighting within all parks and other public areas;
- All appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

The estimated annual cost to provide and maintain the improvements within the District shall be allocated to each property in proportion to the special benefits received. The Method of Apportionment described in this Report utilizes commonly accepted assessment engineering practices and have been established pursuant to the 1972 Act and the provisions of the Constitution.

Regional — District-wide Benefit Improvements

In reviewing the overall improvements within the District as they currently exist and as outlined in the Crossroads Specific Plan, it has been determined that many of the District's improvements including various parks, trails, traffic signals, and arterial landscaping and street lighting provide a direct and special benefit to all properties within the District and are considered "Regional" (District-wide) improvements and the cost of providing these improvements shall proportionately be shared by all assessed parcels within the District in the fiscal year that the improvements are installed or accepted for maintenance by the City. To the extent that any portion of these improvements may be considered general benefit, that portion of the improvement costs is not assessed to the properties within the District. The following improvements have been identified as Regional improvements for the District:

Public Street Lighting: Public street lighting on the District's arterial and collector streets as well as various other public areas are included and funded by the regional assessments established for the District and may include, but is not limited to electrical energy, lighting fixtures, poles, meters, conduits, electrical cable and associated appurtenant facilities associated with:

- All public street lights and appurtenant facilities located on the arterial streets and a portion of the collector streets within the District including but not limited to Oakdale Road, Claribel Road, Roselle Avenue, Morrill Road, Crawford Road, Chancellor Way, Homewood Way, Prospectors Parkway and Squire Wells Way. (A portion of the street lighting costs associated with some of the collector streets listed above are also identified and allocated as Zone specific benefits.);
- Traffic signals, safety lighting at intersections, and other lighting facilities within public areas such as the trails and parks within the District that was necessary for development of properties within the District.

Median Landscaping: Median island landscaping on the arterial and primary collector streets including the traffic circles within the District are included and funded by the

regional assessments established for the District and may include, but is not limited to ground cover, shrubs, trees, monuments, hardscape amenities, ornamental structures, and irrigation and drainage facilities identified as:

- The three (3) designated traffic circles, two located on Chancellor Way and one on Crawford Road with an estimated 78,890 square feet of landscaped area (1.81 acres) including significant turf and high density landscaping and amenities.
- Center medians on Crawford Road between Oakdale Road and Roselle Avenue, totaling approximately 2,360 linear feet and an estimated 33,040 square feet of landscaped area (0.76 acres);
- Center medians on Oakdale Road between Morrill Avenue and the Business Park Entryway, totaling approximately 2,500 linear feet and an estimated 30,000 square feet of landscaped area (0.69 acres); and;
- Center medians on Roselle Avenue between Crawford Road and Claribel Road, and Roselle Entryway, totaling approximately 1,580 linear feet at an estimated 18,960 square feet of landscaped area (0.44 acres).

Parkway Landscaping Parkway (street right-of-way) landscaping on the primary access streets within the District are included and funded by the regional assessments established for the District and may include, but is not limited to ground cover, shrubs, trees, hardscape amenities, irrigation and drainage facilities, entryway monuments, sidewalks, and block walls, or other fencing within the public right-of-way or landscape easements identified as:

- Landscape reservation areas on the north side of Claribel Road between Oakdale Road and Roselle Avenue that includes or will include:
 - Approximately 4,200 linear feet of low density landscaping totaling an estimated 50,400 square feet (1.16 acres);
 - An estimated 80 to 100 trees; and
 - Approximately 10,000 square feet of sidewalk and hardscape amenities.
- Landscape parkway areas on the east side of Oakdale Road between the MID Main Canal extending south to the Business Park Entryway that includes or will include:
 - Approximately 4,210 linear feet of moderate density landscaping, an estimated 22,100 square feet (0.51 acres);
 - An estimated 100 to 150 trees; and
 - Approximately 23,000 square feet of sidewalk and hardscape amenities.
- Landscaped parkway areas on both the east and west sides of Roselle Avenue from a point 500' north of Claribel Road, north to the MID Main Canal (District Boundary) that includes or will include:

- Approximately 4,230 linear feet of high density landscaping on each side of Roselle Avenue, totaling an estimated 21,000 square feet (0.5 acres);
- An estimated 100 to 200 trees; and
- Approximately 16,000 square feet of sidewalk and hardscape amenities.
- Landscape parkway areas on Morrill Road between the MID Main Canal extending west approximately 244 feet to a point midway between Homewood Court and Huntley Court totaling approximately 2,570 square feet of landscaping (0.059 acres);

Trails and Bike Paths: Within the District (The Crossroads Specific Plan) there is over 33,500 linear feet of trails and bike paths encompassing approximately 300,000 square feet of surface area that are included and funded by the regional assessments established for the District. In most areas these trails and pathways are surrounded by large areas of landscaping as much as seventeen square feet of landscaped area for every linear foot of trail. The trail system may include, but is not limited to turf, ground cover, shrubs, trees, natural vegetation, irrigation and drainage facilities, various trail and bike path surfaces, concrete sidewalks, lighting, fencing, rest areas, ornamental structures, signs, and various hardscape amenities. These trail and pathway areas are generally identified as:

- Claribel Road bike path area located between Oakdale Road and Roselle Avenue that includes:
 - Approximately 5,200 linear feet of low density landscaping, an estimated 23,000 square feet of landscaped area;
 - An estimated 80 to 150 trees; and
 - Approximately 52,000 square feet of bike paths and hardscape amenities.
- The trail area along the MID Lateral # 6 canal that includes:
 - Approximately 16,000 linear feet of moderate density landscaping, an estimated 240,000 square feet of landscaped area;
 - An estimated 200 to 400 trees;
 - Approximately 128,000 square feet of trail and hardscape amenities; and
 - An estimated 32,000 linear feet of fencing associated with the trail and landscaped areas.
- The trail area adjacent to the MID Main Canal between Claribel Road and Morrill Road includes:
 - Approximately 4,800 linear feet of moderate density landscaping, an estimated 72,000 square feet of landscaped area;
 - An estimated 80 to 150 trees;
 - Approximately 38,400 square feet of trail and hardscape amenities; and

- An estimated 4,800 linear feet of fencing associated with the trail and landscaped areas.
- The Oakdale Road bike path area located between Morrill Avenue and Claribel Road on the east side of Oakdale Road that includes:
- Approximately 4,900 linear feet of low density landscaping, an estimated 9,800 square feet of landscaped area;
- Approximately 49,000 square feet of bike path and hardscape amenities.

Pedestrian Connection Sites: Within the District there are fifteen (15) pedestrian connection sites that provide pedestrian access from various residential developments to the trail system or the arterial or collector streets within the District. While these pedestrian connection sites are within specific residential subdivisions, these connection sites provide pedestrian access to more than just the parcels within those subdivisions and are therefore included and funded by the regional assessments established for the District. These pedestrian connection sites include:

- Pedestrian Connection on Clock Tower Court east of Oakdale Road, south of Crawford parkway consisting of approximately 1,220 square feet of landscaped improvement area.
- Nine Cul-de-sac pedestrian connection points along the MID Lateral #6 trail at Blazer Court, Feather Court, Mayberry Court, Haystack Court, Horsetail Falls Court, Winding River Court, Gold River Court, Riverbed Court, and Coolwater Court; consisting of approximately 1,440 square feet of landscaped improvement area and 450 square feet of sidewalk area.
- Four Cul-de-sac pedestrian connection points on the south side of Crawford Road at Silvervale Court, Etherington Court, Medallion Court, and Clamistake Court; consisting of approximately 640 square feet of landscaped improvement area and 200 square feet of sidewalk area.
- One Cul-de-sac pedestrian connection point on the south side of Morrill Road at Homewood Court consisting of approximately 160 square feet of landscaped improvement area and 50 square feet of sidewalk area.

Miscellaneous Landscape Area: Within the District there are various landscaped areas that are included and funded by the regional assessments established for the District these landscaped areas include:

- Landscaping surrounding the water tank between the MID Main Canal and Saxon Way that has approximately 1,200 square feet of landscaped area, 350 linear feet of walls and 220 linear feet of fencing.
- Landscaped area associated with the Black Sands Creek Way Drainage Channel located northwest of the MID Lateral # 6 Canal and east of Roselle. This area includes approximately 47,560 square feet of landscaping and approximately 45 trees.

Parks and Open Space Areas: Within the District (The Crossroads Specific Plan) there is approximately thirty acres of park/open space. The park/open space improvements within the District were designed to provide a wide range of recreational opportunities as well as large areas of open space and green belts throughout the District. These areas may include, but are not limited to turf, ground cover, shrubs, trees, natural vegetation, ball fields, various courts, restroom facilities, play equipment, picnic areas, tot lots, lighting, ornamental structures, irrigation and drainage facilities, and various hardscape amenities. There are three primary park locations within the Crossroads Specific Plan.

- A Community Park, named Silva Park, includes over nine acres of parkland in the northwest region of the District located at Novi Drive and Chancellor Way. The park design consists of dense shrub areas, numerous trees, large turf areas and ball fields as well as other recreational facilities totaling an estimated 370,260 square feet of landscape improvements. Although this park is located well within the boundaries of the District, it is considered a Community Park and as such, will likely be utilized by property owners outside the District on a regular basis, however since the park is in the middle of the Crossroads, and utilized mostly by residents of the Crossroads, only a small portion of this park's maintenance and operation costs has been identified as a general benefit and is not assessed to property owners within the District. (It has been determined that up to a third of this park's total maintenance cost is considered general benefit).
- Neighborhood Parks: There are approximately twenty-one acres of land that have been completed as neighborhood parks. The neighborhood parks were specifically planned for the use and benefit of properties within the District. There are two primary neighborhood parks located within the District boundaries to optimize their use by the property owners. One park is located near the MID Main Canal trail system in the northeast region of the District and the other park is located just north of the Hetch Hetchy right-of-way in the southeast region of the District, which is also accessible by the trail system. The two neighborhood parks include approximately 914,760 square feet of landscaping that includes various types of landscape amenities ranging from natural non-irrigated open space area to large turf areas.

Local Benefit Improvements (Zone Specific)

The establishment of benefit zones is often necessary to equitably apportion the cost of the District improvements to those properties that receive special benefits from various improvements. Although several of the improvements installed and maintained within the District provide a direct and special benefit to all properties (Regional Improvements) and are assessed to all benefiting properties within the District, some improvements benefit only certain subdivision, parcels or regions of the District and are typically installed as part of developing properties in those areas.

Improvements such as perimeter landscaping (non-arterial landscaping), perimeter fencing and residential street lighting are typically associated with specific subdivisions or

properties and provide special benefits to only those properties (in some cases adjacent properties as well). These types of improvements are often identified as “Local” or “Tract Specific” improvements. It was determined that the cost of maintaining such improvements should be the financial obligation of the properties benefiting and the law requires that only those properties be assessed. To equitably apportion these improvement costs to only the benefiting properties, parcels within a district have been grouped into local benefit zones (“Zones”). Each of these Zones consists of specific parcels and subdivisions that benefit from similar or specific local improvements. The cost of providing local improvements within each Zone is proportionately spread to only the parcels within that Zone.

When the District was formed, the District included only a few residential subdivisions and much of the District was vacant undeveloped land. At that time, three zones of benefit were established:

- Zone 01 included parcels within the residential developments north of Morrill Road that had limited improvements (street lighting and perimeter fencing).
- Zone 02 incorporated the new residential developments south of Morrill Road, which installed tract specific street lighting and landscaping along the perimeters of these developments.
- Zone 03 incorporated the vacant undeveloped land that made up the rest of the District and because these properties had not yet developed, the Zone provided no local improvements and assessments for properties. Zone 03 consisted of only their proportional share of the costs to provide the Regional Improvements within the District.

In 2003, a significant portion of the undeveloped land was moving forward with development and Zone 04 was established to identify the improvements and properties associated with those residential developments, thus providing an appropriate allocation of the costs associated with the local landscaping and lighting improvements resulting from those developments. The following provides more specifics about the District’s four local Zones:

Zone 01 is located north of Morrill Road, east of Oakdale Road, and south and west of the MID Main Canal. This Zone includes all parcels of land identified on the Tract Maps for the subdivisions known as Oak Crest Estates; Hayes No. 1; Stonebridge No. 2. These subdivisions and parcels include one hundred thirty-eight (138) single-family residential parcels, one (1) multifamily residential parcel, and one (1) quasi/non-residential parcel. In addition to Regional improvements, these properties benefit and are assessed for the following:

- The maintenance, abatement and minor repairs of the block wall (approximately 3,350 linear feet) located along the south side of the MID Main Canal adjacent to the parcels within the Zone. Maintenance and abatement may include the occasional clearing and removal of weeds, debris, rubbish, and other solid wastes within the public right-of- way next to the wall; and the

cleaning, sandblasting, and painting of the wall deemed necessary to remove or cover graffiti.

- All streetlights within the residential development and perimeter streets. Maintenance and servicing of the street lighting may include bulb replacement, energy costs and repair or replacement of related equipment or facilities as required.

Zone 02 is located south of Morrill Road, east of Oakdale Road, generally north of Novi Drive and west of the MID Main Canal. This Zone includes all the residential parcels and subdivisions known as Hayes No. 2; Stonebridge at Crossroads; and Morrill Ranch. These subdivisions and parcels include three hundred seven (307) single-family residential properties. In addition to Regional improvements, these properties benefit and are assessed for the following:

- The parkway landscaping on the south side of Morrill Avenue from the northwest corner of the Morrill Ranch subdivision (Oakdale Road) east to the northeast corner of the Stonebridge at Crossroads subdivision (approximately 250 feet west of the MID Main Canal). The partially completed landscape improvement area includes:
- Approximately 2,525 linear feet of moderate density shrubs and trees, totaling an estimated 12,625 square feet;
- Approximately 1,825 linear feet of turf and trees, totaling an estimated 9,125 square feet;
- An estimated 110 to 140 trees;
- Approximately 12,700 square feet of sidewalk and hardscape amenities; and
- An estimated 3,500 linear feet of parkway fencing that is adjacent to the subdivisions on Morrill Avenue and Oakdale Road.
- All streetlights within the residential development and perimeter streets. Maintenance and servicing of the street lighting may include bulb replacement, energy costs and repair or replacement of related equipment or facilities as required.

Zone 03 currently includes all properties within the District boundaries that are not included within Zones 01, 02 or 04. The parcels within this zone are currently only assessed for their proportional share of the Regional Improvements. As properties within this Zone are developed and subdivided, they will likely be incorporated into one of the District's other local Zones or a new local Zone may be established to address their specific improvement and benefits. In either case, these changes will facilitate increased assessments for the affected properties. All such assessment increases will be subject to the substantive and procedural requirements of Article XIID.

Zone 04 incorporates a significant portion of the residential developments within the District and generally includes all residential subdivisions south and east of Zone 02 and north of the Commercial Center. The parcels and subdivisions of Zone 04 (including the

four new residential subdivisions known as the Heartlands, the Cottages, the Gables and Prospector's Court) represent one thousand six hundred eleven (1,611) single-family residential parcels, two (2) multifamily parcels, and one hundred seventeen (117) nonresidential or vacant parcels. In addition to Regional improvements, these properties benefit and are assessed for the following:

- Parkway landscaping including planting areas and turf along portions of Crawford Road and Roselle Avenue;
- Parkway landscaping (planting area, turf stamped concrete, and entryway, totaling approximately 131,534 square feet (57,110 square feet for planting area, 68,324 square feet for turf and 6,100 square feet for stamped concrete); Entrance medians, plant and turf areas and stamped concrete on a traffic circle located on Crawford Road and turf areas on Chancellor Way roundabouts;
- Split sidewalk landscaping on the north side of Prospector Way and the east side of Saxon Way adjacent to the school/park site and on the north side of Blacksand Creek Way adjacent to Hetch Hetchy;
- Entryway monument into the District at Roselle Avenue and Oakdale Road;
- All streetlights within the residential development and perimeter streets. Maintenance and servicing of the street lighting may include bulb replacement, energy costs and repair or replacement of related equipment or facilities as required.

PART II — METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping, parks, open space areas and appurtenant facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating all assessments for this District reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel. In addition, pursuant to *Article XIID, Section 4* of the California State Constitution a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits may be assessed.

B. BENEFIT ANALYSIS

Each of the proposed improvements, the associated costs and assessments have been identified and allocated based on special benefit pursuant to the provisions of the Constitution and 1972 Act. All improvements provided by this District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans and applicable portions of the City General Plan. As such, these improvements would be necessary and required of individual property owners and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the majority of the District improvements and the annual costs of ensuring the maintenance and operation of the improvements are considered a direct and special benefit to the properties within the District.

The method of apportionment (method of assessment) is based on the premise that each assessed parcel within the District receives benefit from specific improvements. The desirability and security of properties is enhanced by the presence of street lighting, well maintained landscaping, parks and open space areas in close proximity to those properties.

Special Benefits

The special benefits associated with all landscaping, parks, trails and open space improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space, parks, trails, open space areas and landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Enhanced quality of life and recreational opportunities through well maintained recreational facilities, equipment, green belts and trails.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads and streets.
- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal act and damage to improvements or property.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.
- Increased promotion of business during nighttime hours in the case of commercial properties.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

General Benefit

The costs associated with a specific improvement that is considered a benefit to properties outside the District or to the public at large have been identified as general benefit and is not included in the District's annual assessments. In making this

determination it should be noted that parkway; perimeter landscaping and interior landscaping throughout the City is provided and maintained by individual property owners, associations or another assessment district. The City does not typically maintain these types of improvements from General Fund Revenues and like similar improvements within the City, the ongoing maintenance of these improvements are clearly a special benefit to the properties associated with those improvements. However, due to either their location or purpose, it has been determined that portions of the improvement costs associated with the Community Park, traffic signals and medians along Oakdale Road provide not only a special benefit to properties within this District, but also provide a general benefit to the residents and property owners in the City as a whole. The determination of the amount of each improvement cost that is considered general benefit is based on different factors. General benefit costs for the Community Park (shown as General Benefit in the District Budget) have been determined based on an estimated service area as well as the availability of similar improvements in the City. For traffic signals and median landscaping, the allocation of special benefit cost versus general benefit costs is based on both the location of the improvements in relation to other properties in the area and estimated traffic circulation.

C. ASSESSMENT METHODOLOGY

The method of apportionment for this District calculates the receipt of special benefit from the respective improvements based on the actual or proposed land use of the parcels within the District. The net amount to be assessed upon parcels within the District for each improvement or type of improvement or service is apportioned among only those parcels that benefit from the particular improvement in proportion to a weighted special benefit calculation that equates each parcel's special benefits as compared to other parcels in the District that benefit from those same improvements. The benefit formula used to determine the assessment obligation is therefore based upon both the improvements that benefit the parcels within the District as well as the proposed land use of each property as compared to other parcels that benefit from those specific improvements, which is consistent with the provisions of the 1972 Act and *Article XIID, Section 4* of the Constitution.

Equivalent Dwelling Units:

To assess benefits equitably, it is necessary to relate the different type of parcel development to each other. The Equivalent Dwelling Unit method of assessment apportionment uses the single-family home site as the basic unit of benefit and assessment. Each single-family home site is assigned one (1.0) Equivalent Dwelling Unit ("EDU"). All other land uses within the District are assigned a weighted EDU that equates the property's specific development status, type of development (land use), and size (acres or units) to that of a single-family home site. The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel is apportioned as a function of land use type, size and development.

EDU Application by Land Use:

Single-Family Residential — This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EDU per lot or parcel. This is the base value that all other land use types are compared and weighted against the special benefit received by the Single Family Residence, (i.e. 1.0 EDU).

Multi-Family Residential — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property or is part of a development that is considered multiple-unit complex. This land use is assessed 0.75 EDU per unit. (Currently this land use is applicable to only the new development known as Prospector's Court)

Planned-Residential Development — This land use is defined as any property not fully subdivided with a specific number of proposed single-family residential units or multi-family residential units to be developed on the parcel. This land use type is assessed at 1.0 EDU per planned single-family residential lot and or 0.75 EDU per multi-family residential unit.

Undefined Vacant Land — This land use is defined as property that is currently identified as vacant land, that is not actively being developed and/or is not directly adjacent to or associated with existing District improvements and infrastructure. This land use designation typically identifies rural vacant land. This land use is assessed at 1.0 EDU per parcel regardless of the size of the parcel.

Defined-Planned Vacant Land — This land use is defined as property that is currently identified as vacant land, but is either actively being developed and/or is directly adjacent to or associated with existing District improvements and infrastructure. This land use designation may include undeveloped residential or commercial properties that are part of an overall development plan. This land use is assessed at 1.0 EDU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EDU. Parcels over 50 acres are assigned a maximum of 50 EDU.

Developed Commercial — This land use is defined as property developed for either commercial or industrial use. This land use type is assessed at 4.0 EDU per acre. Parcels less than 0.25 acres are assigned a minimum of 1.0 EDU and there is no maximum acreage cap, as is the case with Vacant Commercial Property.

Recreational or Limited Commercial Use — This land use is defined as property used for recreational or commercial use that is not part of the improvements provided by the District. This land use classification may include but is not limited to golf courses, commercial parking lots or commercial properties that less than ten percent of the total acreage has been developed. This land use is assessed at 2.0 EDU per acre. Similar to commercial properties, there is no maximum acreage cap for this land use, but parcels less than 0.5 acres, are assigned a minimum 1.0 EDU.

Exempt Parcels — This land use identifies properties that are not assessed and are assigned 0.00 EDU. This land use classification may include but is not limited to lots or parcels identified as public streets and other roadways (typically not assigned an APN by

the County); dedicated public easements, open space areas and rights-of-ways, public greenbelts and parkways; utility rights-of-ways; common areas, sliver parcels and bifurcated lots or any other property that cannot be developed, park properties and other publicly owned that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

The following table provides a listing of land use types, land use code designations, the Equivalent Dwelling Unit factor applied to that land use type, and the multiplying factor used to calculate each parcel's individual EDU.

Property Type	EDU	Multiplier
Single Family Residential	1	Per Unit/Lot/Parcel
Multifamily Residential	0.75	Per Unit
Planned-Residential Development	1	Per Planned Single Family Unit
	0.75	Per Planned Multi-Family Unit
Undefined Vacant Lot	1	Per Parcel
Defined Planned Vacant Lot	1	Per Acre
Developed Commercial	4	Per Acre
Recreational or Limited Commercial Use	2	Per Acre
Exempt	0	Per Parcel

Land Use Codes and Equivalent Dwelling Units

The benefit formula applied to parcels within the District is based on the preceding discussion of Equivalent Dwelling Units and the table above. Each parcel's EDU correlates the parcel's special benefit received as compared to all other parcels benefiting from the improvements.

The following formula is used to calculate each parcel's EDU (proportional benefit).

$$\text{Parcel Type EDU} \times \text{Acres or Units} = \text{Parcel's EDU}$$

The total number of EDU's is the sum of all individual EDU's applied to parcels that receive a special benefit from the District improvements. An assessment rate per EDU ("Rate") is established by taking the "Balance to Levy" established for each Zone of the District (including the Regional Improvements) and dividing the total EDU's of all parcels benefiting from those improvements. This calculated "Rate per EDU" is then applied back to each parcel's assigned EDU to determine the parcel's proportionate benefit and assessment obligation for the improvement.

$$\begin{aligned} \text{Total Balance to Levy} / \text{Total EDU} &= \text{Rate per EDU} \\ \text{Rate per EDU} \times \text{Parcel EDU} &= \text{Parcel Levy Amount} \end{aligned}$$

The formulas described in the preceding description of calculating each parcel's Levy Amount is applied separately for both Regional (District-wide) Benefits and the Zone Benefits applicable to each parcel. The combined amount of the Regional and Zone assessment is the parcel's annual assessment amount (Levy) that will be submitted to the County for inclusion on the property tax roll.

D. ASSESSMENT RANGE FORMULA

Any new or increase in assessments require certain noticing and meeting requirements by law. Prior to the passage of Proposition 218, legislative changes in the Brown Act defined the definition of “new or increased assessment” to exclude certain conditions. These conditions included “any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed.” This definition and conditions were later confirmed through SB919 (Proposition 218 implementation statutes).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. Generally, if the proposed annual assessment (levy per unit or rate) for the current fiscal year is less than or equals to the “Maximum Assessment” (or “Adjusted Maximum Assessment”), then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment for all assessments in this District is equal to the initial Assessment approved by property owners adjusted annually by the following criteria:

- Beginning in Fiscal Year 2002/03 and each fiscal year thereafter, the Maximum Assessment will be recalculated annually.
- The new adjusted Maximum Assessment for the year represents the prior year’s Maximum Assessment adjusted by three percent (3.0%).
- The Maximum Assessment is adjusted each year independent of the annual assessment calculation. While the actual amount assessed may fluctuate each year, the maximum will continue to be increased by 3%, and in any given year the assessment may be applied at the Maximum Assessment.

Any proposed annual assessment (rate per EDU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year. The City Council may reduce or freeze the Maximum Assessment at any time by amending the Engineer’s Annual Report.

Although the Maximum Assessment will increase each year, the actual assessment may remain virtually unchanged. If the budget and assessments for the fiscal year does not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and the assessment may be approved by the City Council without a property owner balloting. If the budget and the assessments calculated requires an assessment greater than the adjusted Maximum Assessment, the assessment would be considered an assessment increase and to impose such an increase the City must comply with the provisions of *Article XIID, Section 4(c)* of the Constitution, which requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners through the balloting process must approve the proposed assessment increase before it can be imposed. If the proposed assessment is approved, then a new Maximum Assessment is established

for the District. If the proposed assessment is not approved, the City Council may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

PART III — DISTRICT BUDGETS

The following summarizes the District's adjusted Maximum Assessment Rates for Fiscal Year 2022/2023:

- The Maximum Assessment Rate for District-Wide Improvements is \$273.51/EDU.
- The Maximum Assessment Rate for Zone 01 Improvements is \$89.40/EDU.
- The Maximum Assessment Rate for Zone 02 Improvements is \$98.98/EDU.
- The Maximum Assessment Rate for Zone 03 Improvements is \$0.00/EDU.
- The Maximum Assessment Rate for Zone 04 Improvements is \$102.25/EDU.

The Total Adjusted Maximum Assessment Rate applicable to parcels in each Zone is as follows:

- Zone 01 \$362.91 (\$273.51+\$89.40)
- Zone 02 \$372.50 (\$273.51+\$98.98)
- Zone 03 \$273.51 (\$273.51+\$0.00)
- Zone 04 \$375.76 (\$273.51+\$102.25)

The following page outlines the Crossroads Landscaping and Lighting District's proposed budget and assessments for Fiscal Year 2022/2023. The budget identifies the estimated expenses and cost allocation of the improvements for each of the District's Zone improvements to establish the proposed District assessments for Fiscal Year 2022/2023.

The Capital Improvement Project (CIP) fund is used to upgrade certain improvements within the District. These improvements have a useful life of five years or more and include:

- Roundabout improvements on Antique Rose Way
- Install benches, shade structures and playground improvements within Silva Community Park
- Install benches along the park trail
- Install shade structures within the Neighborhood Park
- Repair to sidewalks along Crawford Road
- Installation of benches along the basin on Homewood Way.
- Install public bathroom within the Neighborhood Park.
- Removal of trees and asphalt repairs

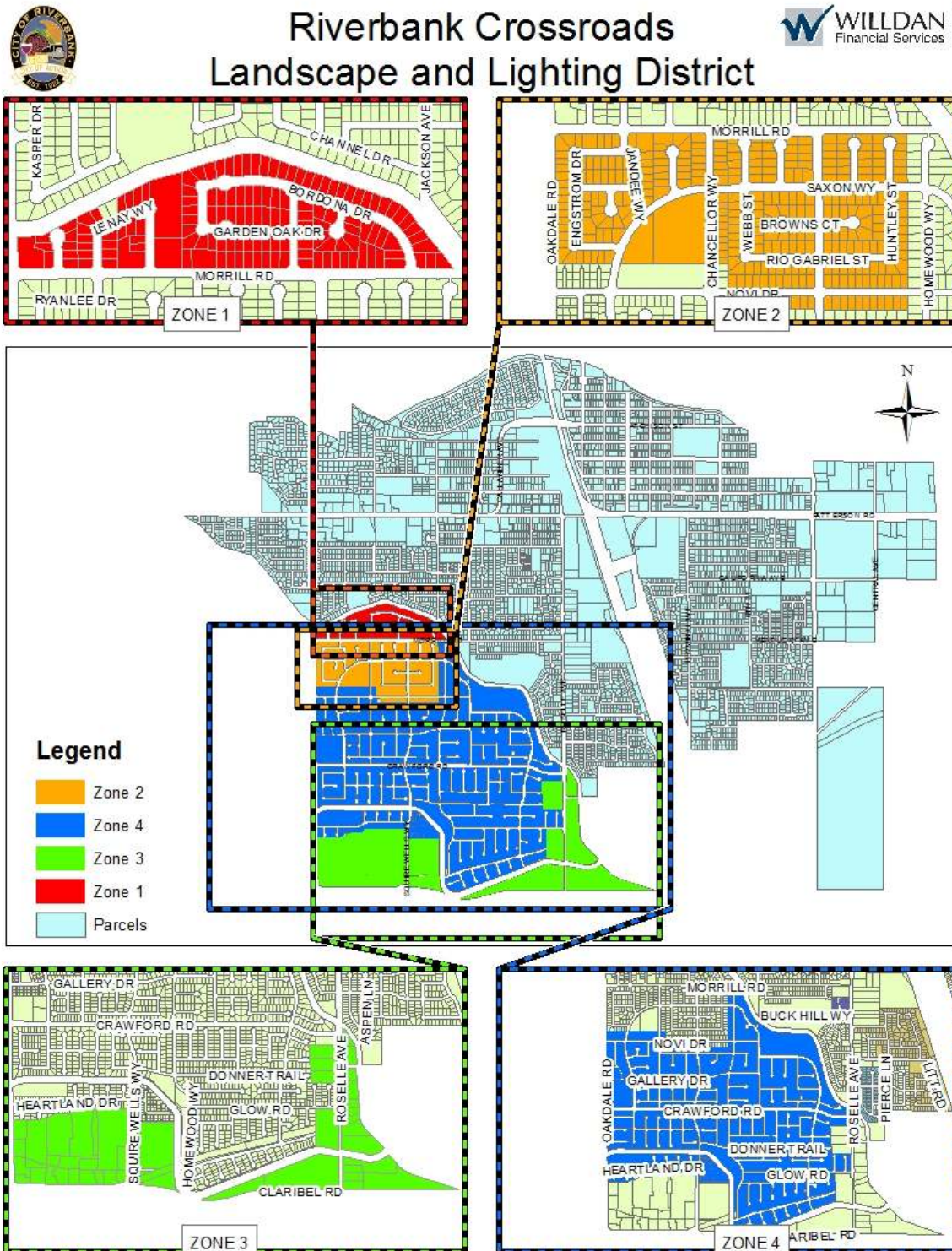
District Budget Fiscal Year 2022/2023

BUDGET ITEM	General Benefit	District Benefit	Zone 1	Zone 2	Zone 3	Zone 4	Total Budget
DIRECT COSTS							
Parkway Landscape Maintenance	\$0	\$4,623	\$0	\$5,406	\$0	\$32,456	\$42,485
Median/Traffic Circle Maintenance	1,000	7,000	0	0	0	1,000	9,000
Trail Landscape Maintenance	0	12,780	0	0	0	0	12,780
Park/Open Space Landscape Maintenance	11,880	54,750	0	0	0	1,500	68,130
Drainage Channel Maintenance	0	0	0	0	0	19,494	19,494
Pedestrian Connection	0	0	0	0	0	800	800
Landscape Reserves/Weed Abatement	0	0	0	0	0	0	0
Repairs/Abatement	0	60,000	2,886	4,319	0	0	67,205
Landscape	0	0	0	0	0	0	0
Utilities	0	41,845	0	0	0	0	41,845
Neighborhood Park Maintenance	0	67,945	0	0	0	0	67,945
Miscellaneous/Materials/Equipment	0	0	0	0	0	0	0
Street Light Maintenance	49	208	125	220	0	1,398	2,000
Capital Expenditure	0	0	0	0	0	0	0
Direct Costs Subtotal	\$12,929	\$249,151	\$3,011	\$9,945	\$0	\$56,648	\$331,684
ADMINISTRATION COSTS							
Personnel/Overhead/ Professional Fees	\$0	\$5,267	\$0	\$0	\$0	\$1,967	\$7,234
District Administration	0	7,395	0	0	0	0	7,395
County Administration Fee	0	723	35	70	0	410	1,238
Miscellaneous Administration Expenses	0	0	0	0	0	237	237
Administrative Costs Subtotal	\$0	\$13,385	\$35	\$70	\$0	\$2,614	\$16,104
LEVY BREAKDOWN							
Total Direct and Admin. Costs	\$12,929	\$262,536	\$3,046	\$10,015	\$0	\$59,262	\$347,788
Reserve Collection/ (Transfers)	0	(1,211)	311	137	0	(4,850)	(5,612)
Improvement Replacement Fund Collection	0	0	0	0	0	0	0
(Sub-Total) Levy Collection	\$12,929	\$261,325	\$3,357	\$10,152	\$0	\$54,412	\$342,176
Reserve Fund Contribution	0	0	0	0	0	0	0
Capital Improvement Project Contributions	0	0	0	0	0	0	0
Contributions & Other Revenue Sources	0	0	0	0	0	0	0
(Sub-Total) Levy Reduction	0	0	0	0	0	0	0
Balance to Levy	\$12,929	\$261,325	\$3,357	\$10,152	\$0	\$54,412	\$342,176
DISTRICT STATISTICS							
Total Parcels		2,218	140	307	41	1,730	
Total Parcels Levied		2,186	140	307	40	1,699	
Total Equivalent Dwelling Units (EDU)		2,382.98	150.60	307.00	233.14	1,692.24	
Levy per EDU		\$109.66	\$22.29	\$33.07	\$0.00	\$32.15	
Maximum Levy per EDU		\$273.51	\$89.40	\$98.98	\$0.00	\$102.25	
FUND BALANCE INFORMATION							
Reserve Fund Balance		\$2,196	\$2,745	\$7,504	\$0	\$5,857	\$18,303
Reserve Fund Activity		(1,211)	311	137	0	(4,850)	(5,612)
Projected Ending Reserve Fund Balance		\$986	\$3,056	\$7,642	\$0	\$1,007	\$12,691
Capital Improvement Project Fund Balance		\$7,952	\$0	\$6,024	\$0	\$6,024	\$20,000
Capital Expenditure/Improvement Fund Activity		0	0	0	0	0	0
Projected Ending Improvement Fund Balance		\$7,952	\$0	\$6,024	\$0	\$6,024	\$20,000
Total Projected Available Fund Balance		\$8,937	\$3,056	\$13,666	\$0	\$7,031	\$32,691

PART V — DISTRICT DIAGRAMS

The parcels within the Riverbank Crossroads Landscaping and Lighting District consist of all lots, parcels and subdivisions of land located in the development area known as the “Crossroads Specific Plan”. The following page provides a Boundary Diagram that provides an overview of the District’s location and identifies the exterior boundaries of the District as well as the Zones within the District. Together the Boundary Diagram and the Assessment Roll contained in Part V of this Report constitute the District’s Assessment Diagram for Fiscal Year 2022/2023. Details regarding the lines and dimensions of the parcels within the District are shown on the Stanislaus County Assessor’s Parcel Maps (APN Maps) and by reference the APN Maps are made part of this Report.

**MAP OF ASSESSED PARCELS WITHIN THE
RIVERBANK CROSSROADS LANDSCAPING AND LIGHTING DISTRICT
CITY OF RIVERBANK, COUNTY OF STANISLAUS, STATE OF CALIFORNIA**



PART VI — 2022/2023 ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the Stanislaus County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps. A listing of parcels assessed within this District, along with the proposed assessment amounts is included in the following pages.

The assessments as approved will be submitted to the County Auditor/Controller to be included on the property tax roll for each parcel within the District. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate contained in this Report as approved by the City Council.

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-051-001-000	01	1.00	\$109.66	\$22.29	\$131.94
075-051-002-000	01	1.00	109.66	22.29	131.94
075-051-003-000	01	1.00	109.66	22.29	131.94
075-051-004-000	01	1.00	109.66	22.29	131.94
075-051-005-000	01	1.00	109.66	22.29	131.94
075-051-006-000	01	1.00	109.66	22.29	131.94
075-051-007-000	01	1.00	109.66	22.29	131.94
075-051-008-000	01	1.00	109.66	22.29	131.94
075-051-009-000	01	1.00	109.66	22.29	131.94
075-051-010-000	01	1.00	109.66	22.29	131.94
075-051-011-000	01	1.00	109.66	22.29	131.94
075-051-012-000	01	1.00	109.66	22.29	131.94
075-051-013-000	01	1.00	109.66	22.29	131.94
075-051-014-000	01	1.00	109.66	22.29	131.94
075-051-015-000	01	1.00	109.66	22.29	131.94
075-051-016-000	01	1.00	109.66	22.29	131.94
075-051-017-000	01	1.00	109.66	22.29	131.94
075-051-018-000	01	1.00	109.66	22.29	131.94
075-051-019-000	01	1.00	109.66	22.29	131.94
075-051-020-000	01	1.00	109.66	22.29	131.94
075-051-021-000	01	1.00	109.66	22.29	131.94
075-051-022-000	01	1.00	109.66	22.29	131.94
075-051-023-000	01	1.00	109.66	22.29	131.94
075-051-024-000	01	1.00	109.66	22.29	131.94
075-051-025-000	01	1.00	109.66	22.29	131.94
075-051-026-000	01	1.00	109.66	22.29	131.94
075-051-027-000	01	1.00	109.66	22.29	131.94
075-051-028-000	01	1.00	109.66	22.29	131.94
075-051-029-000	01	1.00	109.66	22.29	131.94
075-051-030-000	01	1.00	109.66	22.29	131.94
075-051-032-000	01	1.00	109.66	22.29	131.94
075-051-033-000	01	1.00	109.66	22.29	131.94
075-051-034-000	01	1.00	109.66	22.29	131.94
075-051-035-000	01	1.00	109.66	22.29	131.94
075-051-036-000	01	1.00	109.66	22.29	131.94
075-051-037-000	01	1.00	109.66	22.29	131.94
075-051-038-000	01	1.00	109.66	22.29	131.94
075-051-039-000	01	1.00	109.66	22.29	131.94
075-051-040-000	01	1.00	109.66	22.29	131.94
075-051-041-000	01	1.00	109.66	22.29	131.94
075-051-042-000	01	1.00	109.66	22.29	131.94
075-051-043-000	01	1.00	109.66	22.29	131.94
075-051-044-000	01	1.00	109.66	22.29	131.94
075-051-045-000	01	1.00	109.66	22.29	131.94
075-051-046-000	01	1.00	109.66	22.29	131.94
075-051-047-000	01	1.00	109.66	22.29	131.94
075-051-048-000	01	1.00	109.66	22.29	131.94
075-051-049-000	01	1.00	109.66	22.29	131.94
075-051-050-000	01	1.00	109.66	22.29	131.94
075-051-051-000	01	1.00	109.66	22.29	131.94
075-051-052-000	01	1.00	109.66	22.29	131.94
075-051-053-000	01	1.00	109.66	22.29	131.94
075-051-054-000	01	1.00	109.66	22.29	131.94
075-051-055-000	01	1.00	109.66	22.29	131.94
075-051-056-000	01	1.00	109.66	22.29	131.94
075-051-057-000	01	1.00	109.66	22.29	131.94
075-051-058-000	01	1.00	109.66	22.29	131.94
075-051-059-000	01	1.00	109.66	22.29	131.94
075-051-060-000	01	1.00	109.66	22.29	131.94
075-051-061-000	01	1.00	109.66	22.29	131.94
075-051-062-000	01	1.00	109.66	22.29	131.94

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-051-063-000	01	1.00	109.66	22.29	131.94
075-051-064-000	01	1.00	109.66	22.29	131.94
075-051-065-000	01	1.00	109.66	22.29	131.94
075-051-066-000	01	1.00	109.66	22.29	131.94
075-051-067-000	01	1.00	109.66	22.29	131.94
075-051-068-000	01	1.00	109.66	22.29	131.94
075-051-069-000	01	1.00	109.66	22.29	131.94
075-051-070-000	01	1.00	109.66	22.29	131.94
075-053-001-000	01	1.00	109.66	22.29	131.94
075-053-002-000	01	1.00	109.66	22.29	131.94
075-053-003-000	01	1.00	109.66	22.29	131.94
075-053-004-000	01	1.00	109.66	22.29	131.94
075-053-005-000	01	1.00	109.66	22.29	131.94
075-053-006-000	01	1.00	109.66	22.29	131.94
075-053-007-000	01	1.00	109.66	22.29	131.94
075-053-008-000	01	1.00	109.66	22.29	131.94
075-053-009-000	01	1.00	109.66	22.29	131.94
075-053-010-000	01	1.00	109.66	22.29	131.94
075-053-011-000	01	1.00	109.66	22.29	131.94
075-053-012-000	01	1.00	109.66	22.29	131.94
075-053-013-000	01	1.00	109.66	22.29	131.94
075-053-014-000	01	1.00	109.66	22.29	131.94
075-053-015-000	01	1.00	109.66	22.29	131.94
075-053-016-000	01	1.00	109.66	22.29	131.94
075-053-017-000	01	1.00	109.66	22.29	131.94
075-053-018-000	01	1.00	109.66	22.29	131.94
075-053-019-000	01	1.00	109.66	22.29	131.94
075-053-020-000	01	1.00	109.66	22.29	131.94
075-053-021-000	01	1.00	109.66	22.29	131.94
075-053-022-000	01	1.00	109.66	22.29	131.94
075-053-023-000	01	1.00	109.66	22.29	131.94
075-053-024-000	01	1.00	109.66	22.29	131.94
075-053-025-000	01	1.00	109.66	22.29	131.94
075-053-026-000	01	1.00	109.66	22.29	131.94
075-053-027-000	01	1.00	109.66	22.29	131.94
075-053-028-000	01	1.00	109.66	22.29	131.94
075-053-029-000	01	1.00	109.66	22.29	131.94
075-053-030-000	01	1.00	109.66	22.29	131.94
075-053-031-000	01	1.00	109.66	22.29	131.94
075-053-032-000	01	1.00	109.66	22.29	131.94
075-053-033-000	01	1.00	109.66	22.29	131.94
075-053-034-000	01	1.00	109.66	22.29	131.94
075-053-035-000	01	1.00	109.66	22.29	131.94
075-053-036-000	01	1.00	109.66	22.29	131.94
075-053-037-000	01	1.00	109.66	22.29	131.94
075-057-001-000	01	2.60	285.12	57.95	343.06
075-057-002-000	01	1.00	109.66	22.29	131.94
075-057-003-000	01	1.00	109.66	22.29	131.94
075-057-004-000	01	1.00	109.66	22.29	131.94
075-057-005-000	01	1.00	109.66	22.29	131.94
075-057-006-000	01	1.00	109.66	22.29	131.94
075-057-007-000	01	1.00	109.66	22.29	131.94
075-057-008-000	01	1.00	109.66	22.29	131.94
075-057-009-000	01	1.00	109.66	22.29	131.94
075-057-010-000	01	1.00	109.66	22.29	131.94
075-057-011-000	01	1.00	109.66	22.29	131.94
075-057-012-000	01	1.00	109.66	22.29	131.94
075-057-013-000	01	1.00	109.66	22.29	131.94
075-057-014-000	01	1.00	109.66	22.29	131.94
075-057-015-000	01	1.00	109.66	22.29	131.94
075-057-016-000	01	1.00	109.66	22.29	131.94

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-057-019-000	01	1.00	109.66	22.29	131.94
075-057-020-000	01	1.00	109.66	22.29	131.94
075-057-021-000	01	1.00	109.66	22.29	131.94
075-057-022-000	01	1.00	109.66	22.29	131.94
075-057-026-000	01	1.00	109.66	22.29	131.94
075-057-027-000	01	1.00	109.66	22.29	131.94
075-057-028-000	01	1.00	109.66	22.29	131.94
075-057-029-000	01	1.00	109.66	22.29	131.94
075-057-030-000	01	1.00	109.66	22.29	131.94
075-057-031-000	01	1.00	109.66	22.29	131.94
075-057-032-000	01	1.00	109.66	22.29	131.94
075-057-033-000	01	1.00	109.66	22.29	131.94
075-057-034-000	01	1.00	109.66	22.29	131.94
075-057-035-000	01	1.00	109.66	22.29	131.94
075-057-036-000	01	1.00	109.66	22.29	131.94
075-057-037-000	01	1.00	109.66	22.29	131.94
075-057-038-000	01	1.00	109.66	22.29	131.94
075-057-039-000	01	1.69	1,096.60	222.90	1,319.50
075-059-001-000	02	1.00	109.66	33.07	142.72
075-059-002-000	02	1.00	109.66	33.07	142.72
075-059-003-000	02	1.00	109.66	33.07	142.72
075-059-004-000	02	1.00	109.66	33.07	142.72
075-059-005-000	02	1.00	109.66	33.07	142.72
075-059-006-000	02	1.00	109.66	33.07	142.72
075-059-007-000	02	1.00	109.66	33.07	142.72
075-059-008-000	02	1.00	109.66	33.07	142.72
075-059-009-000	02	1.00	109.66	33.07	142.72
075-059-010-000	02	1.00	109.66	33.07	142.72
075-059-011-000	02	1.00	109.66	33.07	142.72
075-059-012-000	02	1.00	109.66	33.07	142.72
075-059-013-000	02	1.00	109.66	33.07	142.72
075-059-014-000	02	1.00	109.66	33.07	142.72
075-059-015-000	02	1.00	109.66	33.07	142.72
075-059-016-000	02	1.00	109.66	33.07	142.72
075-059-017-000	02	1.00	109.66	33.07	142.72
075-059-018-000	02	1.00	109.66	33.07	142.72
075-059-019-000	02	1.00	109.66	33.07	142.72
075-059-020-000	02	1.00	109.66	33.07	142.72
075-059-021-000	02	1.00	109.66	33.07	142.72
075-059-022-000	02	1.00	109.66	33.07	142.72
075-059-023-000	02	1.00	109.66	33.07	142.72
075-059-024-000	02	1.00	109.66	33.07	142.72
075-059-025-000	02	1.00	109.66	33.07	142.72
075-059-026-000	02	1.00	109.66	33.07	142.72
075-059-027-000	02	1.00	109.66	33.07	142.72
075-059-028-000	02	1.00	109.66	33.07	142.72
075-059-029-000	02	1.00	109.66	33.07	142.72
075-059-030-000	02	1.00	109.66	33.07	142.72
075-059-031-000	02	1.00	109.66	33.07	142.72
075-059-032-000	02	1.00	109.66	33.07	142.72
075-059-033-000	02	1.00	109.66	33.07	142.72
075-059-034-000	02	1.00	109.66	33.07	142.72
075-059-035-000	02	1.00	109.66	33.07	142.72
075-059-036-000	02	1.00	109.66	33.07	142.72
075-059-037-000	02	1.00	109.66	33.07	142.72
075-059-038-000	02	1.00	109.66	33.07	142.72
075-059-039-000	02	1.00	109.66	33.07	142.72
075-059-041-000	02	1.00	109.66	33.07	142.72
075-059-042-000	02	1.00	109.66	33.07	142.72
075-059-043-000	02	1.00	109.66	33.07	142.72
075-059-044-000	02	1.00	109.66	33.07	142.72

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-059-045-000	02	1.00	109.66	33.07	142.72
075-059-046-000	02	1.00	109.66	33.07	142.72
075-059-047-000	02	1.00	109.66	33.07	142.72
075-059-048-000	02	1.00	109.66	33.07	142.72
075-059-049-000	02	1.00	109.66	33.07	142.72
075-059-050-000	02	1.00	109.66	33.07	142.72
075-059-051-000	02	1.00	109.66	33.07	142.72
075-059-052-000	02	1.00	109.66	33.07	142.72
075-059-053-000	02	1.00	109.66	33.07	142.72
075-059-054-000	02	1.00	109.66	33.07	142.72
075-059-055-000	02	1.00	109.66	33.07	142.72
075-059-056-000	02	1.00	109.66	33.07	142.72
075-059-057-000	02	1.00	109.66	33.07	142.72
075-059-058-000	02	1.00	109.66	33.07	142.72
075-059-059-000	02	1.00	109.66	33.07	142.72
075-059-060-000	02	1.00	109.66	33.07	142.72
075-059-062-000	02	1.00	109.66	33.07	142.72
075-059-063-000	02	1.00	109.66	33.07	142.72
075-060-001-000	02	1.00	109.66	33.07	142.72
075-060-002-000	02	1.00	109.66	33.07	142.72
075-060-003-000	02	1.00	109.66	33.07	142.72
075-060-004-000	02	1.00	109.66	33.07	142.72
075-060-005-000	02	1.00	109.66	33.07	142.72
075-060-006-000	02	1.00	109.66	33.07	142.72
075-060-007-000	02	1.00	109.66	33.07	142.72
075-060-008-000	02	1.00	109.66	33.07	142.72
075-060-009-000	02	1.00	109.66	33.07	142.72
075-060-010-000	02	1.00	109.66	33.07	142.72
075-060-011-000	02	1.00	109.66	33.07	142.72
075-060-013-000	02	1.00	109.66	33.07	142.72
075-060-014-000	02	1.00	109.66	33.07	142.72
075-060-015-000	02	1.00	109.66	33.07	142.72
075-060-016-000	02	1.00	109.66	33.07	142.72
075-060-017-000	02	1.00	109.66	33.07	142.72
075-060-018-000	02	1.00	109.66	33.07	142.72
075-060-019-000	02	1.00	109.66	33.07	142.72
075-060-020-000	02	1.00	109.66	33.07	142.72
075-060-021-000	02	1.00	109.66	33.07	142.72
075-060-022-000	02	1.00	109.66	33.07	142.72
075-060-023-000	02	1.00	109.66	33.07	142.72
075-060-024-000	02	1.00	109.66	33.07	142.72
075-060-025-000	02	1.00	109.66	33.07	142.72
075-060-026-000	02	1.00	109.66	33.07	142.72
075-060-027-000	02	1.00	109.66	33.07	142.72
075-060-028-000	02	1.00	109.66	33.07	142.72
075-060-029-000	02	1.00	109.66	33.07	142.72
075-060-030-000	02	1.00	109.66	33.07	142.72
075-060-031-000	02	1.00	109.66	33.07	142.72
075-060-032-000	02	1.00	109.66	33.07	142.72
075-060-033-000	02	1.00	109.66	33.07	142.72
075-060-034-000	02	1.00	109.66	33.07	142.72
075-060-035-000	02	1.00	109.66	33.07	142.72
075-060-036-000	02	1.00	109.66	33.07	142.72
075-060-037-000	02	1.00	109.66	33.07	142.72
075-060-038-000	02	1.00	109.66	33.07	142.72
075-060-039-000	02	1.00	109.66	33.07	142.72
075-060-040-000	02	1.00	109.66	33.07	142.72
075-060-041-000	02	1.00	109.66	33.07	142.72
075-060-042-000	02	1.00	109.66	33.07	142.72
075-060-043-000	02	1.00	109.66	33.07	142.72
075-060-044-000	02	1.00	109.66	33.07	142.72

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-060-045-000	02	1.00	109.66	33.07	142.72
075-060-046-000	02	1.00	109.66	33.07	142.72
075-060-047-000	02	1.00	109.66	33.07	142.72
075-060-048-000	02	1.00	109.66	33.07	142.72
075-060-049-000	02	1.00	109.66	33.07	142.72
075-060-050-000	02	1.00	109.66	33.07	142.72
075-060-051-000	02	1.00	109.66	33.07	142.72
075-060-052-000	02	1.00	109.66	33.07	142.72
075-060-053-000	02	1.00	109.66	33.07	142.72
075-060-054-000	02	1.00	109.66	33.07	142.72
075-060-055-000	02	1.00	109.66	33.07	142.72
075-060-056-000	02	1.00	109.66	33.07	142.72
075-060-057-000	02	1.00	109.66	33.07	142.72
075-060-058-000	02	1.00	109.66	33.07	142.72
075-060-059-000	02	1.00	109.66	33.07	142.72
075-060-060-000	02	1.00	109.66	33.07	142.72
075-060-061-000	02	1.00	109.66	33.07	142.72
075-060-062-000	02	1.00	109.66	33.07	142.72
075-060-063-000	02	1.00	109.66	33.07	142.72
075-060-064-000	02	1.00	109.66	33.07	142.72
075-060-065-000	02	1.00	109.66	33.07	142.72
075-060-066-000	02	1.00	109.66	33.07	142.72
075-060-067-000	02	1.00	109.66	33.07	142.72
075-060-068-000	02	1.00	109.66	33.07	142.72
075-060-069-000	02	1.00	109.66	33.07	142.72
075-060-070-000	02	1.00	109.66	33.07	142.72
075-060-071-000	02	1.00	109.66	33.07	142.72
075-060-072-000	02	1.00	109.66	33.07	142.72
075-060-073-000	02	1.00	109.66	33.07	142.72
075-060-074-000	02	1.00	109.66	33.07	142.72
075-060-075-000	02	1.00	109.66	33.07	142.72
075-060-076-000	02	1.00	109.66	33.07	142.72
075-060-077-000	02	1.00	109.66	33.07	142.72
075-060-078-000	02	1.00	109.66	33.07	142.72
075-061-001-000	02	1.00	109.66	33.07	142.72
075-061-002-000	02	1.00	109.66	33.07	142.72
075-061-003-000	02	1.00	109.66	33.07	142.72
075-061-004-000	02	1.00	109.66	33.07	142.72
075-061-005-000	02	1.00	109.66	33.07	142.72
075-061-006-000	02	1.00	109.66	33.07	142.72
075-061-007-000	02	1.00	109.66	33.07	142.72
075-061-008-000	02	1.00	109.66	33.07	142.72
075-061-009-000	02	1.00	109.66	33.07	142.72
075-061-010-000	02	1.00	109.66	33.07	142.72
075-061-011-000	02	1.00	109.66	33.07	142.72
075-061-012-000	02	1.00	109.66	33.07	142.72
075-061-013-000	02	1.00	109.66	33.07	142.72
075-061-014-000	02	1.00	109.66	33.07	142.72
075-061-015-000	02	1.00	109.66	33.07	142.72
075-061-016-000	02	1.00	109.66	33.07	142.72
075-061-017-000	02	1.00	109.66	33.07	142.72
075-061-018-000	02	1.00	109.66	33.07	142.72
075-061-019-000	02	1.00	109.66	33.07	142.72
075-061-020-000	02	1.00	109.66	33.07	142.72
075-061-021-000	02	1.00	109.66	33.07	142.72
075-061-022-000	02	1.00	109.66	33.07	142.72
075-061-023-000	02	1.00	109.66	33.07	142.72
075-061-024-000	02	1.00	109.66	33.07	142.72
075-061-025-000	02	1.00	109.66	33.07	142.72
075-061-026-000	02	1.00	109.66	33.07	142.72
075-061-027-000	02	1.00	109.66	33.07	142.72

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-061-028-000	02	1.00	109.66	33.07	142.72
075-061-029-000	02	1.00	109.66	33.07	142.72
075-061-030-000	02	1.00	109.66	33.07	142.72
075-061-031-000	02	1.00	109.66	33.07	142.72
075-061-032-000	02	1.00	109.66	33.07	142.72
075-061-033-000	02	1.00	109.66	33.07	142.72
075-061-034-000	02	1.00	109.66	33.07	142.72
075-061-035-000	02	1.00	109.66	33.07	142.72
075-061-036-000	02	1.00	109.66	33.07	142.72
075-061-037-000	02	1.00	109.66	33.07	142.72
075-061-038-000	02	1.00	109.66	33.07	142.72
075-061-039-000	02	1.00	109.66	33.07	142.72
075-061-040-000	02	1.00	109.66	33.07	142.72
075-061-041-000	02	1.00	109.66	33.07	142.72
075-061-042-000	02	1.00	109.66	33.07	142.72
075-061-043-000	02	1.00	109.66	33.07	142.72
075-061-044-000	02	1.00	109.66	33.07	142.72
075-061-045-000	02	1.00	109.66	33.07	142.72
075-061-046-000	02	1.00	109.66	33.07	142.72
075-061-047-000	02	1.00	109.66	33.07	142.72
075-061-048-000	02	1.00	109.66	33.07	142.72
075-061-049-000	02	1.00	109.66	33.07	142.72
075-061-050-000	02	1.00	109.66	33.07	142.72
075-061-051-000	02	1.00	109.66	33.07	142.72
075-061-052-000	02	1.00	109.66	33.07	142.72
075-061-053-000	02	1.00	109.66	33.07	142.72
075-061-054-000	02	1.00	109.66	33.07	142.72
075-061-055-000	02	1.00	109.66	33.07	142.72
075-061-056-000	02	1.00	109.66	33.07	142.72
075-061-057-000	02	1.00	109.66	33.07	142.72
075-061-058-000	02	1.00	109.66	33.07	142.72
075-061-059-000	02	1.00	109.66	33.07	142.72
075-061-060-000	02	1.00	109.66	33.07	142.72
075-061-061-000	02	1.00	109.66	33.07	142.72
075-061-062-000	02	1.00	109.66	33.07	142.72
075-061-063-000	02	1.00	109.66	33.07	142.72
075-061-064-000	02	1.00	109.66	33.07	142.72
075-061-065-000	02	1.00	109.66	33.07	142.72
075-061-066-000	02	1.00	109.66	33.07	142.72
075-061-067-000	02	1.00	109.66	33.07	142.72
075-061-068-000	02	1.00	109.66	33.07	142.72
075-061-069-000	02	1.00	109.66	33.07	142.72
075-062-001-000	02	1.00	109.66	33.07	142.72
075-062-002-000	02	1.00	109.66	33.07	142.72
075-062-003-000	02	1.00	109.66	33.07	142.72
075-062-004-000	02	1.00	109.66	33.07	142.72
075-062-005-000	02	1.00	109.66	33.07	142.72
075-062-006-000	02	1.00	109.66	33.07	142.72
075-062-007-000	02	1.00	109.66	33.07	142.72
075-062-008-000	02	1.00	109.66	33.07	142.72
075-062-009-000	02	1.00	109.66	33.07	142.72
075-062-010-000	02	1.00	109.66	33.07	142.72
075-062-011-000	02	1.00	109.66	33.07	142.72
075-062-012-000	02	1.00	109.66	33.07	142.72
075-062-013-000	02	1.00	109.66	33.07	142.72
075-062-014-000	02	1.00	109.66	33.07	142.72
075-062-015-000	02	1.00	109.66	33.07	142.72
075-062-016-000	02	1.00	109.66	33.07	142.72
075-062-017-000	02	1.00	109.66	33.07	142.72
075-062-018-000	02	1.00	109.66	33.07	142.72
075-062-019-000	02	1.00	109.66	33.07	142.72

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-062-020-000	02	1.00	109.66	33.07	142.72
075-062-021-000	02	1.00	109.66	33.07	142.72
075-062-022-000	02	1.00	109.66	33.07	142.72
075-062-023-000	02	1.00	109.66	33.07	142.72
075-062-024-000	02	1.00	109.66	33.07	142.72
075-062-025-000	02	1.00	109.66	33.07	142.72
075-062-026-000	02	1.00	109.66	33.07	142.72
075-062-027-000	02	1.00	109.66	33.07	142.72
075-062-028-000	02	1.00	109.66	33.07	142.72
075-062-029-000	02	1.00	109.66	33.07	142.72
075-062-030-000	02	1.00	109.66	33.07	142.72
075-062-031-000	02	1.00	109.66	33.07	142.72
075-062-032-000	02	1.00	109.66	33.07	142.72
075-079-001-000	02	1.00	109.66	33.07	142.72
075-079-002-000	02	1.00	109.66	33.07	142.72
075-079-003-000	02	1.00	109.66	33.07	142.72
075-079-004-000	02	1.00	109.66	33.07	142.72
075-079-005-000	02	1.00	109.66	33.07	142.72
075-079-006-000	02	1.00	109.66	33.07	142.72
075-079-007-000	02	1.00	109.66	33.07	142.72
075-079-008-000	02	1.00	109.66	33.07	142.72
075-079-009-000	02	1.00	109.66	33.07	142.72
075-079-010-000	02	1.00	109.66	33.07	142.72
075-079-011-000	02	1.00	109.66	33.07	142.72
075-079-012-000	02	1.00	109.66	33.07	142.72
075-079-013-000	02	1.00	109.66	33.07	142.72
075-079-014-000	02	1.00	109.66	33.07	142.72
075-079-015-000	02	1.00	109.66	33.07	142.72
075-079-016-000	02	1.00	109.66	33.07	142.72
075-079-017-000	02	1.00	109.66	33.07	142.72
075-079-018-000	02	1.00	109.66	33.07	142.72
075-079-019-000	02	1.00	109.66	33.07	142.72
075-079-020-000	02	1.00	109.66	33.07	142.72
075-079-021-000	02	1.00	109.66	33.07	142.72
075-079-022-000	02	1.00	109.66	33.07	142.72
075-079-023-000	02	1.00	109.66	33.07	142.72
075-079-024-000	02	1.00	109.66	33.07	142.72
075-079-025-000	02	1.00	109.66	33.07	142.72
075-079-026-000	02	1.00	109.66	33.07	142.72
075-079-027-000	02	1.00	109.66	33.07	142.72
075-079-028-000	02	1.00	109.66	33.07	142.72
075-079-029-000	02	1.00	109.66	33.07	142.72
075-079-030-000	02	1.00	109.66	33.07	142.72
075-079-031-000	02	1.00	109.66	33.07	142.72
075-079-032-000	02	1.00	109.66	33.07	142.72
075-079-033-000	02	1.00	109.66	33.07	142.72
075-079-034-000	02	1.00	109.66	33.07	142.72
075-079-035-000	02	1.00	109.66	33.07	142.72
075-079-036-000	02	1.00	109.66	33.07	142.72
075-079-037-000	02	1.00	109.66	33.07	142.72
075-079-038-000	02	1.00	109.66	33.07	142.72
075-079-039-000	02	1.00	109.66	33.07	142.72
075-079-040-000	02	1.00	109.66	33.07	142.72
075-079-041-000	02	1.00	109.66	33.07	142.72
075-079-042-000	02	1.00	109.66	33.07	142.72
075-079-043-000	02	1.00	109.66	33.07	142.72
075-079-044-000	02	1.00	109.66	33.07	142.72
075-079-045-000	02	1.00	109.66	33.07	142.72
075-079-046-000	02	1.00	109.66	33.07	142.72
075-079-047-000	02	1.00	109.66	33.07	142.72
075-079-048-000	02	1.00	109.66	33.07	142.72

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-079-049-000	02	1.00	109.66	33.07	142.72
075-079-050-000	02	1.00	109.66	33.07	142.72
075-079-051-000	02	1.00	109.66	33.07	142.72
075-079-052-000	02	1.00	109.66	33.07	142.72
075-079-053-000	02	1.00	109.66	33.07	142.72
075-079-054-000	02	1.00	109.66	33.07	142.72
075-079-055-000	02	1.00	109.66	33.07	142.72
075-079-056-000	02	1.00	109.66	33.07	142.72
075-079-057-000	02	1.00	109.66	33.07	142.72
075-079-058-000	02	1.00	109.66	33.07	142.72
075-079-059-000	02	1.00	109.66	33.07	142.72
075-079-060-000	02	1.00	109.66	33.07	142.72
075-079-061-000	02	1.00	109.66	33.07	142.72
075-079-062-000	02	1.00	109.66	33.07	142.72
075-079-063-000	02	1.00	109.66	33.07	142.72
075-079-064-000	02	1.00	109.66	33.07	142.72
075-079-065-000	02	1.00	109.66	33.07	142.72
075-079-066-000	02	1.00	109.66	33.07	142.72
075-079-067-000	02	1.00	109.66	33.07	142.72
075-079-068-000	02	1.00	109.66	33.07	142.72
075-014-026-000	03	1.00	1,210.65	0.00	1,210.64
075-014-027-000	03	1.00	109.66	0.00	109.66
075-021-001-000	03	1.00	109.66	0.00	109.66
075-021-002-000	03	1.00	109.66	0.00	109.66
075-021-020-000	03	1.00	109.66	0.00	109.66
075-021-021-000	03	1.00	109.66	0.00	109.66
075-021-022-000	03	1.00	109.66	0.00	109.66
075-025-003-000	03	1.00	109.66	0.00	109.66
075-025-005-000	03	1.00	109.66	0.00	109.66
075-025-007-000	03	1.00	407.94	0.00	407.92
075-025-008-000	03	1.00	407.94	0.00	407.92
075-025-009-000	03	1.00	407.94	0.00	407.92
075-025-010-000	03	1.00	1,447.51	0.00	1,447.50
075-025-011-000	03	1.00	767.62	0.00	767.62
075-069-002-000	03	1.00	109.66	0.00	109.66
075-069-003-000	03	1.00	109.66	0.00	109.66
075-073-002-000	03	1.00	109.66	0.00	109.66
075-093-024-000	03	0.36	157.91	0.00	157.90
075-093-025-000	03	2.11	231.38	0.00	231.38
075-093-030-000	03	10.96	2,623.07	0.00	2,623.06
075-093-031-000	03	10.00	2,144.95	0.00	2,144.94
075-093-034-000	03	1.81	684.28	0.00	684.26
075-093-035-000	03	0.90	394.78	0.00	394.76
075-093-036-000	03	1.08	473.73	0.00	473.72
075-093-037-000	03	0.73	320.21	0.00	320.20
075-093-038-000	03	1.35	592.16	0.00	592.16
075-093-039-000	03	1.14	125.01	0.00	125.00
075-093-040-000	03	0.95	416.71	0.00	416.70
075-093-041-000	03	6.57	2,881.86	0.00	2,881.86
075-093-043-000	03	1.45	636.03	0.00	636.02
075-093-047-000	03	0.84	92.11	0.00	92.10
075-093-049-000	03	1.28	561.46	0.00	561.44
075-093-051-000	03	5.98	2,623.07	0.00	2,623.06
075-093-052-000	03	4.89	2,144.95	0.00	2,144.94
075-093-053-000	03	1.56	171.07	0.00	171.06
075-093-054-000	03	4.24	464.96	0.00	464.94
075-093-058-000	03	4.24	464.96	0.00	464.94
075-093-061-000	03	8.00	877.28	0.00	877.28
075-093-062-000	03	1.21	132.69	0.00	132.68
075-093-063-000	03	4.52	495.66	0.00	495.66
075-064-001-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-064-002-000	04	1.00	109.66	32.15	141.80
075-064-003-000	04	1.00	109.66	32.15	141.80
075-064-004-000	04	1.00	109.66	32.15	141.80
075-064-005-000	04	1.00	109.66	32.15	141.80
075-064-006-000	04	1.00	109.66	32.15	141.80
075-064-007-000	04	1.00	109.66	32.15	141.80
075-064-008-000	04	1.00	109.66	32.15	141.80
075-064-009-000	04	1.00	109.66	32.15	141.80
075-064-010-000	04	1.00	109.66	32.15	141.80
075-064-011-000	04	1.00	109.66	32.15	141.80
075-064-012-000	04	1.00	109.66	32.15	141.80
075-064-013-000	04	1.00	109.66	32.15	141.80
075-064-014-000	04	1.00	109.66	32.15	141.80
075-064-015-000	04	1.00	109.66	32.15	141.80
075-064-016-000	04	1.00	109.66	32.15	141.80
075-064-017-000	04	1.00	109.66	32.15	141.80
075-064-018-000	04	1.00	109.66	32.15	141.80
075-064-019-000	04	1.00	109.66	32.15	141.80
075-064-020-000	04	1.00	109.66	32.15	141.80
075-064-021-000	04	1.00	109.66	32.15	141.80
075-064-022-000	04	1.00	109.66	32.15	141.80
075-064-023-000	04	1.00	109.66	32.15	141.80
075-064-024-000	04	1.00	109.66	32.15	141.80
075-064-025-000	04	1.00	109.66	32.15	141.80
075-064-026-000	04	1.00	109.66	32.15	141.80
075-064-027-000	04	1.00	109.66	32.15	141.80
075-064-028-000	04	1.00	109.66	32.15	141.80
075-064-029-000	04	1.00	109.66	32.15	141.80
075-064-030-000	04	1.00	109.66	32.15	141.80
075-064-031-000	04	1.00	109.66	32.15	141.80
075-064-032-000	04	1.00	109.66	32.15	141.80
075-064-033-000	04	1.00	109.66	32.15	141.80
075-064-034-000	04	1.00	109.66	32.15	141.80
075-064-035-000	04	1.00	109.66	32.15	141.80
075-064-036-000	04	1.00	109.66	32.15	141.80
075-064-037-000	04	1.00	109.66	32.15	141.80
075-064-038-000	04	1.00	109.66	32.15	141.80
075-064-040-000	04	1.00	109.66	32.15	141.80
075-064-041-000	04	1.00	109.66	32.15	141.80
075-064-042-000	04	1.00	109.66	32.15	141.80
075-064-043-000	04	1.00	109.66	32.15	141.80
075-064-044-000	04	1.00	109.66	32.15	141.80
075-064-045-000	04	1.00	109.66	32.15	141.80
075-064-046-000	04	1.00	109.66	32.15	141.80
075-064-047-000	04	1.00	109.66	32.15	141.80
075-064-048-000	04	1.00	109.66	32.15	141.80
075-064-049-000	04	1.00	109.66	32.15	141.80
075-064-050-000	04	1.00	109.66	32.15	141.80
075-064-051-000	04	1.00	109.66	32.15	141.80
075-064-052-000	04	1.00	109.66	32.15	141.80
075-064-053-000	04	1.00	109.66	32.15	141.80
075-064-054-000	04	1.00	109.66	32.15	141.80
075-064-055-000	04	1.00	109.66	32.15	141.80
075-064-056-000	04	1.00	109.66	32.15	141.80
075-064-057-000	04	1.00	109.66	32.15	141.80
075-064-058-000	04	1.00	109.66	32.15	141.80
075-064-059-000	04	1.00	109.66	32.15	141.80
075-064-060-000	04	1.00	109.66	32.15	141.80
075-064-061-000	04	1.00	109.66	32.15	141.80
075-064-062-000	04	1.00	109.66	32.15	141.80
075-064-063-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-064-064-000	04	1.00	109.66	32.15	141.80
075-064-065-000	04	1.00	109.66	32.15	141.80
075-064-066-000	04	1.00	109.66	32.15	141.80
075-064-067-000	04	1.00	109.66	32.15	141.80
075-064-068-000	04	1.00	109.66	32.15	141.80
075-064-069-000	04	1.00	109.66	32.15	141.80
075-064-070-000	04	1.00	109.66	32.15	141.80
075-065-001-000	04	1.00	109.66	32.15	141.80
075-065-002-000	04	1.00	109.66	32.15	141.80
075-065-003-000	04	1.00	109.66	32.15	141.80
075-065-004-000	04	1.00	109.66	32.15	141.80
075-065-005-000	04	1.00	109.66	32.15	141.80
075-065-006-000	04	1.00	109.66	32.15	141.80
075-065-007-000	04	1.00	109.66	32.15	141.80
075-065-008-000	04	1.00	109.66	32.15	141.80
075-065-009-000	04	1.00	109.66	32.15	141.80
075-065-010-000	04	1.00	109.66	32.15	141.80
075-065-011-000	04	1.00	109.66	32.15	141.80
075-065-012-000	04	1.00	109.66	32.15	141.80
075-065-013-000	04	1.00	109.66	32.15	141.80
075-065-014-000	04	1.00	109.66	32.15	141.80
075-065-015-000	04	1.00	109.66	32.15	141.80
075-065-016-000	04	1.00	109.66	32.15	141.80
075-065-018-000	04	1.00	109.66	32.15	141.80
075-065-019-000	04	1.00	109.66	32.15	141.80
075-065-020-000	04	1.00	109.66	32.15	141.80
075-065-021-000	04	1.00	109.66	32.15	141.80
075-065-022-000	04	1.00	109.66	32.15	141.80
075-065-023-000	04	1.00	109.66	32.15	141.80
075-065-024-000	04	1.00	109.66	32.15	141.80
075-065-025-000	04	1.00	109.66	32.15	141.80
075-065-026-000	04	1.00	109.66	32.15	141.80
075-065-027-000	04	1.00	109.66	32.15	141.80
075-065-028-000	04	1.00	109.66	32.15	141.80
075-065-029-000	04	1.00	109.66	32.15	141.80
075-065-030-000	04	1.00	109.66	32.15	141.80
075-065-031-000	04	1.00	109.66	32.15	141.80
075-065-032-000	04	1.00	109.66	32.15	141.80
075-065-033-000	04	1.00	109.66	32.15	141.80
075-065-034-000	04	1.00	109.66	32.15	141.80
075-065-035-000	04	1.00	109.66	32.15	141.80
075-065-036-000	04	1.00	109.66	32.15	141.80
075-065-037-000	04	1.00	109.66	32.15	141.80
075-065-038-000	04	1.00	109.66	32.15	141.80
075-065-039-000	04	1.00	109.66	32.15	141.80
075-065-040-000	04	1.00	109.66	32.15	141.80
075-065-041-000	04	1.00	109.66	32.15	141.80
075-065-042-000	04	1.00	109.66	32.15	141.80
075-065-043-000	04	1.00	109.66	32.15	141.80
075-065-044-000	04	1.00	109.66	32.15	141.80
075-065-045-000	04	1.00	109.66	32.15	141.80
075-065-046-000	04	1.00	109.66	32.15	141.80
075-065-047-000	04	1.00	109.66	32.15	141.80
075-065-048-000	04	1.00	109.66	32.15	141.80
075-065-049-000	04	1.00	109.66	32.15	141.80
075-065-050-000	04	1.00	109.66	32.15	141.80
075-065-051-000	04	1.00	109.66	32.15	141.80
075-065-052-000	04	1.00	109.66	32.15	141.80
075-065-053-000	04	1.00	109.66	32.15	141.80
075-065-054-000	04	1.00	109.66	32.15	141.80
075-066-006-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-066-007-000	04	1.00	109.66	32.15	141.80
075-066-008-000	04	1.00	109.66	32.15	141.80
075-066-009-000	04	1.00	109.66	32.15	141.80
075-066-010-000	04	1.00	109.66	32.15	141.80
075-066-011-000	04	1.00	109.66	32.15	141.80
075-066-012-000	04	1.00	109.66	32.15	141.80
075-066-013-000	04	1.00	109.66	32.15	141.80
075-066-014-000	04	1.00	109.66	32.15	141.80
075-066-015-000	04	1.00	109.66	32.15	141.80
075-066-016-000	04	1.00	109.66	32.15	141.80
075-066-017-000	04	1.00	109.66	32.15	141.80
075-066-018-000	04	1.00	109.66	32.15	141.80
075-066-019-000	04	1.00	109.66	32.15	141.80
075-066-020-000	04	1.00	109.66	32.15	141.80
075-066-021-000	04	1.00	109.66	32.15	141.80
075-066-022-000	04	1.00	109.66	32.15	141.80
075-066-023-000	04	1.00	109.66	32.15	141.80
075-066-024-000	04	1.00	109.66	32.15	141.80
075-066-025-000	04	1.00	109.66	32.15	141.80
075-066-026-000	04	1.00	109.66	32.15	141.80
075-066-027-000	04	1.00	109.66	32.15	141.80
075-066-028-000	04	1.00	109.66	32.15	141.80
075-066-029-000	04	1.00	109.66	32.15	141.80
075-066-030-000	04	1.00	109.66	32.15	141.80
075-066-031-000	04	1.00	109.66	32.15	141.80
075-066-032-000	04	1.00	109.66	32.15	141.80
075-066-033-000	04	1.00	109.66	32.15	141.80
075-066-034-000	04	1.00	109.66	32.15	141.80
075-066-035-000	04	1.00	109.66	32.15	141.80
075-066-036-000	04	1.00	109.66	32.15	141.80
075-066-037-000	04	1.00	109.66	32.15	141.80
075-066-038-000	04	1.00	109.66	32.15	141.80
075-066-039-000	04	1.00	109.66	32.15	141.80
075-066-040-000	04	1.00	109.66	32.15	141.80
075-066-041-000	04	1.00	109.66	32.15	141.80
075-066-042-000	04	1.00	109.66	32.15	141.80
075-067-001-000	04	1.00	109.66	32.15	141.80
075-067-002-000	04	1.00	109.66	32.15	141.80
075-067-003-000	04	1.00	109.66	32.15	141.80
075-067-004-000	04	1.00	109.66	32.15	141.80
075-067-005-000	04	1.00	109.66	32.15	141.80
075-067-006-000	04	1.00	109.66	32.15	141.80
075-067-007-000	04	1.00	109.66	32.15	141.80
075-067-008-000	04	1.00	109.66	32.15	141.80
075-067-009-000	04	1.00	109.66	32.15	141.80
075-067-010-000	04	1.00	109.66	32.15	141.80
075-067-011-000	04	1.00	109.66	32.15	141.80
075-067-012-000	04	1.00	109.66	32.15	141.80
075-067-013-000	04	1.00	109.66	32.15	141.80
075-067-014-000	04	1.00	109.66	32.15	141.80
075-067-015-000	04	1.00	109.66	32.15	141.80
075-067-016-000	04	1.00	109.66	32.15	141.80
075-067-017-000	04	1.00	109.66	32.15	141.80
075-067-018-000	04	1.00	109.66	32.15	141.80
075-067-019-000	04	1.00	109.66	32.15	141.80
075-067-020-000	04	1.00	109.66	32.15	141.80
075-067-021-000	04	1.00	109.66	32.15	141.80
075-067-022-000	04	1.00	109.66	32.15	141.80
075-067-023-000	04	1.00	109.66	32.15	141.80
075-067-024-000	04	1.00	109.66	32.15	141.80
075-067-025-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-067-026-000	04	1.00	109.66	32.15	141.80
075-067-027-000	04	1.00	109.66	32.15	141.80
075-067-028-000	04	1.00	109.66	32.15	141.80
075-067-029-000	04	1.00	109.66	32.15	141.80
075-067-030-000	04	1.00	109.66	32.15	141.80
075-067-031-000	04	1.00	109.66	32.15	141.80
075-067-032-000	04	1.00	109.66	32.15	141.80
075-067-033-000	04	1.00	109.66	32.15	141.80
075-067-034-000	04	1.00	109.66	32.15	141.80
075-067-035-000	04	1.00	109.66	32.15	141.80
075-067-036-000	04	1.00	109.66	32.15	141.80
075-067-037-000	04	1.00	109.66	32.15	141.80
075-067-038-000	04	1.00	109.66	32.15	141.80
075-067-039-000	04	1.00	109.66	32.15	141.80
075-067-040-000	04	1.00	109.66	32.15	141.80
075-067-041-000	04	1.00	109.66	32.15	141.80
075-067-042-000	04	1.00	109.66	32.15	141.80
075-067-043-000	04	1.00	109.66	32.15	141.80
075-067-044-000	04	1.00	109.66	32.15	141.80
075-067-045-000	04	1.00	109.66	32.15	141.80
075-067-046-000	04	1.00	109.66	32.15	141.80
075-067-047-000	04	1.00	109.66	32.15	141.80
075-067-048-000	04	1.00	109.66	32.15	141.80
075-067-049-000	04	1.00	109.66	32.15	141.80
075-067-050-000	04	1.00	109.66	32.15	141.80
075-067-051-000	04	1.00	109.66	32.15	141.80
075-067-052-000	04	1.00	109.66	32.15	141.80
075-067-053-000	04	1.00	109.66	32.15	141.80
075-067-054-000	04	1.00	109.66	32.15	141.80
075-067-055-000	04	1.00	109.66	32.15	141.80
075-067-056-000	04	1.00	109.66	32.15	141.80
075-067-057-000	04	1.00	109.66	32.15	141.80
075-067-058-000	04	1.00	109.66	32.15	141.80
075-067-059-000	04	1.00	109.66	32.15	141.80
075-067-060-000	04	1.00	109.66	32.15	141.80
075-067-061-000	04	1.00	109.66	32.15	141.80
075-067-062-000	04	1.00	109.66	32.15	141.80
075-067-063-000	04	1.00	109.66	32.15	141.80
075-067-064-000	04	1.00	109.66	32.15	141.80
075-067-065-000	04	1.00	109.66	32.15	141.80
075-067-066-000	04	1.00	109.66	32.15	141.80
075-067-067-000	04	1.00	109.66	32.15	141.80
075-067-068-000	04	1.00	109.66	32.15	141.80
075-067-069-000	04	1.00	109.66	32.15	141.80
075-067-070-000	04	1.00	109.66	32.15	141.80
075-067-071-000	04	1.00	109.66	32.15	141.80
075-067-072-000	04	1.00	109.66	32.15	141.80
075-067-073-000	04	1.00	109.66	32.15	141.80
075-067-074-000	04	1.00	109.66	32.15	141.80
075-067-075-000	04	1.00	109.66	32.15	141.80
075-067-076-000	04	1.00	109.66	32.15	141.80
075-067-077-000	04	1.00	109.66	32.15	141.80
075-067-078-000	04	1.00	109.66	32.15	141.80
075-067-079-000	04	1.00	109.66	32.15	141.80
075-067-080-000	04	1.00	109.66	32.15	141.80
075-067-081-000	04	1.00	109.66	32.15	141.80
075-067-082-000	04	1.00	109.66	32.15	141.80
075-067-083-000	04	1.00	109.66	32.15	141.80
075-067-084-000	04	1.00	109.66	32.15	141.80
075-067-085-000	04	1.00	109.66	32.15	141.80
075-067-086-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-067-087-000	04	1.00	109.66	32.15	141.80
075-067-088-000	04	1.00	109.66	32.15	141.80
075-067-089-000	04	1.00	109.66	32.15	141.80
075-068-001-000	04	1.00	109.66	32.15	141.80
075-068-002-000	04	1.00	109.66	32.15	141.80
075-068-003-000	04	1.00	109.66	32.15	141.80
075-068-004-000	04	1.00	109.66	32.15	141.80
075-068-005-000	04	1.00	109.66	32.15	141.80
075-068-006-000	04	1.00	109.66	32.15	141.80
075-068-007-000	04	1.00	109.66	32.15	141.80
075-068-008-000	04	1.00	109.66	32.15	141.80
075-068-009-000	04	1.00	109.66	32.15	141.80
075-068-010-000	04	1.00	109.66	32.15	141.80
075-068-012-000	04	1.00	109.66	32.15	141.80
075-068-013-000	04	1.00	109.66	32.15	141.80
075-068-014-000	04	1.00	109.66	32.15	141.80
075-068-015-000	04	1.00	109.66	32.15	141.80
075-068-016-000	04	1.00	109.66	32.15	141.80
075-068-017-000	04	1.00	109.66	32.15	141.80
075-068-018-000	04	1.00	109.66	32.15	141.80
075-068-019-000	04	1.00	109.66	32.15	141.80
075-068-020-000	04	1.00	109.66	32.15	141.80
075-068-021-000	04	1.00	109.66	32.15	141.80
075-068-022-000	04	1.00	109.66	32.15	141.80
075-068-023-000	04	1.00	109.66	32.15	141.80
075-068-024-000	04	1.00	109.66	32.15	141.80
075-068-025-000	04	1.00	109.66	32.15	141.80
075-068-026-000	04	1.00	109.66	32.15	141.80
075-068-027-000	04	1.00	109.66	32.15	141.80
075-068-028-000	04	1.00	109.66	32.15	141.80
075-068-029-000	04	1.00	109.66	32.15	141.80
075-068-030-000	04	1.00	109.66	32.15	141.80
075-068-031-000	04	1.00	109.66	32.15	141.80
075-068-032-000	04	1.00	109.66	32.15	141.80
075-068-033-000	04	1.00	109.66	32.15	141.80
075-068-034-000	04	1.00	109.66	32.15	141.80
075-068-035-000	04	1.00	109.66	32.15	141.80
075-068-036-000	04	1.00	109.66	32.15	141.80
075-068-037-000	04	1.00	109.66	32.15	141.80
075-068-038-000	04	1.00	109.66	32.15	141.80
075-068-039-000	04	1.00	109.66	32.15	141.80
075-068-040-000	04	1.00	109.66	32.15	141.80
075-068-041-000	04	1.00	109.66	32.15	141.80
075-068-042-000	04	1.00	109.66	32.15	141.80
075-068-043-000	04	1.00	109.66	32.15	141.80
075-068-044-000	04	1.00	109.66	32.15	141.80
075-068-045-000	04	1.00	109.66	32.15	141.80
075-068-046-000	04	1.00	109.66	32.15	141.80
075-068-047-000	04	1.00	109.66	32.15	141.80
075-068-048-000	04	1.00	109.66	32.15	141.80
075-068-049-000	04	1.00	109.66	32.15	141.80
075-068-050-000	04	1.00	109.66	32.15	141.80
075-068-051-000	04	1.00	109.66	32.15	141.80
075-068-052-000	04	1.00	109.66	32.15	141.80
075-068-053-000	04	1.00	109.66	32.15	141.80
075-068-054-000	04	1.00	109.66	32.15	141.80
075-068-055-000	04	1.00	109.66	32.15	141.80
075-068-056-000	04	1.00	109.66	32.15	141.80
075-068-057-000	04	1.00	109.66	32.15	141.80
075-068-058-000	04	1.00	109.66	32.15	141.80
075-068-059-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-068-060-000	04	1.00	109.66	32.15	141.80
075-069-004-000	04	1.00	109.66	32.15	141.80
075-069-005-000	04	1.00	109.66	32.15	141.80
075-069-006-000	04	1.00	109.66	32.15	141.80
075-069-007-000	04	1.00	109.66	32.15	141.80
075-069-008-000	04	1.00	109.66	32.15	141.80
075-069-009-000	04	1.00	109.66	32.15	141.80
075-069-010-000	04	1.00	109.66	32.15	141.80
075-069-011-000	04	1.00	109.66	32.15	141.80
075-069-012-000	04	1.00	109.66	32.15	141.80
075-069-013-000	04	1.00	109.66	32.15	141.80
075-069-014-000	04	1.00	109.66	32.15	141.80
075-069-015-000	04	1.00	109.66	32.15	141.80
075-069-016-000	04	1.00	109.66	32.15	141.80
075-069-017-000	04	1.00	109.66	32.15	141.80
075-069-018-000	04	1.00	109.66	32.15	141.80
075-069-019-000	04	1.00	109.66	32.15	141.80
075-069-020-000	04	1.00	109.66	32.15	141.80
075-069-021-000	04	1.00	109.66	32.15	141.80
075-069-022-000	04	1.00	109.66	32.15	141.80
075-069-023-000	04	1.00	109.66	32.15	141.80
075-069-024-000	04	1.00	109.66	32.15	141.80
075-069-025-000	04	1.00	109.66	32.15	141.80
075-069-026-000	04	1.00	109.66	32.15	141.80
075-069-027-000	04	1.00	109.66	32.15	141.80
075-069-028-000	04	1.00	109.66	32.15	141.80
075-070-001-000	04	1.00	109.66	32.15	141.80
075-070-002-000	04	1.00	109.66	32.15	141.80
075-070-003-000	04	1.00	109.66	32.15	141.80
075-071-001-000	04	1.00	109.66	32.15	141.80
075-071-002-000	04	1.00	109.66	32.15	141.80
075-071-003-000	04	1.00	109.66	32.15	141.80
075-071-004-000	04	1.00	109.66	32.15	141.80
075-071-005-000	04	1.00	109.66	32.15	141.80
075-071-006-000	04	1.00	109.66	32.15	141.80
075-071-007-000	04	1.00	109.66	32.15	141.80
075-071-008-000	04	1.00	109.66	32.15	141.80
075-071-009-000	04	1.00	109.66	32.15	141.80
075-071-010-000	04	1.00	109.66	32.15	141.80
075-071-011-000	04	1.00	109.66	32.15	141.80
075-071-012-000	04	1.00	109.66	32.15	141.80
075-071-013-000	04	1.00	109.66	32.15	141.80
075-071-014-000	04	1.00	109.66	32.15	141.80
075-071-015-000	04	1.00	109.66	32.15	141.80
075-071-016-000	04	1.00	109.66	32.15	141.80
075-071-017-000	04	1.00	109.66	32.15	141.80
075-071-018-000	04	1.00	109.66	32.15	141.80
075-071-019-000	04	1.00	109.66	32.15	141.80
075-071-020-000	04	1.00	109.66	32.15	141.80
075-071-021-000	04	1.00	109.66	32.15	141.80
075-071-023-000	04	1.00	109.66	32.15	141.80
075-071-024-000	04	1.00	109.66	32.15	141.80
075-071-025-000	04	1.00	109.66	32.15	141.80
075-071-026-000	04	1.00	109.66	32.15	141.80
075-071-027-000	04	1.00	109.66	32.15	141.80
075-071-028-000	04	1.00	109.66	32.15	141.80
075-071-029-000	04	1.00	109.66	32.15	141.80
075-071-030-000	04	1.00	109.66	32.15	141.80
075-071-031-000	04	1.00	109.66	32.15	141.80
075-071-032-000	04	1.00	109.66	32.15	141.80
075-071-033-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-071-034-000	04	1.00	109.66	32.15	141.80
075-071-035-000	04	1.00	109.66	32.15	141.80
075-071-036-000	04	1.00	109.66	32.15	141.80
075-071-037-000	04	1.00	109.66	32.15	141.80
075-071-038-000	04	1.00	109.66	32.15	141.80
075-071-039-000	04	1.00	109.66	32.15	141.80
075-071-040-000	04	1.00	109.66	32.15	141.80
075-071-041-000	04	1.00	109.66	32.15	141.80
075-071-042-000	04	1.00	109.66	32.15	141.80
075-071-043-000	04	1.00	109.66	32.15	141.80
075-071-044-000	04	1.00	109.66	32.15	141.80
075-071-045-000	04	1.00	109.66	32.15	141.80
075-071-046-000	04	1.00	109.66	32.15	141.80
075-071-047-000	04	1.00	109.66	32.15	141.80
075-071-048-000	04	1.00	109.66	32.15	141.80
075-071-049-000	04	1.00	109.66	32.15	141.80
075-071-050-000	04	1.00	109.66	32.15	141.80
075-071-051-000	04	1.00	109.66	32.15	141.80
075-071-052-000	04	1.00	109.66	32.15	141.80
075-071-056-000	04	1.00	109.66	32.15	141.80
075-071-057-000	04	1.00	109.66	32.15	141.80
075-071-059-000	04	1.00	109.66	32.15	141.80
075-071-060-000	04	1.00	109.66	32.15	141.80
075-071-061-000	04	1.00	109.66	32.15	141.80
075-072-001-000	04	1.00	109.66	32.15	141.80
075-072-002-000	04	1.00	109.66	32.15	141.80
075-072-003-000	04	1.00	109.66	32.15	141.80
075-072-004-000	04	1.00	109.66	32.15	141.80
075-072-005-000	04	1.00	109.66	32.15	141.80
075-072-006-000	04	1.00	109.66	32.15	141.80
075-072-007-000	04	1.00	109.66	32.15	141.80
075-072-008-000	04	1.00	109.66	32.15	141.80
075-072-009-000	04	1.00	109.66	32.15	141.80
075-072-010-000	04	1.00	109.66	32.15	141.80
075-072-011-000	04	1.00	109.66	32.15	141.80
075-072-012-000	04	1.00	109.66	32.15	141.80
075-072-013-000	04	1.00	109.66	32.15	141.80
075-072-014-000	04	1.00	109.66	32.15	141.80
075-072-015-000	04	1.00	109.66	32.15	141.80
075-072-016-000	04	1.00	109.66	32.15	141.80
075-072-017-000	04	1.00	109.66	32.15	141.80
075-072-018-000	04	1.00	109.66	32.15	141.80
075-072-019-000	04	1.00	109.66	32.15	141.80
075-072-020-000	04	1.00	109.66	32.15	141.80
075-072-021-000	04	1.00	109.66	32.15	141.80
075-072-022-000	04	1.00	109.66	32.15	141.80
075-072-023-000	04	1.00	109.66	32.15	141.80
075-072-024-000	04	1.00	109.66	32.15	141.80
075-072-025-000	04	1.00	109.66	32.15	141.80
075-072-026-000	04	1.00	109.66	32.15	141.80
075-072-027-000	04	1.00	109.66	32.15	141.80
075-072-028-000	04	1.00	109.66	32.15	141.80
075-072-029-000	04	1.00	109.66	32.15	141.80
075-072-030-000	04	1.00	109.66	32.15	141.80
075-072-031-000	04	1.00	109.66	32.15	141.80
075-072-032-000	04	1.00	109.66	32.15	141.80
075-072-033-000	04	1.00	109.66	32.15	141.80
075-072-034-000	04	1.00	109.66	32.15	141.80
075-072-035-000	04	1.00	109.66	32.15	141.80
075-072-036-000	04	1.00	109.66	32.15	141.80
075-072-037-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-072-038-000	04	1.00	109.66	32.15	141.80
075-072-039-000	04	1.00	109.66	32.15	141.80
075-072-040-000	04	1.00	109.66	32.15	141.80
075-072-041-000	04	1.00	109.66	32.15	141.80
075-072-042-000	04	1.00	109.66	32.15	141.80
075-072-043-000	04	1.00	109.66	32.15	141.80
075-072-044-000	04	1.00	109.66	32.15	141.80
075-072-045-000	04	1.00	109.66	32.15	141.80
075-072-046-000	04	1.00	109.66	32.15	141.80
075-072-047-000	04	1.00	109.66	32.15	141.80
075-072-048-000	04	1.00	109.66	32.15	141.80
075-072-049-000	04	1.00	109.66	32.15	141.80
075-072-050-000	04	1.00	109.66	32.15	141.80
075-072-051-000	04	1.00	109.66	32.15	141.80
075-072-052-000	04	1.00	109.66	32.15	141.80
075-072-053-000	04	1.00	109.66	32.15	141.80
075-072-054-000	04	1.00	109.66	32.15	141.80
075-072-055-000	04	1.00	109.66	32.15	141.80
075-072-056-000	04	1.00	109.66	32.15	141.80
075-072-057-000	04	1.00	109.66	32.15	141.80
075-072-058-000	04	1.00	109.66	32.15	141.80
075-072-059-000	04	1.00	109.66	32.15	141.80
075-072-060-000	04	1.00	109.66	32.15	141.80
075-072-061-000	04	1.00	109.66	32.15	141.80
075-072-062-000	04	1.00	109.66	32.15	141.80
075-072-063-000	04	1.00	109.66	32.15	141.80
075-072-064-000	04	1.00	109.66	32.15	141.80
075-072-065-000	04	1.00	109.66	32.15	141.80
075-072-066-000	04	1.00	109.66	32.15	141.80
075-072-067-000	04	1.00	109.66	32.15	141.80
075-072-068-000	04	1.00	109.66	32.15	141.80
075-072-069-000	04	1.00	109.66	32.15	141.80
075-072-070-000	04	1.00	109.66	32.15	141.80
075-072-071-000	04	1.00	109.66	32.15	141.80
075-072-072-000	04	1.00	109.66	32.15	141.80
075-072-073-000	04	1.00	109.66	32.15	141.80
075-072-074-000	04	1.00	109.66	32.15	141.80
075-072-075-000	04	1.00	109.66	32.15	141.80
075-072-076-000	04	1.00	109.66	32.15	141.80
075-072-077-000	04	1.00	109.66	32.15	141.80
075-072-078-000	04	1.00	109.66	32.15	141.80
075-072-081-000	04	1.00	109.66	32.15	141.80
075-072-082-000	04	1.00	109.66	32.15	141.80
075-072-083-000	04	1.00	109.66	32.15	141.80
075-072-084-000	04	1.00	109.66	32.15	141.80
075-072-085-000	04	1.00	109.66	32.15	141.80
075-072-086-000	04	1.00	109.66	32.15	141.80
075-072-087-000	04	1.00	109.66	32.15	141.80
075-072-088-000	04	1.00	109.66	32.15	141.80
075-072-089-000	04	1.00	109.66	32.15	141.80
075-072-090-000	04	1.00	109.66	32.15	141.80
075-072-091-000	04	1.00	109.66	32.15	141.80
075-072-092-000	04	1.00	109.66	32.15	141.80
075-072-093-000	04	1.00	109.66	32.15	141.80
075-072-094-000	04	1.00	109.66	32.15	141.80
075-072-095-000	04	1.00	109.66	32.15	141.80
075-072-096-000	04	1.00	109.66	32.15	141.80
075-073-005-000	04	1.00	109.66	32.15	141.80
075-073-006-000	04	1.00	109.66	32.15	141.80
075-073-007-000	04	1.00	109.66	32.15	141.80
075-073-008-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-073-009-000	04	1.00	109.66	32.15	141.80
075-073-010-000	04	1.00	109.66	32.15	141.80
075-073-011-000	04	1.00	109.66	32.15	141.80
075-073-012-000	04	1.00	109.66	32.15	141.80
075-073-013-000	04	1.00	109.66	32.15	141.80
075-073-014-000	04	1.00	109.66	32.15	141.80
075-073-015-000	04	1.00	109.66	32.15	141.80
075-073-016-000	04	1.00	109.66	32.15	141.80
075-073-017-000	04	1.00	109.66	32.15	141.80
075-073-018-000	04	1.00	109.66	32.15	141.80
075-073-019-000	04	1.00	109.66	32.15	141.80
075-073-020-000	04	1.00	109.66	32.15	141.80
075-073-021-000	04	1.00	109.66	32.15	141.80
075-073-022-000	04	1.00	109.66	32.15	141.80
075-073-023-000	04	1.00	109.66	32.15	141.80
075-073-024-000	04	1.00	109.66	32.15	141.80
075-073-025-000	04	1.00	109.66	32.15	141.80
075-073-026-000	04	1.00	109.66	32.15	141.80
075-073-027-000	04	1.00	109.66	32.15	141.80
075-073-028-000	04	1.00	109.66	32.15	141.80
075-073-029-000	04	1.00	109.66	32.15	141.80
075-073-030-000	04	1.00	109.66	32.15	141.80
075-073-031-000	04	1.00	109.66	32.15	141.80
075-073-032-000	04	1.00	109.66	32.15	141.80
075-073-033-000	04	1.00	109.66	32.15	141.80
075-073-034-000	04	1.00	109.66	32.15	141.80
075-073-035-000	04	1.00	109.66	32.15	141.80
075-073-036-000	04	1.00	109.66	32.15	141.80
075-073-037-000	04	1.00	109.66	32.15	141.80
075-073-038-000	04	1.00	109.66	32.15	141.80
075-073-039-000	04	1.00	109.66	32.15	141.80
075-073-040-000	04	1.00	109.66	32.15	141.80
075-073-041-000	04	1.00	109.66	32.15	141.80
075-073-042-000	04	1.00	109.66	32.15	141.80
075-073-043-000	04	1.00	109.66	32.15	141.80
075-073-044-000	04	1.00	109.66	32.15	141.80
075-073-045-000	04	1.00	109.66	32.15	141.80
075-073-046-000	04	1.00	109.66	32.15	141.80
075-073-047-000	04	1.00	109.66	32.15	141.80
075-073-048-000	04	1.00	109.66	32.15	141.80
075-073-049-000	04	1.00	109.66	32.15	141.80
075-073-050-000	04	1.00	109.66	32.15	141.80
075-073-051-000	04	1.00	109.66	32.15	141.80
075-073-052-000	04	1.00	109.66	32.15	141.80
075-073-053-000	04	1.00	109.66	32.15	141.80
075-073-054-000	04	1.00	109.66	32.15	141.80
075-073-055-000	04	1.00	109.66	32.15	141.80
075-073-056-000	04	1.00	109.66	32.15	141.80
075-073-057-000	04	0.75	109.66	32.15	141.80
075-073-058-000	04	0.75	109.66	32.15	141.80
075-073-059-000	04	0.75	109.66	32.15	141.80
075-073-060-000	04	0.75	109.66	32.15	141.80
075-073-061-000	04	0.75	109.66	32.15	141.80
075-073-062-000	04	0.75	109.66	32.15	141.80
075-073-063-000	04	9.00	986.94	289.35	1,276.28
075-073-064-000	04	9.00	986.94	289.35	1,276.28
075-073-065-000	04	0.75	109.66	32.15	141.80
075-073-066-000	04	0.75	109.66	32.15	141.80
075-073-067-000	04	0.75	109.66	32.15	141.80
075-073-068-000	04	0.75	109.66	32.15	141.80
075-073-069-000	04	0.75	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-073-070-000	04	0.75	109.66	32.15	141.80
075-073-071-000	04	0.75	109.66	32.15	141.80
075-073-072-000	04	0.75	109.66	32.15	141.80
075-073-073-000	04	0.75	109.66	32.15	141.80
075-073-074-000	04	0.75	109.66	32.15	141.80
075-073-075-000	04	0.75	109.66	32.15	141.80
075-073-076-000	04	0.75	109.66	32.15	141.80
075-073-077-000	04	0.75	109.66	32.15	141.80
075-073-078-000	04	0.75	109.66	32.15	141.80
075-073-079-000	04	0.75	109.66	32.15	141.80
075-073-080-000	04	0.75	109.66	32.15	141.80
075-073-081-000	04	1.00	109.66	32.15	141.80
075-073-082-000	04	1.00	109.66	32.15	141.80
075-073-083-000	04	1.00	109.66	32.15	141.80
075-073-084-000	04	1.00	109.66	32.15	141.80
075-073-085-000	04	1.00	109.66	32.15	141.80
075-073-086-000	04	1.00	109.66	32.15	141.80
075-073-087-000	04	1.00	109.66	32.15	141.80
075-073-088-000	04	1.00	109.66	32.15	141.80
075-073-089-000	04	1.00	109.66	32.15	141.80
075-073-090-000	04	1.00	109.66	32.15	141.80
075-073-091-000	04	1.00	109.66	32.15	141.80
075-073-092-000	04	1.00	109.66	32.15	141.80
075-073-093-000	04	1.00	109.66	32.15	141.80
075-073-094-000	04	1.00	109.66	32.15	141.80
075-073-095-000	04	1.00	109.66	32.15	141.80
075-073-096-000	04	1.00	109.66	32.15	141.80
075-073-097-000	04	1.00	109.66	32.15	141.80
075-073-098-000	04	1.00	109.66	32.15	141.80
075-073-099-000	04	1.00	109.66	32.15	141.80
075-073-100-000	04	1.00	109.66	32.15	141.80
075-073-101-000	04	1.00	109.66	32.15	141.80
075-073-102-000	04	1.00	109.66	32.15	141.80
075-073-103-000	04	1.00	109.66	32.15	141.80
075-073-104-000	04	1.00	109.66	32.15	141.80
075-073-105-000	04	1.00	109.66	32.15	141.80
075-073-106-000	04	1.00	109.66	32.15	141.80
075-073-107-000	04	1.00	109.66	32.15	141.80
075-073-108-000	04	1.00	109.66	32.15	141.80
075-073-109-000	04	1.00	109.66	32.15	141.80
075-073-110-000	04	1.00	109.66	32.15	141.80
075-073-111-000	04	1.00	109.66	32.15	141.80
075-074-001-000	04	1.00	109.66	32.15	141.80
075-074-002-000	04	1.00	109.66	32.15	141.80
075-074-003-000	04	1.00	109.66	32.15	141.80
075-074-004-000	04	1.00	109.66	32.15	141.80
075-074-005-000	04	1.00	109.66	32.15	141.80
075-074-006-000	04	1.00	109.66	32.15	141.80
075-074-007-000	04	1.00	109.66	32.15	141.80
075-074-008-000	04	1.00	109.66	32.15	141.80
075-074-009-000	04	1.00	109.66	32.15	141.80
075-074-010-000	04	1.00	109.66	32.15	141.80
075-074-011-000	04	1.00	109.66	32.15	141.80
075-074-012-000	04	1.00	109.66	32.15	141.80
075-074-013-000	04	1.00	109.66	32.15	141.80
075-074-014-000	04	1.00	109.66	32.15	141.80
075-074-015-000	04	1.00	109.66	32.15	141.80
075-074-016-000	04	1.00	109.66	32.15	141.80
075-074-017-000	04	1.00	109.66	32.15	141.80
075-074-018-000	04	1.00	109.66	32.15	141.80
075-074-019-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-074-020-000	04	1.00	109.66	32.15	141.80
075-074-021-000	04	1.00	109.66	32.15	141.80
075-074-022-000	04	1.00	109.66	32.15	141.80
075-074-023-000	04	1.00	109.66	32.15	141.80
075-074-024-000	04	1.00	109.66	32.15	141.80
075-074-025-000	04	1.00	109.66	32.15	141.80
075-074-026-000	04	1.00	109.66	32.15	141.80
075-074-027-000	04	1.00	109.66	32.15	141.80
075-074-028-000	04	1.00	109.66	32.15	141.80
075-074-029-000	04	1.00	109.66	32.15	141.80
075-074-030-000	04	1.00	109.66	32.15	141.80
075-074-031-000	04	1.00	109.66	32.15	141.80
075-074-032-000	04	1.00	109.66	32.15	141.80
075-074-033-000	04	1.00	109.66	32.15	141.80
075-074-034-000	04	1.00	109.66	32.15	141.80
075-074-035-000	04	1.00	109.66	32.15	141.80
075-074-036-000	04	1.00	109.66	32.15	141.80
075-074-037-000	04	1.00	109.66	32.15	141.80
075-074-038-000	04	1.00	109.66	32.15	141.80
075-074-039-000	04	1.00	109.66	32.15	141.80
075-074-040-000	04	1.00	109.66	32.15	141.80
075-074-041-000	04	1.00	109.66	32.15	141.80
075-074-042-000	04	1.00	109.66	32.15	141.80
075-074-043-000	04	1.00	109.66	32.15	141.80
075-074-044-000	04	1.00	109.66	32.15	141.80
075-074-045-000	04	1.00	109.66	32.15	141.80
075-074-046-000	04	1.00	109.66	32.15	141.80
075-074-047-000	04	1.00	109.66	32.15	141.80
075-074-048-000	04	1.00	109.66	32.15	141.80
075-074-049-000	04	1.00	109.66	32.15	141.80
075-074-050-000	04	1.00	109.66	32.15	141.80
075-074-051-000	04	1.00	109.66	32.15	141.80
075-074-052-000	04	1.00	109.66	32.15	141.80
075-074-053-000	04	1.00	109.66	32.15	141.80
075-074-054-000	04	1.00	109.66	32.15	141.80
075-074-055-000	04	1.00	109.66	32.15	141.80
075-074-056-000	04	1.00	109.66	32.15	141.80
075-074-057-000	04	1.00	109.66	32.15	141.80
075-074-058-000	04	1.00	109.66	32.15	141.80
075-074-059-000	04	1.00	109.66	32.15	141.80
075-074-060-000	04	1.00	109.66	32.15	141.80
075-074-061-000	04	1.00	109.66	32.15	141.80
075-074-062-000	04	1.00	109.66	32.15	141.80
075-074-063-000	04	1.00	109.66	32.15	141.80
075-074-064-000	04	1.00	109.66	32.15	141.80
075-074-065-000	04	1.00	109.66	32.15	141.80
075-074-066-000	04	1.00	109.66	32.15	141.80
075-074-067-000	04	1.00	109.66	32.15	141.80
075-074-068-000	04	1.00	109.66	32.15	141.80
075-074-069-000	04	1.00	109.66	32.15	141.80
075-074-070-000	04	1.00	109.66	32.15	141.80
075-074-071-000	04	1.00	109.66	32.15	141.80
075-074-072-000	04	1.00	109.66	32.15	141.80
075-074-073-000	04	1.00	109.66	32.15	141.80
075-074-074-000	04	1.00	109.66	32.15	141.80
075-074-075-000	04	1.00	109.66	32.15	141.80
075-074-076-000	04	1.00	109.66	32.15	141.80
075-074-077-000	04	1.00	109.66	32.15	141.80
075-074-078-000	04	1.00	109.66	32.15	141.80
075-074-079-000	04	1.00	109.66	32.15	141.80
075-074-080-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-075-001-000	04	1.00	109.66	32.15	141.80
075-075-002-000	04	1.00	109.66	32.15	141.80
075-075-003-000	04	1.00	109.66	32.15	141.80
075-075-004-000	04	1.00	109.66	32.15	141.80
075-075-005-000	04	1.00	109.66	32.15	141.80
075-075-006-000	04	1.00	109.66	32.15	141.80
075-075-007-000	04	1.00	109.66	32.15	141.80
075-075-008-000	04	1.00	109.66	32.15	141.80
075-075-009-000	04	1.00	109.66	32.15	141.80
075-075-010-000	04	1.00	109.66	32.15	141.80
075-075-011-000	04	1.00	109.66	32.15	141.80
075-075-012-000	04	1.00	109.66	32.15	141.80
075-075-013-000	04	1.00	109.66	32.15	141.80
075-075-014-000	04	1.00	109.66	32.15	141.80
075-075-015-000	04	1.00	109.66	32.15	141.80
075-075-016-000	04	1.00	109.66	32.15	141.80
075-075-017-000	04	1.00	109.66	32.15	141.80
075-075-018-000	04	1.00	109.66	32.15	141.80
075-075-019-000	04	1.00	109.66	32.15	141.80
075-075-020-000	04	1.00	109.66	32.15	141.80
075-075-021-000	04	1.00	109.66	32.15	141.80
075-075-022-000	04	1.00	109.66	32.15	141.80
075-075-023-000	04	1.00	109.66	32.15	141.80
075-075-024-000	04	1.00	109.66	32.15	141.80
075-075-025-000	04	1.00	109.66	32.15	141.80
075-075-026-000	04	1.00	109.66	32.15	141.80
075-075-027-000	04	1.00	109.66	32.15	141.80
075-075-028-000	04	1.00	109.66	32.15	141.80
075-075-029-000	04	1.00	109.66	32.15	141.80
075-075-030-000	04	1.00	109.66	32.15	141.80
075-075-032-000	04	1.00	109.66	32.15	141.80
075-075-033-000	04	1.00	109.66	32.15	141.80
075-075-034-000	04	1.00	109.66	32.15	141.80
075-075-035-000	04	1.00	109.66	32.15	141.80
075-075-036-000	04	1.00	109.66	32.15	141.80
075-075-037-000	04	1.00	109.66	32.15	141.80
075-075-038-000	04	1.00	109.66	32.15	141.80
075-075-039-000	04	1.00	109.66	32.15	141.80
075-075-040-000	04	1.00	109.66	32.15	141.80
075-075-041-000	04	1.00	109.66	32.15	141.80
075-075-042-000	04	1.00	109.66	32.15	141.80
075-075-043-000	04	1.00	109.66	32.15	141.80
075-075-044-000	04	1.00	109.66	32.15	141.80
075-075-045-000	04	1.00	109.66	32.15	141.80
075-075-046-000	04	1.00	109.66	32.15	141.80
075-075-047-000	04	1.00	109.66	32.15	141.80
075-075-048-000	04	1.00	109.66	32.15	141.80
075-075-049-000	04	1.00	109.66	32.15	141.80
075-075-050-000	04	1.00	109.66	32.15	141.80
075-075-051-000	04	1.00	109.66	32.15	141.80
075-076-001-000	04	1.00	109.66	32.15	141.80
075-076-002-000	04	1.00	109.66	32.15	141.80
075-076-003-000	04	1.00	109.66	32.15	141.80
075-076-004-000	04	1.00	109.66	32.15	141.80
075-076-005-000	04	1.00	109.66	32.15	141.80
075-076-006-000	04	1.00	109.66	32.15	141.80
075-076-007-000	04	1.00	109.66	32.15	141.80
075-076-008-000	04	1.00	109.66	32.15	141.80
075-076-009-000	04	1.00	109.66	32.15	141.80
075-076-010-000	04	1.00	109.66	32.15	141.80
075-076-011-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-076-012-000	04	1.00	109.66	32.15	141.80
075-076-013-000	04	1.00	109.66	32.15	141.80
075-076-014-000	04	1.00	109.66	32.15	141.80
075-076-015-000	04	1.00	109.66	32.15	141.80
075-076-016-000	04	1.00	109.66	32.15	141.80
075-076-017-000	04	1.00	109.66	32.15	141.80
075-076-018-000	04	1.00	109.66	32.15	141.80
075-076-019-000	04	1.00	109.66	32.15	141.80
075-076-020-000	04	1.00	109.66	32.15	141.80
075-076-021-000	04	1.00	109.66	32.15	141.80
075-076-022-000	04	1.00	109.66	32.15	141.80
075-076-023-000	04	1.00	109.66	32.15	141.80
075-076-024-000	04	1.00	109.66	32.15	141.80
075-076-025-000	04	1.00	109.66	32.15	141.80
075-076-026-000	04	1.00	109.66	32.15	141.80
075-076-027-000	04	1.00	109.66	32.15	141.80
075-076-028-000	04	1.00	109.66	32.15	141.80
075-076-029-000	04	1.00	109.66	32.15	141.80
075-076-030-000	04	1.00	109.66	32.15	141.80
075-076-031-000	04	1.00	109.66	32.15	141.80
075-076-033-000	04	1.00	109.66	32.15	141.80
075-076-034-000	04	1.00	109.66	32.15	141.80
075-076-035-000	04	1.00	109.66	32.15	141.80
075-076-036-000	04	1.00	109.66	32.15	141.80
075-076-037-000	04	1.00	109.66	32.15	141.80
075-076-038-000	04	1.00	109.66	32.15	141.80
075-076-039-000	04	1.00	109.66	32.15	141.80
075-076-040-000	04	1.00	109.66	32.15	141.80
075-076-041-000	04	1.00	109.66	32.15	141.80
075-076-042-000	04	1.00	109.66	32.15	141.80
075-076-043-000	04	1.00	109.66	32.15	141.80
075-076-044-000	04	1.00	109.66	32.15	141.80
075-076-045-000	04	1.00	109.66	32.15	141.80
075-076-046-000	04	1.00	109.66	32.15	141.80
075-076-047-000	04	1.00	109.66	32.15	141.80
075-076-048-000	04	1.00	109.66	32.15	141.80
075-076-049-000	04	1.00	109.66	32.15	141.80
075-076-050-000	04	1.00	109.66	32.15	141.80
075-076-051-000	04	1.00	109.66	32.15	141.80
075-076-052-000	04	1.00	109.66	32.15	141.80
075-076-053-000	04	1.00	109.66	32.15	141.80
075-076-054-000	04	1.00	109.66	32.15	141.80
075-077-001-000	04	1.00	109.66	32.15	141.80
075-077-002-000	04	1.00	109.66	32.15	141.80
075-077-003-000	04	1.00	109.66	32.15	141.80
075-077-004-000	04	1.00	109.66	32.15	141.80
075-077-005-000	04	1.00	109.66	32.15	141.80
075-077-006-000	04	1.00	109.66	32.15	141.80
075-077-007-000	04	1.00	109.66	32.15	141.80
075-077-008-000	04	1.00	109.66	32.15	141.80
075-077-009-000	04	1.00	109.66	32.15	141.80
075-077-010-000	04	1.00	109.66	32.15	141.80
075-077-011-000	04	1.00	109.66	32.15	141.80
075-077-012-000	04	1.00	109.66	32.15	141.80
075-077-013-000	04	1.00	109.66	32.15	141.80
075-077-014-000	04	1.00	109.66	32.15	141.80
075-077-015-000	04	1.00	109.66	32.15	141.80
075-077-016-000	04	1.00	109.66	32.15	141.80
075-077-017-000	04	1.00	109.66	32.15	141.80
075-077-018-000	04	1.00	109.66	32.15	141.80
075-077-019-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-077-020-000	04	1.00	109.66	32.15	141.80
075-077-021-000	04	1.00	109.66	32.15	141.80
075-077-022-000	04	1.00	109.66	32.15	141.80
075-077-023-000	04	1.00	109.66	32.15	141.80
075-077-024-000	04	1.00	109.66	32.15	141.80
075-077-025-000	04	1.00	109.66	32.15	141.80
075-077-026-000	04	1.00	109.66	32.15	141.80
075-077-027-000	04	1.00	109.66	32.15	141.80
075-077-028-000	04	1.00	109.66	32.15	141.80
075-077-029-000	04	1.00	109.66	32.15	141.80
075-077-030-000	04	1.00	109.66	32.15	141.80
075-077-031-000	04	1.00	109.66	32.15	141.80
075-077-032-000	04	1.00	109.66	32.15	141.80
075-077-033-000	04	1.00	109.66	32.15	141.80
075-077-034-000	04	1.00	109.66	32.15	141.80
075-077-035-000	04	1.00	109.66	32.15	141.80
075-077-036-000	04	1.00	109.66	32.15	141.80
075-077-037-000	04	1.00	109.66	32.15	141.80
075-077-038-000	04	1.00	109.66	32.15	141.80
075-077-039-000	04	1.00	109.66	32.15	141.80
075-077-040-000	04	1.00	109.66	32.15	141.80
075-077-041-000	04	1.00	109.66	32.15	141.80
075-077-042-000	04	1.00	109.66	32.15	141.80
075-077-043-000	04	1.00	109.66	32.15	141.80
075-077-044-000	04	1.00	109.66	32.15	141.80
075-077-045-000	04	1.00	109.66	32.15	141.80
075-077-046-000	04	1.00	109.66	32.15	141.80
075-077-047-000	04	1.00	109.66	32.15	141.80
075-077-048-000	04	1.00	109.66	32.15	141.80
075-077-049-000	04	1.00	109.66	32.15	141.80
075-077-050-000	04	1.00	109.66	32.15	141.80
075-077-051-000	04	1.00	109.66	32.15	141.80
075-077-052-000	04	1.00	109.66	32.15	141.80
075-077-053-000	04	1.00	109.66	32.15	141.80
075-077-054-000	04	1.00	109.66	32.15	141.80
075-077-055-000	04	1.00	109.66	32.15	141.80
075-077-056-000	04	1.00	109.66	32.15	141.80
075-077-057-000	04	1.00	109.66	32.15	141.80
075-077-058-000	04	1.00	109.66	32.15	141.80
075-077-059-000	04	1.00	109.66	32.15	141.80
075-077-060-000	04	1.00	109.66	32.15	141.80
075-077-061-000	04	1.00	109.66	32.15	141.80
075-077-062-000	04	1.00	109.66	32.15	141.80
075-077-063-000	04	1.00	109.66	32.15	141.80
075-077-064-000	04	1.00	109.66	32.15	141.80
075-077-065-000	04	1.00	109.66	32.15	141.80
075-077-066-000	04	1.00	109.66	32.15	141.80
075-077-067-000	04	1.00	109.66	32.15	141.80
075-077-068-000	04	1.00	109.66	32.15	141.80
075-077-069-000	04	1.00	109.66	32.15	141.80
075-078-001-000	04	1.00	109.66	32.15	141.80
075-078-002-000	04	1.00	109.66	32.15	141.80
075-078-003-000	04	1.00	109.66	32.15	141.80
075-078-004-000	04	1.00	109.66	32.15	141.80
075-078-007-000	04	1.00	109.66	32.15	141.80
075-078-008-000	04	1.00	109.66	32.15	141.80
075-078-009-000	04	1.00	109.66	32.15	141.80
075-078-010-000	04	1.00	109.66	32.15	141.80
075-078-011-000	04	1.00	109.66	32.15	141.80
075-078-012-000	04	1.00	109.66	32.15	141.80
075-078-013-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-078-014-000	04	1.00	109.66	32.15	141.80
075-078-015-000	04	1.00	109.66	32.15	141.80
075-078-016-000	04	1.00	109.66	32.15	141.80
075-078-017-000	04	1.00	109.66	32.15	141.80
075-078-018-000	04	1.00	109.66	32.15	141.80
075-078-019-000	04	1.00	109.66	32.15	141.80
075-078-020-000	04	1.00	109.66	32.15	141.80
075-078-021-000	04	1.00	109.66	32.15	141.80
075-078-022-000	04	1.00	109.66	32.15	141.80
075-078-023-000	04	1.00	109.66	32.15	141.80
075-078-024-000	04	1.00	109.66	32.15	141.80
075-078-025-000	04	1.00	109.66	32.15	141.80
075-078-026-000	04	1.00	109.66	32.15	141.80
075-078-027-000	04	1.00	109.66	32.15	141.80
075-078-028-000	04	1.00	109.66	32.15	141.80
075-078-029-000	04	1.00	109.66	32.15	141.80
075-078-030-000	04	1.00	109.66	32.15	141.80
075-078-031-000	04	1.00	109.66	32.15	141.80
075-078-032-000	04	1.00	109.66	32.15	141.80
075-078-033-000	04	1.00	109.66	32.15	141.80
075-078-034-000	04	1.00	109.66	32.15	141.80
075-078-035-000	04	1.00	109.66	32.15	141.80
075-078-036-000	04	1.00	109.66	32.15	141.80
075-078-037-000	04	1.00	109.66	32.15	141.80
075-078-038-000	04	1.00	109.66	32.15	141.80
075-078-039-000	04	1.00	109.66	32.15	141.80
075-078-040-000	04	1.00	109.66	32.15	141.80
075-078-041-000	04	1.00	109.66	32.15	141.80
075-078-042-000	04	1.00	109.66	32.15	141.80
075-078-043-000	04	1.00	109.66	32.15	141.80
075-078-044-000	04	1.00	109.66	32.15	141.80
075-078-045-000	04	1.00	109.66	32.15	141.80
075-078-046-000	04	1.00	109.66	32.15	141.80
075-078-047-000	04	1.00	109.66	32.15	141.80
075-078-048-000	04	1.00	109.66	32.15	141.80
075-078-049-000	04	1.00	109.66	32.15	141.80
075-078-050-000	04	1.00	109.66	32.15	141.80
075-078-051-000	04	1.00	109.66	32.15	141.80
075-078-052-000	04	1.00	109.66	32.15	141.80
075-078-053-000	04	1.00	109.66	32.15	141.80
075-078-054-000	04	1.00	109.66	32.15	141.80
075-078-055-000	04	1.00	109.66	32.15	141.80
075-078-056-000	04	1.00	109.66	32.15	141.80
075-078-057-000	04	1.00	109.66	32.15	141.80
075-078-058-000	04	1.00	109.66	32.15	141.80
075-078-059-000	04	1.00	109.66	32.15	141.80
075-078-060-000	04	1.00	109.66	32.15	141.80
075-078-061-000	04	1.00	109.66	32.15	141.80
075-078-062-000	04	1.00	109.66	32.15	141.80
075-078-063-000	04	1.00	109.66	32.15	141.80
075-078-064-000	04	1.00	109.66	32.15	141.80
075-078-065-000	04	1.00	109.66	32.15	141.80
075-078-066-000	04	1.00	109.66	32.15	141.80
075-078-068-000	04	1.00	109.66	32.15	141.80
075-078-069-000	04	1.00	109.66	32.15	141.80
075-080-001-000	04	1.00	109.66	32.15	141.80
075-080-002-000	04	1.00	109.66	32.15	141.80
075-080-003-000	04	1.00	109.66	32.15	141.80
075-080-004-000	04	1.00	109.66	32.15	141.80
075-080-005-000	04	1.00	109.66	32.15	141.80
075-080-006-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-080-007-000	04	1.00	109.66	32.15	141.80
075-080-008-000	04	1.00	109.66	32.15	141.80
075-080-009-000	04	1.00	109.66	32.15	141.80
075-080-010-000	04	1.00	109.66	32.15	141.80
075-080-011-000	04	1.00	109.66	32.15	141.80
075-080-012-000	04	1.00	109.66	32.15	141.80
075-080-013-000	04	1.00	109.66	32.15	141.80
075-080-014-000	04	1.00	109.66	32.15	141.80
075-080-015-000	04	1.00	109.66	32.15	141.80
075-080-016-000	04	1.00	109.66	32.15	141.80
075-080-017-000	04	1.00	109.66	32.15	141.80
075-080-018-000	04	1.00	109.66	32.15	141.80
075-080-019-000	04	1.00	109.66	32.15	141.80
075-080-020-000	04	1.00	109.66	32.15	141.80
075-080-021-000	04	1.00	109.66	32.15	141.80
075-080-022-000	04	1.00	109.66	32.15	141.80
075-080-023-000	04	1.00	109.66	32.15	141.80
075-080-024-000	04	1.00	109.66	32.15	141.80
075-080-025-000	04	1.00	109.66	32.15	141.80
075-080-026-000	04	1.00	109.66	32.15	141.80
075-080-027-000	04	1.00	109.66	32.15	141.80
075-080-028-000	04	1.00	109.66	32.15	141.80
075-080-029-000	04	1.00	109.66	32.15	141.80
075-080-030-000	04	1.00	109.66	32.15	141.80
075-080-031-000	04	1.00	109.66	32.15	141.80
075-080-032-000	04	1.00	109.66	32.15	141.80
075-080-033-000	04	1.00	109.66	32.15	141.80
075-080-034-000	04	1.00	109.66	32.15	141.80
075-080-035-000	04	1.00	109.66	32.15	141.80
075-080-036-000	04	1.00	109.66	32.15	141.80
075-080-037-000	04	1.00	109.66	32.15	141.80
075-080-038-000	04	1.00	109.66	32.15	141.80
075-080-039-000	04	1.00	109.66	32.15	141.80
075-080-040-000	04	1.00	109.66	32.15	141.80
075-080-041-000	04	1.00	109.66	32.15	141.80
075-080-042-000	04	1.00	109.66	32.15	141.80
075-080-043-000	04	1.00	109.66	32.15	141.80
075-080-044-000	04	1.00	109.66	32.15	141.80
075-080-045-000	04	1.00	109.66	32.15	141.80
075-080-046-000	04	1.00	109.66	32.15	141.80
075-080-047-000	04	1.00	109.66	32.15	141.80
075-080-048-000	04	1.00	109.66	32.15	141.80
075-080-049-000	04	1.00	109.66	32.15	141.80
075-080-050-000	04	1.00	109.66	32.15	141.80
075-080-051-000	04	1.00	109.66	32.15	141.80
075-080-052-000	04	1.00	109.66	32.15	141.80
075-080-053-000	04	1.00	109.66	32.15	141.80
075-080-054-000	04	1.00	109.66	32.15	141.80
075-081-001-000	04	1.00	109.66	32.15	141.80
075-081-002-000	04	1.00	109.66	32.15	141.80
075-081-003-000	04	1.00	109.66	32.15	141.80
075-081-004-000	04	1.00	109.66	32.15	141.80
075-081-005-000	04	1.00	109.66	32.15	141.80
075-081-006-000	04	1.00	109.66	32.15	141.80
075-081-007-000	04	1.00	109.66	32.15	141.80
075-081-008-000	04	1.00	109.66	32.15	141.80
075-081-009-000	04	1.00	109.66	32.15	141.80
075-081-010-000	04	1.00	109.66	32.15	141.80
075-081-011-000	04	1.00	109.66	32.15	141.80
075-081-012-000	04	1.00	109.66	32.15	141.80
075-081-013-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-081-014-000	04	1.00	109.66	32.15	141.80
075-081-015-000	04	1.00	109.66	32.15	141.80
075-081-016-000	04	1.00	109.66	32.15	141.80
075-081-017-000	04	1.00	109.66	32.15	141.80
075-081-018-000	04	1.00	109.66	32.15	141.80
075-081-019-000	04	1.00	109.66	32.15	141.80
075-081-020-000	04	1.00	109.66	32.15	141.80
075-081-021-000	04	1.00	109.66	32.15	141.80
075-081-022-000	04	1.00	109.66	32.15	141.80
075-081-023-000	04	1.00	109.66	32.15	141.80
075-081-024-000	04	1.00	109.66	32.15	141.80
075-081-025-000	04	1.00	109.66	32.15	141.80
075-081-026-000	04	1.00	109.66	32.15	141.80
075-081-027-000	04	1.00	109.66	32.15	141.80
075-081-028-000	04	1.00	109.66	32.15	141.80
075-081-029-000	04	1.00	109.66	32.15	141.80
075-081-030-000	04	1.00	109.66	32.15	141.80
075-081-031-000	04	1.00	109.66	32.15	141.80
075-081-032-000	04	1.00	109.66	32.15	141.80
075-081-034-000	04	1.00	109.66	32.15	141.80
075-081-035-000	04	1.00	109.66	32.15	141.80
075-081-036-000	04	1.00	109.66	32.15	141.80
075-081-037-000	04	1.00	109.66	32.15	141.80
075-081-038-000	04	1.00	109.66	32.15	141.80
075-081-039-000	04	1.00	109.66	32.15	141.80
075-081-040-000	04	1.00	109.66	32.15	141.80
075-081-041-000	04	1.00	109.66	32.15	141.80
075-081-042-000	04	1.00	109.66	32.15	141.80
075-081-043-000	04	1.00	109.66	32.15	141.80
075-081-044-000	04	1.00	109.66	32.15	141.80
075-081-045-000	04	1.00	109.66	32.15	141.80
075-081-046-000	04	1.00	109.66	32.15	141.80
075-081-047-000	04	1.00	109.66	32.15	141.80
075-081-048-000	04	1.00	109.66	32.15	141.80
075-081-049-000	04	1.00	109.66	32.15	141.80
075-081-050-000	04	1.00	109.66	32.15	141.80
075-081-051-000	04	1.00	109.66	32.15	141.80
075-081-052-000	04	1.00	109.66	32.15	141.80
075-081-053-000	04	1.00	109.66	32.15	141.80
075-081-054-000	04	1.00	109.66	32.15	141.80
075-081-055-000	04	1.00	109.66	32.15	141.80
075-081-056-000	04	1.00	109.66	32.15	141.80
075-081-057-000	04	1.00	109.66	32.15	141.80
075-081-058-000	04	1.00	109.66	32.15	141.80
075-081-059-000	04	1.00	109.66	32.15	141.80
075-081-060-000	04	1.00	109.66	32.15	141.80
075-082-001-000	04	1.00	109.66	32.15	141.80
075-082-002-000	04	1.00	109.66	32.15	141.80
075-082-003-000	04	1.00	109.66	32.15	141.80
075-082-004-000	04	1.00	109.66	32.15	141.80
075-082-005-000	04	1.00	109.66	32.15	141.80
075-082-006-000	04	1.00	109.66	32.15	141.80
075-082-007-000	04	1.00	109.66	32.15	141.80
075-082-008-000	04	1.00	109.66	32.15	141.80
075-082-009-000	04	1.00	109.66	32.15	141.80
075-082-010-000	04	1.00	109.66	32.15	141.80
075-082-011-000	04	1.00	109.66	32.15	141.80
075-082-012-000	04	1.00	109.66	32.15	141.80
075-082-013-000	04	1.00	109.66	32.15	141.80
075-082-014-000	04	1.00	109.66	32.15	141.80
075-082-015-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-082-016-000	04	1.00	109.66	32.15	141.80
075-082-017-000	04	1.00	109.66	32.15	141.80
075-082-018-000	04	1.00	109.66	32.15	141.80
075-082-019-000	04	1.00	109.66	32.15	141.80
075-082-020-000	04	1.00	109.66	32.15	141.80
075-082-021-000	04	1.00	109.66	32.15	141.80
075-082-022-000	04	1.00	109.66	32.15	141.80
075-082-023-000	04	1.00	109.66	32.15	141.80
075-082-024-000	04	1.00	109.66	32.15	141.80
075-082-025-000	04	1.00	109.66	32.15	141.80
075-082-026-000	04	1.00	109.66	32.15	141.80
075-082-027-000	04	1.00	109.66	32.15	141.80
075-082-028-000	04	1.00	109.66	32.15	141.80
075-082-029-000	04	1.00	109.66	32.15	141.80
075-082-030-000	04	1.00	109.66	32.15	141.80
075-082-031-000	04	1.00	109.66	32.15	141.80
075-082-032-000	04	1.00	109.66	32.15	141.80
075-082-033-000	04	1.00	109.66	32.15	141.80
075-082-034-000	04	1.00	109.66	32.15	141.80
075-082-035-000	04	1.00	109.66	32.15	141.80
075-082-036-000	04	1.00	109.66	32.15	141.80
075-082-037-000	04	1.00	109.66	32.15	141.80
075-082-038-000	04	1.00	109.66	32.15	141.80
075-082-039-000	04	1.00	109.66	32.15	141.80
075-082-040-000	04	1.00	109.66	32.15	141.80
075-082-041-000	04	1.00	109.66	32.15	141.80
075-082-042-000	04	1.00	109.66	32.15	141.80
075-082-043-000	04	1.00	109.66	32.15	141.80
075-082-044-000	04	1.00	109.66	32.15	141.80
075-082-045-000	04	1.00	109.66	32.15	141.80
075-082-046-000	04	1.00	109.66	32.15	141.80
075-082-047-000	04	1.00	109.66	32.15	141.80
075-082-048-000	04	1.00	109.66	32.15	141.80
075-082-049-000	04	1.00	109.66	32.15	141.80
075-082-050-000	04	1.00	109.66	32.15	141.80
075-082-051-000	04	1.00	109.66	32.15	141.80
075-082-052-000	04	1.00	109.66	32.15	141.80
075-082-053-000	04	1.00	109.66	32.15	141.80
075-082-054-000	04	1.00	109.66	32.15	141.80
075-083-001-000	04	1.00	109.66	32.15	141.80
075-083-002-000	04	1.00	109.66	32.15	141.80
075-083-003-000	04	1.00	109.66	32.15	141.80
075-083-004-000	04	1.00	109.66	32.15	141.80
075-083-005-000	04	1.00	109.66	32.15	141.80
075-083-006-000	04	1.00	109.66	32.15	141.80
075-083-007-000	04	1.00	109.66	32.15	141.80
075-083-008-000	04	1.00	109.66	32.15	141.80
075-083-009-000	04	1.00	109.66	32.15	141.80
075-083-010-000	04	1.00	109.66	32.15	141.80
075-083-011-000	04	1.00	109.66	32.15	141.80
075-083-012-000	04	1.00	109.66	32.15	141.80
075-083-013-000	04	1.00	109.66	32.15	141.80
075-083-014-000	04	1.00	109.66	32.15	141.80
075-083-015-000	04	1.00	109.66	32.15	141.80
075-083-016-000	04	1.00	109.66	32.15	141.80
075-083-017-000	04	1.00	109.66	32.15	141.80
075-083-018-000	04	1.00	109.66	32.15	141.80
075-083-019-000	04	1.00	109.66	32.15	141.80
075-083-020-000	04	1.00	109.66	32.15	141.80
075-083-021-000	04	1.00	109.66	32.15	141.80
075-083-022-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-083-023-000	04	1.00	109.66	32.15	141.80
075-083-024-000	04	1.00	109.66	32.15	141.80
075-083-025-000	04	1.00	109.66	32.15	141.80
075-083-026-000	04	1.00	109.66	32.15	141.80
075-083-027-000	04	1.00	109.66	32.15	141.80
075-083-028-000	04	1.00	109.66	32.15	141.80
075-083-029-000	04	1.00	109.66	32.15	141.80
075-083-030-000	04	1.00	109.66	32.15	141.80
075-083-031-000	04	1.00	109.66	32.15	141.80
075-083-032-000	04	1.00	109.66	32.15	141.80
075-083-033-000	04	1.00	109.66	32.15	141.80
075-083-034-000	04	1.00	109.66	32.15	141.80
075-083-035-000	04	1.00	109.66	32.15	141.80
075-083-036-000	04	1.00	109.66	32.15	141.80
075-083-037-000	04	1.00	109.66	32.15	141.80
075-083-038-000	04	1.00	109.66	32.15	141.80
075-083-039-000	04	1.00	109.66	32.15	141.80
075-083-040-000	04	1.00	109.66	32.15	141.80
075-083-041-000	04	1.00	109.66	32.15	141.80
075-083-042-000	04	1.00	109.66	32.15	141.80
075-083-043-000	04	1.00	109.66	32.15	141.80
075-083-044-000	04	1.00	109.66	32.15	141.80
075-083-045-000	04	1.00	109.66	32.15	141.80
075-083-046-000	04	1.00	109.66	32.15	141.80
075-083-047-000	04	1.00	109.66	32.15	141.80
075-083-048-000	04	1.00	109.66	32.15	141.80
075-083-049-000	04	1.00	109.66	32.15	141.80
075-083-050-000	04	1.00	109.66	32.15	141.80
075-083-051-000	04	1.00	109.66	32.15	141.80
075-084-001-000	04	1.00	109.66	32.15	141.80
075-084-002-000	04	1.00	109.66	32.15	141.80
075-084-003-000	04	1.00	109.66	32.15	141.80
075-084-004-000	04	1.00	109.66	32.15	141.80
075-084-005-000	04	1.00	109.66	32.15	141.80
075-084-006-000	04	1.00	109.66	32.15	141.80
075-084-007-000	04	1.00	109.66	32.15	141.80
075-084-008-000	04	1.00	109.66	32.15	141.80
075-084-009-000	04	1.00	109.66	32.15	141.80
075-084-010-000	04	1.00	109.66	32.15	141.80
075-084-011-000	04	1.00	109.66	32.15	141.80
075-084-012-000	04	1.00	109.66	32.15	141.80
075-084-013-000	04	1.00	109.66	32.15	141.80
075-084-014-000	04	1.00	109.66	32.15	141.80
075-084-015-000	04	1.00	109.66	32.15	141.80
075-084-016-000	04	1.00	109.66	32.15	141.80
075-084-017-000	04	1.00	109.66	32.15	141.80
075-084-018-000	04	1.00	109.66	32.15	141.80
075-084-019-000	04	1.00	109.66	32.15	141.80
075-084-020-000	04	1.00	109.66	32.15	141.80
075-084-021-000	04	1.00	109.66	32.15	141.80
075-084-022-000	04	1.00	109.66	32.15	141.80
075-084-023-000	04	1.00	109.66	32.15	141.80
075-084-024-000	04	1.00	109.66	32.15	141.80
075-084-025-000	04	1.00	109.66	32.15	141.80
075-084-026-000	04	1.00	109.66	32.15	141.80
075-084-027-000	04	1.00	109.66	32.15	141.80
075-084-028-000	04	1.00	109.66	32.15	141.80
075-084-029-000	04	1.00	109.66	32.15	141.80
075-084-030-000	04	1.00	109.66	32.15	141.80
075-084-031-000	04	1.00	109.66	32.15	141.80
075-084-032-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-084-033-000	04	1.00	109.66	32.15	141.80
075-084-034-000	04	1.00	109.66	32.15	141.80
075-084-035-000	04	1.00	109.66	32.15	141.80
075-084-036-000	04	1.00	109.66	32.15	141.80
075-084-037-000	04	1.00	109.66	32.15	141.80
075-084-038-000	04	1.00	109.66	32.15	141.80
075-084-039-000	04	1.00	109.66	32.15	141.80
075-084-040-000	04	1.00	109.66	32.15	141.80
075-084-041-000	04	1.00	109.66	32.15	141.80
075-084-042-000	04	1.00	109.66	32.15	141.80
075-084-043-000	04	1.00	109.66	32.15	141.80
075-084-044-000	04	1.00	109.66	32.15	141.80
075-084-045-000	04	1.00	109.66	32.15	141.80
075-084-046-000	04	1.00	109.66	32.15	141.80
075-084-047-000	04	1.00	109.66	32.15	141.80
075-084-048-000	04	1.00	109.66	32.15	141.80
075-084-049-000	04	1.00	109.66	32.15	141.80
075-084-050-000	04	1.00	109.66	32.15	141.80
075-084-051-000	04	1.00	109.66	32.15	141.80
075-084-052-000	04	1.00	109.66	32.15	141.80
075-084-053-000	04	1.00	109.66	32.15	141.80
075-084-054-000	04	1.00	109.66	32.15	141.80
075-084-055-000	04	1.00	109.66	32.15	141.80
075-084-056-000	04	1.00	109.66	32.15	141.80
075-084-057-000	04	1.00	109.66	32.15	141.80
075-084-058-000	04	1.00	109.66	32.15	141.80
075-084-059-000	04	1.00	109.66	32.15	141.80
075-084-060-000	04	1.00	109.66	32.15	141.80
075-084-061-000	04	1.00	109.66	32.15	141.80
075-084-062-000	04	1.00	109.66	32.15	141.80
075-084-063-000	04	1.00	109.66	32.15	141.80
075-084-064-000	04	1.00	109.66	32.15	141.80
075-084-065-000	04	1.00	109.66	32.15	141.80
075-084-066-000	04	1.00	109.66	32.15	141.80
075-084-067-000	04	1.00	109.66	32.15	141.80
075-085-001-000	04	1.00	109.66	32.15	141.80
075-085-002-000	04	1.00	109.66	32.15	141.80
075-085-003-000	04	1.00	109.66	32.15	141.80
075-085-004-000	04	1.00	109.66	32.15	141.80
075-085-005-000	04	1.00	109.66	32.15	141.80
075-085-006-000	04	1.00	109.66	32.15	141.80
075-085-007-000	04	1.00	109.66	32.15	141.80
075-085-008-000	04	1.00	109.66	32.15	141.80
075-085-009-000	04	1.00	109.66	32.15	141.80
075-085-010-000	04	1.00	109.66	32.15	141.80
075-085-011-000	04	1.00	109.66	32.15	141.80
075-085-012-000	04	1.00	109.66	32.15	141.80
075-085-013-000	04	1.00	109.66	32.15	141.80
075-085-014-000	04	1.00	109.66	32.15	141.80
075-085-015-000	04	1.00	109.66	32.15	141.80
075-085-016-000	04	1.00	109.66	32.15	141.80
075-085-017-000	04	1.00	109.66	32.15	141.80
075-085-018-000	04	1.00	109.66	32.15	141.80
075-085-019-000	04	1.00	109.66	32.15	141.80
075-085-020-000	04	1.00	109.66	32.15	141.80
075-085-021-000	04	1.00	109.66	32.15	141.80
075-085-022-000	04	1.00	109.66	32.15	141.80
075-085-023-000	04	1.00	109.66	32.15	141.80
075-085-024-000	04	1.00	109.66	32.15	141.80
075-085-025-000	04	1.00	109.66	32.15	141.80
075-085-026-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-085-027-000	04	1.00	109.66	32.15	141.80
075-085-028-000	04	1.00	109.66	32.15	141.80
075-085-029-000	04	1.00	109.66	32.15	141.80
075-085-030-000	04	1.00	109.66	32.15	141.80
075-085-031-000	04	1.00	109.66	32.15	141.80
075-085-032-000	04	1.00	109.66	32.15	141.80
075-085-033-000	04	1.00	109.66	32.15	141.80
075-085-034-000	04	1.00	109.66	32.15	141.80
075-085-035-000	04	1.00	109.66	32.15	141.80
075-085-036-000	04	1.00	109.66	32.15	141.80
075-085-037-000	04	1.00	109.66	32.15	141.80
075-085-038-000	04	1.00	109.66	32.15	141.80
075-085-039-000	04	1.00	109.66	32.15	141.80
075-085-040-000	04	1.00	109.66	32.15	141.80
075-085-041-000	04	1.00	109.66	32.15	141.80
075-085-042-000	04	1.00	109.66	32.15	141.80
075-085-043-000	04	1.00	109.66	32.15	141.80
075-085-044-000	04	1.00	109.66	32.15	141.80
075-085-045-000	04	1.00	109.66	32.15	141.80
075-085-046-000	04	1.00	109.66	32.15	141.80
075-085-047-000	04	1.00	109.66	32.15	141.80
075-085-048-000	04	1.00	109.66	32.15	141.80
075-085-049-000	04	1.00	109.66	32.15	141.80
075-085-050-000	04	1.00	109.66	32.15	141.80
075-085-051-000	04	1.00	109.66	32.15	141.80
075-085-052-000	04	1.00	109.66	32.15	141.80
075-085-053-000	04	1.00	109.66	32.15	141.80
075-085-054-000	04	1.00	109.66	32.15	141.80
075-085-055-000	04	1.00	109.66	32.15	141.80
075-085-056-000	04	1.00	109.66	32.15	141.80
075-085-057-000	04	1.00	109.66	32.15	141.80
075-085-058-000	04	1.00	109.66	32.15	141.80
075-085-059-000	04	1.00	109.66	32.15	141.80
075-085-060-000	04	1.00	109.66	32.15	141.80
075-085-061-000	04	1.00	109.66	32.15	141.80
075-085-062-000	04	1.00	109.66	32.15	141.80
075-085-063-000	04	1.00	109.66	32.15	141.80
075-085-064-000	04	1.00	109.66	32.15	141.80
075-085-065-000	04	1.00	109.66	32.15	141.80
075-085-066-000	04	1.00	109.66	32.15	141.80
075-085-067-000	04	1.00	109.66	32.15	141.80
075-085-068-000	04	1.00	109.66	32.15	141.80
075-085-069-000	04	1.00	109.66	32.15	141.80
075-085-070-000	04	1.00	109.66	32.15	141.80
075-085-071-000	04	1.00	109.66	32.15	141.80
075-085-072-000	04	1.00	109.66	32.15	141.80
075-085-073-000	04	1.00	109.66	32.15	141.80
075-085-074-000	04	1.00	109.66	32.15	141.80
075-085-075-000	04	1.00	109.66	32.15	141.80
075-085-076-000	04	1.00	109.66	32.15	141.80
075-085-077-000	04	1.00	109.66	32.15	141.80
075-085-078-000	04	1.00	109.66	32.15	141.80
075-085-079-000	04	1.00	109.66	32.15	141.80
075-086-001-000	04	1.00	109.66	32.15	141.80
075-086-002-000	04	1.00	109.66	32.15	141.80
075-086-003-000	04	1.00	109.66	32.15	141.80
075-086-004-000	04	1.00	109.66	32.15	141.80
075-086-005-000	04	1.00	109.66	32.15	141.80
075-086-006-000	04	1.00	109.66	32.15	141.80
075-086-007-000	04	1.00	109.66	32.15	141.80
075-086-008-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-086-009-000	04	1.00	109.66	32.15	141.80
075-086-010-000	04	1.00	109.66	32.15	141.80
075-086-011-000	04	1.00	109.66	32.15	141.80
075-086-012-000	04	1.00	109.66	32.15	141.80
075-086-013-000	04	1.00	109.66	32.15	141.80
075-086-014-000	04	1.00	109.66	32.15	141.80
075-086-015-000	04	1.00	109.66	32.15	141.80
075-086-016-000	04	1.00	109.66	32.15	141.80
075-086-017-000	04	1.00	109.66	32.15	141.80
075-086-018-000	04	1.00	109.66	32.15	141.80
075-086-019-000	04	1.00	109.66	32.15	141.80
075-086-020-000	04	1.00	109.66	32.15	141.80
075-086-021-000	04	1.00	109.66	32.15	141.80
075-086-022-000	04	1.00	109.66	32.15	141.80
075-086-023-000	04	1.00	109.66	32.15	141.80
075-086-024-000	04	1.00	109.66	32.15	141.80
075-086-025-000	04	1.00	109.66	32.15	141.80
075-086-026-000	04	1.00	109.66	32.15	141.80
075-086-027-000	04	1.00	109.66	32.15	141.80
075-086-028-000	04	1.00	109.66	32.15	141.80
075-086-029-000	04	1.00	109.66	32.15	141.80
075-086-030-000	04	1.00	109.66	32.15	141.80
075-086-031-000	04	1.00	109.66	32.15	141.80
075-086-032-000	04	1.00	109.66	32.15	141.80
075-086-033-000	04	1.00	109.66	32.15	141.80
075-086-034-000	04	1.00	109.66	32.15	141.80
075-086-035-000	04	1.00	109.66	32.15	141.80
075-086-036-000	04	1.00	109.66	32.15	141.80
075-086-037-000	04	1.00	109.66	32.15	141.80
075-086-038-000	04	1.00	109.66	32.15	141.80
075-086-039-000	04	1.00	109.66	32.15	141.80
075-086-040-000	04	1.00	109.66	32.15	141.80
075-086-041-000	04	1.00	109.66	32.15	141.80
075-086-042-000	04	1.00	109.66	32.15	141.80
075-086-043-000	04	1.00	109.66	32.15	141.80
075-086-044-000	04	1.00	109.66	32.15	141.80
075-086-045-000	04	1.00	109.66	32.15	141.80
075-086-046-000	04	1.00	109.66	32.15	141.80
075-086-047-000	04	1.00	109.66	32.15	141.80
075-086-048-000	04	1.00	109.66	32.15	141.80
075-086-049-000	04	1.00	109.66	32.15	141.80
075-086-050-000	04	1.00	109.66	32.15	141.80
075-086-051-000	04	1.00	109.66	32.15	141.80
075-086-052-000	04	1.00	109.66	32.15	141.80
075-086-053-000	04	1.00	109.66	32.15	141.80
075-086-054-000	04	1.00	109.66	32.15	141.80
075-086-055-000	04	1.00	109.66	32.15	141.80
075-087-001-000	04	1.00	109.66	32.15	141.80
075-087-002-000	04	1.00	109.66	32.15	141.80
075-087-003-000	04	1.00	109.66	32.15	141.80
075-087-004-000	04	1.00	109.66	32.15	141.80
075-087-005-000	04	1.00	109.66	32.15	141.80
075-087-006-000	04	1.00	109.66	32.15	141.80
075-087-007-000	04	1.00	109.66	32.15	141.80
075-087-008-000	04	1.00	109.66	32.15	141.80
075-087-009-000	04	1.00	109.66	32.15	141.80
075-087-010-000	04	1.00	109.66	32.15	141.80
075-087-011-000	04	1.00	109.66	32.15	141.80
075-087-012-000	04	1.00	109.66	32.15	141.80
075-087-013-000	04	1.00	109.66	32.15	141.80
075-087-014-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-087-015-000	04	1.00	109.66	32.15	141.80
075-087-016-000	04	1.00	109.66	32.15	141.80
075-087-017-000	04	1.00	109.66	32.15	141.80
075-087-018-000	04	1.00	109.66	32.15	141.80
075-087-019-000	04	1.00	109.66	32.15	141.80
075-087-020-000	04	1.00	109.66	32.15	141.80
075-087-021-000	04	1.00	109.66	32.15	141.80
075-087-022-000	04	1.00	109.66	32.15	141.80
075-087-023-000	04	1.00	109.66	32.15	141.80
075-087-024-000	04	1.00	109.66	32.15	141.80
075-087-025-000	04	1.00	109.66	32.15	141.80
075-087-026-000	04	1.00	109.66	32.15	141.80
075-087-027-000	04	1.00	109.66	32.15	141.80
075-087-028-000	04	1.00	109.66	32.15	141.80
075-087-029-000	04	1.00	109.66	32.15	141.80
075-087-030-000	04	1.00	109.66	32.15	141.80
075-087-031-000	04	1.00	109.66	32.15	141.80
075-087-032-000	04	1.00	109.66	32.15	141.80
075-087-033-000	04	1.00	109.66	32.15	141.80
075-087-034-000	04	1.00	109.66	32.15	141.80
075-091-001-000	04	1.00	109.66	32.15	141.80
075-091-002-000	04	1.00	109.66	32.15	141.80
075-091-003-000	04	1.00	109.66	32.15	141.80
075-091-004-000	04	1.00	109.66	32.15	141.80
075-091-005-000	04	1.00	109.66	32.15	141.80
075-091-006-000	04	1.00	109.66	32.15	141.80
075-091-007-000	04	1.00	109.66	32.15	141.80
075-091-008-000	04	1.00	109.66	32.15	141.80
075-091-009-000	04	1.00	109.66	32.15	141.80
075-091-010-000	04	1.00	109.66	32.15	141.80
075-091-011-000	04	1.00	109.66	32.15	141.80
075-091-012-000	04	1.00	109.66	32.15	141.80
075-091-013-000	04	1.00	109.66	32.15	141.80
075-091-014-000	04	1.00	109.66	32.15	141.80
075-091-015-000	04	1.00	109.66	32.15	141.80
075-091-016-000	04	1.00	109.66	32.15	141.80
075-091-017-000	04	1.00	109.66	32.15	141.80
075-091-018-000	04	1.00	109.66	32.15	141.80
075-091-019-000	04	1.00	109.66	32.15	141.80
075-091-020-000	04	1.00	109.66	32.15	141.80
075-091-021-000	04	1.00	109.66	32.15	141.80
075-091-022-000	04	1.00	109.66	32.15	141.80
075-091-023-000	04	1.00	109.66	32.15	141.80
075-091-024-000	04	1.00	109.66	32.15	141.80
075-091-025-000	04	1.00	109.66	32.15	141.80
075-091-026-000	04	1.00	109.66	32.15	141.80
075-091-027-000	04	1.00	109.66	32.15	141.80
075-091-028-000	04	1.00	109.66	32.15	141.80
075-091-029-000	04	1.00	109.66	32.15	141.80
075-091-030-000	04	1.00	109.66	32.15	141.80
075-091-031-000	04	1.00	109.66	32.15	141.80
075-091-032-000	04	1.00	109.66	32.15	141.80
075-091-033-000	04	1.00	109.66	32.15	141.80
075-091-034-000	04	1.00	109.66	32.15	141.80
075-091-035-000	04	1.00	109.66	32.15	141.80
075-091-036-000	04	1.00	109.66	32.15	141.80
075-091-037-000	04	1.00	109.66	32.15	141.80
075-091-038-000	04	1.00	109.66	32.15	141.80
075-091-039-000	04	1.00	109.66	32.15	141.80
075-091-040-000	04	1.00	109.66	32.15	141.80
075-091-041-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-092-001-000	04	1.00	109.66	32.15	141.80
075-092-002-000	04	1.00	109.66	32.15	141.80
075-092-003-000	04	1.00	109.66	32.15	141.80
075-092-004-000	04	1.00	109.66	32.15	141.80
075-092-005-000	04	1.00	109.66	32.15	141.80
075-092-006-000	04	1.00	109.66	32.15	141.80
075-092-007-000	04	1.00	109.66	32.15	141.80
075-092-008-000	04	1.00	109.66	32.15	141.80
075-092-009-000	04	1.00	109.66	32.15	141.80
075-092-010-000	04	1.00	109.66	32.15	141.80
075-092-011-000	04	1.00	109.66	32.15	141.80
075-092-012-000	04	1.00	109.66	32.15	141.80
075-092-013-000	04	1.00	109.66	32.15	141.80
075-092-014-000	04	1.00	109.66	32.15	141.80
075-092-015-000	04	1.00	109.66	32.15	141.80
075-092-016-000	04	1.00	109.66	32.15	141.80
075-092-017-000	04	1.00	109.66	32.15	141.80
075-092-018-000	04	1.00	109.66	32.15	141.80
075-092-019-000	04	1.00	109.66	32.15	141.80
075-092-020-000	04	1.00	109.66	32.15	141.80
075-092-021-000	04	1.00	109.66	32.15	141.80
075-092-022-000	04	1.00	109.66	32.15	141.80
075-092-023-000	04	1.00	109.66	32.15	141.80
075-092-024-000	04	1.00	109.66	32.15	141.80
075-092-025-000	04	1.00	109.66	32.15	141.80
075-096-001-000	04	1.00	109.66	32.15	141.80
075-096-002-000	04	1.00	109.66	32.15	141.80
075-096-003-000	04	1.00	109.66	32.15	141.80
075-096-004-000	04	1.00	109.66	32.15	141.80
075-096-005-000	04	1.00	109.66	32.15	141.80
075-096-006-000	04	1.00	109.66	32.15	141.80
075-096-007-000	04	1.00	109.66	32.15	141.80
075-096-008-000	04	1.00	109.66	32.15	141.80
075-096-009-000	04	1.00	109.66	32.15	141.80
075-096-010-000	04	1.00	109.66	32.15	141.80
075-096-011-000	04	1.00	109.66	32.15	141.80
075-096-012-000	04	1.00	109.66	32.15	141.80
075-096-013-000	04	1.00	109.66	32.15	141.80
075-096-014-000	04	1.00	109.66	32.15	141.80
075-096-015-000	04	1.00	109.66	32.15	141.80
075-096-016-000	04	1.00	109.66	32.15	141.80
075-096-017-000	04	1.00	109.66	32.15	141.80
075-096-018-000	04	1.00	109.66	32.15	141.80
075-096-019-000	04	1.00	109.66	32.15	141.80
075-096-020-000	04	1.00	109.66	32.15	141.80
075-096-021-000	04	1.00	109.66	32.15	141.80
075-096-022-000	04	1.00	109.66	32.15	141.80
075-096-023-000	04	1.00	109.66	32.15	141.80
075-096-024-000	04	1.00	109.66	32.15	141.80
075-096-025-000	04	1.00	109.66	32.15	141.80
075-096-026-000	04	1.00	109.66	32.15	141.80
075-096-027-000	04	1.00	109.66	32.15	141.80
075-096-028-000	04	1.00	109.66	32.15	141.80
075-096-029-000	04	1.00	109.66	32.15	141.80
075-096-030-000	04	1.00	109.66	32.15	141.80
075-096-031-000	04	1.00	109.66	32.15	141.80
075-096-032-000	04	1.00	109.66	32.15	141.80
075-096-033-000	04	1.00	109.66	32.15	141.80
075-096-034-000	04	1.00	109.66	32.15	141.80
075-096-035-000	04	1.00	109.66	32.15	141.80
075-096-036-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-096-037-000	04	1.00	109.66	32.15	141.80
075-096-038-000	04	1.00	109.66	32.15	141.80
075-096-039-000	04	1.00	109.66	32.15	141.80
075-096-040-000	04	1.00	109.66	32.15	141.80
075-096-041-000	04	1.00	109.66	32.15	141.80
075-096-042-000	04	1.00	109.66	32.15	141.80
075-096-043-000	04	1.00	109.66	32.15	141.80
075-096-044-000	04	1.00	109.66	32.15	141.80
075-096-045-000	04	1.00	109.66	32.15	141.80
075-096-046-000	04	1.00	109.66	32.15	141.80
075-096-047-000	04	1.00	109.66	32.15	141.80
075-096-048-000	04	1.00	109.66	32.15	141.80
075-096-049-000	04	1.00	109.66	32.15	141.80
075-096-050-000	04	1.00	109.66	32.15	141.80
075-096-051-000	04	1.00	109.66	32.15	141.80
075-096-052-000	04	1.00	109.66	32.15	141.80
075-096-053-000	04	1.00	109.66	32.15	141.80
075-096-054-000	04	1.00	109.66	32.15	141.80
075-097-001-000	04	1.00	109.66	32.15	141.80
075-097-002-000	04	1.00	109.66	32.15	141.80
075-097-003-000	04	1.00	109.66	32.15	141.80
075-097-004-000	04	1.00	109.66	32.15	141.80
075-097-005-000	04	1.00	109.66	32.15	141.80
075-097-006-000	04	1.00	109.66	32.15	141.80
075-097-007-000	04	1.00	109.66	32.15	141.80
075-097-008-000	04	1.00	109.66	32.15	141.80
075-097-009-000	04	1.00	109.66	32.15	141.80
075-097-010-000	04	1.00	109.66	32.15	141.80
075-097-011-000	04	1.00	109.66	32.15	141.80
075-097-012-000	04	1.00	109.66	32.15	141.80
075-097-013-000	04	1.00	109.66	32.15	141.80
075-097-014-000	04	1.00	109.66	32.15	141.80
075-097-015-000	04	1.00	109.66	32.15	141.80
075-097-016-000	04	1.00	109.66	32.15	141.80
075-097-017-000	04	1.00	109.66	32.15	141.80
075-097-018-000	04	1.00	109.66	32.15	141.80
075-097-019-000	04	1.00	109.66	32.15	141.80
075-097-020-000	04	1.00	109.66	32.15	141.80
075-097-021-000	04	1.00	109.66	32.15	141.80
075-097-022-000	04	1.00	109.66	32.15	141.80
075-097-023-000	04	1.00	109.66	32.15	141.80
075-097-024-000	04	1.00	109.66	32.15	141.80
075-097-025-000	04	1.00	109.66	32.15	141.80
075-097-026-000	04	1.00	109.66	32.15	141.80
075-097-027-000	04	1.00	109.66	32.15	141.80
075-097-028-000	04	1.00	109.66	32.15	141.80
075-097-029-000	04	1.00	109.66	32.15	141.80
075-097-030-000	04	1.00	109.66	32.15	141.80
075-097-031-000	04	1.00	109.66	32.15	141.80
075-097-032-000	04	1.00	109.66	32.15	141.80
075-097-033-000	04	1.00	109.66	32.15	141.80
075-097-034-000	04	1.00	109.66	32.15	141.80
075-097-035-000	04	1.00	109.66	32.15	141.80
075-097-036-000	04	1.00	109.66	32.15	141.80
075-097-037-000	04	1.00	109.66	32.15	141.80
075-097-038-000	04	1.00	109.66	32.15	141.80
075-097-039-000	04	1.00	109.66	32.15	141.80
075-097-040-000	04	1.00	109.66	32.15	141.80
075-097-041-000	04	1.00	109.66	32.15	141.80
075-097-042-000	04	1.00	109.66	32.15	141.80
075-098-001-000	04	1.00	109.66	32.15	141.80

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-098-002-000	04	1.00	109.66	32.15	141.80
075-098-003-000	04	1.00	109.66	32.15	141.80
075-098-004-000	04	1.00	109.66	32.15	141.80
075-098-005-000	04	1.00	109.66	32.15	141.80
075-098-006-000	04	1.00	109.66	32.15	141.80
075-098-007-000	04	1.00	109.66	32.15	141.80
075-098-008-000	04	1.00	109.66	32.15	141.80
075-098-009-000	04	1.00	109.66	32.15	141.80
075-098-010-000	04	1.00	109.66	32.15	141.80
075-098-011-000	04	1.00	109.66	32.15	141.80
075-098-012-000	04	1.00	109.66	32.15	141.80
075-098-013-000	04	1.00	109.66	32.15	141.80
075-098-014-000	04	1.00	109.66	32.15	141.80
075-098-015-000	04	1.00	109.66	32.15	141.80
075-098-016-000	04	1.00	109.66	32.15	141.80
075-098-017-000	04	1.00	109.66	32.15	141.80
075-098-018-000	04	1.00	109.66	32.15	141.80
075-098-019-000	04	1.00	109.66	32.15	141.80
075-098-020-000	04	1.00	109.66	32.15	141.80
075-098-021-000	04	1.00	109.66	32.15	141.80
075-098-022-000	04	1.00	109.66	32.15	141.80
075-098-023-000	04	1.00	109.66	32.15	141.80
075-098-024-000	04	1.00	109.66	32.15	141.80
075-098-025-000	04	1.00	109.66	32.15	141.80
075-098-026-000	04	1.00	109.66	32.15	141.80
075-098-027-000	04	1.00	109.66	32.15	141.80
075-098-028-000	04	1.00	109.66	32.15	141.80
075-098-029-000	04	1.00	109.66	32.15	141.80
075-098-030-000	04	1.00	109.66	32.15	141.80
075-098-031-000	04	1.00	109.66	32.15	141.80
075-098-032-000	04	1.00	109.66	32.15	141.80
075-098-033-000	04	1.00	109.66	32.15	141.80
075-098-034-000	04	1.00	109.66	32.15	141.80
075-098-035-000	04	1.00	109.66	32.15	141.80
075-098-036-000	04	1.00	109.66	32.15	141.80
075-098-037-000	04	1.00	109.66	32.15	141.80
075-098-038-000	04	1.00	109.66	32.15	141.80
075-098-039-000	04	1.00	109.66	32.15	141.80
075-098-040-000	04	1.00	109.66	32.15	141.80
075-098-041-000	04	1.00	109.66	32.15	141.80
075-098-042-000	04	1.00	109.66	32.15	141.80
075-098-043-000	04	1.00	109.66	32.15	141.80
075-098-044-000	04	1.00	109.66	32.15	141.80
075-098-045-000	04	1.00	109.66	32.15	141.80
075-098-046-000	04	1.00	109.66	32.15	141.80
075-098-047-000	04	1.00	109.66	32.15	141.80
075-098-048-000	04	1.00	109.66	32.15	141.80
075-098-049-000	04	1.00	109.66	32.15	141.80
075-098-050-000	04	1.00	109.66	32.15	141.80
075-098-051-000	04	1.00	109.66	32.15	141.80
075-098-052-000	04	1.00	109.66	32.15	141.80
075-098-053-000	04	1.00	109.66	32.15	141.80
075-098-054-000	04	1.00	109.66	32.15	141.80
075-098-055-000	04	1.00	109.66	32.15	141.80
075-098-056-000	04	1.00	109.66	32.15	141.80
075-099-001-000	04	0.75	82.25	24.11	106.34
075-099-002-000	04	0.75	82.25	24.11	106.34
075-099-003-000	04	0.75	82.25	24.11	106.34
075-099-004-000	04	0.75	82.25	24.11	106.34
075-099-005-000	04	0.75	82.25	24.11	106.34
075-099-006-000	04	0.75	82.25	24.11	106.34

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-099-007-000	04	0.75	82.25	24.11	106.34
075-099-008-000	04	0.75	82.25	24.11	106.34
075-099-009-000	04	0.75	82.25	24.11	106.34
075-099-010-000	04	0.75	82.25	24.11	106.34
075-099-011-000	04	0.75	82.25	24.11	106.34
075-099-012-000	04	0.75	82.25	24.11	106.34
075-099-013-000	04	0.75	82.25	24.11	106.34
075-099-014-000	04	0.75	82.25	24.11	106.34
075-099-015-000	04	0.75	82.25	24.11	106.34
075-099-016-000	04	0.75	82.25	24.11	106.34
075-099-017-000	04	0.75	82.25	24.11	106.34
075-099-018-000	04	0.75	82.25	24.11	106.34
075-099-019-000	04	0.75	82.25	24.11	106.34
075-099-020-000	04	0.75	109.66	32.15	141.80
075-099-021-000	04	0.75	109.66	32.15	141.80
075-099-022-000	04	0.75	82.25	24.11	106.34
075-099-023-000	04	0.75	109.66	32.15	141.80
075-099-024-000	04	0.75	82.25	24.11	106.34
075-099-025-000	04	0.75	82.25	24.11	106.34
075-099-026-000	04	0.75	82.25	24.11	106.34
075-099-027-000	04	0.75	82.25	24.11	106.34
075-099-028-000	04	0.75	82.25	24.11	106.34
075-099-029-000	04	0.75	82.25	24.11	106.34
075-099-030-000	04	0.75	82.25	24.11	106.34
075-099-031-000	04	0.75	82.25	24.11	106.34
075-099-032-000	04	0.75	82.25	24.11	106.34
075-099-033-000	04	0.75	82.25	24.11	106.34
075-099-034-000	04	0.75	82.25	24.11	106.34
075-099-035-000	04	0.75	82.25	24.11	106.34
075-099-036-000	04	0.75	82.25	24.11	106.34
075-099-037-000	04	0.75	82.25	24.11	106.34
075-099-038-000	04	0.75	82.25	24.11	106.34
075-099-039-000	04	0.75	82.25	24.11	106.34
075-099-040-000	04	0.75	82.25	24.11	106.34
075-099-041-000	04	0.75	82.25	24.11	106.34
075-099-042-000	04	0.75	82.25	24.11	106.34
075-099-043-000	04	0.75	82.25	24.11	106.34
075-099-044-000	04	0.75	82.25	24.11	106.34
075-099-045-000	04	0.75	82.25	24.11	106.34
075-099-046-000	04	0.75	82.25	24.11	106.34
075-099-047-000	04	0.75	82.25	24.11	106.34
075-099-048-000	04	0.75	82.25	24.11	106.34
075-099-049-000	04	0.75	82.25	24.11	106.34
075-099-050-000	04	0.75	82.25	24.11	106.34
075-099-051-000	04	0.75	82.25	24.11	106.34
075-099-052-000	04	0.75	82.25	24.11	106.34
075-099-053-000	04	0.75	82.25	24.11	106.34
075-099-054-000	04	0.75	82.25	24.11	106.34
075-099-055-000	04	0.75	82.25	24.11	106.34
075-099-056-000	04	0.75	82.25	24.11	106.34
075-099-057-000	04	0.75	82.25	24.11	106.34
075-099-058-000	04	0.75	82.25	24.11	106.34
075-099-059-000	04	0.75	82.25	24.11	106.34
075-099-060-000	04	0.75	82.25	24.11	106.34
075-099-061-000	04	0.75	82.25	24.11	106.34
075-099-062-000	04	0.75	82.25	24.11	106.34
075-099-063-000	04	0.75	82.25	24.11	106.34
075-099-064-000	04	0.75	82.25	24.11	106.34
075-099-065-000	04	0.75	82.25	24.11	106.34
075-099-066-000	04	0.75	82.25	24.11	106.34
075-099-067-000	04	0.75	82.25	24.11	106.34

APN	Zone	Zone EDU	District Wide Charge	Zone Charge	Total Charge
075-100-001-000	04	0.75	82.25	24.11	106.34
075-100-002-000	04	0.75	82.25	24.11	106.34
075-100-003-000	04	0.75	82.25	24.11	106.34
075-100-004-000	04	0.75	82.25	24.11	106.34
075-100-005-000	04	0.75	82.25	24.11	106.34
075-100-006-000	04	0.75	82.25	24.11	106.34
075-100-007-000	04	0.75	82.25	24.11	106.34
075-100-008-000	04	0.75	82.25	24.11	106.34
075-100-009-000	04	0.75	82.25	24.11	106.34
075-100-010-000	04	0.75	82.25	24.11	106.34
075-100-011-000	04	0.75	82.25	24.11	106.34
075-100-012-000	04	0.75	82.25	24.11	106.34
075-100-013-000	04	0.75	82.25	24.11	106.34
075-100-014-000	04	0.75	82.25	24.11	106.34
075-100-015-000	04	0.75	82.25	24.11	106.34
075-100-016-000	04	0.75	82.25	24.11	106.34
075-100-017-000	04	0.75	82.25	24.11	106.34
075-100-018-000	04	0.75	82.25	24.11	106.34
075-100-019-000	04	0.75	82.25	24.11	106.34
075-100-020-000	04	0.75	82.25	24.11	106.34
075-100-021-000	04	0.75	82.25	24.11	106.34
075-100-022-000	04	0.75	82.25	24.11	106.34
075-100-023-000	04	0.75	82.25	24.11	106.34
075-100-024-000	04	0.75	82.25	24.11	106.34
075-100-025-000	04	0.75	82.25	24.11	106.34
075-100-026-000	04	0.75	82.25	24.11	106.34
075-100-027-000	04	0.75	82.25	24.11	106.34
075-100-028-000	04	0.75	82.25	24.11	106.34
075-100-029-000	04	0.75	82.25	24.11	106.34
075-100-030-000	04	0.75	82.25	24.11	106.34
075-100-031-000	04	0.75	82.25	24.11	106.34
075-100-032-000	04	0.75	82.25	24.11	106.34
075-100-033-000	04	0.75	82.25	24.11	106.34
075-100-034-000	04	0.75	82.25	24.11	106.34
075-100-035-000	04	0.75	82.25	24.11	106.34
075-100-036-000	04	0.75	82.25	24.11	106.34
075-100-037-000	04	0.75	82.25	24.11	106.34
075-100-038-000	04	0.75	82.25	24.11	106.34
075-100-039-000	04	0.75	82.25	24.11	106.34
075-100-040-000	04	0.75	82.25	24.11	106.34
075-100-041-000	04	0.75	82.25	24.11	106.34
075-100-042-000	04	0.75	82.25	24.11	106.34
075-100-043-000	04	0.75	82.25	24.11	106.34
075-100-044-000	04	0.75	82.25	24.11	106.34
075-100-045-000	04	0.75	82.25	24.11	106.34
075-100-046-000	04	0.75	82.25	24.11	106.34
075-100-047-000	04	0.75	82.25	24.11	106.34
075-100-048-000	04	0.75	82.25	24.11	106.34
075-102-001-000	04	4.32	473.73	138.89	612.60
075-102-002-000	04	0.91	99.79	29.26	129.04
075-102-003-000	04	3.01	330.08	96.77	426.84
Total		2,228.45	\$261,317.59	\$67,914.88	\$329,209.88

*Total may differ from budget due to rounding.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.4.1

SECTION 9: CONSENT CALENDAR

Meeting Date:	June 14, 2022
Subject/ Title:	Adopt a Resolution – Riverbank Storm Drain Maintenance District No. 2006-01(Heartlands)
1)	Resolution of the City Council of the City of Riverbank, County of Stanislaus, State of California, Declaring its Intention to Levy and Collect Annual Assessments within the Riverbank Storm Drain District No. 2006-01 (Heartlands) for Fiscal Year 2022/2023.
From:	Marisela H. Garcia, City Manager
Submitted by:	Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that the City Council adopt the following Resolution Declaring the City's Intention to Levy and Collect Annual Assessments within the Riverbank Storm Drain District No. 2006-01 (Heartlands) for Fiscal Year 2022/2023.

SUMMARY

Pursuant to the provisions of the Benefit Assessment Act of 1982, Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California commencing with Section 54703, a special benefit assessment district was formed and designated as the Riverbank Storm Drain District No. 2006-01 (Heartlands). The assessments from this District provide for the maintenance and operation of storm drain facilities and improvements. The special benefit District includes the Heartlands and the Cottages Subdivisions as well as the Crossroads commercial development.

The attached resolution represents the first of two steps in the annual levy of assessments on the district for fiscal year 2022/2023. A Public Hearing to consider adoption of the report and annual levy of assessments is scheduled for June 28, 2022.

Therefore, it is recommended that the City Council adopt Resolution Declaring the City's Intention to Levy and Collect Annual Assessments within the Riverbank Storm Drain District No. 2006-01 (Heartlands) for Fiscal Year 2022/2023.

STRATEGIC PLAN

This is directly related to the City's Strategic Plan, which can be found at www.riverbank.org.

FISCAL IMPACT

The annual assessments for parcels in the Riverbank Storm Drain District No. 2006-01 (Heartlands) for Fiscal Year 2022/2023 are as follows:

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change in Assessment</u>
Residential Parcel Assessments	\$37.62	\$39.50	\$1.88

Costs for the district are paid through assessments upon property owners within the District; hence, there is no fiscal impact to the City.

ATTACHMENTS

1. Draft City Council Resolution 2022-, Declaring its Intention
2. Engineer's Annual Levy Report Riverbank Storm Drain District No. 2006-01 (Heartlands) Fiscal Year 2022/2023

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK
COUNTY OF STANISLAUS
STATE OF CALIFORNIA
DECLARING ITS INTENTION TO LEVY AND COLLECT ANNUAL ASSESSMENTS
WITHIN THE RIVERBANK STORM DRAIN MAINTENANCE DISTRICT NO. 2006-01
(HEARTLANDS) FOR FISCAL YEAR 2022/2023**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council of the City of Riverbank has, by previous Resolution number 2006-082, formed the Riverbank Storm Drain Maintenance District No. 2006-01 (Heartlands) (hereinafter referred to as the “District”), pursuant to the provisions of the *Benefit Assessment Act of 1982, Chapter 6.4 of Part 1 of Division 2, Article 4 of the Government Code of California, beginning with Section 54703* (hereinafter referred to as the “Act”) and as provided by Article XIII D of the California Constitution, to levy and collect assessments against the lots or parcels of land within such district to pay for the costs and expenses of operating, maintaining and servicing improvements and facilities located within public places within the boundaries of the District; and

WHEREAS, pursuant to section 54718 of the Government Code of the State of California, the assessments shall be collected by County of Stanislaus in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes, subject to all other conditions set forth in the Engineer’s Report; and

WHEREAS, an Assessment Roll for Fiscal Year 2022/2023 (the “Assessment Roll”), which has been prepared in accordance with the method described in the Engineer’s Report, has been submitted to the Council and is on file with the City Clerk; and

WHEREAS, summary information regarding the assessments to be levied for Fiscal Year 2022/2023 is outlined in the Engineer’s Annual Levy Report; and

WHEREAS, the Council has determined to levy the assessments specified in the Assessment Roll.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF RIVERBANK, FOR THE RIVERBANK STORM DRAIN MAINTENANCE DISTRICT NO. 2006-01 (HEARTLANDS) THAT:

Section 1 Recitals: The foregoing recitals are true and correct and this City Council so finds and determines.

Section 2 Levy of Assessments: The City Council hereby levies the assessments specified in the Assessment Roll.

Section 3 Boundaries and Designation: The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District. The District contains all parcels located in the Heartlands Project. The District is known and designated as:

**“Riverbank Storm Drain Maintenance District No. 2006-01
(Heartlands)”**

Section 4 Proposed Assessment Amounts: For Fiscal Year 2022/2023, the proposed assessments for all Zones are outlined in the Engineer's Annual Levy Report.

Section 5 Public Hearing(s): The City Council hereby declares its intention to conduct an annual Public Hearing concerning the levy of assessments for the Riverbank Storm Drain Maintenance District No. 2006-01 (Heartlands).

Section 6 Notice: The City Clerk shall give notice of the time and place of the Public Hearing by causing the publishing of this Resolution, once in the local paper, not less than ten (10) days before the date of the Public Hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 7 Time of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Tuesday, June 28, 2022 at 6:00 p.m.** or as soon thereafter as feasible at a regular meeting in person, teleconference or virtual platform pursuant to the Governor's Executive Order N-29-20 regarding the holding of public meetings during the COVID-19 pandemic.

Section 8 Adjustments to the Assessment Roll: The City's Finance Administrator is hereby authorized to make changes to the Assessment Roll prior to the final posting of the assessments to the County tax roll, in response to appeals from property owners, or otherwise to achieve a correct match of the assessments with the assessor's parcel numbers finally utilized by the

County in sending out property tax bills or in order to correct errors that may, from time to time, arise in the application of the assessments to particular parcels.

Section 9 Filing the Assessment Roll: In order to have the assessments collected in the next assessment collection period and thus be available to finance the costs of maintaining streets and roads within the District, the Finance Administrator shall deliver the Assessment Roll to the Director of Finance of the County of Stanislaus by the deadline established by the County for inclusion on the tax roll for Fiscal Year 2022/2023.

Section 10 Effective Date: This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Engineer's Annual Levy Report – Riverbank Storm Drain Maintenance District No. 2006-01 (Heartlands) Fiscal year 2022/2023



City of Riverbank

Riverbank Storm Drain District No. 2006-01 (Heartlands)

2022/2023 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 14, 2022

Public Hearing: June 28, 2022



27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com

AFFIDAVIT FOR THE ENGINEER'S ANNUAL LEVY REPORT

City of Riverbank
Stanislaus County, State of California

Riverbank Storm Drain District No. 2006-01 (Heartlands)

The District includes all parcels of land within the residential and commercial subdivisions known as the Heartlands, the Cottages and Crossroads Commercial Center.

This Report describes the District and all relevant zones therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2022/2023, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2022.

Willdan Financial Services
Assessment Engineer

By: _____

Tony Thrasher, Senior Project Manager
District Administration Services

By: _____

Tyrone Peter
PE # C 81888

TABLE OF CONTENTS

INTRODUCTION	1
PART I - PLANS AND SPECIFICATIONS	3
A. DESCRIPTION OF THE DISTRICT	3
B. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT	3
C. DESCRIPTION OF IMPROVEMENTS AND SERVICES	5
PART II - METHOD OF APPORTIONMENT	6
A. BENEFIT ANALYSIS	6
B. ASSESSMENT METHODOLOGY	8
C. ASSESSMENT RANGE FORMULA	10
PART III – 2022/2023 DISTRICT BUDGET	12
PART IV - DISTRICT DIAGRAMS	13
PART V – 2022/2023 ASSESSMENT ROLL	15

INTRODUCTION

Pursuant to the provisions of the Benefit Assessment Act of 1982, being *Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California commencing with Section 54703* (hereafter referred to as the “1982 Benefit Act”), and in compliance with the substantive and procedural requirements of the *California State Constitution, Article XIII D* (hereafter referred to as the “California Constitution”), the City Council of the City of Riverbank, County of Stanislaus, State of California (hereafter referred to as “City”), in connection with the proceedings required for the assessment of the special benefit assessment district designated as:

Riverbank Storm Drain District No. 2006-01 (Heartlands)

(hereafter referred to as “District”), to provide for the maintenance and operation of storm drain facilities and improvements associated with the development of properties therein. Said District shall include all lots and parcels of land within the City of Riverbank that receive direct and special benefits from the improvements including the residential subdivisions known as the Heartlands and the Cottages as well as the commercial development located on the north side of Claribel Road between Oakdale Road and the MID Lateral No. 6 (hereafter referred to as the “Crossroads Commercial Center”). This Engineer’s Report (hereafter referred to as “Report”) describes the District, the improvements therein, any annexations or other modifications to the District, including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2022/2023. This Report describes the District, the improvements, and the assessments to be levied on the County tax rolls to fund the costs and expenses to service and maintain storm drain improvements associated with and resulting from the development of properties within the District and for which the properties receive special benefits. This District will provide an ongoing funding source (annual assessments) for the continued operation and maintenance of storm drain improvements installed in connection with the development of properties within the District and is made pursuant to the 1982 Benefit Act and the substantive and procedural provisions of the California Constitution.

The improvements and assessments described in this Report are based on the existing and planned development of properties and storm drain infrastructure within the District and represent an estimate of the direct expenditures, incidental expenses, and fund balances that will be necessary to maintain and service the improvements. The formation of the District, the structure of the District (organization), the improvements, the method of apportionment, and assessments described herein are based on current development plans and specifications for the Heartlands, the Cottages, and the Crossroads Commercial Center developments; and by reference these plans and specifications are made part of this Report.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the Stanislaus County Assessor’s Office. The Stanislaus County Auditor/Controller uses Assessor’s Parcel Numbers and specific Fund Numbers to identify properties assessed on the tax roll for special district benefit assessments.

The assessments as approved will be submitted to the Stanislaus County Auditor/Controller to be included on the property tax roll for each parcel in Fiscal Year 2022/2023.

Pursuant to the 1982 Benefit Act, in no case shall the annual assessments exceed the maximum assessment rate (including the annual inflationary adjustment) established and approved by the property owners as part of the formation proceedings, without subsequent approval of the property owners of such new or increased assessment in accordance with the provisions of the California Constitution, *Article XIII D*. It should be noted that an increased assessment to an individual property resulting from changes in development or land use does not constitute an increased assessment.

This Report consists of five (5) parts:

Plans and Specifications: A description of the District boundaries and the improvements associated with said District. This District is a single benefit zone encompassing all properties within the territory identified as the Heartlands, the Cottages and the Crossroads Commercial Center.

Method of Apportionment: A discussion of benefits the improvements provide to properties within the District and the method of calculating each property’s proportional special benefit and annual assessment. An Assessment Range Formula described herein defines the maximum assessment that may be imposed in subsequent fiscal years without additional property owner ballot proceedings

District Budget: An estimate of the annual costs to maintain and service the storm drain improvements installed and constructed as part of the development of properties within the District. The maximum assessment and assessment range formula established for the District is based on the development plans and estimated annual cost and expenses associated with the improvements at build-out. The assessments to provide the improvements shall be based on the estimated net annual cost of operating and maintaining of the District improvements for that fiscal year. The maximum assessment (Rate per Equivalent Benefit Unit) identified in the budget of this Report establishes the initial maximum assessment for the District in Fiscal Year 2022/2023.

District Diagram: A Diagram showing the exterior boundaries of the District is provided in this Report and includes all parcels that will receive special benefits from the improvements. Parcel identification, the lines and dimensions of each lot, parcel, and subdivision of land within the District, are inclusive of all parcels as shown on the Stanislaus County Assessor’s Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include all subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Stanislaus

County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

Assessment Roll: A listing of the assessment amount to be presented to the property owners of record. Said assessment amounts represent each parcel's proportional special benefit from the improvements and services to be provided by the District based on an initial maximum assessment rate per Equivalent Benefit Unit (EBU). The maximum assessment rate has been established based on the planned development of properties within the District and the net annual cost to maintain and service the improvements as outlined in the District budget and method of apportionment described herein.

PART I - PLANS AND SPECIFICATIONS

A. DESCRIPTION OF THE DISTRICT

The territory within the District consists of all lots, parcels and subdivisions of land within the residential and commercial subdivisions known as the Heartlands, the Cottages and the Crossroads Commercial Center, which encompass an area of land totaling approximately eighty-eight acres (88.11 acres) of which approximately four acres (4.01 acres) is the drainage basin area, twenty-two acres (22.22 acres) that represents the area of residential development consisting of one hundred fifty-two (152) planned single-family residential units and approximately sixty-two acres (61.88 acres) that represents the area of commercial development. The residential area includes the subdivisions of the Heartlands and the Cottages representing 96 and 56 single-family residential homes, respectively. The District and parcels therein are generally located:

East of Oakland Road,
North of Claribel Road, and
South and West of the M.I.D Lateral No. 6.

The parcels within the District at the time of the Resolution of Intention are identified by the Stanislaus County Assessor's Office as:

Parcel number 075-097-043 for the drainage basin area, which is located on the northwest corner of the District;

All parcels within Book 075 Pages 096, 097 and 098 for the residential subdivisions known as the Heartlands and the Cottages, which are located along the northern areas of the District; and

All parcels within Book 075 Page 093 for the commercial area referred to as the Crossroads Commercial Center that is located south of the planned residential development within the District, with the exception of parcel number 075-093-026-000 which is the Hetch Hetchy 110' R O W.

B. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.

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

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

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

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.

- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

C. DESCRIPTION OF IMPROVEMENTS AND SERVICES

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of storm drain improvements established or installed in connection with development of properties within the District. The improvements may consist of all or a portion of the storm drain infrastructure and appurtenant facilities within and associated with the development of properties within the residential subdivisions known as the Heartlands and the Cottages, and the commercial development located on the north side of Claribel Road between Oakdale Road and the MID Lateral No. 6, referred to as the Crossroads Commercial Center. The District improvements generally include but are not limited to inlets, catch basins, storm-drain-pipes, outlets, pumps, filters, drainage basins, and appurtenant facilities. The special benefit assessments to be levied for this District are intended to provide a revenue source for the ongoing maintenance and servicing of these District improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities.

Development of each of the properties within the District to their full potential required the construction and installation of the four-acre drainage basin area located in the northwest section of the District and related storm drain infrastructure within the District to address water run-off from these properties. The construction and installation of these improvements and facilities were only necessary for the development of these properties and the ongoing maintenance and servicing of these improvements provided by this District are only necessary to ensure the integrity of these improvements and facilities associated with those properties. The facilities and services to be funded through the District assessments are generally described as:

Improvements and Facilities

The Storm Drain improvements and facilities to be maintained by the District include the four-acre drainage basin site constructed in the northern portion of the District (Assessor's Parcel Number 075-097-043) and the related facilities and infrastructure located within that site (referred to here as basin-site improvements), as well as the pipes, catch basins, inlets and related drainage facilities within the residential and commercial development areas that collect and direct water flow to this drainage basin (referred to here as property-site improvements). The facilities and infrastructure to be funded through the District assessments generally include:

Basin-site Improvements

A 2.95 acre drainage basin facility with 4 inch concrete reinforced side slopes and a soil composition floor that will naturally become vegetated through volunteer native plants; Approximately one acre of "upland" area surrounding the 2.95 acre drainage basin that is primarily constructed of compacted aggregate base material; A 6 foot high chain link fence along the perimeter of the "upland" area surrounding the drainage basin; An 8 inch

concrete reinforced access ramp to the basin floor; Drainage infrastructure facilities within the drainage basin site that include but are not limited to: A twenty foot wide rip-rap swale made up of 4-6" angular rock with a perforated sub-drain underneath the rip-rap to remove silt and sediment from the water runoff entering the basin (required by the Modesto Irrigation District); Screened inlets and galvanized steel storm drain grates; A lift/pump station; Four (4) catch basins; Two (2) cleanouts; One (1) manhole; and Approximately 1,005 linear feet of drain pipe including: 437 linear feet of 10" PVC gravity line. 168 linear feet of 10" PVC forced main line from the pump station to the MID canal. 143 linear feet of 12" perforated PVC. 199 linear feet of 18" RCP. 58 linear feet of 54" RCP (from basin inlet to Oakdale Road RW).

Property-site Improvements

The overall storm drain system to be maintained by the District includes various pipes, catch basins, inlets and other facilities within public right-of-ways and easements that collect and direct water flow from the residential and commercial properties of the District to the drainage basin. These improvements generally include: 73 storm drain manholes; 80 catch basins; and 123,057 lineal feet of piping tributary to the basin.

A detailed description of the storm drain improvement plans associated with the various property developments within the District are on file with the City Engineer and by reference these plans and specifications are made part of this Report.

Maintenance and Services

Annual inspection and stencil maintenance of inlets & catch basins; Cleaning and maintenance of catch basins, cleanouts, manholes, inlet structure and outlet structure as needed, including permits and documentation requirements; Periodic cleaning of storm drain pipes, including permits and documentation requirements; Annual landscape maintenance and rodent control of the drainage basin area; Periodic vegetation and debris control within the drainage basin; Cleaning, debris removal and de-silting of drainage basin and/or biofilter areas as needed; Minor repair of the storm drain outlets if damaged or any other damaged facilities caused by flooding (major repairs or reconstruction are excluded); Regular operational costs to maintain and clean drainage basin pump and filters, including electrical costs (major repairs or replacement are excluded); Annual maintenance and repair of the fencing around the drainage basin.

PART II - METHOD OF APPORTIONMENT

A. BENEFIT ANALYSIS

The 1982 Act permits the establishment of assessment districts by agencies for the purpose of providing for the maintenance, operation and servicing of drainage and flood control improvements. The 1982 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

"The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service".

Furthermore:

“The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service, except that the legislative body may, by resolution, determine that the estimated cost of work authorized ... is greater than can be conveniently raised from a single annual assessment and order that the estimated cost shall be raised by an assessment levied and collected in installments.... The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices in compliance with the provisions of the 1982 Act and the California Constitution. The formulas used for calculating assessments reflects the composition of parcels within the District and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

Each of the improvements and services, and the associated costs and assessments, have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the 1982 Act and the California Constitution. The storm drain improvements associated with this District were necessary and essential requirements for the development of the properties within the District to their full potential, consistent with the development plans and applicable portions of the City General Plan. As such, the ongoing operation, servicing and maintenance of those improvements would otherwise be the direct financial obligation of each individual property owner. Since the parcels to be assessed within the District would not have been developed in the absence of these improvements and facilities, each parcel has a direct investment in the proper maintenance of the various improvements that is over and above any general benefits that may be conferred by such improvements and services.

The ongoing maintenance and servicing of the District improvements is an integral part of the use and preservation of the properties within the District. Such services to be funded by annual assessments confer a particular and distinct special benefit to those parcels. The proper maintenance and servicing of the storm drain system ensures proper water flow and control of excess water during periods of rain, which is essential to the preservation and protection of private property. The storm drain system contributes to a specific enhancement of the parcels within the District and the absence of adequate maintenance and servicing of these improvements could eventually have a negative impact on those properties.

Although the improvements may include storm drain facilities that connect to similar facilities outside the District boundaries, it is clear that the construction and installation of these improvements were only necessary for the development of properties within the District. As such, it has been determined that the ongoing maintenance, servicing, and operation of the District improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District. Any improvement or portion thereof

(particularly off-site storm drain facilities) that may be considered general benefit shall be funded by other revenue sources and not included as part of the special benefit assessments allocated to properties within this District. However, the costs associated with installation or improvement of any future off-site facilities that benefit the parcels within this District as well as other properties (shared benefit) may be allocated to the parcels within the District based on their proportional special benefit from such improvements.

B. ASSESSMENT METHODOLOGY

All costs associated with the improvements and services shall be fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the *California Constitution Article XIID, Section 4*, each parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred to that parcel. The benefit formula used to determine the assessment obligation is therefore based upon both the improvements that benefit the parcels within the District as well as the actual or planned development of each property as compared to other parcels that benefit from the improvements.

While the parcels within this District include both planned residential development and commercial development, they share a common need to control water runoff associated with their property. It has therefore been determined that the overall acreage of property development (gross acreage) within the District and each parcel's proportional share of that acreage provides a direct correlation to the special benefit each property receives from the improvements and services because it provides a fair and reasonable correlation to each parcel's proportional water runoff and demand on the storm drain infrastructure. Although the specific development of each property may have some impact on the amount of water runoff associated with that property due to variations in the surface area (natural or landscaped surfaces versus building footprint or asphalt area), the need for a well maintained storm drain system is essential to all property development and variations in the development of each property is considered inconsequential to the benefits associated with that storm drain system.

The following table provides a summary of the development acreage within the District that will benefit from the improvements and services to be provided through the revenues collected through the District's annual assessments.

Acreage by Land Use		
Land Use	Acreage	Percentage of Acreage
Planned Residential Development	22.22	26.42%
Planned Commercial Development	61.88	73.58%
Total	84.10	100.00%

Equivalent Benefit Units

Based on the preceding discussion, each property within the District is assigned an Equivalent Benefit Unit (“EBU”) that is reflective of the parcel’s proportional acreage, special benefit and assessment obligation.

Commercial Properties — Include all developed commercial properties and properties planned for commercial development within the area identified as the Crossroads Commercial Center within the District. Each of these parcels is assigned an EBU based on the parcel’s net acreage. Each taxable property shall be assessed on the County tax roll, their proportionate share of the net annual costs based on this assigned EBU. Properties planned for commercial development have been assigned an aggregate 61.88 EBU. Non-taxable properties (parcels the County does not generate a tax bill for) shall be hand-billed for their proportional annual assessment if applicable, but should such assessments not be collected; the City shall make a contribution to the District to offset the lost revenue.

Residential Properties — While the overall EBU established for the District is based on the total acreage of benefiting properties, it has been determined that the benefit to each of the single-family residential properties developed in the District is identical and that the most appropriate allocation of special benefit is reflected by the total acreage associated with the residential subdivisions within the District divided by the total number of approved residential units. (22.22 acres divided by 152 approved units, equals approximately 0.15 EBU per residential unit). Therefore, each single-family residential parcel shall be assigned 0.15 EBU and residential properties that have not been fully subdivided, shall be assigned an EBU that reflects 0.15 EBU for each planned residential unit to be developed on the property.

Exempt Properties — This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to any lot or parcel identified as public streets and other roadways (typically not assigned an APN by the County); and the four-acre detention basin site that represents much of the District’s improvements, or any other public easement, utility right-of-way or other publicly owned properties that are part of the District improvements or may provide other benefits to private properties within the District.

These types of parcels are considered to receive no benefit from the improvements because they are also generally required as part of developing the residential and commercial properties within the District. These properties are exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels’ current development status. Government owned properties or public properties

are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.

The following formulas are used to calculate each parcel's annual assessment (proportional benefit):

The total number of Equivalent Benefit Units for the District is the sum of all individual EBUs applied to parcels that receive special benefit from the improvements.

$$\text{All Residential Property EBUs} + \text{Commercial Property EBU's} = \text{Total Parcels' EBU}$$

An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total net annual cost budgeted for the improvements and dividing that amount by the total number of EBU's.

$$\text{Total Balance to Levy} / \text{Total EBUs} = \text{Assessment Rate per EBU}$$

This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and annual assessment obligation for the improvements.

$$\text{Assessment Rate per EBU} \times \text{Each Parcel's Assigned EBU} = \text{Parcel's Levy Amount}$$

C. ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (*California Constitution, Articles XIII C and XIII D*), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, balloting of property owners is required pursuant to the *California Constitution, Article XIII D, Section 4*. As part of the District formation, the notice and assessment ballots presented to the property owners for approval, included a maximum assessment amount for Fiscal Year 2006/2007 (initial maximum assessment), identification of the corresponding maximum assessment rate and a summary of the assessment range formula described herein.

The assessment range formula for this District shall be applied to all future assessments and is generally defined, if the annual assessment (levy per EBU) for the upcoming fiscal year is less than or equal to the adjusted Maximum Assessment, then the annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the (Initial) Maximum Assessment established for fiscal year 2006/2007 adjusted

annually by the annual percentage change in the February Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward Area for All Urban Consumers. The Maximum Assessment for Fiscal Year 2021/2022 was \$775.67/EBU. The CPI for 2022 is 5.19% increasing the Maximum Assessment for Fiscal Year 2022/2023 to \$815.95/EBU.

Beginning in the second fiscal year (Fiscal Year 2007/2008) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established for that fiscal year. The Maximum Assessment shall be adjusted annually and is calculated independent of the District's annual budget and annual assessment. Any annual assessment (rate per EBU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the assessment is much greater than the assessment applied in the prior fiscal year.

PART III – 2022/2023 DISTRICT BUDGET

The Maximum Assessment per EBU is shown within the following budget and is based on the cost of providing the District improvements. As outlined in the method of apportionment, all the improvements are considered special benefit and there are no improvement costs that have been identified as general benefit.

Heartlands Storm Drain District No 06-01		Total District
DIRECT COSTS		
<i>Annual Maintenance</i>		
Inspection & Abatement: Drainage Basins		\$1,500
Landscape Maintenance: Drainage Basins (Including Utilities)		6,100
Annual Maintenance: Drainage Basin/Channelway Fencing		844
Annual Inspection & Docs: Inlets, Manholes, Outlets, Drywells, Pumps, Etc.		880
Annual Maintenance & Cleaning: Inlets, Manholes, Outlets, Drywells, Pumps, Etc.		1,500
Annual Inspection & Maintenance: Storm Drain Pipes		2,200
Annual Pump Operation (Including Electricity)		2,000
Annual Maintenance Expenses: Storm Drains		\$15,024
Total Annual Direct Costs: Storm Drain Improvements		\$15,024
ADMINISTRATION EXPENSES		
City Annual Administration & Overhead		\$4,100
Professional Fees & Services		2,500
County Administration Fee		120
Miscellaneous Administration Expenses		335
Total Annual Administration Costs		\$7,055
LEVY BREAKDOWN		
Total Direct & Administration Costs		\$22,079
Reserve Collection/ (Transfers)		55
City Loan — Repayment/(Advance)		0
Total Levy Adjustments		55
BALANCE TO LEVY		\$22,134
DISTRICT STATISTICS		
Total Parcels		175
Parcels Levied		175
Total EBU		84.05
Levy per EBU		\$263.34
Maximum Levy per EBU		\$815.95
FUND BALANCE INFORMATION		
Beginning Reserve Fund Balance		\$81,028
Reserve Fund Activity		55
Ending Reserve Fund Balance		\$81,083

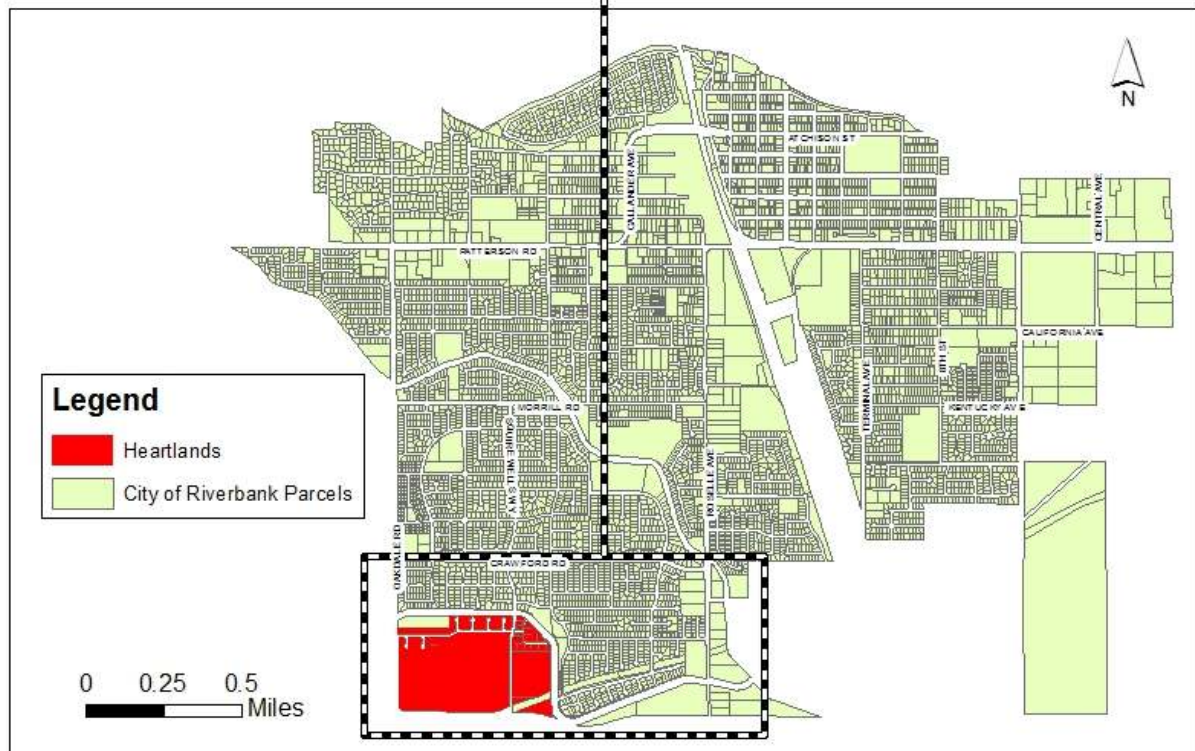
PART IV - DISTRICT DIAGRAMS

The parcels within the Riverbank Storm Drain District No. 2006-01 (Heartlands) consist of all lots, parcels and subdivisions of land located in the planned residential development known as Heartlands. The District covers approximately ninety and one-half acres (90.54 acres).

The following District Diagram is based on the Stanislaus County Assessor's Maps and the Stanislaus County Assessor's Secured Roll and identifies all the parcels of land within the District. The combination of this map and the Assessment Roll contained in this report constitute the District Assessment Diagram.



City of Riverbank Storm Drain Maintenance District No. 2006-1 (Heartlands)



PART V – 2022/2023 ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the Stanislaus County Secured Roll for the year in which the Engineer's Report is prepared and reflective of the Assessor's Parcel Maps. A listing of the lots and parcels to be assessed within this District along with the assessment amounts is provided on the following pages.

Non-assessable lots or parcels may include but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, right-of-ways, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate described in this Report and approved by the City Council. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

APN	EBU	Charge
075-093-024-000	0.36	\$94.80
075-093-025-000	2.11	555.64
075-093-030-000	10.96	2,886.20
075-093-031-000	10.00	2,633.40
075-093-034-000	1.81	476.64
075-093-035-000	0.90	237.00
075-093-036-000	1.08	284.40
075-093-037-000	0.73	192.22
075-093-038-000	1.35	355.50
075-093-039-000	1.14	300.20
075-093-040-000	0.95	250.16
075-093-041-000	6.57	1,730.14
075-093-043-000	1.45	381.84
075-093-047-000	0.84	221.20
075-093-049-000	1.28	337.06
075-093-051-000	6.21	1,635.34
075-093-052-000	4.68	1,232.42
075-093-053-000	1.63	429.24
075-093-054-000	1.43	376.56
075-093-058-000	1.43	376.56
075-093-061-000	2.00	526.68
075-093-062-000	1.21	318.64
075-093-063-000	1.13	297.56
075-096-001-000	0.15	39.50
075-096-002-000	0.15	39.50
075-096-003-000	0.15	39.50
075-096-004-000	0.15	39.50
075-096-005-000	0.15	39.50
075-096-006-000	0.15	39.50
075-096-007-000	0.15	39.50
075-096-008-000	0.15	39.50
075-096-009-000	0.15	39.50
075-096-010-000	0.15	39.50
075-096-011-000	0.15	39.50
075-096-012-000	0.15	39.50
075-096-013-000	0.15	39.50
075-096-014-000	0.15	39.50
075-096-015-000	0.15	39.50
075-096-016-000	0.15	39.50
075-096-017-000	0.15	39.50
075-096-018-000	0.15	39.50
075-096-019-000	0.15	39.50
075-096-020-000	0.15	39.50
075-096-021-000	0.15	39.50
075-096-022-000	0.15	39.50
075-096-023-000	0.15	39.50
075-096-024-000	0.15	39.50
075-096-025-000	0.15	39.50
075-096-026-000	0.15	39.50
075-096-027-000	0.15	39.50
075-096-028-000	0.15	39.50
075-096-029-000	0.15	39.50

APN	EBU	Charge
075-096-030-000	0.15	39.50
075-096-031-000	0.15	39.50
075-096-032-000	0.15	39.50
075-096-033-000	0.15	39.50
075-096-034-000	0.15	39.50
075-096-035-000	0.15	39.50
075-096-036-000	0.15	39.50
075-096-037-000	0.15	39.50
075-096-038-000	0.15	39.50
075-096-039-000	0.15	39.50
075-096-040-000	0.15	39.50
075-096-041-000	0.15	39.50
075-096-042-000	0.15	39.50
075-096-043-000	0.15	39.50
075-096-044-000	0.15	39.50
075-096-045-000	0.15	39.50
075-096-046-000	0.15	39.50
075-096-047-000	0.15	39.50
075-096-048-000	0.15	39.50
075-096-049-000	0.15	39.50
075-096-050-000	0.15	39.50
075-096-051-000	0.15	39.50
075-096-052-000	0.15	39.50
075-096-053-000	0.15	39.50
075-096-054-000	0.15	39.50
075-097-001-000	0.15	39.50
075-097-002-000	0.15	39.50
075-097-003-000	0.15	39.50
075-097-004-000	0.15	39.50
075-097-005-000	0.15	39.50
075-097-006-000	0.15	39.50
075-097-007-000	0.15	39.50
075-097-008-000	0.15	39.50
075-097-009-000	0.15	39.50
075-097-010-000	0.15	39.50
075-097-011-000	0.15	39.50
075-097-012-000	0.15	39.50
075-097-013-000	0.15	39.50
075-097-014-000	0.15	39.50
075-097-015-000	0.15	39.50
075-097-016-000	0.15	39.50
075-097-017-000	0.15	39.50
075-097-018-000	0.15	39.50
075-097-019-000	0.15	39.50
075-097-020-000	0.15	39.50
075-097-021-000	0.15	39.50
075-097-022-000	0.15	39.50
075-097-023-000	0.15	39.50
075-097-024-000	0.15	39.50
075-097-025-000	0.15	39.50
075-097-026-000	0.15	39.50
075-097-027-000	0.15	39.50
075-097-028-000	0.15	39.50
075-097-029-000	0.15	39.50
075-097-030-000	0.15	39.50

APN	EBU	Charge
075-097-031-000	0.15	39.50
075-097-032-000	0.15	39.50
075-097-033-000	0.15	39.50
075-097-034-000	0.15	39.50
075-097-035-000	0.15	39.50
075-097-036-000	0.15	39.50
075-097-037-000	0.15	39.50
075-097-038-000	0.15	39.50
075-097-039-000	0.15	39.50
075-097-040-000	0.15	39.50
075-097-041-000	0.15	39.50
075-097-042-000	0.15	39.50
075-098-001-000	0.15	39.50
075-098-002-000	0.15	39.50
075-098-003-000	0.15	39.50
075-098-004-000	0.15	39.50
075-098-005-000	0.15	39.50
075-098-006-000	0.15	39.50
075-098-007-000	0.15	39.50
075-098-008-000	0.15	39.50
075-098-009-000	0.15	39.50
075-098-010-000	0.15	39.50
075-098-011-000	0.15	39.50
075-098-012-000	0.15	39.50
075-098-013-000	0.15	39.50
075-098-014-000	0.15	39.50
075-098-015-000	0.15	39.50
075-098-016-000	0.15	39.50
075-098-017-000	0.15	39.50
075-098-018-000	0.15	39.50
075-098-019-000	0.15	39.50
075-098-020-000	0.15	39.50
075-098-021-000	0.15	39.50
075-098-022-000	0.15	39.50
075-098-023-000	0.15	39.50
075-098-024-000	0.15	39.50
075-098-025-000	0.15	39.50
075-098-026-000	0.15	39.50
075-098-027-000	0.15	39.50
075-098-028-000	0.15	39.50
075-098-029-000	0.15	39.50
075-098-030-000	0.15	39.50
075-098-031-000	0.15	39.50
075-098-032-000	0.15	39.50
075-098-033-000	0.15	39.50
075-098-034-000	0.15	39.50
075-098-035-000	0.15	39.50
075-098-036-000	0.15	39.50
075-098-037-000	0.15	39.50
075-098-038-000	0.15	39.50
075-098-039-000	0.15	39.50
075-098-040-000	0.15	39.50

APN	EBU	Charge
075-098-041-000	0.15	39.50
075-098-042-000	0.15	39.50
075-098-043-000	0.15	39.50
075-098-044-000	0.15	39.50
075-098-045-000	0.15	39.50
075-098-046-000	0.15	39.50
075-098-047-000	0.15	39.50
075-098-048-000	0.15	39.50
075-098-049-000	0.15	39.50
075-098-050-000	0.15	39.50
075-098-051-000	0.15	39.50
075-098-052-000	0.15	39.50
075-098-053-000	0.15	39.50
075-098-054-000	0.15	39.50
075-098-055-000	0.15	39.50
075-098-056-000	0.15	39.50
Total	84.05	\$22,133.40

*Total may differ from budget due to rounding.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.4.2

SECTION 9: CONSENT CALENDAR

Meeting Date:	June 14, 2022
Subject/ Title:	Adopt a Resolution – Riverbank Storm Drain Maintenance District No. 05-01 (Sterling Ridge): 1) Resolution of the City of Riverbank, California, City Council Ordering the Levy and Collection of Assessments within the Riverbank Storm Drain District No. 05-01 (Sterling Ridge) for Fiscal Year 2022/2023
From:	Marisela H. Garcia, City Manager
Submitted by:	Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that the City Council adopt the following Resolution Declaring the City's Intention to Levy and Collect Annual Assessments within the Riverbank Storm Drain District No. 05-01 (Sterling Ridge) for Fiscal Year 2022/2023.

SUMMARY

Pursuant to the provisions of the Benefit Assessment Act of 1982, Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California commencing with Section 54703, a special benefit assessment district was formed and designated as the Riverbank Storm Drain District No. 05-01 (Sterling Ridge). The assessments from this District provide for the maintenance and operation of storm drain facilities and improvements. The special benefit District includes the Sterling Ridge, Elmwood Estates Unit 1, and Elmwood Estates Unit 2.

The attached resolution represents the first of two steps in the annual levy of assessments on the district for fiscal year 2022/2023. A Public Hearing to consider adoption of the report and annual levy of assessments is scheduled for June 28, 2022.

Therefore, it is recommended that the City Council adopt Resolution Declaring the City's Intention to Levy and Collect Annual Assessments within the Riverbank Storm Drain District No. 05-01 (Sterling Ridge) for Fiscal Year 2022/2023.

STRATEGIC PLAN

This is directly related to the City's Strategic Plan, which can be found at www.riverbank.org.

FISCAL IMPACT

The annual assessments for parcels in the Riverbank Storm Drain District No. 05-01 (Sterling Ridge) for Fiscal Year 2022/2023 are as follows:

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Change in Assessment</u>
Annual Parcel Assessments	\$65.22	\$69.13	\$3.91

Costs for the district are paid through assessments upon property owners within the District; hence, there is no fiscal impact to the City.

ATTACHMENTS

1. Draft City Council Resolution 2022-, Declaring its Intention
2. Engineer's Annual Levy Report Riverbank Storm Drain District No. 05-01 (Sterling Ridge) Engineer's Report for Fiscal Year 2022/2023

CITY OF RIVERBANK

RESOLUTION 2022-

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK
COUNTY OF STANISLAUS
STATE OF CALIFORNIA
DECLARING ITS INTENTION TO LEVY AND COLLECT ANNUAL ASSESSMENTS
WITHIN RIVERBANK STORM DRAIN DISTRICT NO. 05-01 (STERLING RIDGE)
FOR FISCAL YEAR 2022/2023

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the City Council of the City of Riverbank has, by previous Resolution number 2005-034, formed the Riverbank Storm Drain District No. 05-01 (Sterling Ridge) (hereinafter referred to as the “District”), pursuant to the provisions of the *Benefit Assessment Act of 1982, Chapter 6.4 of Part 1 of Division 2, Article 4 of the Government Code of California, beginning with Section 54703* (hereinafter referred to as the “Act”) and as provided by Article XIII D of the California Constitution, to levy and collect assessments against the lots or parcels of land within such district to pay for the costs and expenses of operating, maintaining and servicing improvements and facilities located within public places within the boundaries of the District; and,

WHEREAS, pursuant to section 54718 of the Government Code of the State of California, the assessments shall be collected by County of Stanislaus in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes, subject to all other conditions set forth in the Engineer’s Report; and

WHEREAS, an Assessment Roll for Fiscal Year 2022/2023 (the “Assessment Roll”), which has been prepared in accordance with the method described in the Engineer’s Report, has been submitted to the Council and is on file with the City Clerk; and

WHEREAS, summary information regarding the assessments to be levied for Fiscal Year 2022/2023 is outlined in the Engineer’s Annual Levy Report; and

WHEREAS, the Council has determined to levy the assessments specified in the Assessment Roll.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF RIVERBANK, FOR THE STERLING RIDGE BENEFIT ASSESSMENT DISTRICT that:

Section 1 Recitals: The foregoing recitals are true and correct and this City Council so finds and determines.

Section 2 Levy of Assessments: The City Council hereby levies the assessments specified in the Assessment Roll.

Section 3 Boundaries and Designation: The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District. The District contains all parcels located in the Sterling Ridge Project. The District is known and designated as

“Riverbank Storm Drain District No. 05-01 (Sterling Ridge)”

Section 4 Proposed Assessment Amounts: For Fiscal Year 2022/2023, the proposed assessments for all Zones are outlined in the Engineer's Annual Levy Report.

Section 5 Public Hearing(s): The City Council hereby declares its intention to conduct an annual Public Hearing concerning the levy of assessments for the District.

Section 6 Notice: The City Clerk shall give notice of the time and place of the Public Hearing by causing the publishing of this Resolution, once in the local paper, not less than ten (10) days before the date of the Public Hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 7 Time of Public Hearing: Notice is hereby given that a Public Hearing on these matters will be held by the City Council on **Tuesday, June 28, 2022 at 6:00 p.m.** or as soon thereafter as feasible at a regular meeting in person, teleconference or virtual platform pursuant to the Governor's Executive Order N-29-20 regarding the holding of public meetings during the COVID-19 pandemic.

Section 8 Adjustments to the Assessment Roll: The City's Finance Administrator is hereby authorized to make changes to the Assessment Roll prior to the final posting of the assessments to the County tax roll, in response to appeals from property owners, or otherwise to achieve a correct match of the assessments with the assessor's parcel numbers finally utilized by the County in sending out property tax bills or in order to correct errors that may, from time to time, arise in the application of the assessments to particular parcels.

Section 9 Filing the Assessment Roll: In order to have the assessments collected in the next assessment collection period and thus be available to finance the costs of maintaining streets and roads within the District, the Finance Administrator shall deliver the Assessment Roll to the Director of Finance of the County of Stanislaus by the deadline established by the County for inclusion on the tax roll for Fiscal Year 2022/2023.

Section 10 Effective Date: This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Engineer's Report – Riverbank Storm Drain District No. 05-01 (Sterling Ridge) for FY 2022/2023



City of Riverbank

Riverbank Benefit Assessment District No. 05-01 (Sterling Ridge)

2022/2023 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 14, 2022

Public Hearing: June 28, 2022



27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com

AFFIDAVIT FOR THE ENGINEER'S ANNUAL LEVY REPORT

City of Riverbank
Stanislaus County, State of California

Riverbank Storm Drain District No. 05-01 (Sterling Ridge)

This Report describes the District and all relevant zones therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2022/2023, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2022.

Willdan Financial Services
Assessment Engineer

By: _____

Tony Thrasher, Senior Project Manager
District Administration Services

By: _____

Tyrone Peter
PE # C 81888

TABLE OF CONTENTS

INTRODUCTION	1
PART I — PLANS AND SPECIFICATIONS	3
A. DESCRIPTION OF THE DISTRICT	3
B. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT	3
C. DESCRIPTION OF IMPROVEMENTS AND SERVICES	5
PART II — METHOD OF APPORTIONMENT	6
A. BENEFIT ANALYSIS	6
B. ASSESSMENT METHODOLOGY	6
C. ASSESSMENT RANGE FORMULA	10
PART III — DISTRICT BUDGET	11
PART IV — DISTRICT BOUNDARY MAPS	12
PART V — 2022/2023 ASSESSMENT ROLL	15

INTRODUCTION

Pursuant to the provisions of the *Benefit Assessment Act of 1982*, being *Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California* commencing with *Section 54703* (hereafter referred to as the “1982 Benefit Act”), and in compliance with the substantive and procedural requirements of the *California State Constitution, Article XIID* (hereafter referred to as the “California Constitution”), the City Council of the City of Riverbank, County of Stanislaus, State of California (hereafter referred to as “City”), in connection with the proceedings required for the assessment of the special benefit assessment district designated as:

Riverbank Storm Drain District No. 05-01 (Sterling Ridge)

(hereafter referred to as “District”), which includes all lots and parcels of land within the residential subdivision known as Sterling Ridge, within the City limits of Riverbank. This Engineer’s Report (hereafter referred to as “Report”) has been prepared in connection with the levy and collection of annual assessments related thereto for Fiscal Year 2022/2023, as set forth pursuant to the 1982 Benefit Act.

This Report describes the District, the improvements, and the assessments to be levied on the County tax rolls to fund the costs and expenses to service and maintain storm drain improvements associated with and resulting from the development of properties within the District and for which the properties receive special benefits. The annual assessments of this District will provide an ongoing funding source (annual assessments) for the continued operation and maintenance of storm drain improvements installed in connection with the development of properties within the District and are made pursuant to the 1982 Benefit Act and the substantive and procedural provisions of the California Constitution.

The improvements and assessments described in this Report are based on the planned development of properties within the District and represent an estimate of the direct expenditures, incidental expenses, and fund balances that will be necessary to maintain and service the improvements. The structure of the District (organization), the improvements, the method of apportionment, and assessments described herein are based on current development plans and specifications for the Sterling Ridge residential development; and by reference these plans and specifications are made part of this Report.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the Stanislaus County Assessor’s Office. The Stanislaus County Auditor/Controller uses Assessor’s Parcel Numbers and specific Fund Numbers to identify properties assessed on the tax roll for special district benefit assessments.

The City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District. Following the annual public hearing and review of the Engineer’s Annual Levy Report, the City Council may order amendments

to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments contained therein, the City Council will, by resolution, order the improvements to be made and confirm the levy and collection of assessments, and approve the levy and collection of assessments for Fiscal Year 2022/2023. In such case, the assessments as approved will be submitted to the Stanislaus County Auditor/Controller to be included on the property tax roll for each parcel in Fiscal Year 2022/2023.

Pursuant to the 1982 Benefit Act, in no case shall the annual assessments exceed the maximum assessment rate (including the annual inflationary adjustment) established and approved by the property owners as part of the formation proceedings, without subsequent approval of the property owners of such new or increased assessment in accordance with the provisions of the California Constitution, *Article XIID*. It should be noted that an increased assessment to an individual property resulting from changes in development or land use does not constitute an increased assessment.

This Report consists of five (5) parts:

Plans and Specifications: A description of the District boundaries and the improvements associated with said District. This District is a single benefit zone encompassing all properties within the territory identified as the residential subdivision of Sterling Ridge.

Method of Apportionment: A discussion of benefits the improvements provide to properties within the District and the method of calculating each property's proportional special benefit and annual assessment. An Assessment Range Formula described herein defines the maximum assessment that may be imposed in subsequent fiscal years without additional property owner ballot proceedings.

District Budget: An estimate of the annual costs to maintain and service the storm drain improvements installed and constructed as part of the development of properties within the District. The maximum assessment and assessment range formula established for the District are based on the development plans and annual cost and expenses associated with the improvements at build-out. The assessments to provide the improvements shall be based on the estimated net annual cost of operating and maintaining of the District improvements for that fiscal year. The maximum assessment (Rate per Equivalent Benefit Unit) identified in the budget of this Report establishes the maximum assessment for the District in Fiscal Year 2022/2023.

District Diagram: A Diagram showing the exterior boundaries of the District is provided in this Report and includes all parcels receiving special benefits from the improvements. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of all parcels as shown on the Stanislaus County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include all subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

Assessment Roll: A listing of the assessment amount to be presented to the property owners of record. Said assessment amounts represent each parcel's proportional special

benefit from the improvements and services to be provided by the District based on an initial maximum assessment rate per Equivalent Benefit Unit (EBU). The maximum assessment rate has been established based on the planned development of properties within the District and the net annual cost to maintain and service the improvements as outlined in the District budget and method of apportionment described herein.

PART I — PLANS AND SPECIFICATIONS

A. DESCRIPTION OF THE DISTRICT

The territory within the District consists of all lots, parcels and subdivisions of land within the residential subdivision known as the Sterling Ridge, Elmwood Estates Unit 1 and Unit 2.

- **Sterling Ridge:** encompasses an area of land totaling approximately forty-six (46) acres. This residential subdivision includes one hundred eighty-three (183) single-family residential homes. The subdivision is generally located east of Roselle Avenue; south of Talbot Avenue; north of Minnear Road; and west of the AT & SF Railroad.
- **Elmwood Estates Unit 1:** This residential tract encompasses an area generally east of Roselle Avenue and south of Pocket Avenue. The tract includes ninety-two (92) residential parcels within the subdivision known as Elmwood Estates Unit 1, identified on Book 75 Page 04 of the Stanislaus County Assessor's Parcel Maps. The parcels within the development are identified by the Stanislaus County Assessor's Office as Assessor's Parcel Numbers 075-049-001-000 through 075-049-092-000.
- **Elmwood Estates Unit 2:** This residential tract encompasses an area located east of Aspen Lane and south of Pocket Avenue and includes eighty-six (86) single-family residential lots. The parcels within this development are identified by the Stanislaus County Assessor's Office as Assessor's Parcel Numbers 075-095-001-000 through 075-095-086-000.

B. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing

thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.

- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

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

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

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

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

Furthermore, the 1972 Act specifies that where the cost of improvements (other than maintenance and operations) is greater than can be conveniently raised from a single annual assessment, an assessment to be levied and collected in annual installments. In that event, the governing body may choose to do any of the following:

- Provide for the accumulation of the moneys in an improvement fund until there are sufficient moneys to pay all or part of the cost of the improvements.
- Provide for a temporary advance to the improvement fund from any available and unencumbered funds of the local agency to pay all or part of the cost of the improvements and collect those advanced moneys from the annual installments collected through the assessments.
- Borrow an amount necessary to finance the estimated cost of the proposed improvements. The amount borrowed, including amounts for bonds issued to finance the estimated cost of the proposed improvements.

C. DESCRIPTION OF IMPROVEMENTS AND SERVICES

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of storm drain improvements established or installed in connection with development of properties within the District. The improvements may consist of all or portion of the storm drain infrastructure and appurtenant facilities within and associated with the development of properties within the Sterling Ridge residential subdivision. The District improvements generally include but are not limited to inlets, catch basins, storm drain pipes, outlets, pumps, filters, drainage basins and appurtenant facilities. The special benefit assessments to be levied for this District are intended to provide a revenue source for the ongoing maintenance and servicing of these District improvements including, but not limited to, the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the District assessments are generally described as:

- Annual inspection and stencil maintenance of inlets & catch basins;
- Cleaning and maintenance of catch basins as needed, including permits and documentation requirements (twenty-two catch basins are within the development);
- Periodic cleaning of storm drain pipes, including permits and documentation requirements (approximately 8,630 linear feet of pipe);
- Annual landscape maintenance and rodent control of the 2.74-acre drainage basin (portion of the costs);
- Cleaning, debris removal and de-silting of drainage basin and/or biofilter areas as needed;
- Minor repair of the storm drain outlets if damaged or any other damaged facilities caused by flooding (major repairs or reconstruction are excluded);
- Regular operational costs to maintain and clean drainage basin pump and filters, including electrical costs (major repairs or replacement are excluded); and,
- Annual maintenance and repair of the fencing around the 2.74-acre drainage basin (portion of the costs).

PART II — METHOD OF APPORTIONMENT

A. BENEFIT ANALYSIS

The 1982 Benefit Act permits the establishment of assessment districts by agencies for the purpose of providing for the maintenance, servicing and operation of drainage improvements and appurtenant facilities. The 1982 Benefit Act further requires that the cost of these improvements and activities and the corresponding assessments shall be related to the benefit derived and the annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing such improvements and the service.

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices and have been established pursuant to the 1982 Benefit Act and the provisions of the California Constitution. The formula used for calculating assessments for the District reflects the composition of the parcels and the improvements provided to fairly apportion the costs based on special benefits to each parcel. Furthermore, pursuant to the *Constitution Article XIID, Section 4*, a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and a parcel may only be assessed for special benefits received.

All improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential and consistent with the proposed development plans and the City's General Plan. As such, these improvements would be necessary and required of individual property owners for the development of such properties and the ongoing operation, servicing and maintenance of the improvements and facilities would be the financial obligation of those properties. Therefore, the storm drain facilities and infrastructure, and the annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the District. However, it is also recognized that a portion of the District improvements and services provides some benefits to properties outside the District boundaries or to the public at large and are therefore considered general benefit. Specifically, the drainage basin and related facilities including the drainage basin landscaping, fencing and pumps benefit developments in the area. All District costs have been identified as special benefit and shall be allocated to each property in proportion to the special benefits received.

B. ASSESSMENT METHODOLOGY

The method of apportionment for the District calculates the receipt of special benefit from the respective improvements based on the actual or proposed land use of the parcels within the District. The special benefit received by each lot or parcel is equated to the overall land use of parcels within the District based on the parcel's actual land use or proposed development.

It has been determined that each of the residential parcels within the District receives special benefits from all the improvements to be funded by annual assessments and, based on the planned property development, a single zone of benefit is appropriate for the

allocation of the assessments and proportional benefit. At the writing of this Report, the parcels within the District had not been fully subdivided, based on available parcel information from the County Assessor's Office. Therefore, the parcels within the District may be identified by one of the following land use classifications and is assigned a weighting factor known as an Equivalent Benefit Unit (EBU) that best reflects both the current and proposed use of each parcel. The EBUs calculated for a specific parcel defines that parcel's proportional special benefits from the proposed District improvements, facilities and services.

Equivalent Benefit Units

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District. The EBU method of apportioning assessments uses the single-family home site as the basic unit of assessment. A single-family home site equals one EBU. All other land uses are converted to EBUs based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1982 Benefit Act, as the benefits to each parcel from the improvements are apportioned as a function of land use type, size, and development. Although the EBU method of apportioning special benefit is commonly used and applied to districts that have a wide range of land use classifications (residential and non-residential use), this District is comprised of only residential properties and the following apportionment analysis of special benefit addresses only residential land uses. Not all land use types described in the following are necessarily applicable to the development of properties within this District, but are presented for comparison purposes to support the proportional special benefit applied to those land use types within the District:

EBU Application by Land Use:

Single-Family Residential — This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EBU per lot or parcel. This EBU is the base value that all other properties are compared and weighted against.

Multi-Family Residential — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. This land use typically includes apartments, duplexes, triplex etc. It does not typically include condominiums, town-homes or mobile home parks. Based on average population densities and size of the structure as compared to a typical single-family residential unit, multi-family residential parcels shall be proportionately assessed for the parcel's total number of residential units utilizing a sliding benefit scale. Although multi-family properties typically receive similar benefits to that of a single-family residential property, it would not be reasonable to conclude that on a per unit basis, the benefits are equal. Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single-family residence (Sample Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition; Metcalf and Eddy, Wastewater

Engineering Treatment, Disposal, Reuse, Third Edition). These various studies indicate that most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in proportional benefit is appropriate. Furthermore, it is also reasonable to conclude that as the density (number of units) increases; the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by this District, it has been determined that an appropriate allocation of special benefit for multi-family residential properties is best represented by the following special benefit assignment: 0.75 EBU per unit for the first 5 units; 0.50 EBU per unit for units 6 through 50; and 0.25 EBU per unit for all remaining units.

Condominium/Town-home Units — Condominiums and town-homes tend to share attributes of both single-family residential and multi-family residential properties and for this reason are identified as a separate land use classification. Like most single-family residential properties, these properties are not usually considered rental property and generally the County assigns each unit a separate APN or assessment number. However, condominiums and town-homes often have similarities to multi-family residential properties - they are generally zoned medium to high density and in some cases may involve multiple units on a single APN. In consideration of these factors it has been determined that an appropriate allocation of special benefit for condominiums, town-homes and similar residential properties is best represented by an assignment of 0.75 EBU per unit regardless of whether each unit is assigned an individual APN or there are multiple units assigned to an APN. There is no adjustment for parcels with more than five units.

Planned-Residential Development — This land use is defined as any property for which a tentative or final tract map has been filed and approved (a specific number of residential lots and units has been identified) and the property is expected to be subdivided within the fiscal year or is part of the overall improvement and development plan for the District. This land use classification oftentimes involves more than a single parcel (e.g. the approved tract map encompasses more than a single APN). Each parcel that is part of the approved tract map shall be assessed proportionately for the proposed or estimated residential type and units to be developed on that parcel as part of the approved tract map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units to be developed.

Vacant Residential — This land use is defined as property currently zoned for residential development, but a tentative or final tract map for the property has not yet been approved. Based upon the opinions of professional appraisers who appraise market property values for real estate in Southern California, the land value portion of a property typically ranges from 20 to 30 percent of the total value of a developed residential property (the average is about 25 percent). Therefore, it has been determined that a reasonable allocation of special benefit for this type of property would parallel the twenty-five percent (25%) apportionment of property value and the number of single-family residential units typically developed per acre (an average of 4 units per acre). Based on these factors this land use shall be assigned 1.0 EBU per acre (4 units per acre x 25%). Parcels less than one acre shall be assigned a minimum of 1.0 EBU (similar to a vacant lot within a residential tract). Recognizing that the

full and timely utilization of vacant property is reduced as the size of the property increases, it has been determined that the maximum EBU assigned to a vacant residential parcel shall not exceed 25.0 EBU (parcels in excess of 25 acres are assigned 25.0 EBU).

Exempt Parcels — This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, parks or other publicly owned properties that are part of the District improvements or that have little or no improvement value;
- Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels, or bifurcated lots or properties with very restrictive development use.

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

Special Cases — In many districts where multiple land use classifications are involved, there is usually one or more properties that the standard land use classifications or usual calculation of benefit will not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Residential property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel. The following table provides a summary of land use types and the Equivalent Benefit Unit factors used to calculate each parcel's individual EBU as outlined above.

Land Uses and Equivalent Benefit Units

Property Type	Equivalent Benefit Units	Multiplier
Single-family Residential	1.00	Per Unit/Lot/Parcel
Multi-family Residential	0.75	Per Unit for the First 5 Units
	0.50	Per Unit for Units 6-50
	0.25	Per Unit for all remaining units
Condominium/Town-home	0.75	Per Unit
Planned-Residential Development	1.00	Per Planned SF Residential Lot
	0.75	Per Planned Condominium
	0.25	Per Unit for all remaining units
Vacant	1.00	Per Acre
Exempt Parcels	0.00	Per Parcel

The following formula is used to calculate each parcel's EBU (proportional benefit):

Parcel Type EBU x Acres or Units = Parcel EBU

The total number of EBUs is the sum of all individual EBUs applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total EBUs of all the parcels benefiting from the improvements. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

Total Balance to Levy / Total EBU = Levy per EBU**Levy per EBU x Parcel EBU = Parcel Levy Amount****C. ASSESSMENT RANGE FORMULA**

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIIC and XIID), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, balloting of property owners was required pursuant to the *California Constitution, Article XIID, Section 4*.

The assessment range formula for this District shall be applied to all future assessments and is generally defined as: if the proposed annual assessment (levy per EBU) for the upcoming fiscal year is less than or equal to the adjusted Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the (Initial) Maximum Assessment established for Fiscal Year 2005/2006 adjusted annually by the annual percentage change in the Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward Area for All Urban Consumers. The Maximum Assessment Rate for Fiscal Year 2021/2022 was \$204.84 per EBU, the CPI increase for February 2022 is 5.19%. The adjusted Maximum Assessment Rate for Fiscal Year 2022/2023 is \$215.48 per EBU.

Beginning in the second fiscal year (Fiscal Year 2006/2007) and each fiscal year thereafter, the Maximum Assessment is recalculated and a new Maximum Assessment established for that fiscal year. The Maximum Assessment shall be adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EBU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

PART III — DISTRICT BUDGET S

Storm Drain District No. 05-01 (Sterling Ridge)	General Benefit	Special Benefit	Total Budget
DIRECT COSTS			
<i>Annual Maintenance</i>			
Inspection & Abatement: Drainage Basins	\$1,265	\$1,335	\$2,600
Landscape Maint: Drainage Basins (incl utilities)	2,627	2,773	5,400
Annual Maint: Drainage Basins/Channelway fencing	487	513	1,000
Annual Inspc/Docs: Inlets, Manholes, Outlets, Etc	12	988	1,000
Annual Maint & Cleaning: Inlets, Manholes, Outlets, Etc	26	2,074	2,100
Annual Inspection & Maint: Storm Drain pipes	32	2,468	2,500
Annual pump operation (include electricity)	1,707	1,797	3,504
Annual Maintenance Expenses: Storm Drains	\$6,156	\$11,948	\$18,104
Total Annual Direct Costs	\$6,156	\$11,948	\$18,104
ADMINISTRATION COSTS			
City Administration & Overhead	\$0	\$4,100	\$4,100
Professional Fes & Services	0	2,300	2,300
County Administration Fee	0	102	102
Miscellaneous/Other Admin Fees	0	338	338
Total Annual Administration Costs	\$0	\$6,840	\$6,840
TOTAL DIRECT AND ADMIN COSTS	\$6,156	\$18,788	\$24,944
COLLECTIONS/(CREDITS) APPLIED TO LEVY			
Reserve Collection/(Transfer)	\$0	\$13	\$13
Capital Improvement Fund Collection/(Transfer)	0	0	0
Other Revenues/General Fund (Contributions)	0	0	0
TOTAL ADJUSTMENTS	\$0	\$13	\$13
BALANCE TO LEVY	\$6,156	\$18,801	\$24,957
DISTRICT STATISTICS			
Total Parcels			361
Parcels Levied			361
Total EBU			361.00
Levy per EBU			\$69.13
Maximum Levy per EBU			\$215.48
FUND BALANCE INFORMATION			
Beginning Reserve Fund Balance			\$80,428
Reserve Fund Activity			13
Ending Reserve Fund Balance			\$80,441

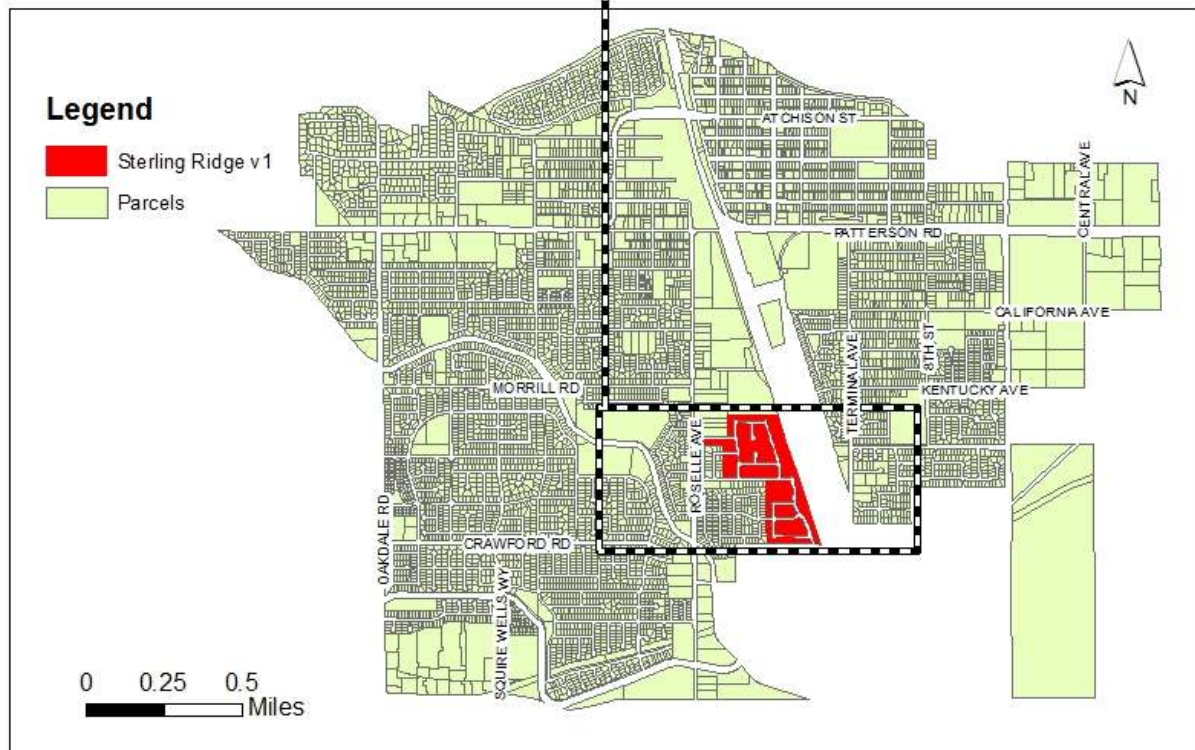
PART IV — DISTRICT BOUNDARY MAPS

The parcels within the Riverbank Storm Drain District No. 05-01 (Sterling Ridge) consist of all lots, parcels and subdivisions of land located in the planned residential development known as Sterling Ridge. The District covers approximately forty-six (46) acres.

The following District Diagram is based on the Stanislaus County Assessor's Maps and the Stanislaus County Assessor's Secured Roll (as of July 2004) and identifies all the parcels of land within the proposed District. The combination of this map and the Assessment Roll contained in this Report constitute the District Assessment Diagram.

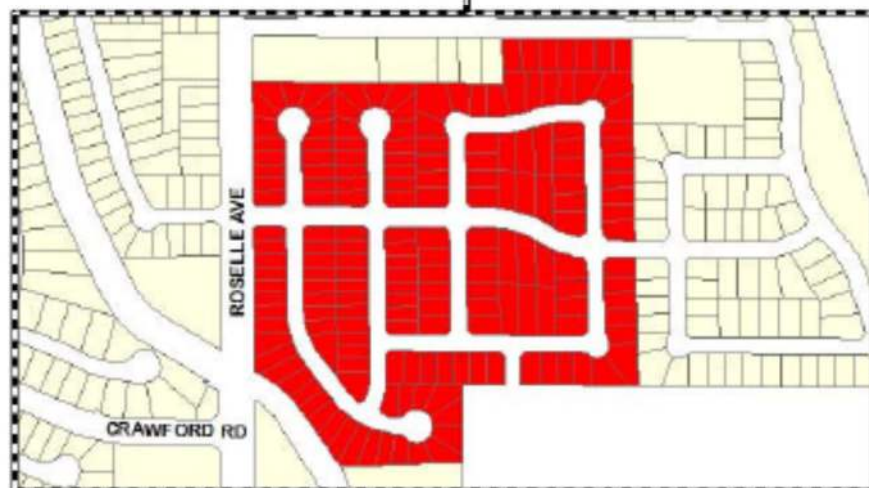


City of Riverbank Sterling Ridge Benefit Assessment District



Legend

- Sterling Ridge Storm Drain
- Parcels



PART V — 2022/2023 ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the Stanislaus County Secured Roll for the year in which the Engineer's Report is prepared and reflective of the Assessor's Parcel Maps. A listing of the proposed lots and parcels to be assessed within this District along with the assessment amounts is provided herein.

Non-assessable lots or parcels may include but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, right-of-ways, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate described in this Report and approved by the City Council. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

APN	EBU	Charge
075-049-001-000	1.0	\$69.12
075-049-002-000	1.0	69.12
075-049-003-000	1.0	69.12
075-049-004-000	1.0	69.12
075-049-005-000	1.0	69.12
075-049-006-000	1.0	69.12
075-049-007-000	1.0	69.12
075-049-008-000	1.0	69.12
075-049-009-000	1.0	69.12
075-049-010-000	1.0	69.12
075-049-011-000	1.0	69.12
075-049-012-000	1.0	69.12
075-049-013-000	1.0	69.12
075-049-014-000	1.0	69.12
075-049-015-000	1.0	69.12
075-049-016-000	1.0	69.12
075-049-017-000	1.0	69.12
075-049-018-000	1.0	69.12
075-049-019-000	1.0	69.12
075-049-020-000	1.0	69.12
075-049-021-000	1.0	69.12
075-049-022-000	1.0	69.12
075-049-023-000	1.0	69.12
075-049-024-000	1.0	69.12
075-049-025-000	1.0	69.12
075-049-026-000	1.0	69.12
075-049-027-000	1.0	69.12
075-049-028-000	1.0	69.12
075-049-029-000	1.0	69.12
075-049-030-000	1.0	69.12
075-049-031-000	1.0	69.12
075-049-032-000	1.0	69.12
075-049-033-000	1.0	69.12
075-049-034-000	1.0	69.12
075-049-035-000	1.0	69.12
075-049-036-000	1.0	69.12
075-049-037-000	1.0	69.12
075-049-038-000	1.0	69.12
075-049-039-000	1.0	69.12
075-049-040-000	1.0	69.12
075-049-041-000	1.0	69.12
075-049-042-000	1.0	69.12
075-049-043-000	1.0	69.12
075-049-044-000	1.0	69.12
075-049-045-000	1.0	69.12
075-049-046-000	1.0	69.12
075-049-047-000	1.0	69.12
075-049-048-000	1.0	69.12
075-049-049-000	1.0	69.12
075-049-050-000	1.0	69.12

APN	EBU	Charge
075-049-051-000	1.0	69.12
075-049-052-000	1.0	69.12
075-049-053-000	1.0	69.12
075-049-054-000	1.0	69.12
075-049-055-000	1.0	69.12
075-049-056-000	1.0	69.12
075-049-057-000	1.0	69.12
075-049-058-000	1.0	69.12
075-049-059-000	1.0	69.12
075-049-060-000	1.0	69.12
075-049-061-000	1.0	69.12
075-049-062-000	1.0	69.12
075-049-063-000	1.0	69.12
075-049-064-000	1.0	69.12
075-049-065-000	1.0	69.12
075-049-066-000	1.0	69.12
075-049-067-000	1.0	69.12
075-049-068-000	1.0	69.12
075-049-069-000	1.0	69.12
075-049-070-000	1.0	69.12
075-049-071-000	1.0	69.12
075-049-072-000	1.0	69.12
075-049-073-000	1.0	69.12
075-049-074-000	1.0	69.12
075-049-075-000	1.0	69.12
075-049-076-000	1.0	69.12
075-049-077-000	1.0	69.12
075-049-078-000	1.0	69.12
075-049-079-000	1.0	69.12
075-049-080-000	1.0	69.12
075-049-081-000	1.0	69.12
075-049-082-000	1.0	69.12
075-049-083-000	1.0	69.12
075-049-084-000	1.0	69.12
075-049-085-000	1.0	69.12
075-049-086-000	1.0	69.12
075-049-087-000	1.0	69.12
075-049-088-000	1.0	69.12
075-049-089-000	1.0	69.12
075-049-090-000	1.0	69.12
075-049-091-000	1.0	69.12
075-049-092-000	1.0	69.12
075-088-001-000	1.0	69.12
075-088-002-000	1.0	69.12
075-088-003-000	1.0	69.12
075-088-004-000	1.0	69.12
075-088-005-000	1.0	69.12
075-088-006-000	1.0	69.12
075-088-007-000	1.0	69.12
075-088-008-000	1.0	69.12

APN	EBU	Charge
075-088-009-000	1.0	69.12
075-088-010-000	1.0	69.12
075-088-011-000	1.0	69.12
075-088-012-000	1.0	69.12
075-088-013-000	1.0	69.12
075-088-014-000	1.0	69.12
075-088-015-000	1.0	69.12
075-088-016-000	1.0	69.12
075-088-017-000	1.0	69.12
075-088-018-000	1.0	69.12
075-088-019-000	1.0	69.12
075-088-020-000	1.0	69.12
075-088-021-000	1.0	69.12
075-088-022-000	1.0	69.12
075-088-023-000	1.0	69.12
075-088-024-000	1.0	69.12
075-088-025-000	1.0	69.12
075-088-026-000	1.0	69.12
075-088-027-000	1.0	69.12
075-088-028-000	1.0	69.12
075-088-029-000	1.0	69.12
075-088-030-000	1.0	69.12
075-088-031-000	1.0	69.12
075-088-032-000	1.0	69.12
075-088-033-000	1.0	69.12
075-088-034-000	1.0	69.12
075-088-035-000	1.0	69.12
075-088-036-000	1.0	69.12
075-088-037-000	1.0	69.12
075-088-038-000	1.0	69.12
075-088-039-000	1.0	69.12
075-088-040-000	1.0	69.12
075-088-041-000	1.0	69.12
075-088-042-000	1.0	69.12
075-088-043-000	1.0	69.12
075-088-044-000	1.0	69.12
075-088-045-000	1.0	69.12
075-088-046-000	1.0	69.12
075-088-047-000	1.0	69.12
075-088-048-000	1.0	69.12
075-088-049-000	1.0	69.12
075-088-050-000	1.0	69.12
075-088-051-000	1.0	69.12
075-088-052-000	1.0	69.12
075-088-053-000	1.0	69.12
075-088-054-000	1.0	69.12
075-088-055-000	1.0	69.12
075-088-056-000	1.0	69.12
075-088-057-000	1.0	69.12
075-088-058-000	1.0	69.12

APN	EBU	Charge
075-088-059-000	1.0	69.12
075-088-060-000	1.0	69.12
075-088-061-000	1.0	69.12
075-088-062-000	1.0	69.12
075-088-063-000	1.0	69.12
075-089-001-000	1.0	69.12
075-089-002-000	1.0	69.12
075-089-003-000	1.0	69.12
075-089-004-000	1.0	69.12
075-089-005-000	1.0	69.12
075-089-006-000	1.0	69.12
075-089-007-000	1.0	69.12
075-089-008-000	1.0	69.12
075-089-009-000	1.0	69.12
075-089-010-000	1.0	69.12
075-089-011-000	1.0	69.12
075-089-012-000	1.0	69.12
075-089-013-000	1.0	69.12
075-089-014-000	1.0	69.12
075-089-015-000	1.0	69.12
075-089-016-000	1.0	69.12
075-089-017-000	1.0	69.12
075-089-018-000	1.0	69.12
075-089-019-000	1.0	69.12
075-089-020-000	1.0	69.12
075-089-021-000	1.0	69.12
075-089-022-000	1.0	69.12
075-089-023-000	1.0	69.12
075-089-024-000	1.0	69.12
075-089-025-000	1.0	69.12
075-089-026-000	1.0	69.12
075-089-027-000	1.0	69.12
075-089-028-000	1.0	69.12
075-089-029-000	1.0	69.12
075-089-030-000	1.0	69.12
075-089-031-000	1.0	69.12
075-089-032-000	1.0	69.12
075-089-033-000	1.0	69.12
075-089-034-000	1.0	69.12
075-089-035-000	1.0	69.12
075-089-036-000	1.0	69.12
075-089-037-000	1.0	69.12
075-089-038-000	1.0	69.12
075-089-039-000	1.0	69.12
075-089-040-000	1.0	69.12
075-089-041-000	1.0	69.12
075-089-042-000	1.0	69.12
075-089-043-000	1.0	69.12
075-089-044-000	1.0	69.12
075-089-045-000	1.0	69.12

APN	EBU	Charge
075-089-046-000	1.0	69.12
075-089-047-000	1.0	69.12
075-089-048-000	1.0	69.12
075-089-049-000	1.0	69.12
075-089-050-000	1.0	69.12
075-089-051-000	1.0	69.12
075-089-052-000	1.0	69.12
075-089-053-000	1.0	69.12
075-089-054-000	1.0	69.12
075-089-055-000	1.0	69.12
075-089-056-000	1.0	69.12
075-089-057-000	1.0	69.12
075-089-058-000	1.0	69.12
075-090-001-000	1.0	69.12
075-090-002-000	1.0	69.12
075-090-003-000	1.0	69.12
075-090-004-000	1.0	69.12
075-090-005-000	1.0	69.12
075-090-006-000	1.0	69.12
075-090-007-000	1.0	69.12
075-090-008-000	1.0	69.12
075-090-009-000	1.0	69.12
075-090-010-000	1.0	69.12
075-090-011-000	1.0	69.12
075-090-012-000	1.0	69.12
075-090-013-000	1.0	69.12
075-090-014-000	1.0	69.12
075-090-015-000	1.0	69.12
075-090-016-000	1.0	69.12
075-090-017-000	1.0	69.12
075-090-018-000	1.0	69.12
075-090-019-000	1.0	69.12
075-090-020-000	1.0	69.12
075-090-021-000	1.0	69.12
075-090-022-000	1.0	69.12
075-090-023-000	1.0	69.12
075-090-024-000	1.0	69.12
075-090-025-000	1.0	69.12
075-090-026-000	1.0	69.12
075-090-027-000	1.0	69.12
075-090-028-000	1.0	69.12
075-090-029-000	1.0	69.12
075-090-030-000	1.0	69.12
075-090-031-000	1.0	69.12
075-090-032-000	1.0	69.12
075-090-033-000	1.0	69.12
075-090-034-000	1.0	69.12
075-090-035-000	1.0	69.12
075-090-036-000	1.0	69.12
075-090-037-000	1.0	69.12

APN	EBU	Charge
075-090-038-000	1.0	69.12
075-090-039-000	1.0	69.12
075-090-040-000	1.0	69.12
075-090-041-000	1.0	69.12
075-090-042-000	1.0	69.12
075-090-043-000	1.0	69.12
075-090-044-000	1.0	69.12
075-090-045-000	1.0	69.12
075-090-046-000	1.0	69.12
075-090-047-000	1.0	69.12
075-090-048-000	1.0	69.12
075-090-049-000	1.0	69.12
075-090-050-000	1.0	69.12
075-090-051-000	1.0	69.12
075-090-052-000	1.0	69.12
075-090-053-000	1.0	69.12
075-090-054-000	1.0	69.12
075-090-055-000	1.0	69.12
075-090-056-000	1.0	69.12
075-090-057-000	1.0	69.12
075-090-058-000	1.0	69.12
075-090-059-000	1.0	69.12
075-090-060-000	1.0	69.12
075-090-061-000	1.0	69.12
075-090-063-000	1.0	69.12
075-095-001-000	1.0	69.12
075-095-002-000	1.0	69.12
075-095-003-000	1.0	69.12
075-095-004-000	1.0	69.12
075-095-005-000	1.0	69.12
075-095-006-000	1.0	69.12
075-095-007-000	1.0	69.12
075-095-008-000	1.0	69.12
075-095-009-000	1.0	69.12
075-095-010-000	1.0	69.12
075-095-011-000	1.0	69.12
075-095-012-000	1.0	69.12
075-095-013-000	1.0	69.12
075-095-014-000	1.0	69.12
075-095-015-000	1.0	69.12
075-095-016-000	1.0	69.12
075-095-017-000	1.0	69.12
075-095-018-000	1.0	69.12
075-095-019-000	1.0	69.12
075-095-020-000	1.0	69.12
075-095-021-000	1.0	69.12
075-095-022-000	1.0	69.12
075-095-023-000	1.0	69.12
075-095-024-000	1.0	69.12
075-095-025-000	1.0	69.12

APN	EBU	Charge
075-095-026-000	1.0	69.12
075-095-027-000	1.0	69.12
075-095-028-000	1.0	69.12
075-095-029-000	1.0	69.12
075-095-030-000	1.0	69.12
075-095-031-000	1.0	69.12
075-095-032-000	1.0	69.12
075-095-033-000	1.0	69.12
075-095-034-000	1.0	69.12
075-095-035-000	1.0	69.12
075-095-036-000	1.0	69.12
075-095-037-000	1.0	69.12
075-095-038-000	1.0	69.12
075-095-039-000	1.0	69.12
075-095-040-000	1.0	69.12
075-095-041-000	1.0	69.12
075-095-042-000	1.0	69.12
075-095-043-000	1.0	69.12
075-095-044-000	1.0	69.12
075-095-045-000	1.0	69.12
075-095-046-000	1.0	69.12
075-095-047-000	1.0	69.12
075-095-048-000	1.0	69.12
075-095-049-000	1.0	69.12
075-095-050-000	1.0	69.12
075-095-051-000	1.0	69.12
075-095-052-000	1.0	69.12
075-095-053-000	1.0	69.12
075-095-054-000	1.0	69.12
075-095-055-000	1.0	69.12
075-095-056-000	1.0	69.12
075-095-057-000	1.0	69.12
075-095-058-000	1.0	69.12
075-095-059-000	1.0	69.12
075-095-060-000	1.0	69.12
075-095-061-000	1.0	69.12
075-095-062-000	1.0	69.12
075-095-063-000	1.0	69.12
075-095-064-000	1.0	69.12
075-095-065-000	1.0	69.12
075-095-066-000	1.0	69.12
075-095-067-000	1.0	69.12
075-095-068-000	1.0	69.12
075-095-069-000	1.0	69.12
075-095-070-000	1.0	69.12
075-095-071-000	1.0	69.12
075-095-072-000	1.0	69.12
075-095-073-000	1.0	69.12
075-095-074-000	1.0	69.12
075-095-075-000	1.0	69.12

APN	EBU	Charge
075-095-076-000	1.0	69.12
075-095-077-000	1.0	69.12
075-095-078-000	1.0	69.12
075-095-079-000	1.0	69.12
075-095-080-000	1.0	69.12
075-095-081-000	1.0	69.12
075-095-082-000	1.0	69.12
075-095-083-000	1.0	69.12
075-095-084-000	1.0	69.12
075-095-085-000	1.0	69.12
075-095-086-000	1.0	69.12
Total	361.0	\$24,952.32

*Total may differ from budget due to rounding.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.5

SSECTION 9: CONSENT CALENDAR

Meeting Date:	June 14, 2022
Subject:	Adopt a Resolution Adopting a List of Projects for Fiscal Year 2022-2023 Funded by SB 1: The Road Repair and Accountability Act of 2017
From:	Marisela H. Garcia, City Manager
Submitted by:	Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that the City Council approve a Resolution adopting a list of projects for fiscal Year 2022-2023 funded by SB 1: The Road Repair and Accountability Act of 2017.

SUMMARY

On April 28, 2017, Governor Brown signed Senate Bill (SB) 1, which is known as the Road Repair and Accountability Act of 2017. The primary focus of the Bill is to address basic road maintenance, rehabilitation, and critical safety needs on both the state highways and local streets and roads system. Prior to receiving new Fiscal Year apportionments of Road Maintenance and Rehabilitation Account (RMRA) funds from the California State Controller, the city must adopt a list of projects proposed to be funded with these funds by resolution and submitted to the State by July 1 of each year.

The City is projected to receive \$574,000 in RMRA funding for Fiscal Year 2022-2023 from SB 1. The City currently has \$233,670 set aside from Fiscal Year 2021-2022 for the Topeka Street Overlay (Callander – Jackson Avenue). The total amount the City will have available for projects is \$807,670. The projects the City has scheduled for this year are as follows:

Topeka Street Overlay – Callander to Jackson FY 2021-22 Funds	\$ 233,670
Topeka Street Overlay – Callander to Jackson FY 2022-23 Funds	\$ 157,180
Valley Gutter/ADA Improvements – Stanislaus St @ Seventh St.	\$ 96,820
Second Street Overlay – Atchison to Sierra Street	\$ 320,000
Total	\$ 807,670

FINANCIAL IMPACT

SB-1 Streets & Roads funded projects totaling approximately \$807,670.

The RMRA funds do require a Maintenance of Effort (MOE) from the City based on General Fund spending for street, road and highway purposes. City staff is continuing to work with the State to comply with the MOE requirements.

STRATEGIC PLAN

Recommendation for approval of the Fiscal Year 2022-2023 list of roads to be maintained is in line with the 2020-2025 Riverbank Strategic Plan goal to Improve Public Safety by maintaining safe and well-lit streets and roads.

RECOMMENDATION

It is recommended that the City Council approve a Resolution accepting the Fiscal Year 2022-2023 list of projects to be funded with Senate Bill (SB) 1 “The Road Repair and Accounting Act of 2017”.

ATTACHMENTS

1. Draft City Council Resolution 2022-
2. Exhibit “A” - City of Riverbank SB-1 Project List FY 2022/2023 Funding

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2022-23
FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of the City of Riverbank are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City of Riverbank must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Riverbank, will receive an estimated \$574,000 in RMRA funding in Fiscal Year 2022-2023 from SB 1; and

WHEREAS, this is the 4th year in which the City of Riverbank is receiving SB 1 funding and will enable the City to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

WHEREAS, the City has undergone a robust public process to ensure public input into our community's transportation priorities/the project list; and

WHEREAS, the City used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-

effective projects that also meet the community's priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the City rehabilitate two roads and improve a valley gutter and ADA corners at an intersection this year and continue to crack seal and slurry seal roads into the future; and

WHEREAS, the 2018 California Statewide Local Streets and Roads Needs Assessment found that the City's streets and roads are in good condition and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into excellent condition; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive co-benefits statewide.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND that the City Council of the City of Riverbank, State of California, hereby orders and declares as follows:

1. The foregoing recitals are true and correct.
2. The following list of newly proposed projects will be funded in-part or solely with Fiscal Year 2022-2023 Road Maintenance and Rehabilitation Account revenues:

Valley Gutter/ADA Improvements (Stanislaus Street @ Seventh Street) – Valley Gutter/ADA Improvements – FY 2022-2023 Funds \$100,000, Start FY 2022, Complete FY 2022, Estimated Useful Life Minimum 15 Years, Estimated Useful Life Maximum 20 Years

Second Street Overlay (Atchison to Sierra) – Overlay/Valley Gutter/ADA Improvements – FY 2022-2023 Funds \$320,000, Start FY 2022, Complete FY 2023, Estimated Useful Life Minimum 15 Years, Estimated Useful Life Maximum 20 Years

3. The following previously proposed and adopted project may also utilize Fiscal Year 2022-2023 Road Maintenance and Rehabilitation Account revenues in their delivery. With the relisting of this project in the adopted fiscal year resolution, the City is reaffirming to the public and the State our intent to fund these projects with Road Maintenance and Rehabilitation Account revenues:

Topeka Street Overlay (Callander to Jackson) – Overlay/Sidewalk/ADA Improvements – FY 2022-2023 Funds \$157,180, Start FY 2022, Complete FY

**2023, Estimated Useful Life Minimum 15 Years, Estimated Useful Life
Maximum 20 years**

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June 2022; motioned by Councilmember District_____, seconded by Councilmember District _____, and upon roll call was carried by the following City Council vote of _____.

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Exhibit A – City of Riverbank SB-1 Project List FY 2022/2023 Funding

Exhibit "A" City of Riverbank SB-1 Project List FY 2022/2023 Funding

Type	Projects	Description	Budget	Started	Completed	Estimated Useful Life Minimum	Estimated Useful Life Maximum
Local Streets and Roads							
Overlay	Topeka Street Overlay (Callander to Jackson)	Overlay/Sidewalk/ADA Improvements	\$157,180	FY2022	FY2023	15 Years	20 Years
Valley Gutter/ADA Improvements	Stanislaus Street @ Seventh Street	Valley Gutter/ADA Improvements	\$96,820	FY2022	FY2022	15 Years	20 Years
Overlay	Second Street (Atchison to Sierra)	Overlay/Valley Gutter/ADA Improvements	\$320,000	FY2022	FY2023	15 Years	20 Years

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.6

SECTION 9: CONSENT CALENDAR

Meeting Date:	June 14, 2022
Subject/ Title:	Adopt a Resolution to Award Bid for the Santa Fe Street between 5 th and 7 th Streets Project to George Reed, Inc. and Authorize Execution of Future Change Orders
From:	Marisela H. Garcia, City Manager
Submitted by:	Kathleen Cleek, Development Services Administration Manager Laura Graybill, Senior Project Coordinator

RECOMMENDATION

It is recommended that City Council approve two (2) actions by a roll call vote:

1. Adopt a Resolution to Award bid to the lowest responsible bidder, George Reed, Inc.; and
2. Authorize the City Manager to execute Change Orders within total project budget.

SUMMARY

The location of the project is along Santa Fe Street from Fifth Street to Seventh Street in front of Cardozo Middle School, Teen Center, Community Center and Park. The project consists of resurfacing, replacing some curb, gutter and sidewalk and ADA improvements. The project will construct eight curb ramps and four ADA parking spaces. The purpose of the project is to improve and restore the existing asphalt within this corridor as well as meet necessary ADA requirements. This project is needed to prevent a more costly pavement replacement, ensure the safety of the traveling public and promote a safe and walkable corridor.

The bid opening was held on Tuesday, June 7, 2022 to consider the bids for the Santa Fe Street between 5th and 7th Streets Project. The following bids were received:

George Reed, Inc.	\$623,626.00
United Pavement Maintenance, Inc.	\$705,568.54
Dirt Dynasty, Inc.	\$739,390.53

Work on the project includes, but is not limited to, furnishing all labor, materials, equipment, transportation, and incidentals necessary for removal of curb, gutter and sidewalk, removal of asphalt and base rock, installation of new asphalt and base rock, installation of new curb, gutter and sidewalk, installation of new striping, traffic control and all other work included on the plans for the above mentioned project.

Bids have been reviewed and George Reed, Inc. has been identified as the lowest responsible bidder for the project.

It is requested that the City Council provide the City Manager authorization to execute Change Orders if they are within total budget.

FINANCIAL IMPACT

Funding has been programmed for this project with Regional Surface Transportation Program (RSTP) Funds, \$271,276.00 and Measure L Funds, \$565,227.00.

ATTACHMENTS

1. Draft City Council Resolution 2022-
2. Contract
3. Site Map

CITY OF RIVERBANK

RESOLUTION NO. 2022-____

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
TO AWARD A CONTRACT FOR THE SANTA FE STREET BETWEEN
5TH and 7TH STREETS PROJECT WITH GEORGE REED, INC,
IN THE AMOUNT OF \$623,626, AND AUTHORIZE THE CITY MANAGER TO
EXECUTE SAID CONTRACT AND APPROVE THE CHANGE ORDERS UP TO
THE PROJECT CONTINGENCY FUND OF \$212,877**

**THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS
THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:**

WHEREAS, the Santa Fe Street between 5th and 7th Streets Project includes the renovation of Santa Fe Street by constructing two basketball courts, erosion control, and minor amenities; and

WHEREAS, the City published a Notice to Bidders inviting interested bidders to submit their sealed bids for the Project; and

WHEREAS, on June 7, 2022, the City of Riverbank received three (3) bids and publicly opened and read the bids; and

WHEREAS, the apparent responsive and responsible low bidder is George Reed, Inc., in the amount of \$623,626; and

WHEREAS, staff also recommends that the City Council approve a project contingency of \$212,877 for the Project to fund additional work as needed during renovation and construction; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank hereby approves a contract with George Reed, Inc., in the amount of \$623,626; and

AND NOW THEREFORE BE IT FURTHER RESOLVED that the City Council of the City of Riverbank authorizes the City Manager to execute the said contract and approve change orders up to the project contingency funds of \$212,877.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember

_____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Contract

CONTRACT

THIS AGREEMENT, made and entered into this _____ day of June, 2022, by and between the City of Riverbank, California, and George Reed, Inc., herein called the "Contractor."

That for and in consideration of the payments and agreements hereinafter mentioned, to be made and performed by the City of Riverbank, the contractor hereby agrees with the City of Riverbank to commence and complete the work embraced in the Plans, Specifications and Contract Documents for the Santa Fe Street between 5th & 7th Project, under the terms as stated therein, and at the contractor's own proper cost and expense to furnish all plant, labor, materials, tools, equipment, superintendence, bonds, insurance, guarantees and other accessories and services necessary therefor. Said Plans, Specifications and Contract Documents are all made a part hereof and together herewith collectively evidence and constitute the Contract.

The City of Riverbank shall pay or cause to have paid to the Contractor, for the performance of the Contract, subject to additions and deductions provided therein the sum of \$623,626.00 in lawful money of the United States and shall be paid in payments in accordance with and subject to the provisions embodied in the Documents made a part of this contract. The contract sum as herein stipulated shall include all applicable taxes.

The contractor hereby further agrees to commence work under this Contract and to prosecute the same to completion within the time limits prescribed in the Specifications and Contract Documents; and further agrees to pay, as liquidated damages, the sum of \$500.00 for each calendar day of delay in completing said work or any portion thereof in excess of said time limits and any authorized time extensions.

The contractor hereby certifies that he is aware of and will comply with the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workmen's compensation or to undertake self-insurance before commencing any of the work.

Pursuant to Section 1770 of the California Labor Code, the Successful Bidder shall pay not less than the prevailing rate of per diem wages as determined by the Director the California Department of Industrial Relations. Copies of such prevailing rate of per diem wages are on file at the office of the Owner, which copies shall be made available to any interested party on request. The Successful Bidder shall post a copy of such determination at each job site.

The provisions of California Labor Code Sections 1777.5 and 1777.6 shall apply to the employment of apprentices by contractor or any subcontractor.

All provisions of the California Occupational Safety and Health Act of 1973 (CALOSHA), as amended, shall be adhered to by contractor and any subcontractor.

The City of Riverbank hereby agrees with the contractor to employ, and does hereby employ, the contractor for the performance of the contract according to the terms and conditions herein contained and referred to, and further agrees to pay the contractor for the performance of the Contract in accordance with the prices set forth in the contractor's proposal, a copy of which is bound herein, subject to additions and deductions as provided in the Specifications and Contract Documents, and to make payments on a monthly basis as provided in the Specifications.

For any moneys earned by the contractor and withheld by the City of Riverbank to ensure the performance of the Contract, the contractor may, at his request and expense, substitute securities equivalent to the amount withheld in the form and manner and subject to the conditions provided in Chapter 13 (commencing with Section 4590), Division 5, Title 1 of the Government Code of the State of California.

Any worker's time of service is restricted to 8 hours during any calendar day, and 40 hours during any calendar week, unless overtime compensation is paid at least one and one-half times the basic rate of pay. The contractor must pay a penalty of \$25.00 for each day a worker or employee is in violation of these provisions.

Contractor and Subcontractors are required to keep accurate payroll records and submit certified payroll upon the City of Riverbank's request.

To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend the City and its agents, officers and employees from and against all claims, damages, losses, judgments, liabilities, expenses and other costs, including litigation costs and attorneys' fees, arising out of, resulting from, or in connection with the performance of this Agreement by the Contractor or Contractor's officers, employees, agents, representatives or subcontractors and resulting in or attributable to personal injury, death, or damage or destruction to tangible or intangible property, including the loss of use. Notwithstanding the foregoing, Contractor's obligation to indemnify the City and its agents, officers and employees for any judgment, decree or arbitration award shall extend only to the percentage of negligence or responsibility of the Contractor in contributing to such claim, damage, loss and expense.

Contractor's obligation to defend, indemnify and hold the City and its agents, officers and employees harmless under the provisions of this paragraph is not limited to or restricted by any requirement in this Agreement for Contractor to procure and maintain a policy of insurance.

To the fullest extent permitted by law, the City shall indemnify, hold harmless and defend the Contractor and its officers, employees, agents, representatives or subcontractors from and against all claims, damages, losses, judgments, liabilities, expenses and other costs, including litigation costs and attorney's fees, arising out of or resulting from the negligence or wrongful acts of City and its officers or employees.

Federal Form FHWA 1273 attached as "Exhibit A" is hereby made part of this Contract. Contractor will also add Federal Form FHWA 1273 attached as "Exhibit A" to all Subcontractors Contracts associated with this Contract and made a part of the Subcontract.

Federal Minimum Wage Rates attached as "Exhibit B" is hereby made part of this Contract. Contractor will also add Federal Minimum Wage Rates attached as "Exhibit B" to all Subcontractors Contracts associated with this Contract and made a part of the Subcontract.

IN WITNESS WHEREOF, the City of Riverbank and the contractor have executed this Contract in three counterparts, each of which shall be deemed an original, on the date first above written.

FOR THE City of Riverbank:

By: _____

Date: _____

FOR THE CONTRACTOR

By: _____

Date: _____

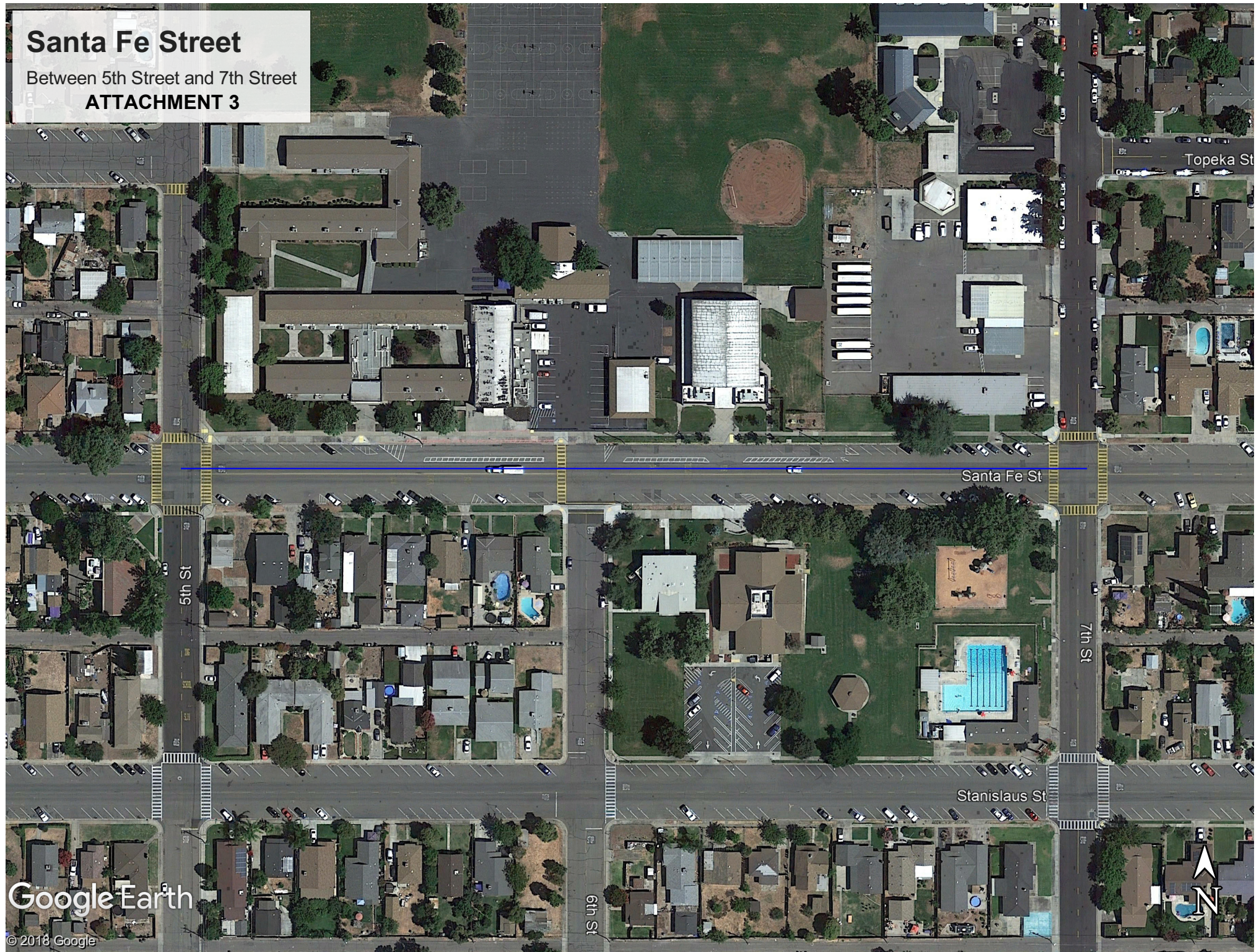
I hereby certify that I have examined this Contract and find it to be in accordance with the provisions of the California Local City of Riverbank Public Construction Act and the Laws of Cities of the General Law Class and the applicable provisions of the Public Contracts Code.

By _____
Tom Hallinan, City of Riverbank Attorney

Santa Fe Street

Between 5th Street and 7th Street

ATTACHMENT 3



Google Earth

© 2018 Google

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.7

SECTION 9: CONSENT CALENDAR

Meeting Date:	June 14, 2022
Subject/ Title:	Adopt a Resolution to Award Landscape & Lighting and Storm Drain Maintenance Contract and Authorize the City Manager to Enter Into a 3-Year Contract with Grover Landscaping Services, Inc.
From:	Marisela H. Garcia, Interim City Manager
Submitted by:	Kathleen Cleek, Development Services Administration Manager

RECOMMENDATION

It is recommended that City Council award the Landscape & Lighting and Storm Drain Maintenance Contract and authorize the City Manager to enter into a 3-year contract with Grover Landscaping Services, Inc.

SUMMARY

In August of 2006 the City entered into a contract with Grover Landscape Services to provide landscape maintenance to the City's Landscape & Lighting and Storm Drain Districts. This contract was extended in 2016. The City received a letter from Mark Grover, President of Grover Landscaping dated March 17, 2022 stating that their 2016 pricing is no longer sustainable due to the COVID pandemic, supply-chain shortages and on-going inflation. Since it had been over 15 years since the initial Request for Proposal (RFP) for maintenance services was sent out, the City made the decision to send out a new Request for Proposal for landscape services. The RFP was sent out on April 27, 2022 to 17 landscape contractors as well as various Builder Exchanges.

The City received 2 proposals for the maintenance of 5 Landscape & Lighting Districts and 2 Storm Drain Districts:

Grover Landscape Services Inc.	\$260,100.00 Annually
Silva Landscape	\$350,880.00 Annually

The maintenance contract includes mowing all lawn areas, trimming around sprinklers and mowing strips, maintain lawns in a weed-free condition, aerate lawn areas along

streets and medians, fertilizer application, control pests including rodents and snails, trim shrubs, hedges and ground covers, remove dead or diseased shrubs, tree pruning, clean up, trash pick-up and seasonal leaf pick up. Other services such as repairs, tree removals, vandalism and extra work not detailed in the contract are done at an additional cost with prior approval from the City.

FINANCIAL IMPACT

The overall increase to the maintenance of the districts is 33%. The costs associated with services provided in the Landscape and Lighting Districts are funded by assessments paid by the property owners in the respective districts, so they are not General Fund expenses.

ATTACHMENTS

- 1) Draft City Council Resolution 2022-,
- 2) Service Agreement with Grover Landscaping Services, Inc.

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
AWARDING LANDSCAPE & LIGHTING AND STORM DRAIN MAINTENANCE
CONTRACT AND AUTHORIZING THE CITY MANAGER TO ENTER INTO
A 3-YEAR CONTRACT WITH GROVER LANDSCAPING SERVICES, INC.**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the City of Council awarded Landscape & Lighting and Storm Drain Maintenance Contract to Grover Landscaping, Inc.; and

WHEREAS, the City Council authorizes the City Manager to enter into a 3-year contract with Grover Landscaping Services, Inc.; and

WHEREAS, this contract covers the maintenance of the City's 5 Landscape & Lighting Districts and 2 Storm Drain Districts; and

WHEREAS, the maintenance contract includes mowing all lawn areas, trimming around sprinklers and mowing strips, maintain lawns in a weed-free condition, aerate lawn areas along streets and medians, fertilizer application, control pests including rodents and snails, trim shrubs, hedges and ground covers, remove dead or diseased shrubs, tree pruning, clean up, trash pick-up and seasonal leaf pickup; and

WHEREAS, other services such as repairs, tree removals, vandalism and extra work not detailed in the contract are done at an additional cost with prior approval from the City.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank awards Landscape & Lighting and Storm Drain Maintenance contract and authorizes the City Manager to enter into a 3-year contract with Grover Landscaping Services, Inc.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

Attest:

Approved:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor



SERVICE AGREEMENT

Maintenance of Landscape Maintenance Districts
within the City of Riverbank

This Agreement is made and entered into this _____ day of _____ 2022, by and between Grover Landscaping Services, Inc. "CONTRACTOR" and City of Riverbank "CITY" regarding the "PROJECT".

WITNESSETH:

The CITY desires to retain the services of CONTRACTOR regarding services for the "PROJECT".

CONSULTANT desires to perform the services requested by the CITY regarding the Project on the terms and conditions set forth below.

NOW, THEREFORE, the parties agree as follows:

1. Description of Work

CONTRACTOR shall perform the work set forth in Exhibit A, attached hereto and made a part hereof.

CONTRACTOR shall provide all labor, equipment, material and supplies required or necessary to properly, competently and completely perform the work or render the services under this Agreement. CONTRACTOR shall determine the method, details and means of doing the work or rendering the services.

2. Compensation

The total cost of the work described in Paragraph 1 hereof shall not exceed \$260,100.00 annually, based on the costs described in Exhibit B attached hereto and made a part hereof.

1 3. Term and Time for Completion

2 This Agreement shall become effective on the date first
3 hereinabove written and will continue in effect for a 3-year period.
4 Contract may be renewed for an additional 1-year period if agreed by
5 City of Riverbank and Contractor, unless sooner terminated as
6 provided in Paragraph 9.

7 4. Payment For Services

8 CONTRACTOR shall submit to the CITY monthly itemized bills for
9 the services rendered. If the work is satisfactorily completed, the
10 CITY shall pay such bill within thirty (30) days of its receipt.
11 Should CITY dispute any portion of any bill, CITY shall pay the
12 undisputed portion within the time stated above, and at same time
13 advise CONTRACTOR in writing of the disputed portion.

14 5. Compliance With Laws

15 CONTRACTOR agrees that it shall conduct its work and perform
16 its services in compliance with all laws and regulations of
17 Stanislaus County, California, and any officer, department or agency
18 thereof, as well as other laws and regulations as may be applicable
19 thereto.

20 6. Errors and Omissions Insurance

21 CONTRACTOR shall have such errors and omissions insurance as
22 shall protect the CITY, its officers, directors, employees and
23 agents from claims based on alleged errors or negligent acts or
24 omissions which may arise from CONTRACTOR'S operations or
25 performance under this Agreement, whether claims be made during or
26 subsequent to the term of this Agreement, and whether such

1 operations or performance be by CONTRACTOR or its employees,
2 consultants, agents or anyone else directly or indirectly employed
3 by any of the foregoing. The amount of this insurance shall not be
4 less than \$2,000,000.

5 Said policy shall be continued in full force and effect during
6 the term of this Agreement and for a period of five (5) years
7 following the completion of the services provided for in this
8 Agreement. In the event of termination of said policy, new coverage
9 shall be obtained for the required period to insure for the prior
10 acts of CONTRACTOR during the course of performing services under
11 the terms of this Agreement.

12 CONTRACTOR shall provide to CITY a certificate of insurance on
13 a form acceptable to CITY indicating the deductible or self-
14 retention amounts and the expiration date of said policy, and shall
15 provide renewal certificates within ten (10) days after expiration
16 of each policy term.

17 7. General Insurance

18 CONTRACTOR shall, at its expense, maintain in effect at all
19 times during the duration of this Agreement not less than the
20 following coverage and limits of insurances:

21 A. Workers Compensation CONTRACTOR shall carry such insurance
22 as will protect CITY and CONTRACTOR from claims under Workers
23 Compensation and Employers Liability Acts; such insurance to be
24 maintained as to the type and amount in strict compliance with State
25 statutes. This insurance shall also waive all right to subrogation
26 against CITY, its employees, directors, officers and agents.

27

28

1 (30) days' written notice of any material change, reduction in
2 coverage or cancellation of the insurance policies will be provided
3 to CITY. In addition, in the event any change is made in the
4 insurance carrier, policies or nature of coverage required under
5 this Agreement, CONTRACTOR shall notify CITY prior to making such
6 changes.

7 Such insurance shall include a provision for endorsement naming
8 CITY, its officers, directors, employees and agents as additional
9 insured with respect to liability arising out of the performance of
10 any work under this Agreement, and providing that such insurance is
11 primary insurance with respect to the interest of CITY and that any
12 other insurance maintained by CITY is excess and not contributing
13 insurance with the insurance required hereunder.

14 8. Indemnification and Hold Harmless

15 CONTRACTOR shall protect, indemnify, hold harmless and defend
16 CITY, its directors, officers, employees and agents, from any and
17 all claims, fines, demands, costs, expenses (including but not
18 limited to attorneys' fees and costs of litigation or arbitration),
19 liability, losses, penalties, causes of action, awards, suits or
20 judgments for damages of any nature whatsoever (hereinafter
21 collectively referred to as "Claims") to the extent arising out of
22 the breach of this Agreement in whole or in part by, or willful or
23 fraudulent misconduct or negligent acts, errors or omissions by
24 CONTRACTOR, its employees, agents or consultants, or the agent,
25 employee or consultant of any one of them in the performance of
26 their duties or in their operations under this Agreement, but not

27

28

1 including the sole or active negligence or the willful misconduct of
2 CITY.

3 Neither termination of this Agreement nor completion of the
4 acts to be performed under this Agreement shall release CONTRACTOR
5 from its obligations to indemnify as to any claims so long as the
6 event upon which such Claims is predicated shall have occurred prior
7 to the effective date of any such termination or completion and
8 arose out of or was in any way connected with performance or
9 operations under this Agreement by CONTRACTOR, its employees, agents
10 or consultants, or the employee, agent or consultant of any one of
11 them.

12 Submission of insurance certificates or other proof of
13 compliance with the insurance requirements in this Agreement does
14 not relieve CONTRACTOR from liability under this indemnification and
15 hold harmless clause. The obligation of this indemnity article
16 shall apply whether or not such insurance policies shall have been
17 determined to be applicable to any of such damages or claims for
18 damages.

19 9. Termination

20 This Agreement may be terminated at any time and for any reason
21 by CITY upon five (5) days' advance written notice. In the event of
22 such termination, CONTRACTOR is to be fairly compensated for all
23 work performed to the date of termination as calculated by CITY
24 based on Paragraph 2 hereof, provided that such compensation shall
25 not in any case exceed the maximum sum set forth in Paragraph 2
26 hereof. Compensation under this paragraph shall not include costs

27

28

1 related to lost profit associated with the expected completion of
2 the work or other such payments relating to the benefit of the
3 bargain.

4 10. Attorneys' Fees

5 In the event that any arbitration, litigation or other action
6 or proceeding of any nature between CITY and CONTRACTOR becomes
7 necessary to enforce or interpret all or any portion of this
8 Agreement or because of an alleged breach by either party of any of
9 the terms hereof, it is mutually agreed that the losing or
10 defaulting party shall pay the prevailing party's reasonable
11 attorneys' fees, costs and expenses incurred in connection with the
12 prosecution or defense of such action or proceeding.

13 11. Entire Agreement

14 This writing constitutes the entire Agreement between the
15 parties relative to the services specified herein, and no
16 modifications hereof shall be effective unless and until such
17 modification is evidenced by a writing signed by both parties to
18 this Agreement. There are no understandings, agreements,
19 conditions, representations, warranties or promises with respect to
20 the subject matter of this Agreement except those contained in or
21 referred to in this writing.

22 12. Independent Contractor

23 It is expressly understood and agreed by the parties hereto
24 that CONTRACTOR'S relationship to CITY is that of an independent
25 consultant. All persons hired by CONTRACTOR and performing the work
26 shall be consultant's employees or agents. CITY shall not be

27

28

1 obligated in any way to pay any wages or other claims by any such
2 employees or agents or any other person by reason of this Agreement.

3 CONTRACTOR shall be solely liable to such employees and agents for
4 losses, costs, damage of injuries by said employees or agents during
5 the course of the work.

6 13. Successors and Assignment

7 This Agreement shall be binding on the heirs, successors,
8 executors, administrators and assigns of the parties; however,
9 CONTRACTOR agrees that it will not assign, transfer, convey or
10 otherwise dispose of this Agreement or any part thereof, or its
11 rights, title or interest therein, or its power to execute the same
12 without the prior written consent of CITY.

13 14. Severability

14 If any provision of this Agreement is held to be unenforceable,
15 the remainder of this Agreement shall be severable and not affected
16 thereby.

17 15. Waiver of Rights

18 Any waiver at any time by either party hereto of its rights
19 with respect to a breach or default, or any other matter arising in
20 connection with this Agreement, shall not be deemed to be a waiver
21 with respect to any other breach, default or matter.

22 16. Remedies Not Exclusive

23 The use by either party of any remedy specified herein for the
24 enforcement of this Agreement is not exclusive and shall not deprive
25 the party using such remedy of, or limit the application of any
26 remedy provided by law.

1 17. Notices

2 All notices, statements, reports, approvals or requests or
3 other communications that are required either expressly or by
4 implication to be given by either party to the other under this
5 Agreement shall be in writing and signed for each party by such
6 officers as each may, from time to time, authorize in writing to so
7 act. All such notices shall be deemed to have been received on the
8 date of delivery if delivered personally or three (3) days after
9 mailing if enclosed in a properly addressed and stamped envelope and
10 deposited in the U.S. post office for delivery. Unless and until
11 formally notified otherwise, all notices shall be addressed to the
12 parties at their addresses shown below:

13
14 CITY

15 City of Riverbank
16 Development Services Department
17 Attn: Kathleen Cleek
18 6707 Third Street
19 Riverbank, CA 95367-2396

20 CONTRACTOR

21 Grover Landscape Services, Inc.
22 Attn: Mark S. Grover, President
23 6224 Stoddard Road
24 Modesto, CA 95356

25 18. Sub-Consultants

26 No subcontract shall be awarded or an outside consultant
27 engaged by CONTRACTOR unless prior written approval is obtained from
28 CITY.

1 **IN WITNESS WHEREOF** the parties execute this Agreement on the
2 day and year first hereinabove written.

3 **CITY OF RIVERBANK**

CONTRACTOR

4
5 By _____
6 Marisela H. Garcia
 City Manager

By _____
Mark S. Grover
President

7 Contractor
8 Taxpayer ID No.: _____

9 APPROVED AS TO CONTENT:
10 DEVELOPMENT SERVICES DEPARTMENT

11 By _____
12 Kathleen Cleek
13 Development Services Administration Manager

14 APPROVED AS TO FORM:

15 By _____
16 Tom Hallinan
17 Attorney
18
19
20
21
22
23
24
25
26
27
28

CITY OF RIVERBANK L & L DISTRICTS – LANDSCAPE MAINTENANCE PROPOSAL

PROPOSED SCOPE OF WORK:

TURF MANAGEMENT:

Turf areas will be mowed weekly during the period March through November, and bi-weekly during the period December through February. These mowing cycle parameters are subject to ET data, annual weather conditions, and especially to leaf-fall patterns in the fall and winter.

All mowing will be done using self-propelled, collection, and mulching mowers as suitable to the specific application. Turf edges that interface with hard-surfaces, such as sidewalks and curbs, will be edged with a blade-type edger. Where turf terminates without a hard-surface edge, a string-type edger will be used. Turf will be edged around valve boxes and other obstacles for a neat, clean appearance.

ADDITIONAL TURF SERVICES:

Aeration: aeration is normally done once per year during the period of March through May. Area-specific aeration may be done more often as needed throughout the year to improve water penetration and/or loosen compacted turf areas, per the discretion of the Project Supervisor. Additional area-specific aeration is done as part of the base bid amount with no additional cost to the City. GLS currently has three different-sized plug-type aerators that are suitable for a variety of applications. Aeration is normally done in conjunction with spring fertilization. Prior to aeration, all full-circle sprinkler heads are marked with flags to prevent damage from the tines.

Fertilization: the specifications state that turf areas are to be fertilized four times per year using seasonally appropriate slow-release fertilizer. Our base bid includes a more typical application program of two fertilizations per year. The reason for this exception is that increased fertilizer applications are not the solution to the situation in the City parks and turf areas: an adequate, well-designed irrigation system with an appropriate booster pump is the primary answer to keeping the City parks flourishing. The City of Riverbank Sports Complex is the most recent case study of the significant improvement that can be made by matched precipitation rates and an adequate booster pump system. GLS believes it is in the City's best interest to invest funds in the park infrastructure that will yield the greatest results. If the City chooses to proceed with four fertilizer applications instead of two, the additional cost will be \$8,437.00.

Typical fertilizer formulations that have been used throughout the L&L parks include 25-5-5 in the early spring and summer and 21-7-14 in the fall. A successful fertilization program requires high-quality fertilizer used in conjunction with soil samples and weather patterns. The Landscape Supervisor will schedule fertilizer applications to maximize their efficacy within these parameters. One of the fertilizer applications will be done in conjunction with the aeration operation.

Crabgrass/Broadleaf Treatment: Our base bid includes two applications of Crabgrass and Broadleaf herbicide in the turf areas.

GLS will follow the City's Pyrethroid Management Plan and Integrated Pest Management Plan guidelines for pesticide use and reporting.

SHRUB MANAGEMENT:

All shrubs will be pruned according to horticultural best practices with the goal of retaining their natural growth habits. Shrubs will not be pruned into a hedge configuration unless that is clearly the design intent and/or directed by the City. Leaves and clippings will be mulched or removed from the site.

Shrubs will be fertilized twice per year with a seasonally appropriate slow-release fertilizer, per the specifications. Shrub beds will be treated with a pre-emergent herbicide application in the spring and fall. Post-emergent weeds will be removed by chemical and/or mechanical methods.

GLS will follow the City's Pyrethroid Management Plan and Integrated Pest Management Plan guidelines for pesticide use and reporting.

TREE MANAGEMENT:

Per the specifications, tree canopies will be maintained according to the following schedule:

- Tree canopies that overhang a sidewalk or walking path shall be a minimum of 8' in height.
- Tree canopies that overhang a bike path shall be a minimum of 12' in height.
- Tree canopies that overhang a roadway shall be a minimum of 14' in height.

Tree species, such as Lagerstroemia, will be treated annually for aphid.

If GLS is the successful bidder, we would appreciate the opportunity to introduce one of our recent service offerings: GIS Tree Inventory Management. Utilizing advanced GIS software, this service is intended to help map and manage the urban forest. Our certified arborists log the location of each tree and take detailed notes including tree health, limb risk assessment, and options for future care. All work performed on the trees is recorded, like a medical chart, to build a health history of each tree. The City will have access to view each surveyed tree. Information like tree species, pruning and treatment records, as well as tree risk assessments are also available. GIS tree inventories also help asset managers use their tree budget in the most efficient manner. This service provides valuable information when it comes to managing and protecting your trees.

IRRIGATION SYSTEM:

The irrigation system in the L&L Districts is vast and complex, with multiple points of connection, wall and pedestal-mount electronic controllers and stand-alone "Node" type controllers. During the many years Grover has been servicing these properties, we have built a vast archive of in-the-field knowledge about the operation of this complex irrigation system. Our service team lead, Hugo Pacay, has been in charge of the system for more than a decade and has an intimate working knowledge of the component parts: especially the locations of points of connections and both types of irrigation controllers. If GLSI is the successful bidder, Hugo Pacay will remain in charge of the City's irrigation system to ensure continuity in the level of service.

GOPHER CONTROL:

Over the past decade or more, gopher control in the L&L landscape areas has been overseen and conducted by Scot Boone, QAL of Grover's Pest Management division. If GLS is the successful

CITY OF RIVERBANK L & L DISTRICTS – LANDSCAPE MAINTENANCE PROPOSAL

bidder, Scot Boone will once again be in charge of this operation. His years of industry, and Riverbank-specific, knowledge are a valuable foundation for continuing to professionally mitigate the presence of gophers in the landscape area. Scot is also knowledgeable in squirrel eradication in multiple municipal venues, including the City of Riverbank.

Ultimately, this department is responsible for recommending and applying herbicides and fertilizers as well as rodenticides. Final oversight within the internal Grover structure for use and reporting will be within the jurisdiction of this department and they will follow the City's Pyrethroid Management Plan and Integrated Pest Management Plan guidelines for pesticide use and reporting.

TRAILS AND BIKE PATHS:

It is assumed in our base bid that the City will continue to provide the dog litter bags for the receptacles along the paths at no additional cost to the Contractor.

AMBIGUITIES WITHIN THE SPECIFICATIONS:

If GLS is the successful bidder, there are portions of the specifications that need to be discussed and agreed upon between the City and GLS. These specification sections pose non-quantifiable scenarios that are impossible to accurately bid. In addition, the conditions called out in these specifications are rarely, if ever, encountered in the City landscape.

When this type of bidding situation arises a contractor chooses to either not add money to the bid and hope the situation never arises or include an arbitrary amount toward an event that may never occur. In either case, the City will not recognize value in terms of the quality of the job done, or for the money paid for a contract amount that is never spent for the specific purpose. The most equitable method is to discuss the potential for these occurrences and come to a mutual agreement on a specific proposal if the situation occurs.

Following are examples of specifications that are non-quantifiable and/or may never occur:

Turf Areas: 3.b – "Dethatch in early spring. All dethatched materials shall be removed."

Turf Areas: 5. "Diseases – pesticides shall be applied to all turf areas as required as the curative rate throughout the year to control turf diseases."

Trees: "Control pests and diseases as needed. Schedule of applications to be provided to the City by the Contractor."

MULCH OPPORTUNITY:

The City has recently expressed concern over efficient water use and retention in its streetscapes. One of the easiest, and least expensive, solutions to effective water retention is adequate mulch applied to the shrub beds. GLS produces a high-quality, natural colored mulch made from recycled green waste and tree chips that would be available at a favorable rate to the City to assist in its water conservation efforts. We can provide samples and pricing upon request.

City of Riverbank
Landscape & Storm Basin Districts Bid Form
Schedule "A"
May 2022

LOCATION	Monthly Cost	Annual Cost
Sierra Vista Estates	190.00	2,280.00
River Cove	1,825.00	21,900.00
Consolidated Districts		
• Zone 3 - South Bend Estates	560.00	6,720.00
• Zone 5 - Elmwood Estates	230.00	2,760.00
• Zone 6 - Chianti Estates	210.00	2,520.00
• Zone 7 - Sterling Ridge	535.00	6,420.00
• Zone 8 - Eastwood Estates	210.00	2,520.00
Total Consolidated Districts:	1745.00	20,940.00
Ridgewood Place	240.00	2,880.00
Crossroads		
• Median Landscaping	1,505.00	18,060.00
• Parkway Landscaping	890.00	10,680.00
• Trails & Bike Paths	580.00	6,960.00
• Pedestrian Connection Sites	30.00	360.00
• Miscellaneous Landscape Area	135.00	1,620.00
• Parks & Open Space Areas	9410.00	112,920.00
• Zone 01	290.00	3,480.00
• Zone 02	1,490.00	17,880.00
• Zone 04	2,495.00	29,940.00
Total Crossroads:	16,825.00	201,900.00
Heartlands Storm Drain District	425.00	5,100.00
Sterling Ridge Storm Drain District	425.00	5,100.00

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.8

SECTION 9: CONSENT CALENDAR

Meeting Date: June 14, 2022

Subject: A Resolution Authorizing the Senior Neighborhood Improvement Officer Job Classification and Salary Range; and Amending the City of Riverbank Compensation Plan for the Addition

From: Marisela Garcia, City Manager

Submitted by: Cheryl Stefani, Human Resources Analyst

RECOMMENDATION

It is recommended the City Council consider adopting a Resolution to authorize the Senior Neighborhood Improvement Officer Classification and Salary Range; and consider amending the City of Riverbank Compensation Plan for the addition of the classification and salary range.

SUMMARY

The Senior Neighborhood Improvement Officer classification differs from the current Neighborhood Improvement Officer I-II classifications in that the Senior classification will be responsible for supervising the current Neighborhood Improvement Officer I-II. The Senior Neighborhood Improvement Officer will oversee that vehicle abatement, illegal cannabis abatement, and organic waste inspections and monitoring will continue/begin in addition to the other responsibilities including weed abatements and citizen complaints.

BACKGROUND

As the City of Riverbank continues to grow, so do the number of citizen complaints, building code violations, and State mandates. The Senior Neighborhood Improvement Officer will ensure these complaints and violations, and the organic waste monitoring mandate receive the attention required to be in compliance with the Municipal Code and State mandate. The Senior Neighborhood Improvement Officer classification and duties will allow for the Planning & Building Manager to shift attention from daily code enforcement activities and focus more on long-range planning activities. The Planning & Building Manager will be kept up-to-date with neighborhood improvement actions and be available for consultation as needed.

The proposed salary for the Senior Neighborhood Improvement Officer classification is requested to be Range 122 with the following salaries:

Senior Neighborhood Improvement Officer					
Salary Range	Step A	Step B	Step C	Step D	Step E
122 – Annual	\$61,008.00	\$64,058.40	\$67,261.32	\$70,624.44	\$74,155.68
122 – Monthly	\$ 5,084.00	\$ 5,338.20	\$ 5,605.11	\$ 5,885.37	\$ 6,179.64

STRATEGIC PLAN

The approval of the Senior Neighborhood Improvement Officer classification correlates with two of the City Council's Strategic Plan Goals to: 1) Attract, Develop, and Retain Quality Staff and 2) Encourage Employee Development.

FINANCIAL IMPACT

The Senior Neighborhood Improvement Officer classification will be beneficial in that an experienced officer will take the lead in a supervisory role to oversee the daily duties of the Neighborhood Improvement Officer I-II while also addressing more complex situations involving complaints and violations, and the organic waste monitoring mandates. The new classification will also be a promotional opportunity for current staff to advance beyond the Neighborhood Improvement Officer I-II series and utilize a more specialized skill set obtained from years of experience as a Neighborhood Improvement Officer II.

It is requested to reclassify the current Neighborhood Improve Officer II at Range 66, Step E to a Senior Neighborhood Improvement Officer at Range 122, Step C. The monthly differential increases are as follows and the funding source will come from the Public Benefit fund:

Sr. Neighborhood Improvement Officer vs. Neighborhood Improvement Officer II					
Salary Range	Step A	Step B	Step C	Step D	Step E
122 - Proposed	\$5,084.00	\$5,338.20	\$5,605.11	\$5,885.37	\$6,179.64
66 - Current	\$4,355.34	\$4,573.11	\$4,801.77	\$5,041.86	\$5,293.95
Difference/Mo.	\$728.66	\$765.09	\$803.34	\$843.51	\$885.69

The annual salary increase differential in promoting the current Neighborhood Improvement Officer II at Salary Range 66-E to the Senior Neighborhood Improvement Officer at Salary Range 122-C is as follows:

Salary Range	Step	Position	Annual Salary	Difference
122 - Proposed	C	Senior NIO	\$67,261.32	
66 - Current	E	NIO II	\$63,527.40	
				\$3,733.92

ATTACHMENTS

1. Draft City Council Resolution 2022-

2. Senior Neighborhood Improvement Officer Job Description

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF RIVERBANK, CALIFORNIA
AUTHORIZING THE SENIOR NEIGHBORHOOD IMPROVEMENT OFFICER
JOB CLASSIFICATION AND SALARY RANGE; AND AMENDING
THE CITY OF RIVERBANK COMPENSATION PLAN FOR THE ADDITION**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the Senior Neighborhood Improvement Officer classification differs from the current Neighborhood Improvement Officer I-II classifications in that the Senior classification will be responsible for supervising the current Neighborhood Improvement Officer I-II and a new Neighborhood Improvement Officer I-II required by the City of Riverbank Mandatory Organic Waste Disposal Reduction Ordinance; and

WHEREAS, the Senior Neighborhood Improvement Officer will oversee that vehicle abatement, illegal cannabis abatement, and organic waste inspections and monitoring will continue/begin in addition to the other responsibilities including weed abatements and citizen complaints

WHEREAS, as the City of Riverbank continues to grow, so do the number of citizen complaints, building code violations, and State mandates. The Senior Neighborhood Improvement Officer will ensure these complaints and violations, and the organic waste monitoring mandate receive the attention required to be in compliance with the Municipal Code and State mandate; and

WHEREAS, the Senior Neighborhood Improvement Officer classification and duties will allow for the Planning & Building Manager to shift attention from daily code enforcement activities and focus more on long-range planning activities. The Planning & Building Manager will be kept up-to-date with neighborhood improvement actions and be available for consultation as needed; and

WHEREAS, the proposed salary for the Senior Neighborhood Improvement Officer classification is requested to be Range 122 with the following Step salaries; and

Senior Neighborhood Improvement Officer					
Salary Range	Step A	Step B	Step C	Step D	Step E
122 – Annual	\$61,008.00	\$64,058.40	\$67,261.32	\$70,624.44	\$74,155.68
122 – Monthly	\$ 5,084.00	\$ 5,338.20	\$ 5,605.11	\$ 5,885.37	\$ 6,179.64

WHEREAS, the approval of the Senior Neighborhood Improvement Officer job classification correlates with two of the City Council's Strategic Plan Goals to: 1) Attract, Develop, and Retain Quality Staff and 2) Encourage Employee Development; and

WHEREAS, the Senior Neighborhood Improvement Officer classification will serve beneficial in that an experienced officer will take the lead in a supervisory role to oversee the daily duties of the Neighborhood Improvement Officer I-II while also addressing more complex situations involving complaints and violations, and the organic waste monitoring mandates. The new classification will also be a promotional opportunity for current staff to advance beyond the Neighborhood Improvement Officer I-II series and utilize a more specialized skill set obtained from years of experience as a Neighborhood Improvement Officer II; and

WHEREAS, it is requested to reclassify the current Neighborhood Improve Officer II at Range 66, Step E to a Senior Neighborhood Improvement Officer at Range 122, Step C. The monthly differential increases are as follows and the funding source will come from the Public Benefit fund:

Sr. Neighborhood Improvement Officer vs. Neighborhood Improvement Officer II					
Salary Range	Step A	Step B	Step C	Step D	Step E
122 - Proposed	\$5,084.00	\$5,338.20	\$5,605.11	\$5,885.37	\$6,179.64
66 - Current	\$4,355.34	\$4,573.11	\$4,801.77	\$5,041.86	\$5,293.95
Difference/Mo.	\$728.66	\$765.09	\$803.34	\$843.51	\$885.69

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank hereby approves and authorizes the new job classification of Senior Neighborhood Improvement Officer and its respective salary of Range 122; and amends the City of Riverbank Compensation Plan to reflect the addition of the classification and salary range.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

Attest:

Approved:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Senior Neighborhood Improvement Officer Job Description

CITY OF RIVERBANK
SENIOR NEIGHBORHOOD IMPROVEMENT OFFICER

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications **may not include all** duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION:

Under general supervision, performs complex inspection and enforcement of City codes, ordinances, and abatement regulations; provides training, lead direction, and work review for assigned Neighborhood Improvement Officers I-II; and performs related work as assigned.

DISTINGUISHING CHARACTERISTICS:

The **Senior Neighborhood Improvement Officer** is the lead/specialist class in the Neighborhood Improvement Officer series. Incumbents perform complex investigations of complaints and handle the more difficult code enforcement cases or projects, and/or provide training, lead direction, pro-active sweeps and work review for assigned Neighborhood Improvement Officers I-II. Assignments are varied and allow for the exercise of considerable judgment and independence in the performance of code enforcement work.

SUPERVISION RECEIVED/EXERCISED:

The Senior Neighborhood Improvement Officer has overall supervisory responsibility for code enforcement activities and reports directly to the Planning and Building Manager.

ESSENTIAL FUNCTIONS: *(include but are not limited to the following)*

- Assigns, coordinates, and monitors the work of Neighborhood Improvement Officers I-II and provides training in City policies, procedures, and methods of code enforcement; and participates in the evaluation of their work.
- Assists in determining areas to be inspected; reviews and updates housing and other codes and assists in making interpretations and decisions concerning technical problems related to housing and other codes.
- Researches ownership and lien holders of subject properties.
- Prepares and manages a caseload including maintaining accurate case files composing letters, memos, and writing related reports.
- Conducts skilled residential, commercial, and hotel/motel inspections for prevention and/or abatement of substandard conditions or code violations.
- Participates in hearings before Administrative Hearing Officers and makes recommendations for

- appropriate remedies.
- Responds to complaints regarding substandard structures, zoning violations, debris, unsanitary conditions, abandoned or inoperative vehicles, overgrown vegetation, and other municipal code violations; issues notice of violation for non-compliance.
- Receives and processes resale inspections and relocation of structures; requests voluntary rehabilitation repair notices and demolition orders.
- Performs abatement of hazardous conditions and code violations on various premises.
- Contacts property owners and schedules and conducts on-site inspections; interprets codes and regulations and explains inspection procedures and regulations to involved parties.
- Prepares violation and other notices which outline repair and correction methods, time limits, permits, and all necessary remedial work required; develops cost estimates based on work to be performed and specifications.
- Monitors compliance activities and conducts follow-up and final inspections; prepares notices to vacate, secures structures, and prepares utility disconnect letters.
- Prepares required documentation for all legal actions, including inspection warrants, and conducts follow-up once legal activities have been initiated.
- Utilizes computer software, including code enforcement modules, to enter and retrieve data and to compose newsletters, bulletins, and a variety of periodic and specialized reports related to code enforcement inspection and activities.
- Confers with other agencies and City departments on disposition of a variety of complaints and code violations.
- Maintains current knowledge of municipal codes and other regulations and requirements involved in code enforcement work.

PHYSICAL, MENTAL, AND ENVIRONMENTAL WORKING CONDITIONS:

Frequent sitting for long periods of time while operating a keyboard; occasional bending, stooping, kneeling, reaching, pushing and pulling; lifting and carrying 10 pounds or less and occasional lifting and carrying up to 25 pounds or less; constant use of overall visual capabilities; frequent need for use of color perception, hand/eye coordination, reading and/or close-up work; occasional holding, grasping, typing, repetitive motion and writing; constant hearing and talking of normal speech in person and on the telephone; and occasional speaking in front of large groups of people. Constant concentration, decision making and public contact; occasional ability to exercise sound judgment especially under stressful situations; working alone; sufficient strength and stamina to walk for prolonged periods, frequently over debris or uneven terrain, to climb ladders, and to crawl through small spaces; and occasional exposure to noise. Working conditions primarily performed outside in inclement weather and in an office environment which is typically moderately quiet but may be loud at times and at some locations. Work schedule may require occasional weekend or evening work.

QUALIFICATIONS: *(The following are minimal qualifications necessary for entry into the classification.)*

Education and/or Experience

Any combination of education and experience that has provided the knowledge, skills, and abilities necessary for a Senior **Neighborhood Improvement Officer**. A typical way of obtaining the required qualifications is to possess three (3) years of work experience in municipal or county code enforcement which has included at least two (2) years at a level equivalent to the City's Neighborhood Improvement Officer II class. Lead or supervisory experience is highly desirable.

License/Certificate:

Must possess a valid California Driver's License; possess or obtain a valid Post Penal Code (PC) 832: Arrest, Search & Seizure certification or equivalent within 12 months of appointment to the class; and possess a California Association of Code Enforcement Officers (CACEO) certification or equivalent. Maintenance of CACEO certification or equivalent is highly desirable.

Other Requirements:

Must be available to respond to emergencies as needed.

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position. The level and scope of the knowledge and abilities listed below vary between the I and II levels.)*

Knowledge of:

Principles and practices of employee supervision, including training, organization, and work evaluation; effective customer service and techniques for successful conflict resolution; communication, negotiation, and behavioral techniques that foster collaboration and effectively achieve code compliance and related program results; and public speaking and presentation skills. Office procedures, methods and equipment including computers, and applicable software applications such as word-processing, spreadsheets, databases, and other specialized applications related to area of assignment; knowledge of Microsoft Word; and proper English usage, spelling, grammar and punctuation. Safety management principles and practices pertaining to the work; recognize conditions that constitute code violations; accurately document code violations and prepare clear reports; and follow oral and written directions. Principles, practices, techniques, and methods utilized in code enforcement inspections; applicable State and local laws, codes, regulations, policies, procedures and ordinances pertaining to but not limited to municipal code enforcement, including zoning, building construction, building occupancy, use of hazardous materials, and fire safety; zoning concepts and terminology, including legal descriptions; and regulations and requirements for court and hearing evidence documentation.

Ability to:

Inspect and analyze a variety of buildings and properties and identify code violations; appropriately apply codes and regulations to varying situations; effectively deal with angry and

noncooperative people; keep up with constantly changing laws, codes, ordinances, and regulations; learn more complex principles, practices, techniques, and regulations pertaining to assigned duties; facilitate appropriate corrective action from property owners regarding violations; perform mathematical calculations quickly and accurately; implement, explain, and apply applicable laws, codes, and regulations; read, interpret, and record data accurately; organize, prioritize, and follow-up on work assignments; work independently and as part of a team; make sound decisions within established guidelines; analyze a complex issue and develop and implement an appropriate response; follow written and oral directions; observe safety principles and work in a safe manner; communicate clearly and concisely, both orally and in writing; establish and maintain effective working relationships.

Skill to:

Prioritize, assign, direct, and evaluate the work of assigned staff and provide for their training and development; perform thorough and skilled inspections of substandard dwellings or structures for prevention or abatement of code violations; investigate and resolve a variety of code-related complaints in a timely and tactful manner. Probe and analyze situations accurately and enforce legal requirements; coordinate multiple projects and meeting critical deadlines; and interpret and explain codes, laws, ordinances, and other regulations in a manner that can be easily understood by diverse groups. Communicate clearly, concisely, tactfully and effectively, often in hostile or adversarial situations, to achieve satisfactory solutions to conflicts and problems; develop and maintain cooperative, effective working relationships with coworkers, representatives of community organizations, State/local agencies and associations, Supervisors, internal management and staff, and the public. Exercise sound independent judgment within established guidelines; and effectively represent the City in public meetings or legal proceedings. Utilize computer software to prepare and maintain accurate and professional records, reports, newsletters, and documentation; and promote and maintain a cooperative teamwork environment.

Prepared 06/10/2022;

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 9.9

SECTION 9: CONSENT CALENDAR

Meeting Date: June 14, 2022

Subject: Adopt a Resolution Accepting the Annual Financial Reports for Fiscal Year 2017-2018, 2018-2019, and Fiscal Year 2019-2020

From: Marisela H. Garcia, City Manager

RECOMMENDATION

It is recommended that the City Council consider adopting a Resolution accepting the Annual Financial Reports for Fiscal Year 2017-2018, Fiscal Year 2018-2019, and Fiscal Year 2019-2020.

SUMMARY

On an annual basis, all cities are required to perform a financial audit performed by an independent accounting firm. Due to the transition in financial software in 2015, the financial audits for Fiscal Year 2017-2018, 2018-2019, and 2019-2020 were delayed. The firm of Gallagher Gatewood (formerly Clendenin Bird & Company) has completed these financial audits and are being presented to the City Council for acceptance.

BACKGROUND

Government Auditing Standards issued by the Comptroller General of the United States, require that all entities of local government, including special districts, undergo an annual review (audit) of their financial records. The purpose of this review is to obtain reasonable assurance about whether the financial statements for these entities are free from material mistakes. These audits involve performing procedures to obtain evidence about the amounts and disclosures included in the financial statements. The audit firm makes an assessment of the risks that these statements include material misstatements, whether they are due to fraud or errors. The auditors make an assessment about whether the City has sufficient internal controls in place to ensure that there are no instances of fraud and to limit the opportunity for errors in the financial records.

For Fiscal Years 2017-2018, 2018-2019, and Fiscal Year 2019-2020 the City received an ***Unqualified Opinion***, which states that the auditor feels the City followed all accounting rules appropriately and that the financial reports are an accurate representation of the City's financial condition.

The Annual Financial Reports begin with a Management Discussion & Analysis (MD&A) prepared by City staff which highlights important details included in the Financial Statements. In reviewing the Annual Financial Report, this MD&A provides the general public with an overview of the financial status of the City, including those factors that may have contributed to positive or negative changes to the City's financial position.

The Governmental Accounting Standards Board (GASB), which is the body that oversees all accounting standards for governmental agencies, requires that financial statements be presented in 2 different ways:

1. **Government-Wide Financial Statements** which reports information about the City as a whole, and provides viewers with a broad overview of the City's finances. These reports are similar to those issued by a private company, and
2. **Fund Financial Statements** which provide detailed information about the City's most significant funds and not the City as a whole.

In reviewing and evaluating the financial status of the City, the Statement of Net Position (a government-wide financial statement) on page 13 of each report will serve as a useful indicator as to whether the City's financial position is improving or deteriorating. This Statement of Net Position is divided into two categories:

1. *Governmental Activities*, which includes police, public works, community development, grants and special programs, and general government. Taxes and intergovernmental revenues such as sales tax, property tax, vehicle license fees, user fees, franchise fees, and federal and state grants primarily finance these activities, and
2. *Proprietary Activities*, which include the City's water and sewer systems, in addition to the City's Community Center and the LRA. Fees and rents are charged to customers to help cover the cost of the services it provides.

Under the Fund Financial Statements, major funds are grouped together based on specific activities, all other funds are shown under "Other Funds." Page 16 of the report provides information regarding the major fund groups of the City, including the General Fund, CDBG (Federal & State Grants), Successor RDA LMI Housing, and System Development Fees.

As stated before, major funds are grouped together under one heading. For example, the "General Fund" groups together Fund 101 (General Fund), Fund 201 (Benefit Liabilities Fund), Fund 119 (Fleet Services) and Fund 134 (Recreation Fund).

FY 2017-18 OVERALL NET POSITION

Overall, the City's Net Position decreased by 1.08% over the 2016-2017 fiscal year. This was primarily due to the decrease in Fines, Fees, and Charges for services related to Public Works. Expenditures for the City's Governmental and Proprietary Funds exceeded revenues for the fiscal year by approximately \$850,000 (as noted on Page 15 of the report

thereby decreasing unrestricted funds available. The City's General Fund ended with an increase of 10.24% in "unassigned" fund balance.

FY 2018-19 OVERALL NET POSITION

Overall, the City's Net Position increased by 1.4% over the 2017-2018 fiscal year. This was primarily due to the increase in program revenues, including Fines, Fees, and Charges for Services. Revenues for the City's Governmental and Proprietary Funds exceeded expenditures for the fiscal year thereby increasing unrestricted funds available and indicating growth in the City. The City's General Fund "unassigned" balance ended with an increase of 14%.

FY 2019-20 OVERALL NET POSITION

Overall, the City's Net Position increased slightly by 0.4% over the 2018-2019 fiscal year. This was primarily due to the increase in general revenues, including sales tax, property tax, and other taxes. Revenues for the City's Governmental and Proprietary Funds exceeded expenditures for the fiscal year by \$444,716 thereby increasing unrestricted funds available and indicating growth in the City. The City's General Fund "unassigned" balance decreased slightly by 0.57% due to a decrease in general revenues and increase in expenditures where expenditures exceeded revenues by \$1,411,306.

FY 2020-21 AUDIT UPDATE

Currently, city staff and Gallagher Gatewood are performing fieldwork (sampling) for the Fiscal Year 2020-2021 audit.

STRATEGIC PLAN

This report is in alignment with the City Council's Strategic Plan Goal to "Ensure Financial Stability."

FINANCIAL IMPACT

There is no financial impact associated with the acceptance of these reports.

ATTACHMENTS

1. Draft City Council Resolution 2022
2. Annual Financial Report Year Ended June 30, 2018
3. Annual Financial Report Year Ended June 30, 2019
4. Annual Financial Report Year Ended June 30, 2020

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
ACCEPTING THE ANNUAL FINANCIAL REPORTS FOR
FISCAL YEAR 2017-2018, FISCAL YEAR 2018-2019, AND FISCAL YEAR 2019-2020**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, the Comptroller General of the United States has issued Government Auditing Standards which must be met by the City; and

WHEREAS, on an annual basis the City of Riverbank is required to undergo a financial review (audit) which includes procedures to obtain evidence about the amounts and disclosures included in the Annual Financial Report; and

WHEREAS, the annual audit is required to be performed by an independent accounting firm; and

WHEREAS, the firm of Gallagher Gatewood has completed the audits of Fiscal Year 2017-2018, Fiscal Year 2018-2019, and Fiscal Year 2019-2020; and

WHEREAS, Clendenin Bird & Company has issued an Unqualified Opinion for Fiscal Year 2017-2018, Fiscal Year 2018-2019, and Fiscal Year 2019-2020 which states that in their opinion the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Riverbank.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank hereby accepts the Annual Financial Reports for Fiscal Year 2017-2018, Fiscal Year 2018-2019, and Fiscal Year 2019-2020.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: **Annual Financial Report Year Ended June 30, 2018**
 Annual Financial Report Year Ended June 30, 2019
 Annual Financial Report Year Ended June 30, 2020

CITY OF RIVERBANK
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2018

CITY OF RIVERBANK, CALIFORNIA

Table of Contents

	Page
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Management's Discussion And Analysis (unaudited)	3-12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement Of Net Position	13
Statement Of Activities	14-15
Fund Financial Statements:	
Balance Sheet – Governmental Funds	16-17
Reconciliation Of The Governmental Funds Balance Sheet To Statement Of Net Position	18
Statement Of Revenues, Expenditures, And Changes In Fund Balances – Governmental Funds	19-20
Reconciliation Of The Statement Of Revenues, Expenditures, And Changes In Fund Balances Of Governmental Funds To The Statement Of Activities	21
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – General Fund	22-23
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – CDBG Fund	24
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – System Development Fund	25
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – Successor RDA LMI Housing Fund	26
Statement Of Net Position – Proprietary Funds	27
Statement Of Revenues, Expenses, And Changes In Net Position – Proprietary Funds	28
Statement Of Cash Flows – Proprietary Funds	29-30
Statement Of Fiduciary Net Position – Agency Funds	31
Notes To The Basic Financial Statements	32-57
REQUIRED SUPPLEMENTAL FINANCIAL DATA	
Schedule of Proportionate Share of the Net Pension Liability – Miscellaneous	58
Schedule of Proportionate Share of the Net Pension Liability – Safety	59
Schedule of Contributions – Miscellaneous	60
Schedule of Contributions – Safety	61

CITY OF RIVERBANK, CALIFORNIA

Table of Contents

	Page
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
Definitions	62-63
Combining Balance Sheet – Nonmajor Governmental Funds	64-67
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances – Nonmajor Governmental Funds	68-71
OTHER REPORTS	
Schedule Of Federal Expenditures	72
Schedule Of Findings And Questioned Costs	73
Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133.	76-77
Report On Compliance With Laws And Regulations Based On An Examination Of General-Purpose Financial Statements Performed In Accordance With The California Transportation Development Act	78



INDEPENDENT AUDITOR'S REPORT

To The City Council
City Of Riverbank
State of California

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Riverbank, State of California, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Riverbank, State of California as of June 30, 2018, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Riverbank, State of California's basic financial statements. The introductory section, combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION

Modesto, California
March 10, 2021

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

This discussion and analysis of the City of Riverbank's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2018. The City's financial statements for the fiscal year ended June 30, 2018 are presented in accordance with GASB 34. Please read Management's Discussion and Analysis in conjunction with the City's financial statements, notes, and supplementary schedules.

FINANCIAL HIGHLIGHTS

- The City's governmental activities total assets exceeded liabilities (net position) at the close of the fiscal year by \$80,609,335. Of this amount, \$3,587,233 is in unrestricted net position, which is available to meet the City's ongoing financial obligations. The total assets of the business-type activities exceeded its liabilities (net position) by \$28,191,479. Of this amount, \$9,017,763 was unrestricted.
- General and program expenses for Governmental Activities exceeded revenues by \$847,871 City program expenses totaled \$13,662,144 for fiscal year 2017-2018, an increase of 1% over the 2016-17 Fiscal Year. Public Works costs comprised \$5,226,110 or 38% of the total expenses, whereas Public Safety comprised 29% of expenditures.
- In the City's business-type activities (which include the Water, Sewer and Community Center and Local Redevelopment Funds), expenses exceeded revenues by \$343,703.
- The City's General Fund ended the year with a fund balance of \$6,863,086. This is an increase of 10% from the year ending June 30, 2017.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements include all activities of the City of Riverbank using the integrated approach as prescribed by GASB Statement No. 34. The government-wide Statement of Net position and Statement of Activities provide information about the activities of the City as a whole and present a long-term view of the City's finances. Fund financial statements show how City services are financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

REPORTING THE CITY AS A WHOLE

Government-wide Financial Statements. The government-wide financial statements report information about the City as a whole, providing readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All the current year's revenues and expenses are taken into account in the statement of activities regardless of when cash is received or paid.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

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

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

- Over time, increases or decreases in the City's net position can be an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's roads.

The government-wide financial statements of the City are divided into two categories:

- **Governmental Activities:** Includes police, public works, community development (building and planning), grants and special programs, and general government. Taxes and intergovernmental revenues such as sales tax, property tax, vehicle license fees, user fees, franchise fees, and federal and state grants primarily finance these activities.
- **Business-type activities** include the City's water and sewer systems, in addition to the City's Community Center and the Local Redevelopment Authority (LRA). Fees are charged to customers, including lease revenue, to help cover the costs of the services it provides.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements. The fund financial statements provide detailed information about the City's most significant *funds* – not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State law or by bond covenants. Management establishes other funds to control and manage money for particular purposes or to show the City is meeting legal responsibilities for the use of certain taxes, grants, and other resources. All of the funds of the City can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*.

Governmental funds – Most of the City's basic services are reported in governmental funds, which focuses on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial resources that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

Because the focus of the governmental funds is narrower than that of the governmental-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. The differences of results in the governmental funds financial statements to those in the government-wide financial statement are shown in reconciliations following the governmental funds financial statements.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds are not reflected in the City's government-wide financial statements because the City cannot use these assets to finance its operations.

Proprietary funds – Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information. The City's proprietary funds are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position. As noted earlier, net position may serve over time as a useful indicator of the City's financial position. Below is a table showing the City's net position as of June 30, 2018 compared to the City's net position as of June 30, 2017.

City of Riverbank Net Position For Year Ended June 30, 2018						
	Governmental Activities		Proprietary Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Cash and Investments	\$16,564,600	\$15,287,954	\$7,527,405	\$7,220,719	\$24,092,005	\$22,508,673
Other Assets	15,798,048	16,180,595	6,433,613	8,606,221	\$22,231,661	24,786,816
Capital Assets	54,398,205	55,958,879	26,682,043	24,880,866	\$81,080,248	80,839,745
Total Assets	86,760,853	87,427,428	40,643,061	40,707,806	127,403,914	128,135,234
Current Pension Plan Cont.	1,420,962	886,934	403,159	282,565	1,824,121	1,169,499
Liabilities						
Current Liabilities	1,963,354	2,203,095	3,634,573	2,563,772	5,597,927	4,766,867
Compensated Absences	195,163	204,732	66,424	90,684	261,587	295,416
Net Pension Liability	4,779,519	4,045,830	1,554,240	1,388,491	6,333,759	5,434,321
Long-Term Liabilities	0	0	7,376,876	8,241,768	7,376,876	8,241,768
Total Liabilities	6,938,036	6,453,657	12,632,113	12,284,715	19,570,149	18,738,372
Deferral of Pension Expense	634,445	403,499	222,627	170,475	857,072	573,974
Net Assets						
Invested in Capital Assets, Net of Related Debt	54,398,206	55,958,879	19,173,716	16,495,699	73,571,922	72,454,578
Restricted	22,623,896	22,529,903	0	0	22,623,896	22,529,903
Unrestricted	3,587,233	2,968,424	9,017,763	12,039,483	12,604,996	15,007,907
Total Net Assets	\$80,609,335	\$81,457,206	\$28,191,479	\$28,535,182	\$108,800,814	\$109,992,388

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

Of the total net position for both the Governmental and Business-type activities, \$73,571,922 or 68% reflects the City's investment in capital assets (e.g. land, buildings and improvements, vehicles and equipment, infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to its citizens; and consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position amounts to \$22,623,896 or 21% of the total. Restricted net position are those resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds established by state or federal regulations.

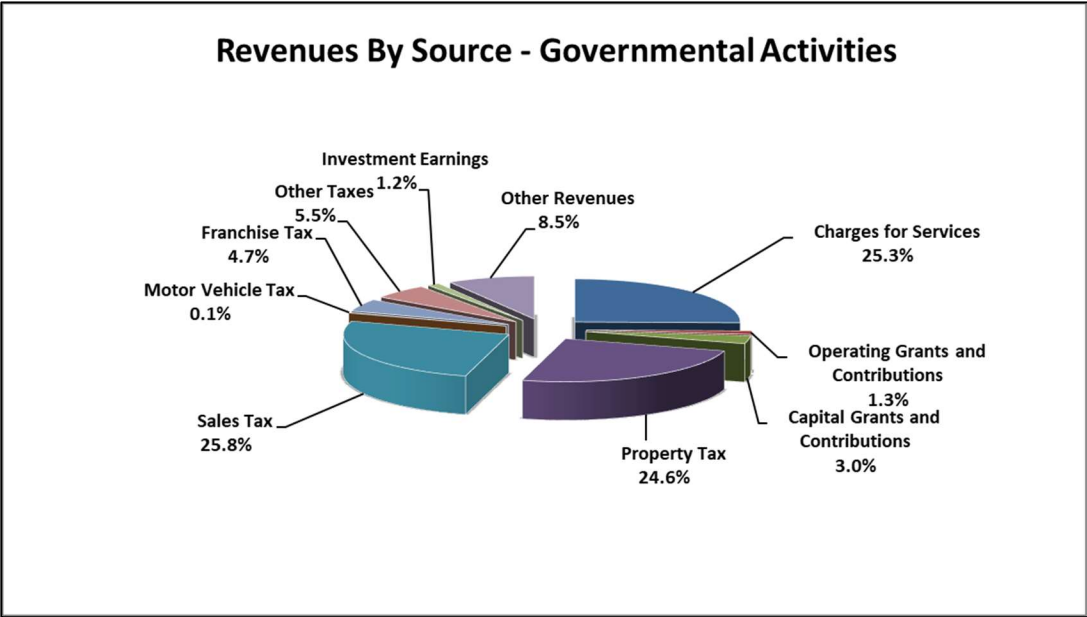
Unrestricted net position is those resources which may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position is \$12,604,996 or 11% of the total net position.

Changes in Net Position. Total expenditures for the year exceeded revenues by \$1,191,574. Below is a table showing the Governmental and Proprietary Activities of the City for the year ended June 30, 2018 as compared to the year ending June 30, 2017.

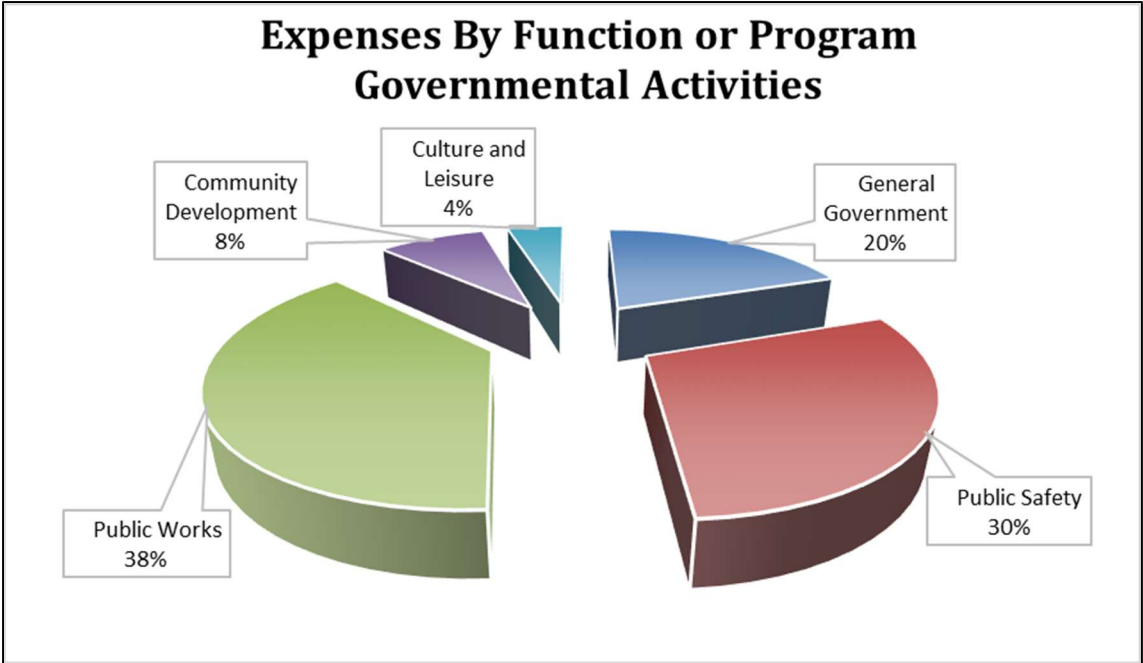
City of Riverbank Changes in Net Position For Year Ended June 30, 2018					
	Governmental Activities		Proprietary Activities		Total
	2018	2017	2018	2017	
Revenues					
Program Revenues:					
Charges for Services	3,244,524	1,959,945	22,062,945	22,101,216	25,307,469
Operating Grants and Contributions	168,940	231,746	0	0	168,940
Capital Grants and Contributions	379,015	550,152	0	0	379,015
General Revenues:					
Property Tax	3,152,413	2,994,412	0	0	3,152,413
Sales Tax	3,307,696	3,244,950	0	0	3,307,696
Motor Vehicle Tax	12,954	10,713	0	0	12,954
Franchise Tax	598,278	595,547	0	0	598,278
Other Taxes	706,387	595,805	0	0	706,387
Investment Earnings	151,883	56,634	28,901	26,980	180,784
Gain on Disposal of Assets	0	0	58,242	0	58,242
Transfers	1,092,183	1,103,606	(1,092,183)	(1,103,606)	0
Total Revenues	12,814,273	11,343,510	21,057,905	21,024,590	33,872,178
Expenses					
General Government	2,670,260	2,540,053		0	2,670,260
Public Safety	4,023,831	3,812,432		0	4,023,831
Public Works	5,226,110	5,335,465	3,458,868	3,308,362	8,684,978
Community Development	1,139,816	1,244,580	17,772,823	17,490,127	18,912,639
Culture and Leisure	602,127	592,026	169,917	146,600	772,044
Total Expenses	13,662,144	13,524,556	21,401,608	20,945,089	35,063,752
Increase (Decrease) in Net Assets	(847,871)	(2,181,046)	(343,703)	79,501	(1,191,574)
Net Assets - Beginning	81,457,206	83,638,252	28,535,182	28,455,681	109,992,388
Prior Period Adjustment	0	0	0	0	0
Net Assets - Ending	\$80,609,335	\$81,457,206	\$28,191,479	\$28,535,182	\$108,800,814
					\$109,992,388

**CITY OF RIVERBANK
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

Governmental Activities. Total governmental revenues for the year were \$12,814,273. Sales and property tax revenue, which comprise 50% of the total, experienced an increase of 4% from the 2016-17 Fiscal Year. Revenues by source for governmental activities are shown in the graph below.



Total governmental expenses for the year were \$13,662,144. Public Works accounted for 38% of the total governmental activities expenses. Expenses by function or program for governmental activities are shown in the graph below.



**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

Business-type Activities

- Revenues of the City's business-type activities were \$21,057,905 a .16% increase from fiscal year 2016-17. Expenditures for the year were \$21,401,608. Expenditures for the business-type activities increased by only 2% from the prior fiscal year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

The City's governmental funds ended the year with a combined fund balance of \$30,204,131. Of the total combined fund balance, 2% is classified as Nonspendable, 66% is classified as Restricted, 9% is classified as Assigned, and 23% is Unassigned. Major fund changes from June 30, 2017 to June 30, 2018 are noted below and are also noted on the Statement of Revenues, Expenditures, and Changes in Fund Balances on page 19 of this report:

General Fund

- The City experienced an overall increase of 5% in its General Fund revenues during the 2017-18 fiscal year. Some of the major factors contributing to this increase are noted below.
 - A 5% increase in Property Tax was experienced due to the changes made in property values. New housing developments have added properties to the tax rolls as well as a continued increase in home sale prices.
 - Sales tax for the City experienced an increase of 2%. This was primarily due to the continued rebound of the economy from the recent recession and the expansion of the Crossroads Shopping Center which has continued to add commercial space.
 - Revenues from Licenses and Permits decreased by 28%. New housing developments on the east side of Riverbank have generated additional building permit revenue.
 - A continued decrease in the investment market caused an 8% loss in investment revenues (interest earnings). Although the City's portfolio is diversified, the opportunities for re-investment were limited.
- General Fund expenditures increased by 4.1% during the 2017-18 Fiscal Year. Major factors contributing to this increase in General Fund expenditures include:
 - General Government expenditures increased by 11.5% as top positions, including the City Manager position vacancy was filled during the latter half of the fiscal year.
 - Public Safety Expenditures increased by 4.6% due to vacant Deputy Sheriff positions being filled.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

- Capital Outlay for the General Fund decreased by 72% as the city's resources were allocated to annual on-going expenditures rather than one-time expenses.

CDBG Fund

The CDBG Fund experienced a significant decrease in revenues due to the closeout of a grant that had been awarded to the City. The City was been awarded grant funding for the First-Time Homebuyer and Housing Rehabilitation Programs. All funds had been received in the prior fiscal years.

Successor RDA LMI Housing Fund

On December 29, 2011 the California Supreme Court upheld Assembly Bill 1x26 ("the Bill") that provided for the dissolution of all redevelopment agencies in the State of California effective February 1, 2012. This action impacted the reporting entity of the City of Riverbank that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. The City elected not to become this successor agency therefore another designated authority, the Riverbank Designated Local Authority, was formed by the State of California to serve as successor agency to the now dissolved Riverbank Redevelopment Agency. However, the City did elect to serve as the Housing Successor Agency of the former RDA. As successor agency, the City now holds a loan receivable for a loan provided to Pacific West Associates for the construction of a 65-unit apartment complex completed in 2009. In addition, the City is now entitled to receive annual interest payments and a Payment in Lieu of Taxes from this project.

GASB Statement No. 68

The City of Riverbank implemented GASB Statement No. 68 the prior fiscal year. With the new reporting change, the City is allocated its proportionate share of the California Public Employees' Retirement System's net pension assets, deferred outflows of resources, deferred inflows of resources, and pension expense. Decisions regarding the allocations are made by the administration of the pension plan, not by the City of Riverbank's management.

General Fund Budgetary Highlights

For the City's General Fund, actual ending revenues of \$8,307,933 were mainly comprised of Sales Tax, Property Taxes, Other Taxes & Franchise Fees and Service Charges. Net Revenues received were \$283,633 over budget. This was due to a variety of reasons, including the following:

- Sales Tax was over budget by \$307,696 due to a final Triple-Flip true-up payment being issued by the State of California. The triple-flip has now come to an end and the City will be receiving its regular 1% Bradley Burns allocation.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

The General Fund's actual ending expenditures of \$8,827,477 were \$966,323 under the final budget of \$9,793,800.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

As of June 30, 2018, the City's Governmental Funds had \$54,398,206 invested in capital assets and the Business-type activities had \$24,550,592, net of accumulated depreciation. This total of \$80,948,798 is invested in a broad range of capital assets including land, construction in progress, building, equipment and infrastructure (i.e. streets, sidewalks, storm drain, etc.).

**City of Riverbank
Capital Assets, Net of Accumulated Depreciation
June 30, 2018**

	Governmental Activities	Business-Type Activities	Total
Land	\$3,957,541	\$2,373,284	\$6,330,825
Construction in Progress	1,214,042	9,752,394	10,966,436
Infrastructure	32,991,799	0	32,991,799
Land Improvements	11,510,653	0	11,510,653
Equipment and Vehicles	1,374,784	4,465,563	5,840,347
Building and Improvements	3,349,387	9,959,351	13,308,738
Total	\$54,398,206	\$26,550,592	\$80,948,798

Major capital asset additions during Fiscal Year 2017-2018 include:

<i>Well #11 Site Purchase</i>	<i>\$192,088.58</i>
<i>2017 Slurry Seal Project</i>	<i>150,860.35</i>
<i>Council Chambers Camera Upgrade</i>	<i>\$45,758.11</i>
<i>Water System SCADA System Upgrade</i>	<i>\$21,752.73</i>

LONG TERM DEBT

At year-end, the City's governmental activities had \$195,163 in compensated absences. Compensated absences consist of vacation time and compensatory time off that has been earned by employees but has not yet been taken. Compensated absences are due and payable to an employee upon separation if any balance exists.

Business-type activities, at year-end, had \$7,443,300 in outstanding long-term debt. This long-term debt is comprised of Compensated Absences, Sewer Revenue Bonds, the State Revolving Fund Loan from the State of California for improvements to the Waste Water Treatment Plant, and the Master Lease

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

Agreement with Wells Fargo to fund a city-wide water meter upgrade project. Total debt was reduced during the year by the amount of the current debt principal payments.

**City of Riverbank
Long-Term Debt
June 30, 2018**

	Governmental Activities	Business-Type Activities	Total
Loans Payable-Refinance	\$0	\$599,007	\$599,007
Loans Payable – WWTP	\$0	\$3,235,775	\$3,235,775
SRF Loan – Sewer	\$0	\$245,912	\$245,912
Water – Lease Purchase	\$0	\$3,296,182	\$3,296,182
Compensated Absences	\$195,163	\$66,424	\$261,587
Total	\$195,163	\$7,443,300	\$7,638,463

The City's long-term liabilities, except for compensated absences, relate to the acquisition and construction/remodel of capital assets. These capital assets are utilized to provide services to citizens and are not available for future spending. The repayment of the debt on these assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

ECONOMIC FACTORS AND NEXT YEAR'S GENERAL FUND BUDGET

Due to the economic uncertainty surrounding the State of California's financial condition, the City's management has taken a position of conservative revenue projection while maintaining existing departmental spending limits.

In preparing the budget for the 2018-2019 fiscal year, City Management looked at the following factors:

REVENUE

- The City continues to see growth in new housing development. As these properties are sold they are added to the tax rolls which increase the total assessed values. The Certified Assessed Values are the basis on which Property Taxes are calculated. Therefore an increase in revenue is anticipated for the following Property Tax related revenues: Property Tax Current Secured & Unsecured, Property Tax in Lieu of VLF. Staff is projecting a conservative 1.5% base increase to property tax related revenues.
- An increase of 3.3% is expected in Sales Tax Revenues as the economy continues to recover and consumer confidence has begun to increase.
- Overall, General Fund revenues are anticipated to increase by 1.1% during the 2018-19 fiscal year in comparison to the prior fiscal year budget due to increases in revenue sources such as COPS/SLESF State Allocation, Public Works Fees, and Vehicle Code Fines.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

EXPENDITURES

- The City has filled the vacant City Manager's position and Accounting Manager positions therefore the Fiscal Year 2018-19 budget includes salary and all related payroll expenditures for both positions in addition to costs associated with the negotiated labor contracts for one of the city's two represented employee groups, in which a four-year contract has been reached. Negotiations continue for the City's Mid-Management group.
- Legal costs increases are projected as the city continues to be a party in several lawsuits.
- Increases in the Law Enforcement Contract with the Stanislaus County Sheriff's Department are anticipated as vacant positions have been filled and additional costs associated with labor contract negotiations are passed through to the City.
- Unfunded mandated costs associated with the management of Storm Water have required an annual allocation of General Fund revenues/reserves. Required reporting must be completed and submitted on an annual basis which requires the use of a consultant to prepare.
- CalPERS Unfunded Liability costs continue to be a significant burden on the City's budget. These costs are anticipated to increase by approximately \$732,000 over the course of the next seven year.

Total operational and capital budgeted revenues and expenses for all funds for the 2018-2019 Fiscal Year are \$19,774,270 and \$21,596,498 respectively, excluding Inter-fund Transfers In and Out. Structural deficits (where expenditures exceed revenues) were anticipated in the following funds: General Fund, Community Center Fund, Public Benefit Fund, Weed Abatement, Teen Center Fund, System Development Fees Bridges/Roads, SDF RR Crossing, System Development Streets/PW Fund, System Development Police/Gen. Government, System Development Imaging Fund, HCD CDBG Fund, HCD HOME Fund, LMI Housing Asset Fund, Sewer Debt Service Fund, Water Fund, and Water Capital Improvement Fund. The City Council has authorized for the deficits to be paid via ending reserve balances from the 2016-17 fiscal year. Several of these allocations from reserve funds are due to the fact that funds must be spent during a certain time frame.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City of Riverbank's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, contact the Assistant City Manager/Admin Services Director, City of Riverbank, 6617 Third Street, Riverbank, California 95367.

CITY OF RIVERBANK
STATEMENTS OF NET POSITION
JUNE 30, 2018

WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017

	Primary Government		Totals	
	Governmental Activities	Proprietary Activities	2018	2017
ASSETS				
Cash And Investments	16,564,600	7,527,405	24,092,005	22,508,673
Cash With Fiscal Agent	0	0	0	0
Accounts Receivable	1,150,607	6,947,715	8,098,322	10,137,689
Note Receivable	0	18,086	18,086	24,302
Prepaid Expenses	269,457	6,096	275,553	333,065
Internal Balances	538,284	(538,284)	0	0
Loans Receivable	13,839,700	0	13,839,700	14,291,761
Capital Assets (Net Of Accumulated Depreciation):				
Land	3,957,541	2,373,284	6,330,824	6,138,736
Land Improvements	11,510,653	0	11,510,653	11,943,603
Construction In Progress	1,214,042	9,752,394	10,966,437	7,898,911
Buildings And Improvements	3,349,387	9,959,350	13,308,737	13,810,712
Equipment And Vehicles	1,374,784	4,465,565	5,840,349	6,266,144
Infrastructure	32,991,798	0	32,991,798	34,638,239
Unamortized Bond Issue Costs	0	131,450	131,450	143,400
Total Assets	<u>86,760,854</u>	<u>40,643,060</u>	<u>127,403,914</u>	<u>128,135,235</u>
DEFERRED OUTFLOWS OF RESOURCES				
Current Pension Plan Contribution	<u>1,420,962</u>	<u>403,159</u>	<u>1,824,121</u>	<u>1,169,499</u>
LIABILITIES				
Accounts Payable And Other				
Current Liabilities	1,963,354	3,634,573	5,597,927	4,766,867
Compensated Absences	195,163	66,424	261,587	295,416
Net Pension Liability	4,779,519	1,554,240	6,333,759	5,434,321
Long-Term Liabilities:				
Due Within One Year	0	864,893	864,893	864,893
Due In More Than One Year	0	6,511,983	6,511,983	7,376,875
Total Liabilities	<u>6,938,036</u>	<u>12,632,113</u>	<u>19,570,149</u>	<u>18,738,372</u>
DEFERRED INFLOWS OF RESOURCES				
Deferral Of Pension Expense	<u>634,445</u>	<u>222,627</u>	<u>857,072</u>	<u>573,974</u>
NET POSITION				
Invested In Capital Assets				
Net Of Related Debt	54,398,206	19,173,716	73,571,922	72,454,578
Restricted For				
Capital Projects	8,171,673	0	8,171,673	7,400,192
Community Development Projects	13,806,243	0	13,806,243	14,195,827
Other Purposes	645,980	0	645,980	933,884
Unrestricted	<u>3,587,233</u>	<u>9,017,763</u>	<u>12,604,996</u>	<u>15,007,907</u>
Total Net Postion	<u>80,609,335</u>	<u>28,191,479</u>	<u>108,800,814</u>	<u>109,992,388</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017

Functions/Programs	Expenses
Primary Government:	
Governmental Activities:	
General Government	2,670,260
Public Safety	4,023,831
Public Works	5,226,110
Community Development	1,139,816
Culture And Leisure	<u>602,127</u>
Total Governmental Activities	<u>13,662,144</u>
Business-Type Activities	
Water Services	1,767,246
Sewer Services	1,691,622
Community Center	169,917
Local Redevelopment Authority	<u>17,772,823</u>
Total Business-Type Activities	<u>21,401,608</u>
Total Primary Government	<u><u>35,063,752</u></u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Program Revenues			Net (Expense) Revenue And Changes In Net Assets			
Fines, Fees And Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Primary Government		Totals	
			Governmental Activities	Proprietary Activities	2018	2017
480,482	29,729	0	(2,160,049)	0	(2,160,049)	(1,850,928)
419,006	109,688	0	(3,495,137)	0	(3,495,137)	(3,393,048)
1,773,939	0	379,015	(3,073,156)	0	(3,073,156)	(4,230,380)
409,635	29,523	0	(700,658)	0	(700,658)	(835,534)
161,462	0	0	(440,665)	0	(440,665)	(472,823)
<u>3,244,524</u>	<u>168,940</u>	<u>379,015</u>	<u>(9,869,665)</u>	<u>0</u>	<u>(9,869,665)</u>	<u>(10,782,713)</u>
2,390,619	0	0	0	623,373	623,373	448,084
4,126,578	0	0	0	2,434,956	2,434,956	1,729,364
141,312	0	0	0	(28,605)	(28,605)	9,106
<u>15,404,436</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,368,387)</u>	<u>(2,368,387)</u>	<u>(1,030,427)</u>
<u>22,062,945</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>661,337</u>	<u>661,337</u>	<u>1,156,127</u>
<u>25,307,469</u>	<u>168,940</u>	<u>379,015</u>	<u>(9,869,665)</u>	<u>661,337</u>	<u>(9,208,328)</u>	<u>(9,626,586)</u>

General Revenues:

Taxes:						
Property Tax	3,152,413	0	3,152,413	2,994,412		
Sales Tax	3,307,696	0	3,307,696	3,244,950		
Motor Vehicle Tax	12,954	0	12,954	10,713		
Franchise Tax	598,278	0	598,278	595,547		
Other Taxes	706,387	0	706,387	595,805		
Investment Earnings	151,883	28,901	180,784	83,614		
Gain On Disposal of Assets	0	58,242	58,242	0		
Transfers	<u>1,092,183</u>	<u>(1,092,183)</u>	<u>0</u>	<u>0</u>		
Total General Revenues And Transfers	<u>9,021,794</u>	<u>(1,005,040)</u>	<u>8,016,754</u>	<u>7,525,041</u>		
Change In Net Position	(847,871)	(343,703)	(1,191,574)	(2,101,545)		
Net Position - Beginning	81,457,206	28,535,182	109,992,388	112,083,933		
Prior Period Adjustment - GASB 68	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Net Position - Beginning, restated	<u>81,457,206</u>	<u>28,535,182</u>	<u>109,992,388</u>	<u>112,083,933</u>		
Net Position - Ending	<u>80,609,335</u>	<u>28,191,479</u>	<u>108,800,814</u>	<u>109,982,388</u>		

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017

	General	CDBG	System Development
Assets			
Cash And Investments	7,602,834	716,675	5,378,645
Accounts Receivable	956,816	922	5,720
Loans Receivable	130,000	10,509,700	0
Prepaid Expenses	181,684	0	0
Unamortized Bond Issue Costs	0	0	0
Due From Other Funds	0	0	538,284
Total Assets	<u>8,871,334</u>	<u>11,227,297</u>	<u>5,922,649</u>
Liabilities			
Accounts Payable	494,190	448	37,126
Compensated Absences	180,211	0	0
Bonds Payable	0	0	0
Loan Payable	0	0	0
Other Liabilities	1,333,847	0	0
Due To Other Funds	0	0	0
Total Liabilities	<u>2,008,248</u>	<u>448</u>	<u>37,126</u>
Fund Balances			
Nonspendable	0	0	538,284
Restricted	0	11,226,849	5,347,239
Committed	0	0	0
Assigned	0	0	0
Unassigned	<u>6,863,086</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>6,863,086</u>	<u>11,226,849</u>	<u>5,885,523</u>
Total Liabilities And Fund Balances	<u>8,871,334</u>	<u>11,227,297</u>	<u>5,922,649</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Successor RDA LMI Housing	Other Funds	Total Governmental Funds	
		2018	2017
94,374	2,772,072	16,564,600	15,287,954
2,169	184,980	1,150,607	953,323
3,200,000	0	13,839,700	14,291,761
0	87,773	269,457	326,968
0	0	0	0
0	0	538,284	608,543
<u>3,296,543</u>	<u>3,044,825</u>	<u>32,362,648</u>	<u>31,468,549</u>
0	89,617	621,381	1,009,766
0	14,952	195,163	204,732
0	0	0	0
0	0	0	0
0	8,126	1,341,973	1,193,329
0	0	0	0
<u>0</u>	<u>112,695</u>	<u>2,158,517</u>	<u>2,407,827</u>
0	0	538,284	608,543
3,296,543	190,837	20,061,468	19,788,024
0	0	0	0
0	2,800,604	2,800,604	2,442,418
0	(59,311)	6,803,775	6,221,737
<u>3,296,543</u>	<u>2,932,130</u>	<u>30,204,131</u>	<u>29,060,722</u>
<u>3,296,543</u>	<u>3,044,825</u>	<u>32,362,648</u>	<u>31,468,549</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018

Total fund balances - governmental funds	30,204,131
--	------------

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	3,957,541	
Land Improvements net of \$4,200,107 accumulated depreciation	11,510,653	
Construction in progress	1,214,042	
Buildings and Improvements, net of \$2,139,7230 accumulated depreciator	3,349,387	
Equipment and Vehicles, net of \$4,524,506 accumulated depreciation	1,374,784	
Infrastructure net of \$43,554,400 acummulated depreciation	<u>32,991,798</u>	
Total capital assets		<u>54,398,206</u>

Deferred Outflow of Resources	1,420,962
-------------------------------	-----------

Long-term liabilities applicable to the City's governmental activities are due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

Net Pension Liability	(4,779,519)	
Deferred Inflows of Resources	(<u>634,445</u>)	
Total long-term liabilities		(<u>5,413,964</u>)

Total net position - governmental activities	<u><u>80,609,335</u></u>
--	--------------------------

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017

	<u>General</u>	<u>CDBG</u>	<u>System Development</u>
Revenues			
Property Tax	3,150,672	0	0
Sales Tax	3,307,696	0	0
Other Tax And Franchises	732,731	0	0
Licenses And Permits	257,638	0	0
Fines And Forfeitures	174,595	0	0
Investment Earnings	22,913	94,586	16,862
Intergovernmental	184,440	29,523	379,015
Impact Fees	0	0	182,270
Service Charges And Miscellaneous	477,248	0	4,678
Total Revenues	<u>8,307,933</u>	<u>124,109</u>	<u>582,825</u>
Expenditures			
Current			
General Government	2,039,965	0	0
Public Safety	3,849,590	0	0
Public Works	1,735,095	0	369
Community Development	682,696	104,091	0
Culture And Leisure	472,638	0	0
Capital Outlay	47,493	0	286,066
Total Expenditures	<u>8,827,477</u>	<u>104,091</u>	<u>286,435</u>
Excess (Deficiency) Of Revenues Over Expenditures	(<u>519,544</u>)	<u>20,018</u>	<u>296,390</u>
Other Financing Sources (Uses)			
Operating Transfers In	1,900,935	0	0
Operating Transfers Out	(<u>744,053</u>)	<u>0</u>	(<u>20,273</u>)
Total Other Financing Sources (Uses)	<u>1,156,882</u>	<u>0</u>	(<u>20,273</u>)
Net Change In Fund Balances	637,338	20,018	276,117
Fund Balance - Beginning	<u>6,225,748</u>	<u>11,206,831</u>	<u>5,609,406</u>
Fund Balance- Ending	<u>6,863,086</u>	<u>11,226,849</u>	<u>5,885,523</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Successor RDA LMI Housing Fund	Other Funds	Total Governmental Funds	
		2018	2017
1,741	0	3,152,413	2,994,412
0	0	3,307,696	3,244,950
0	0	732,731	746,148
0	0	257,638	200,957
0	0	174,595	141,668
736	16,786	151,883	56,634
0	1,711,023	2,304,001	1,480,480
0	91,276	273,546	120,264
0	885,661	1,367,587	1,254,391
<u>2,477</u>	<u>2,704,746</u>	<u>11,722,090</u>	<u>10,239,904</u>
0	481,104	2,521,069	2,448,901
0	130,869	3,980,459	3,703,222
0	771,610	2,507,074	2,824,394
0	297,808	1,084,595	1,111,236
0	86,117	558,755	558,407
0	685,352	1,018,911	1,148,198
<u>0</u>	<u>2,452,860</u>	<u>11,670,863</u>	<u>11,794,358</u>
<u>2,477</u>	<u>251,886</u>	<u>51,227</u>	<u>(1,554,454)</u>
0	254,894	2,155,829	2,052,763
<u>0</u>	<u>(299,320)</u>	<u>(1,063,646)</u>	<u>(949,157)</u>
<u>0</u>	<u>(44,426)</u>	<u>1,092,183</u>	<u>1,103,606</u>
2,477	207,460	1,143,410	(450,848)
<u>3,294,066</u>	<u>2,724,670</u>	<u>29,060,721</u>	<u>29,511,567</u>
<u>3,296,543</u>	<u>2,932,130</u>	<u>30,204,131</u>	<u>29,060,721</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Net change in fund balances - total governmental funds	1,143,410
--	-----------

The changes in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$2,567,949) exceeded capital outlays (\$1,018,911) in the current period.	(1,549,038)
---	--------------

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and contributions) is to increase net assets.	(11,335)
---	-----------

The net change in pension expense either contributed to pension plan in current fiscal year not included on statement of activities; or expenses reported in statement of activities that do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(430,908)
---	------------

Changes in net position of governmental activities	(847,871)
--	------------

**CITY OF RIVERBANK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2017 Actual
	Original	Final	Actual		
REVENUES					
Property Tax	3,051,900	3,131,900	3,150,672	18,772	2,994,412
Sales Tax	2,943,800	3,000,000	3,307,696	307,696	3,244,950
Other Tax And Franchise Fees	682,500	697,500	732,731	35,231	746,148
Licenses And Permits	212,200	212,200	257,638	45,438	200,957
Intergovernmental	147,300	134,000	184,440	50,440	232,468
Fines And Forfeitures	124,000	45,000	174,595	129,595	141,668
Investment Earnings	45,000	157,300	22,913	(134,387)	25,006
Service Charges And Miscellaneous	536,500	646,400	477,248	(169,152)	358,025
Total Revenues	<u>7,743,200</u>	<u>8,024,300</u>	<u>8,307,933</u>	<u>283,633</u>	<u>7,943,634</u>
EXPENDITURES					
General Government	2,297,500	2,490,400	2,039,965	(450,435)	1,829,713
Public Safety	4,213,900	4,069,500	3,849,590	(219,910)	3,681,649
Public Works	1,951,300	1,980,500	1,735,095	(245,405)	1,708,430
Community Development	721,200	737,700	682,696	(55,004)	640,625
Recreation And Leisure	956,700	481,700	472,638	(9,062)	450,178
Capital Outlay	34,000	34,000	47,493	13,493	171,881
Total Expenditures	<u>10,174,600</u>	<u>9,793,800</u>	<u>8,827,477</u>	<u>(966,323)</u>	<u>8,482,476</u>
Excess (Deficiency) Of Revenues					
Over Expenditures	(2,431,400)	(1,769,500)	(519,544)	1,249,956	(538,842)
OTHER FINANCING SOURCES (USES)					
Transfers In	2,128,200	2,128,500	1,900,935	(227,565)	1,795,170
Transfers Out	(77,900)	(556,100)	(744,053)	(187,953)	(514,900)
Total Other Financing Sources And (Uses)	<u>2,050,300</u>	<u>1,572,400</u>	<u>1,156,882</u>	<u>(415,518)</u>	<u>1,280,270</u>
Net Change In Fund Balance	(381,100)	(197,100)	637,338	834,438	741,428
Fund Balance - Beginning	<u>6,225,748</u>	<u>6,225,748</u>	<u>6,225,748</u>	<u>0</u>	<u>5,484,320</u>
Fund Balance - Ending	<u>5,844,648</u>	<u>6,028,648</u>	<u>6,863,086</u>	<u>834,438</u>	<u>6,225,748</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2017 Actual
	Original	Final	Actual		
General Government					
City Council	96,900	191,900	101,682	(90,218)	99,390
City Manager	217,900	232,900	212,559	(20,341)	138,314
Admin Services	718,300	725,100	623,810	(101,290)	699,333
Finance And Treasurer	771,400	832,700	724,298	(108,402)	632,904
City Attorney	496,000	510,800	390,139	(120,661)	310,066
Total General Government	<u>2,300,500</u>	<u>2,493,400</u>	<u>2,052,488</u>	<u>(440,912)</u>	<u>1,880,007</u>
Public Safety					
Police	4,051,900	3,907,500	3,688,052	(219,448)	3,582,386
Animal Control	<u>162,000</u>	<u>162,000</u>	<u>161,538</u>	<u>(462)</u>	<u>161,441</u>
Total Public Safety	<u>4,213,900</u>	<u>4,069,500</u>	<u>3,849,590</u>	<u>(219,910)</u>	<u>3,743,203</u>
Public Works					
Building Maintenance	185,200	185,200	180,852	(4,348)	164,758
Development Services	1,064,700	1,067,000	886,855	(180,145)	936,836
Street Maintenance	41,600	44,700	52,855	8,155	28,885
Parks Maintenance	<u>659,800</u>	<u>683,600</u>	<u>649,503</u>	<u>(34,097)</u>	<u>637,360</u>
Total Public Works	<u>1,951,300</u>	<u>1,980,500</u>	<u>1,770,065</u>	<u>(210,435)</u>	<u>1,767,839</u>
Community Development					
Planning	394,400	404,900	362,969	(41,931)	374,771
Building Department	316,800	322,800	309,727	(13,073)	255,854
Economic Development	10,000	10,000	10,000	0	10,000
Engineering	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Community Development	<u>721,200</u>	<u>737,700</u>	<u>682,696</u>	<u>(55,004)</u>	<u>640,625</u>
Recreation And Leisure					
Recreation	<u>987,700</u>	<u>512,700</u>	<u>472,638</u>	<u>(40,062)</u>	<u>450,178</u>
Total Culture And Leisure	<u>987,700</u>	<u>512,700</u>	<u>472,638</u>	<u>(40,062)</u>	<u>450,178</u>
Total General Fund	<u>10,174,600</u>	<u>9,793,800</u>	<u>8,827,477</u>	<u>(966,323)</u>	<u>8,481,852</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
CDBG SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2017 Actual
	Original	Final	Actual		
REVENUES					
Interest Income	2,200	52,700	94,586	41,886	3,396
Intergovernmental	118,900	118,900	29,523	(89,377)	40,244
Miscellaneous	27,000	30,600	0	(30,600)	0
Total Revenues	<u>148,100</u>	<u>202,200</u>	<u>124,109</u>	<u>(78,091)</u>	<u>43,640</u>
EXPENDITURES					
Salaries And Benefits	148,900	148,900	95,771	(53,129)	129,434
Supplies And Services	277,400	277,400	8,320	(269,080)	9,792
Bad Debt	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Total Expenditures	<u>426,300</u>	<u>426,300</u>	<u>104,091</u>	<u>(322,209)</u>	<u>139,226</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(278,200)</u>	<u>(224,100)</u>	<u>20,018</u>	<u>244,118</u>	<u>(95,586)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources And (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change In Fund Balance	<u>(278,200)</u>	<u>(224,100)</u>	<u>20,018</u>	<u>244,118</u>	<u>(95,586)</u>
Fund Balance - Beginning	<u>11,206,831</u>	<u>11,206,831</u>	<u>11,206,831</u>	<u>0</u>	<u>11,302,417</u>
Fund Balance - Ending	<u>10,928,631</u>	<u>10,982,731</u>	<u>11,226,849</u>	<u>244,118</u>	<u>11,206,831</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
SYSTEM DEVELOPMENT CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2017 Actual
	Original	Final	Actual		
REVENUES					
Investment Earnings	40,200	40,200	16,862	(23,338)	17,108
Intergovernmental	0	0	379,015	379,015	539,463
Impact Fees	43,900	43,900	182,270	138,370	40,375
Service Charges And Miscellaneous	100	100	4,678	4,578	0
Total Revenues	<u>84,200</u>	<u>84,200</u>	<u>582,825</u>	<u>498,625</u>	<u>596,946</u>
EXPENDITURES					
Salaries And Benefits	0	0	0	0	0
Supplies And Services	3,000	3,000	369	(2,631)	150,000
Capital Outlays	838,000	861,600	286,066	(575,534)	444,008
Total Expenditures	<u>841,000</u>	<u>864,600</u>	<u>286,435</u>	<u>(578,165)</u>	<u>594,008</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(756,800)</u>	<u>(780,400)</u>	<u>296,390</u>	<u>1,076,790</u>	<u>2,938</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	75,000	75,000	0	(75,000)	0
Transfers Out	<u>(22,800)</u>	<u>(22,800)</u>	<u>(20,273)</u>	<u>2,527</u>	<u>(15,259)</u>
Total Other Financing Sources And (Uses)	<u>52,200</u>	<u>52,200</u>	<u>(20,273)</u>	<u>(72,473)</u>	<u>(15,259)</u>
Net Change In Fund Balance	<u>(704,600)</u>	<u>(728,200)</u>	<u>276,117</u>	<u>1,004,317</u>	<u>(12,321)</u>
Fund Balance - Beginning	<u>5,609,406</u>	<u>5,609,406</u>	<u>5,609,406</u>	<u>0</u>	<u>5,621,727</u>
Fund Balance - Ending	<u>4,904,806</u>	<u>4,881,206</u>	<u>5,885,523</u>	<u>1,004,317</u>	<u>5,609,406</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
SUCCESSOR REDEVELOPMENT AGENCY LMI HOUSING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017

	Budgeted Amounts			Variance With Final Budget Over (Under)	2017 Actual
	Original	Final	Actual		
REVENUES					
Property Tax	0	0	1,741	1,741	0
Investment Earnings	0	0	736	736	363
Intergovernmental	0	0	0	0	0
Service Charges And Miscellaneous	0	0	0	0	0
Total Revenues	0	0	2,477	2,477	363
EXPENDITURES					
Salaries And Benefits	0	0	0	0	0
Supplies And Services	93,000	93,000	0	(93,000)	0
Interest	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	93,000	93,000	0	(93,000)	0
Excess (Deficiency) Of Revenues					
Over Expenditures	(93,000)	(93,000)	2,477	95,477	363
OTHER FINANCING SOURCES (USES)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources And (Use	0	0	0	0	0
Net Change In Fund Balance	(93,000)	(93,000)	2,477	95,477	363
Fund Balance - Beginning	3,294,066	3,294,066	3,294,066	0	3,293,703
Fund Balance - Ending	3,201,066	3,201,066	3,296,543	95,477	3,294,066

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Business-Type Activities-Enterprise Funds					
	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals 2018	2017
Assets						
Cash And Investments	4,469,346	2,783,666	33,735	240,658	7,527,405	7,220,719
Cash With Fiscal Agent	0	0	0	0	0	0
Accounts Receivable	1,093,890	863,210	0	4,990,615	6,947,715	9,184,366
Notes Receivable	0	0	0	18,086	18,086	24,302
Prepays	3,048	3,048	0	0	6,096	6,096
Fixed Assets	15,797,892	12,237,017	754,642	1,120,221	29,909,772	29,624,953
Accumulated Depreciation	(6,382,133)	(6,014,270)	(474,075)	(241,096)	(13,111,574)	(12,306,602)
Construction In Progress	3,972,772	4,130,393	0	1,649,229	9,752,394	7,419,116
Unamortized Bond Issue Costs	131,450	0	0	0	131,450	143,400
Total Assets	<u>19,086,265</u>	<u>14,003,064</u>	<u>314,302</u>	<u>7,777,713</u>	<u>41,181,344</u>	<u>41,316,350</u>
DEFERRED OUTFLOWS OF RESOURCES						
Current Pension Plan Contributor	<u>135,849</u>	<u>185,568</u>	<u>4,814</u>	<u>76,928</u>	<u>403,159</u>	<u>282,565</u>
Liabilities						
Accounts Payable	49,763	292,682	16,861	3,046,808	3,406,114	2,316,212
Customer Deposits	0	121,744	9,270	97,445	228,459	247,560
Compensated Absences	23,563	38,413	0	4,448	66,424	90,684
Due to Other Funds	538,284	0	0	0	538,284	608,543
Net Pension Liability	513,926	606,265	5,818	428,231	1,554,240	1,388,491
Loan Payable	245,912	3,296,182	0	0	3,542,094	3,907,962
Bond Payable	<u>3,834,782</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,834,782</u>	<u>4,333,806</u>
Total Liabilities	<u>5,206,230</u>	<u>4,355,286</u>	<u>31,949</u>	<u>3,576,932</u>	<u>13,170,397</u>	<u>12,893,258</u>
DEFERRED INFLOWS OF RESOURCES						
Deferral Of Pension Expense	<u>77,110</u>	<u>72,502</u>	<u>(2,921)</u>	<u>75,936</u>	<u>222,627</u>	<u>170,475</u>
Net Position						
Invested In Capital Assets, Net Of Related Debt	9,307,837	7,056,958	280,567	2,528,354	19,173,716	16,495,699
Restricted For Debt Service	0	0	0	0	0	0
Unrestricted	<u>4,630,937</u>	<u>2,703,886</u>	<u>9,521</u>	<u>1,673,419</u>	<u>9,017,763</u>	<u>12,039,483</u>
Total Net Position	<u>13,938,774</u>	<u>9,760,844</u>	<u>290,088</u>	<u>4,201,773</u>	<u>28,191,479</u>	<u>28,535,182</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Business-Type Activities-Enterprise Funds					
	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals 2018	2017
Operating Revenues						
Intergovernmental	0	0	0	13,762,883	13,762,883	14,955,851
Service Charges	4,091,519	2,140,854	132,320	1,641,553	8,006,246	7,067,784
Miscellaneous Revenues	4,078	210,415	8,992	0	223,485	40,672
Total Operating Revenues	<u>4,095,597</u>	<u>2,351,269</u>	<u>141,312</u>	<u>15,404,436</u>	<u>21,992,614</u>	<u>22,064,307</u>
Operating Expenses						
Employee Services	466,902	640,043	52,303	274,308	1,433,556	1,402,450
Supplies And Services	654,479	719,476	116,272	17,430,960	18,921,187	18,462,537
Depreciation	407,016	329,057	1,342	67,555	804,970	805,818
Total Operating Expenses	<u>1,528,397</u>	<u>1,688,576</u>	<u>169,917</u>	<u>17,772,823</u>	<u>21,159,713</u>	<u>20,670,805</u>
Operating Income (Loss)	<u>2,567,200</u>	<u>662,693</u>	<u>(28,605)</u>	<u>(2,368,387)</u>	<u>832,901</u>	<u>1,393,502</u>
Nonoperating Revenues (Expenses)						
Investment Earnings	11,784	17,117	0	0	28,901	26,980
Connection Fees	20,790	21,450	0	0	42,240	10,175
Development Fees	10,191	17,900	0	0	28,091	26,734
Gain (Loss) on Fixed Assets	0	0	0	58,242	58,242	0
Interest Expense	(151,275)	(78,670)	0	0	(229,945)	(262,334)
Amortization Of Bond Issue Costs	(11,950)	0	0	0	(11,950)	(11,950)
Total Nonoperating Revenues (Expenses)	<u>(120,460)</u>	<u>(22,203)</u>	<u>0</u>	<u>58,242</u>	<u>(84,421)</u>	<u>(210,395)</u>
Income Before Transfers And Contributed Capital	<u>2,446,740</u>	<u>640,490</u>	<u>(28,605)</u>	<u>(2,310,145)</u>	<u>748,480</u>	<u>1,183,107</u>
Contributed Capital	0	0	0	0	0	0
Operating Transfer In	691,242	1,585,128	15,000	0	2,291,370	3,821,008
Operating Transfer Out	(1,230,602)	(2,152,951)	0	0	(3,383,553)	(4,924,614)
Total Other Financing Sources (Uses)	<u>(539,360)</u>	<u>(567,823)</u>	<u>15,000</u>	<u>0</u>	<u>(1,092,183)</u>	<u>(1,103,606)</u>
Change In Net Position	1,907,380	72,667	(13,605)	(2,310,145)	(343,703)	79,501
Total Net Position - Beginning	12,031,394	9,688,177	303,693	6,511,918	28,535,182	28,455,681
Prior Period Adjustment - GASB 68	0	0	0	0	0	0
Adjusted Net Position - Beginning	<u>12,031,394</u>	<u>9,688,177</u>	<u>303,693</u>	<u>6,511,918</u>	<u>28,535,182</u>	<u>28,455,681</u>
Total Net Position - Ending	<u>13,938,774</u>	<u>9,760,844</u>	<u>290,088</u>	<u>4,201,773</u>	<u>28,191,479</u>	<u>28,535,182</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Business-Type Activities-Enterprise Funds					
	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals 2018	Totals 2017
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts From Customers And Users	3,630,089	2,319,886	142,312	17,610,064	23,702,351	14,357,282
Receipts From Interfund Services Provided	0	0	0	0	0	0
Payments To Suppliers	(678,149)	(422,204)	(107,136)	(16,611,879)	(17,819,368)	(17,354,725)
Payments To Employees	(429,328)	(588,661)	(51,498)	(296,720)	(1,366,207)	(1,305,600)
Payments For Interfund Services Used	(70,259)	0	0	0	(70,259)	(8,285)
Net Cash Provided By Operating Activities	<u>2,452,353</u>	<u>1,309,021</u>	<u>(16,322)</u>	<u>701,465</u>	<u>4,446,517</u>	<u>(4,311,328)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfer In	691,242	1,585,128	15,000	0	2,291,370	3,821,008
Transfer Out	(1,230,602)	(2,152,951)	0	0	(3,383,553)	(4,924,614)
Net Cash Provided (Used) By Capital And Related Financing Activities	<u>(539,360)</u>	<u>(567,823)</u>	<u>15,000</u>	<u>0</u>	<u>(1,092,183)</u>	<u>(1,103,606)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Connection Fees	20,790	21,450	0	0	42,240	10,175
Development Fees	10,191	17,900	0	0	28,091	26,734
Purchase Of Capital Assets	(64,675)	(1,061,682)	0	(1,491,741)	(2,618,098)	(1,904,865)
Funds Provides On New Lease	0	507,813	0	0	507,813	1,785,028
Funding Costs On New Loan	0	0	0	0	0	0
Loss on Disposal Of Capital Assets	0	0	0	58,242	58,242	0
Principal Paid On Capital Debt	(556,623)	(308,269)	0	0	(864,892)	(842,370)
Interest Paid On Capital Debt	(151,275)	(78,670)	0	0	(229,945)	(262,334)
Net Cash Provided (Used) By Capital And Related Financing Activities	<u>(741,592)</u>	<u>(901,458)</u>	<u>0</u>	<u>(1,433,499)</u>	<u>(3,076,549)</u>	<u>(1,187,632)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Received	<u>11,784</u>	<u>17,117</u>	<u>0</u>	<u>0</u>	<u>28,901</u>	<u>26,980</u>
Net Cash Provided By Investing Activities	<u>11,784</u>	<u>17,117</u>	<u>0</u>	<u>0</u>	<u>28,901</u>	<u>26,980</u>
Net Increase In Cash And Cash Equivalents	1,183,185	(143,143)	(1,322)	(732,034)	306,686	(6,575,586)
Cash And Equivalents, July 1	<u>3,286,161</u>	<u>2,926,809</u>	<u>35,057</u>	<u>972,692</u>	<u>7,220,719</u>	<u>13,796,305</u>
Cash And Equivalents, June 30	<u>4,469,346</u>	<u>2,783,666</u>	<u>33,735</u>	<u>240,658</u>	<u>7,527,405</u>	<u>7,220,719</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Reconciliation Of Operating Income To Net Cash Provided (Used) By Operating Activities	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals	
					2018	2017
Operating Income	2,567,200	662,693	(28,605)	(2,368,387)	832,901	1,393,502
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities						
Depreciation Expense	407,016	329,057	1,342	67,555	804,970	805,818
(Increase) Decrease In						
Deferred Outflows of Resources	(44,013)	(68,517)	(995)	(7,069)	(120,594)	(136,926)
Accounts Receivable	(465,508)	(10,473)	0	2,204,819	1,728,838	(7,558,152)
Prepays	0	0	0	6,216	6,216	5,698
Due From Other Funds	0	0	0	0	0	0
Increase (Decrease) In						
Accounts Payable	(23,670)	297,275	9,138	807,162	1,089,905	1,097,109
Compensated Absences	2,060	(3,908)	0	(22,412)	(24,260)	(256)
Deferred Inflows of Resources	19,034	29,631	430	3,057	52,152	(85,605)
Net Pension Liability	60,493	94,173	1,368	9,715	165,749	325,342
Customer Deposits	0	(20,910)	1,000	809	(19,101)	(149,573)
Due To Other Funds	(70,259)	0	0	0	(70,259)	(8,285)
Net Cash Provided (Used) By Operating Activiti	<u>2,452,353</u>	<u>1,309,021</u>	<u>(16,322)</u>	<u>701,465</u>	<u>4,446,517</u>	<u>(4,311,328)</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2017

	County Impact Fee Fund	Assessment District 1991 - 1 Fund	Assessment District 1991 - 3 Fund	RDA	Totals (Memorandum Only)	
					2018	2017
Assets						
Cash And Investments	28,894	390,776	183	921,510	1,341,363	1,089,129
Accounts Receivable	30	66	0	0	96	45
Fixed Assets		0	0	0	0	0
Accumulated Depreciation	0	0	0	0	0	0
Unamortized Bond Issue Costs	0	0	0	103,127	103,127	103,128
Due From Other Funds	0	0	0	0	0	0
Total Assets	<u>28,924</u>	<u>390,842</u>	<u>183</u>	<u>1,024,637</u>	<u>1,444,586</u>	<u>1,192,302</u>
Liabilities And Fund Balances						
Liabilities						
Due to Bond Paying Agent	0	0	0	0	0	0
Due To Other Government	<u>28,833</u>	<u>390,842</u>	<u>183</u>	<u>1,024,637</u>	<u>1,444,495</u>	<u>1,192,302</u>
Total Liabilities	<u>28,833</u>	<u>390,842</u>	<u>183</u>	<u>1,024,637</u>	<u>1,444,495</u>	<u>1,192,302</u>
Net Position						<u>0</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Riverbank, California (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- A Management and Discussion and Analysis (MD&A) section providing an analysis of the City’s overall financial position and results of operations.
- Financial statements prepared using the full accrual accounting for all of the City’s activities, except for infrastructure (roads, streets, bridges, etc.)
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The more significant of the City’s accounting policies are described below:

A. Financial Reporting Entity

The accompanying basic financial statements present the financial activity of the City of Riverbank (primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government’s operations. Discretely presented component units represent other legally separate organizations for which the primary government is financially accountable or for which the nature and significance of their relationship to the primary government are such that exclusion would cause the City’s reporting entity to be misleading or incomplete. The City’s component units are blended; there are no discretely presented component units in the Financial Reporting Entity.

City of Riverbank

The City (primary government) was incorporated in 1922 under the general laws of the State of California. The City provides the full range of municipal services as contemplated by statute. Services provided include sewer, water, public safety (police), street construction and maintenance, culture-recreation, public improvements, planning and zoning, and general administrative and support services. The City operates under a Council-Manager form of government. The City Council consists of five members elected at large for overlapping four year terms. The City Council appoints a City Administrator and City Attorney.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

City of Riverbank – continued

In addition to sitting as the governing board of the City, the City Council also acts as the Board of Directors of one blended component unit: the Redevelopment Agency of the City of Riverbank through January 31, 2012. On February 1, 2012 all Redevelopment Agencies (RDA) statewide were dissolved. The City elected to be the Successor Agency for the Low/Moderate Income Housing Fund. The general RDA Fund was transferred to the Riverbank Local Designated Authority, a separate entity created by the State when the City did not elect to be the Successor Agency for that fund. The Successor Agency Fund is now reported as a special revenue on the City's financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

C. Measurement Focus, Basis of Accounting and Basis of Presentation – continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes and taxpayer-assessed tax revenues (e.g., franchise taxes, sales taxes, motor vehicle fees, etc.) net of estimated refunds and uncollectible amounts, and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the City. The City reports the following major governmental funds:

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

CDBG Fund - To account for federal grants and other monies received and disbursed under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to purchase their first home and rehabilitate or revitalize their homes.

Systems Development Fund - To account for development impact fees collected. These fees are used for infrastructure and capital expenditure resulting from new developments.

Successor RDA LMI Housing Fund – This fund was created when the City elected to assume the housing function previously performed by the Redevelopment Agency. The non-cash assets and encumbered cash of the Redevelopment LMI Housing Fund were transferred to this Fund.

The city reports the following major proprietary funds.

The **Water Fund** accounts for the activities of the City's water service.

The **Sewer Fund** accounts for the activities of the City's sewer service.

The **Community Center Fund** accounts for the activities of the City's Community Center service.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

C. Measurement Focus, Basis of Accounting and Basis of Presentation – continued

The **Local Redevelopment Authority Fund** accounts for the activities of the City's Ammunition Factory services.

Additionally, the City reports the following fund types:

The **County Impact Fee Agency Fund**, accounts for impact fees which are collected on behalf of Stanislaus County.

The **Assessment District 1991-1 Agency Fund**, accounts for the collection of assessments and payment of debt service on behalf of the District.

The **Assessment District Agency 1991-3 Fund**, accounts for the collection of assessments and payment of debt service on behalf of the District.

The **Redevelopment Agency Fund**, accounts for the collection of property tax revenues used for the administration of the agency and development projects within the designated redevelopment area.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers and applicants, for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principle operating revenues of the enterprise and internal service funds are charges for sales and services. Operating expenses for enterprise funds include salaries and employee benefits, maintenance and operation of systems and facilities, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

**CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

D. Assets, Liabilities and Equity

1. Cash and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated quarterly. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

In accordance with the State of California Government Code, the City adopts an investment policy annually that, among other things, authorizes types of investments. Authorized investments include:

- Securities of the U.S. government or its agencies
- Certificates of Deposit (or time deposits) placed with commercial banks and/or savings and loan associations
- Bankers Acceptances
- State Treasurer's Local Agency Investment Fund (LAIF)
- Repurchase Agreements
- Passbook savings account demand deposits
- Mutual Funds
- High Grade Commercial Paper (A-1 and P-1 Rated)

Investments for the City are reported at fair value. LAIF operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

For purposes of the statement of cash flows, the city has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool and restricted, non-pooled investment with initial maturities of three months or less.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

2. Receivables and Payables (continued)

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and tax receivables are shown net of an allowance for uncollectible accounts and estimated refunds due.

3. Property Taxes

Property taxes are levied on the first day of March by the county assessor, and are payable to the county tax collector in two installments. The first installment is due November 1st, and is delinquent on December 10th, the second installment is due February 1st and is delinquent on April 10th.

Taxes become a lien on the property on March 1st, and on the date of transfer of title, and the date of new construction. The minimum property value which is taxed is \$2,000; however, tax bills are prepared for properties valued at less than \$2,000 if there is a special assessment to be collected.

Article 13A of the California Constitution states, "The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent tax is to be collected by the counties and apportioned according to law to the districts within the counties."

The City has elected under state law (TEETER) to receive all of the annual property assessments in three installments as follows:

December	55%
April	40%
June	<u>5%</u>
	<u>100%</u>

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Restricted Assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

6. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks, traffic lights and signals, street lights and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$1,000 for property, plant and equipment and \$25,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlay for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service life using the straight-line method. Assets are depreciated from 3 to 50 years.

7. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave benefits are accrued as earned by employees. All vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental and proprietary funds.

8. Pensions

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

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs,

**CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

9. Long-Term Obligations (continued)

whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Net Position and Fund Equity

In the government-wide financial statements, net position are reported in three categories: net position invested in capital assets, net of related debt; restricted net position and unrestricted net position. Restricted net position represent net position restricted by parties outside the City (such as creditors, grantors, contributors, laws and regulations of other governments) and include unspent proceeds of bonds issued to acquire or construct capital assets. The City's other restricted net position are temporarily restricted (ultimately expendable assets). All other net position are considered unrestricted.

In the fund financial statements, fund balance is reported in classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned. Non-spendable and Restricted fund balances represent the restricted classifications, and Committed, Assigned, and Unassigned represent the unrestricted classifications.

- Non-spendable fund balance includes amounts that cannot be spent because either 1) it is not in a spendable form, such as inventory or prepaid items or 2) legally or contractually required to be maintained intact.
- Restricted fund balance includes amounts that are constrained for specific purposes which are externally (outside the City) imposed by creditors, grantors, contributors, laws and regulations of other governments, or laws through constitutional provisions or enabling legislation.
- Committed fund balance includes amounts that are constrained for specified purpose that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned fund balance represents limitations imposed by management.
- Unassigned fund balance represents the residual net resources in excess of the other classifications. The General Fund is the only fund that can report a positive unassigned fund balance and any governmental fund can report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for specific expenditures, restricted resources are considered spent before unrestricted resources, unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Within unrestricted resources, committed and assigned are considered spent (if available) before unassigned amounts.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

10. Net Position and Fund Equity - continued

As of June 30, 2018, the fund balance details by classification are listed below:

	General	CDBG	Successor RDA	System Development	Other Funds	Total Governmental Funds
Fund Balances:						
Nonspendable:				538,284	0	538,284
Restricted:						
Housing		11,226,849	3,296,543			14,523,392
System Development				5,347,239		5,347,239
Transportation					190,837	190,837
Public Safety					45,278	45,278
Committed To:						
Assigned To:						
Community Development					1,071,000	1,071,000
Riverbank Donations					3,601	3,601
Landscaping					337,743	337,743
Public Works					455,019	455,019
Self Insurance					0	0
Other Purposes					887,963	887,963
Unassigned:	6,863,086				(59,311)	6,803,775
Total Fund Balances	<u>6,863,086</u>	<u>11,226,849</u>	<u>3,296,543</u>	<u>5,885,523</u>	<u>2,932,130</u>	<u>30,204,131</u>

11. Use of Estimates

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The City Council is required to adopt an annual budget resolution by July 1 of each fiscal year for the general fund, and special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The council made several supplemental budgetary appropriations throughout the year.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2018, expenditures exceeded appropriations in several department as follows:

General Fund:

Capital Outlay	13,493
----------------	--------

The General funds over-expenditures were funded through the reserves of the General Fund. The CDBG, System Development fund over-expenditures was funded by available fund balance.

III. DETAILED NOTES ON ALL FUNDS

A. Cash And Investments

Cash and investments as of June 30, 2018 are classified in the accompanying financial statements as follows:

Cash and investments	24,092,069
Cash and investments held by bond trustee	<u>0</u>
Total cash and investments	<u><u>24,092,069</u></u>

Cash and investments as of June 30, 2018 consist of the following:

Cash on hand	610
Deposits with financial institutions	18,544,714
Investments in LAIF	<u>5,546,745</u>
Total cash and investments	<u><u>24,092,069</u></u>

Investments Authorized by the City's Investment Policy

The City's investment policy authorizes investment in the local government investment pool administered by the State of California (LAIF). The City's investment policy also authorizes cash to be invested in Certificates of Deposits, Money Market Mutual Funds, Bankers Acceptances, Repurchase Agreements, Passbook Savings Demand Deposits, and High Grade Commercial Paper. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

A. Cash And Investments (continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of year-end, the weighted average maturity of the investments contained in the LAIF investment pool is approximately 6.49 months.

		<u>Maturity Date</u>
State investment pool	5,546,745	6.49 months average maturity

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk

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

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

Custodial Credit Risk (continued)

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

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

Cash with Fiscal Agent

The City maintains cash and investments which are restricted under the terms of various debt agreements. The money is included in the City's pooled cash and investment program. Restricted cash and investments as of June 30, 2018 is \$0.00.

Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The City deposits deferred compensation plan assets with the California Public Employees Retirement System (PERS). Federal legislation requires that the assets of such plans be held in trust for the exclusive benefit of the plan participants and their beneficiaries. PERS act as the trustees for the plan assets and the City is considered to have limited fiduciary responsibility for the plan assets. As such, the City does not report the deferred compensation plan assets on its financial statements.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

B. Accounts Receivable

Receivables at June 30, 2018 for the City's individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows.

All receivables are expected to be collected within one year.

	General	CDBG	System Development		
Governmental Activities:					
Interest	4,455	922	5,720		
Utility Billing	395,280	0	0		
Other	557,081	0	0		
Total	956,816	922	5,720		
	Successor RDA LMI Housing	Nonmajor Governmental	Total		
Governmental Activities:					
Interest	234	5,619	16,950		
Utility Billing	0	0	395,280		
Other	1,935	179,361	738,377		
Total	2,169	184,980	1,150,607		
	Water	Sewer	Community Center	Local Redevelop. Authority	Total
Business-Type Activities:					
Utility Billings	361,456	606,830	0	0	968,286
Interest	6,336	2,939	0	0	9,275
Other	495,418	484,121	0	4,990,615	5,970,154
Total	863,210	1,093,890	0	4,990,615	6,947,715

C. Notes Receivable

The City is the recipient of Community Development Block Grant and Home Program Funds. The Funds are provided to use for housing and business loans to qualified recipients at various below market interest rates ranging from 0 to 4%. The terms of the loans range between fifteen and thirty years. All loans are secured by deeds of trust. The amount outstanding as of June 30, 2018 is \$10,509,700.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

D. Interfund Receivables and Payables

Interfund receivable/payable balances at June 30, 2018 consist of the following:

- The Sewer Fund borrowed \$608,542 from the Streets/PW System Development Fee Fund in accordance with Resolution 2011-021. The Sewer Fund will reimburse funds from future sewer fees collected.

E. Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	3,957,541	0	0	3,957,541
Construction in progress	<u>468,160</u>	<u>785,882</u>	<u>(40,000)</u>	<u>1,214,042</u>
Total capital assets being depreciated	<u>4,425,701</u>	<u>785,882</u>	<u>(40,000)</u>	<u>5,171,583</u>
Capital assets being depreciated:				
Infrastructure	76,385,191	161,007	0	76,546,198
Land Improvements	15,690,759	20,000	0	15,710,759
Equipment And Vehicles	5,812,860	86,430	0	5,899,290
Building And Improvements	<u>5,483,519</u>	<u>5,592</u>	<u>0</u>	<u>5,489,111</u>
Total capital assets being depreciated	<u>103,372,329</u>	<u>273,029</u>	<u>0</u>	<u>103,645,358</u>
Less accumulated depreciation for:				
Infrastructure	(41,746,953)	(1,807,446)	0	(43,554,399)
Land Improvements	(3,747,156)	(452,951)	0	(4,200,107)
Equipment And Vehicles	(4,378,421)	(146,085)	0	(4,524,506)
Building And Improvements	<u>(1,978,257)</u>	<u>(161,467)</u>	<u>0</u>	<u>(2,139,724)</u>
Total accumulated depreciation	<u>(51,850,787)</u>	<u>(2,567,949)</u>	<u>0</u>	<u>(54,418,736)</u>
Net capital assets being depreciated	<u>51,521,542</u>	<u>(2,294,920)</u>	<u>0</u>	<u>49,226,622</u>
Total net capital assets -				
Governmental Activities	<u>55,947,243</u>	<u>(1,509,038)</u>	<u>(40,000)</u>	<u>54,398,205</u>

Depreciation was charged to functions/programs of the primary government as follows:

Government Activities:

Public Works	<u>2,567,949</u>
Total Depreciation expense – Government activities	<u>2,567,949</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

E. Capital Assets (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital assets not being depreciated:				
Land	2,181,195	192,089	0	2,373,284
Construction in progress	<u>7,419,116</u>	<u>2,333,278</u>	<u>0</u>	<u>9,752,394</u>
Total capital assets not being depreciated	<u>9,600,311</u>	<u>2,525,367</u>	<u>0</u>	<u>12,125,678</u>
Capital assets being depreciated:				
Equipment And Vehicles	13,210,081	81,490	0	13,291,571
Building And Improvements	<u>14,233,677</u>	<u>11,240</u>	<u>0</u>	<u>14,244,917</u>
Total capital assets being depreciated	<u>27,443,758</u>	<u>92,730</u>	<u>0</u>	<u>27,536,488</u>
Less accumulated depreciation for:				
Equipment And Vehicles	(8,380,668)	(445,340)	0	(8,826,008)
Building And Improvements	<u>(3,925,936)</u>	<u>(359,630)</u>	<u>0</u>	<u>(4,285,566)</u>
Total accumulated depreciation	<u>(12,306,604)</u>	<u>(804,970)</u>	<u>0</u>	<u>(13,111,574)</u>
Net capital assets being depreciated	<u>15,137,154</u>	<u>(712,240)</u>	<u>0</u>	<u>14,424,914</u>
Total net capital assets - business-type activities	<u>24,737,465</u>	<u>1,813,127</u>	<u>0</u>	<u>26,550,592</u>

Business- Type Activities:

Water	329,057
Sewer	407,016
Ammo Plant	67,555
Community Center	<u>1,342</u>
Total Depreciation expense – Business-Type Activities	<u>804,970</u>

F. Transfers

Interfund transfers for the year ended June 30, 2018 consisted of the following amounts:

Fund	Transfers In	Transfers Out
General Fund	1,900,935	744,053
System Development	0	20,273
Nonmajor Governmental	254,894	299,320
Proprietary	<u>2,291,370</u>	<u>3,383,553</u>
Total	<u>4,447,199</u>	<u>4,447,199</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

G. Payables And Other Liabilities

Payables at June 30, 2018 for the City's individual major funds and non-major funds in the aggregate are as follows:

	General	CDBG	System Development		
Governmental Activities					
Vendors	1,182,059	448	37,126		
Deposits	77,870	0	0		
Salaries and Benefits	568,108	0	0		
Total	1,828,037	448	37,126		
	Successor RDA	Nonmajor			
	LMI Housing	Governmental	Total		
Governmental Activities					
Vendors	0	90,414	1,310,047		
Deposits	0	0	77,870		
Salaries and Benefits	0	7,329	575,437		
Total	0	97,743	1,963,354		
			Local		
	Water	Sewer	Community Center	Redevelop. Authority	Total
Business-Type Activities					
Vendors	291,249	43,027	12,489	3,045,060	3,391,825
Customer Deposits	121,744	0	9,270	97,445	228,459
Salaries and Benefits	1,433	6,736	4,372	1,748	14,289
Total	414,426	49,763	26,131	3,144,253	3,634,573

H. Long-Term Debt

Business-Type Activities:

On January 23, 2014 the City of Riverbank received a private placement \$5,742,715 waste water revenue loan from Municipal Finance Corporation. This loan was obtained for two purposes: (1) \$4,031,770 was received in order to provide financing for the acquisition and construction of energy efficient improvements to the City's existing Wastewater System and includes the removal of existing aerators in ponds T-1 and T-2 to be replaced with three new blowers, and all design, hydrology, engineering and related costs, and (2) \$1,710,945 in funds were received in order to fund the redemption prior to maturity of the 2005 Refunding Revenue Bonds, Series A (Wastewater

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

H. Long-Term Debt (continued)

Project) issued on February 3, 2005 in the original principal amount of \$4,475,000 and which had currently outstanding principal in the amount of \$2,075,000. The amount was paid off in September 10, 2014.

Refinancing of Sewer Bond is due in bi-annual installments of \$153,784, interest not more than 2.38% per annum payable on February 1 and August 1 through 2019. Loan proceeds were used to finance the Waste Treatment Construction Project. Loan payable outstanding at June 30, 2018 is \$599,007.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable		Total Debt Service
	Principal	Interest	
2019	295,057	12,511	307,568
2020	303,950	3,617	307,567
Total	<u>599,007</u>	<u>16,128</u>	<u>615,135</u>

2013 Sewer Loan is due in bi-annual installments of \$167,890, interest not more than 2.38% per annum payable on February 1 and August 1 through 2029. Loan proceeds were used to finance the Waste Treatment Construction Project. Loan payable outstanding at June 30, 2018 is \$3,235,775

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loan Payable		Total Debt Service
	Principal	Interest	
2019	218,698	117,083	335,781
2020	226,820	108,961	335,781
2021	235,244	100,537	335,781
2022	243,980	91,800	335,780
2023	253,041	82,739	335,780
2024-2028	1,413,349	265,555	1,678,904
2029-2030	<u>644,643</u>	<u>26,919</u>	<u>671,562</u>
Total	<u>3,235,775</u>	<u>793,594</u>	<u>4,029,369</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

H. Long-Term Debt (continued)

Loan Payable, State of California Water Resources Control Board, is due in annual installments of \$65,563, interest at 2.7% per annum payable on October 25 through 2022. Proceeds from the loans were used for the construction and improvement of capital assets for the waste water treatment plant expansion. Loans payable outstanding at June 30, 2018 is \$245,912.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable		Total
	Principal	Interest	Debt Service
2019	59,111	6,453	65,564
2020	60,662	4,902	65,564
2021	62,353	3,310	65,663
2022	63,786	1,676	65,462
Total	245,912	16,341	262,253

The City entered into a Master Governmental Lease Purchase agreement with Wells Fargo Banks to update the city's water meters on December 15, 2015. The agreed finance amount of \$4,054,224 is due in 24 semiannual installments of \$193,469.62, interest at 2.23% per annum payable on June and December through 2027. Proceeds from the lease are being used for the replacement of the city's water meters. Lease payable outstanding at June 30, 2018 is \$3,296,182.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loan Payable		Total
	Principal	Interest	Debt Service
2019	315,182	71,757	386,939
2020	322,250	64,690	386,940
2021	329,476	57,464	386,940
2022	336,864	50,075	386,939
2023	344,418	42,521	386,939
2024-2028	1,647,992	93,234	1,741,226
Total	3,296,182	379,741	3,675,923

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

H. Long-Term Debt (continued)

The following is a summary of changes in the City's long-term debt and other long-term liabilities during the year ended June 30, 2018.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Govermental-Type Activities:					
Compensated Absences	<u>204,732</u>	<u>0</u>	<u>(9,569)</u>	<u>195,163</u>	<u>19,516</u>
Long-term liabilities of Govermental-Type Activities:	<u>204,732</u>	<u>0</u>	<u>(9,569)</u>	<u>195,163</u>	<u>19,516</u>

The following is a summary of changes in the City's Proprietary Funds long-term debt, including compensated absences, during the year ended June 30, 2018.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Loan Payable	887,165	0	(288,158)	599,007	281,420
Loan Payable	3,446,641	0	(210,866)	3,235,775	203,317
Loan Payable	303,511	0	(57,599)	245,912	56,127
Water Meter Lease	3,604,451	0	(308,269)	3,296,182	301,508
Compensated Absences	<u>90,685</u>	<u>0</u>	<u>(24,261)</u>	<u>66,424</u>	<u>9,094</u>
Long-term liabilities of Business-Type Activities:	<u>8,332,453</u>	<u>0</u>	<u>(889,153)</u>	<u>7,443,300</u>	<u>851,466</u>
Total long-term liabilities	<u>8,537,185</u>	<u>0</u>	<u>(898,724)</u>	<u>7,638,461</u>	<u>870,982</u>

The annual debt service requirements for the City's Proprietary Funds to maturity are as follows:

<u>Year Ending June 30</u>	<u>Loan Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2019	888,048	207,804	1,095,852
2020	913,682	182,170	1,095,852
2021	627,073	161,311	788,384
2022	644,630	143,551	788,181
2023	597,459	125,260	722,719
2024-2028	3,061,341	358,789	3,420,130
2029-2030	<u>644,643</u>	<u>26,919</u>	<u>671,562</u>
Total	<u>7,376,876</u>	<u>1,205,804</u>	<u>8,582,680</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

I. Evaluation of Subsequent Events

The City has evaluated subsequent events through March 10, 2021, the date which the financial statements were available to be issued.

IV. OTHER INFORMATION

A. Risk Management

The City of Riverbank participates with other public entities in a joint exercise of powers agreement, which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

The City is covered for the first \$1,000,000 of each general liability claim and \$250,000 of each workers' compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$10,000 and workers' compensation losses under \$10,000. The CSJVRMA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$10,000,000. The CSJVRMA participates in an excess pool that provides workers' compensation coverage from \$250,000 to \$500,000 and purchases excess insurance above the \$500,000 to the statutory limit. The CSJVRMA is a consortium of fifty-four (54) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

The financial position and results of operations for the CSJVRMA, as of June 30, 2018, are presented below:

Total Assets	<u>110,234,633</u>
Total Liabilities	92,209,231
Total Net Assets	<u>18,025,402</u>
Total Liabilities & Net Assets	<u>110,234,633</u>
 Total Revenues for Year	 46,697,909
Total Expenses for Year	<u>46,647,078</u>
Net Income(Loss) for Year	<u>50,831</u>

At the termination of the joint powers agreement and after all claims have been settled, any excess deficit will be divided among the cities in accordance with its governing documents.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

B. Commitments and Contingencies

The City of Riverbank is a party in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City.

C. Employee Retirement Systems and Plans

The City contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office – 400 P Street – Sacramento CA 95814.

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

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

C. Employee Retirement Systems and Plans (continued)

The Plans' provisions and benefits in effect as of June 30, 2018, are summarized as follows:

	Miscellaneous		
	Prior to April 1, 2011	On or After April 1, 2011	On or After January 1, 2013
Hire date			
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 Years	5 Years	5 Years
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50	52
Monthly benefits, as of % of eligible compensation	Up to 2%	Up to 2%	Up to 2%
Required employee contribution rates	7.00%	7.00%	6.25%
Required employer contribution rates	13.578%	8.005%	6.25%

	Safety		
	Prior to April 1, 2011	On or After April 1, 2011	On or After January 1, 2013
Hire date			
Benefit formula	2% @ 55	2% @ 55	N/A
Benefit vesting schedule	5 Years	5 Years	N/A
Benefit payments	Monthly for life	Monthly for life	N/A
Retirement age	50	50	N/A
Monthly benefits, as of % of eligible compensation	Up to 2%	Up to 2%	N/A
Required employee contribution rates	6.25%		
Required employer contribution rates	6.25%		

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contributions rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during that year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between actuarially determined rate and the contribution rate of employees.

In February 2011, the City Council adopted a new tier which became effective in April 2011. Effective January 1, 2013, the Public Employees' Pension Reform Act (PEPRA) implemented new benefit formulas, final compensation period, and new contribution requirements for new employees hired on or after January 1, 2013, who meet the definition of new member as per PEPRA.

Participants are required to contribute 7% (9% for public-safety employees) of their annual covered salary for Tier 1 and Tier 2. The participants that qualify under Tier 3 are required to contribute 6.25% of their annual covered salary. The City makes no required contribution on behalf of the City employees. The contribution requirements of plan members and the City are established and may be amended by PERS. The City is required to contribute at an actuarially determined rate. PERS has determined that because of past funding and investment earnings, current employer contributions are

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

C. Employee Retirement Systems and Plans (continued)

not required for the public-safety employees of the City. The current rates are 13.578% (first-tier) and 8.005% (second-tier) for non-safety employees, of annual covered payroll.

For the year ended June 30, 2018, the contribution recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$ 246,862
Contributions - employee (paid by employer)	-

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

As of June 30, 2018, the Local Government reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 5,477,093
Safety	<u>856,967</u>
Total Net Pension Liability	<u><u>\$ 6,334,060</u></u>

The Local Government's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2017, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The Local Government's proportion of the net pension liability was based on a projection of the Local Government's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The Local Government's proportionate share of the net pension liability for each Plan as of June 30, 2017 and 2018 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2017	0.13533%	0.01415%	0.06280%
Proportion - June 30, 2018	<u>0.13894%</u>	<u>0.01434%</u>	<u>0.06387%</u>
Change - Increase/(Decrease)	0.00361%	0.00019%	0.00107%

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

C. Employee Retirement Systems and Plans (continued)

At June 30, 2018, the Local Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 1,089,250	\$ 83,126
Differences between actual and expected experience	17,777	111,368
Differences between projected & actual investment earnings	245,144	0
Difference between employer's contribution and proportionate share of contributions	0	606,222
Changes in employer's proportion	225,089	56,356
Penstion contributions made subsequent to measurement date	246,862	0
Total	\$ 1,824,122	\$ 857,072

\$246,862 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Miscellaneous	Safety	Total
2019	\$ 138,213	\$ (23,690)	\$ 114,523
2020	424,005	41,528	465,533
2021	261,722	23,679	285,401
2022	(126,418)	(18,852)	(145,270)
2023	-	-	-
Thereafter	-	-	-
Total	<u>\$ 697,522</u>	<u>\$ 22,665</u>	<u>\$ 720,187</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

C. Employee Retirement Systems and Plans (continued)

Actuarial Assumptions – The total pension liabilities was determined by rolling forward the total pension liability determined in the June 30, 2016 actuarial accounting valuations to June 30, 2017. The June 30, 2017, total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varied by Entry Age and Service
Payroll Growth	3.0%
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until purchasing power Protection allowance floor on power applies, 2.75% thereafter

The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report. All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period 1997 to 2011 including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found on the CalPERS website.

Change in Assumption

In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent.

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

C. Employee Retirement Systems and Plans (continued)

term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits of cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Local Government’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Local Government’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	6.15%	7.15%	8.15%
Employer's Net Pension Liability/(Asset) - Misc	8,580,496	5,477,093	2,906,799
Employer's Net Pension Liability/(Asset) - Safety	1,345,123	856,967	457,925
Employer's Net Pension Liability/(Asset) - Total	9,925,619	6,334,060	3,364,724

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

CITY OF RIVERBANK
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - MISCELLANEOUS
JUNE 30, 2018

	2017	2016	2015	2014
Proportion of the net pension liability	0.1409%	0.1318%	13.0600%	0.1405%
Proportion share of the net pension liability	\$ 5,477,093	\$ 4,701,278	\$ 3,583,450	\$ 3,472,625
Covered - employee payroll	\$ 5,116,284	\$ 4,877,064	\$ 3,144,373	\$ 2,982,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	107.05%	96.40%	113.96%	116.45%
Plan's fiduciary net position	\$ 17,085,417	\$ 15,339,838	\$ 15,484,030	\$ 15,376,404
Plan fiduciary net position as a percentage of the total pension liability	75.72%	76.54%	81.21%	81.58%

Notes to Schedule:

Change in assumptions. In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

CITY OF RIVERBANK
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - SAFETY
JUNE 30, 2018

	2017	2016	2015	2014
Proportion of the net pension liability	0.0165%	0.0023%	0.0125%	0.00979%
Proportion share of the net pension liability	\$ 856,967	\$ 733,043	\$ 515,698	\$ 367,103
Covered - employee payroll	\$ 0	\$ 0	\$ 0	\$ 0
Proportionate share of the net pension liability as percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%
Plan's fiduciary net position	\$ 2,631,925	\$ 2,566,219	\$ 2,627,253	\$ 2,773,359
Plan fiduciary net position as a percentage of the total pension liability	75.44%	77.78%	83.59%	88.31%

Notes to Schedule:

Change in assumptions. In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

CITY OF RIVERBANK
SCHEDULE OF CONTRIBUTIONS - MISCELLANEOUS
JUNE 30, 2018

	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	\$ 1,210,008	\$ 1,108,137	\$ 409,877	\$ 340,922
Contributions in relation to the actuarially determined contributions	(1,210,008)	(1,108,137)	(409,877)	(340,922)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0
Covered - employee payroll	\$ 5,116,284	\$ 4,877,064	\$ 3,144,373	\$ 2,982,150
Contributions as a percentage of covered-employee payroll	23.65%	22.72%	13.04%	11.43%
percentage of covered-employee payroll				

Notes to Schedule:

Valuation Date:	6/30/2016	6/30/2015	6/30/2014	6/30/2013
-----------------	-----------	-----------	-----------	-----------

Methods and assumptions used to determine cotnribution rates:

Actuarial Cost Method	Entry age
Amortization method	For details, see June 30, 2012 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets, See June 30, 2012 Funding Valuation Report
Inflation	2.75%
Salaray increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment rate of return	7.50%, net of pension plan investment and administrative expense, including inflation
Retirement age	The probabilities of Retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

CITY OF RIVERBANK
SCHEDULE OF CONTRIBUTIONS - SAFETY
JUNE 30, 2018

	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	\$ 0	\$ 0	\$ 0	\$ 241,124
Contributions in relation to the actuarially determined contributions	0	0	0	(241,124)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0
Covered - employee payroll	\$ 0	\$ 0	\$ 0	\$ 789,451
Contributions as a percentage of covered-employee payroll percentage of covered-employee payroll	0.00%	0.00%	0.00%	30.54%

Notes to Schedule:

Valuation Date:	6/30/2016	6/30/2015	6/30/2014	6/30/2013
-----------------	-----------	-----------	-----------	-----------

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age
Amortization method	For details, see June 30, 2012 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets, See June 30, 2012 Funding Valuation Report
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment rate of return	7.50%, net of pension plan investment and administrative expense, including inflation
Retirement age	The probabilities of Retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

OTHER REPORTS

COMBINING FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Gas Tax Fund - To account for state gas tax revenues based on population. The revenues may be expended only for street and road repair, maintenance, design, construction and traffic signal design and installation.

Local Transportation Fund - To account for the City's allocation of local transportation revenues for streets, roads, and sidewalk improvements.

Cheese and Wine Fund - To account from the revenues and expenditures of the Cheese and Wine event.

Riverbank Donations Fund - To account for donation revenues for City's improvements.

Asset Forfeiture Fund - To account for monies received from asset seizures in the City's jurisdiction as well as revenues and expenditures from Office of traffic Safety grants awarded for police services

Weed And Rubbish Abatement - To account for weed and rubbish cleanup in the City.

Self-Insurance Reserve -To account for the City's workers compensation and liability insurance.

Lighting And Landscaping Districts - To account for lighting and landscaping fees collected and the related costs to operate the city's various districts.

Neighborhood Improvement Fund – To account for monies received from vehicle abatement fees and code enforcement officer costs.

Public Safety Augmentation Fund - To account for monies received through a special sales tax to be spent to sustain the public safety department.

Off Street Parking Fund - To account for parking in lieu Fee paid by business in lieu of providing additional onsite parking.

Riverfest Fund - To account for monies received from community for helping citizens during the flood in 2006 and for revenues and expenditures of the Beyond Earth Day event.

Park Grant Fund - To account for grant revenues received for park development.

COMBINING FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Public Benefit Fund - To account for revenue received from Cannabis Development Agreements.

Park Fund - To account for park impact fees collected to mitigate additional city costs due to new construction.

Railroad Crossing Fund - To account for revenues to upgrade the Terminal and Townsend street railroad crossing.

CFD 2016-1 – Homeowner Assessments for Maintenance of Streets, Storm, Parks, Landscaping and lighting.

Facility Improvement Fund - To account for fees collected from facility rentals for future improvements.

Crossroads Development Fund – To account for the fees collected from developers for the Crossroads Specific Plan.

Measure L Fund – To account for revenues from the Stanislaus County Measure L transportation Tax initiative.

Special Building Projects Fund – To account for the building permit revenues designated by Council for future building inspections.

Storm Drain Fund - To account for storm drain revenues.

**CITY OF RIVERBANK
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Special Revenue					
	Gas Tax Fund	Local Trans- portation Fund	Cheese And Wine Fund	Riverbank Donations Fund	Asset Forfeit- ture Fund	Weed And Rubbish Abatement Fund
Assets						
Cash And Investments	107,348	189,334	37,317	3,691	37,372	46,863
Accounts Receivable	2,952	1,503	0	0	0	223
Loans Receivable	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0
Total Assets	<u>110,300</u>	<u>190,837</u>	<u>37,317</u>	<u>3,691</u>	<u>37,372</u>	<u>47,086</u>
Liabilities And Fund Balances						
Liabilities						
Accounts Payable	26,415	0	443	90	0	0
Compensated Absences	14,593	0	0	0	0	0
Other Liabilities	6,761	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0
Total Liabilities	<u>47,769</u>	<u>0</u>	<u>443</u>	<u>90</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	0	190,837	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	62,531	0	0	3,601	37,372	47,086
Unassigned	0	0	36,874	0	0	0
Total Fund Balances	<u>62,531</u>	<u>190,837</u>	<u>36,874</u>	<u>3,601</u>	<u>37,372</u>	<u>47,086</u>
Total Liabilities And Fund Balances	<u>110,300</u>	<u>190,837</u>	<u>37,317</u>	<u>3,691</u>	<u>37,372</u>	<u>47,086</u>

Special Revenue

Self-Insurance Reserve Fund	Lighting And Land-scaping Fund	Neighbor-Hood Improvement Fund	Public Safety Aug-mentation Fund	Off-Street Parking Fund	Riverfest Fund	Non-Major Special Revenue Total
(69,309)	312,807	(9,913)	8,122	52,818	3,703	720,153
530	1,937	0	8,356	208	0	15,709
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>(68,779)</u>	<u>314,744</u>	<u>(9,913)</u>	<u>16,478</u>	<u>53,026</u>	<u>3,703</u>	<u>735,862</u>
15,000	24,087	769	0	0	0	66,804
0	0	359	0	0	0	14,952
0	0	1,365	0	0	0	8,126
0	0	0	0	0	0	0
<u>15,000</u>	<u>24,087</u>	<u>2,493</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,882</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	190,837
0	0	0	0	0	0	0
0	290,657	0	16,478	53,026	3,703	514,454
<u>(83,779)</u>	<u>0</u>	<u>(12,406)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(59,311)</u>
<u>(83,779)</u>	<u>290,657</u>	<u>(12,406)</u>	<u>16,478</u>	<u>53,026</u>	<u>3,703</u>	<u>645,980</u>
<u>(68,779)</u>	<u>314,744</u>	<u>(9,913)</u>	<u>16,478</u>	<u>53,026</u>	<u>3,703</u>	<u>735,862</u>

**CITY OF RIVERBANK
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Special Revenue		Capital Projects		
	Public Benefit Fund	Facility Improvement Fund	Park Fund	Railroad Crossing Fund	Crossroads Devel- opment Fund
Assets					
Cash And Investments	77,294	22,230	108,470	399	1,001,736
Accounts Receivable	0	0	0	0	602
Loans Receivable	0	0	0	0	0
Prepaid Expense	0	0	0	0	0
Due From Other Funds	0	0	0	0	0
Total Assets	<u>77,294</u>	<u>22,230</u>	<u>108,470</u>	<u>399</u>	<u>1,002,338</u>
Liabilities And Fund Balances					
Liabilities					
Accounts Payable	0	0	0	0	12,335
Compensated Absences	0	0	0	0	0
Other Liabilities	0	0	0	0	0
Due To Other Funds	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,335</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Assigned	77,294	22,230	108,470	399	990,003
Unassigned	0	0	0	0	0
Total Fund Balances	<u>77,294</u>	<u>22,230</u>	<u>108,470</u>	<u>399</u>	<u>990,003</u>
Total Liabilities And Fund Balances	<u>77,294</u>	<u>22,230</u>	<u>108,470</u>	<u>399</u>	<u>1,002,338</u>

Capital Projects

Measure L Fund	CFD 2016-1 Fund	Special Projects Fund	Storm Drain Fund	Non-Major Capital Projects Total	Totals	
					2018	2017
620,913	45,278 (	25,269)	200,868	2,051,919	2,772,072	2,963,745
167,700	0	99	870	169,271	184,980	3,550
0	0	0	0	0	0	0
0	0	87,773	0	87,773	87,773	27,486
0	0	0	0	0	0	0
<u>788,613</u>	<u>45,278</u>	<u>62,603</u>	<u>201,738</u>	<u>2,308,963</u>	<u>3,044,825</u>	<u>2,994,781</u>
7,526	0	2,175	777	22,813	89,617	230,199
0	0	0	0	0	14,952	15,241
0	0	0	0	0	8,126	24,671
0	0	0	0	0	0	0
<u>7,526</u>	<u>0</u>	<u>2,175</u>	<u>777</u>	<u>22,813</u>	<u>112,695</u>	<u>270,111</u>
0	0	-	0	0	0	0
0	0	0	0	0	190,837	286,264
0	0	0	0	0	0	0
781,087	45,278	60,428	200,961	2,286,150	2,800,604	2,442,418
0	0	0	0	0	(59,311)	(4,012)
<u>781,087</u>	<u>45,278</u>	<u>60,428</u>	<u>200,961</u>	<u>2,286,150</u>	<u>2,932,130</u>	<u>2,724,670</u>
<u>788,613</u>	<u>45,278</u>	<u>62,603</u>	<u>201,738</u>	<u>2,308,963</u>	<u>3,044,825</u>	<u>2,994,781</u>

**CITY OF RIVERBANK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Special Revenue				
	Gas Tax Fund	Local Trans- portation Fund	Cheese And Wine Fund	Riverbank Donations Fund	Asset Forfeit- ture Fund
Revenues					
Investment Earnings	2,610	4,481	0	0	0
Intergovernmental	584,888	0	0	0	7,500
Other Taxes	0	0	0	0	0
Impact Fees	0	0	0	0	0
Licenses And Permits	0	0	0	0	0
Service Charges And Miscellaneous	36,025	0	106,762	2,467	0
Total Revenues	<u>623,523</u>	<u>4,481</u>	<u>106,762</u>	<u>2,467</u>	<u>7,500</u>
Expenditures					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	31,300
Public Works	749,778	0	0	0	0
Community Development	0	0	0	1,080	0
Culture And Leisure	0	0	86,117	0	0
Capital Outlay	26,570	13,836	0	0	0
Total Expenditures	<u>776,348</u>	<u>13,836</u>	<u>86,117</u>	<u>1,080</u>	<u>31,300</u>
Excess(Deficiency) Of Revenues Over Expenditures	(152,825)	(9,355)	20,645	1,387	(23,800)
Other Financing Sources (Uses)					
Operating Transfers In	184,590	0	0	0	0
Operating Transfers Out	(17,416)	(86,072)	0	0	0
Total Other Financing Sources (Uses)	<u>167,174</u>	<u>(86,072)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change In Fund Balances	14,349	(95,427)	20,645	1,387	(23,800)
Fund Balance - Beginning	<u>48,182</u>	<u>286,264</u>	<u>16,229</u>	<u>2,214</u>	<u>61,172</u>
Fund Balance - Ending	<u>62,531</u>	<u>190,837</u>	<u>36,874</u>	<u>3,601</u>	<u>37,372</u>

Special Revenue

Weed And Rubbish Abatement Fund	Self- Insurance Reserve Fund	Lighting And Land- scaping Fund	Neighbor- Hood Improvement Fund	Public Safety Aug- mentation Fund	Off-Street Parking Fund	Riverfest Fund	Non-Major Special Revenue Total
666	1,582	4,715	0	0	619	0	14,673
0	0	0	14,074	117,550	3,885	0	727,897
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	263,888	357,472	1,751	0	0	0	768,365
666	265,470	362,187	15,825	117,550	4,504	0	1,510,935
0	481,104	0	0	0	0	0	481,104
0	0	0	94,523	0	0	0	125,823
3,599	0	0	0	0	0	0	753,377
0	0	296,728	0	0	0	0	297,808
0	0	0	0	0	0	0	86,117
0	0	0	0	0	0	0	40,406
3,599	481,104	296,728	94,523	0	0	0	1,784,635
(2,933)	(215,634)	65,459	(78,698)	117,550	4,504	0	(273,700)
0	0	0	70,304	0	0	0	254,894
0	0	(64,538)	0	(101,072)	0	0	(269,098)
0	0	(64,538)	70,304	(101,072)	0	0	(14,204)
(2,933)	(215,634)	921	(8,394)	16,478	4,504	0	(287,904)
50,019	131,855	289,736	(4,012)	0	48,522	3,703	933,884
47,086	(83,779)	290,657	(12,406)	16,478	53,026	3,703	645,980

**CITY OF RIVERBANK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2017**

	Capital Projects				
	Public Benefit Fund	Facility Improvement Fund	Park Fund	Railroad Crossing Fund	CFD 2016-1 Fund
Revenues					
Investment Earnings	0	0	11	0	0
Intergovernmental	0	0	0	0	0
Other Taxes	0	0	0	0	0
Impact Fees	0	0	0	0	0
Licenses And Permits	0	0	0	0	0
Service Charges And Miscellaneous	77,294	9,750	0	0	30,252
Total Revenues	77,294	9,750	11	0	30,252
Expenditures					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	5,046
Public Works	0	0	0	0	0
Community Development	0	0	0	0	0
Culture And Leisure	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	5,046
Excess(Deficiency) Of Revenues Over Expenditures	77,294	9,750	11	0	25,206
Other Financing Sources (Uses)					
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Change In Fund Balances	77,294	9,750	11	0	25,206
Fund Balance - Beginning	0	12,480	108,459	399	20,072
Fund Balance - Ending	77,294	22,230	108,470	399	45,278

Capital Projects

Measure L Fund	Crossroads Devel- opment Fund	Special Projects Fund	Storm Drain Fund	Non-Major Capital Projects Total	Totals	
					2018	2017
0	1,801	296	5	2,113	16,786	10,761
983,126	0	0	0	983,126	1,711,023	668,305
0	0	0	0	0	0	0
0	0	47,241	44,035	91,276	91,276	54,781
0	0	0	0	0	0	0
0	0	0	0	117,296	885,661	921,474
983,126	1,801	47,537	44,040	1,193,811	2,704,746	1,655,321
0	0	0	0	0	481,104	619,188
0	0	0	0	5,046	130,869	104,831
4,493	0	0	13,740	18,233	771,610	774,939
0	0	0	0	0	297,808	427,517
0	0	0	0	0	86,117	108,229
197,546	447,400	0	0	644,946	685,352	543,944
202,039	447,400	0	13,740	668,225	2,452,860	2,578,648
781,087	(445,599)	47,537	30,300	525,586	251,886	(923,327)
0	0	0	0	0	254,894	257,593
0	0	0	(30,222)	(30,222)	(299,320)	(418,998)
0	0	0	(30,222)	(30,222)	(44,426)	(161,405)
781,087	(445,599)	47,537	78	495,364	207,460	(1,084,732)
0	1,435,602	12,891	200,883	1,790,786	2,724,670	3,809,402
781,087	990,003	60,428	200,961	2,286,150	2,932,130	2,724,670

CITY OF RIVERBANK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. Department of Transportation			
Passed Through State of California:			
CML-5255(037)	20.507	CML-5255	60,490
STPL-5255(050)	20.507	STPL-5255	<u>0</u>
Total U.S. Department of Transportation			<u>60,490</u>
U.S. Department of Justice			
Local Law Enforcement Block Grant	16.710	N/A	<u>109,688</u>
Total U.S. Department of Justice			<u>109,688</u>
U.S. Department of Defense			
Passed Through Office of Economic Adjustment			
OEA	12.607	CL0610-11-03	<u>281,949</u>
Total U.S. Department of Defense			<u>281,949</u>
U.S. Department of Army			
U.S. Army Engineering And Support Center			
	12.599	N/A	<u>15,880,583</u>
U.S. Department of Housing And Urban Development			
Passed Through State of California:			
	14.228	13-CDBG-8959	<u>33,010</u>
Total Expenditures of Federal Awards			<u><u>16,365,720</u></u>

**CITY OF RIVERBANK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

SUMMARY OF AUDITOR'S RESULTS

1. Type of report issued on the financial statements – Unmodified
2. Significant deficiencies in internal control disclosed by the audit of the financial statements and any such conditions that are material weaknesses– None
3. Disclosure of any noncompliance which are material to the financial statements - None
4. Disclosure of any significant deficiencies in internal control over major programs and any such conditions that are material weaknesses – None
5. Type of report issued on compliance for major programs – Unmodified
6. Audit findings relative to the major federal programs – None
7. Major programs are as follows: U.S. Department of Defense CFDA number 12.607.
8. Expenses in excess of \$750,000 was used as the threshold to distinguish between Type A and Type B programs
9. The City of Riverbank was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

Findings relating to financial statements which are required to be reported – None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS

Findings relating to major federal award programs which are required to be reported – None

PRIOR YEAR'S FINDINGS - None



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

To The City Council
City of Riverbank
State of California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Riverbank, State of California, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City of Riverbank, State of California's basic financial statements and have issued our report thereon dated March 10, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Clendenin Bird & Company, PC
CLENDENIN BIRD & COMPANY, PC

Modesto, California
March 10, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH UNIFORM GUIDANCE**

To The City Council
City of Riverbank
State of California

Report on Compliance for Each Major Federal Program

We have audited City of Riverbank, State of California's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Riverbank, State of California's major federal programs for the year ended June 30, 2018. City of Riverbank, State of California's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on each of City of Riverbank, State of California's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Riverbank, State of California's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Riverbank, State of California's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Riverbank, State of California, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of City of Riverbank, State of California, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit, we considered City of Riverbank, State of California's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Riverbank, State of California's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION
Modesto, California
March 10, 2021



**REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS
BASED ON AN EXAMINATION OF GENERAL-PURPOSE
FINANCIAL STATEMENT PERFORMED IN ACCORDANCE
WITH THE CALIFORNIA TRANSPORTATION
DEVELOPMENT ACT**

(209) 526-3091
fax (209) 526-2287



info@gg-cpa.com
www.gg-cpa.com



To The City Council
City of Riverbank
State of California

We have audited the general-purpose financial statements of the City of Riverbank, State of California for the year ended June 30, 2018, and have issued our report thereon dated March 10, 2021. Our audit was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the California Administrative Code Section 6664 of the Transportation Development Act and the allocation instructions of the Stanislaus Area Association of Governments, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the City of Riverbank is responsible for the City's compliance with laws and regulations. In connection with our audit referred to above, we selected and tested transactions and records to determine the City's compliance with laws and regulations, noncompliance with which could have a material effect on the general-purpose financial statements of the City.

In our opinion the City of Riverbank Transportation Development Act funds were accounted for in conformance with the applicable laws, rules and regulations of the Transportation Development Act and the allocation instructions of the Stanislaus Council of Governments.

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION

Modesto, California
March 10, 2021

CITY OF RIVERBANK
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2019

CITY OF RIVERBANK, CALIFORNIA

Table of Contents

	Page
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Management's Discussion And Analysis (unaudited)	3-12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement Of Net Position	13
Statement Of Activities	14-15
Fund Financial Statements:	
Balance Sheet – Governmental Funds	16-17
Reconciliation Of The Governmental Funds Balance Sheet To Statement Of Net Position	18
Statement Of Revenues, Expenditures, And Changes In Fund Balances – Governmental Funds	19-20
Reconciliation Of The Statement Of Revenues, Expenditures, And Changes In Fund Balances Of Governmental Funds To The Statement Of Activities	21
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – General Fund	22-23
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – CDBG Fund	24
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – System Development Fund	25
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – Successor RDA LMI Housing Fund	26
Statement Of Net Position – Proprietary Funds	27
Statement Of Revenues, Expenses, And Changes In Net Position – Proprietary Funds	28
Statement Of Cash Flows – Proprietary Funds	29-30
Statement Of Fiduciary Net Position – Agency Funds	31
Notes To The Basic Financial Statements	32-57
REQUIRED SUPPLEMENTAL FINANCIAL DATA	
Schedule of Proportionate Share of the Net Pension Liability – Miscellaneous	58
Schedule of Proportionate Share of the Net Pension Liability – Safety	59
Schedule of Contributions – Miscellaneous	60
Schedule of Contributions – Safety	61

CITY OF RIVERBANK, CALIFORNIA

Table of Contents

	Page
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
Definitions	62-63
Combining Balance Sheet – Nonmajor Governmental Funds	64-67
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances – Nonmajor Governmental Funds	68-71
OTHER REPORTS	
Schedule Of Federal Expenditures	72
Schedule Of Findings And Questioned Costs	73
Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133.	76-77
Report On Compliance With Laws And Regulations Based On An Examination Of General-Purpose Financial Statements Performed In Accordance With The California Transportation Development Act	78



INDEPENDENT AUDITOR'S REPORT

To The City Council
City Of Riverbank
State of California

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Riverbank, State of California, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Riverbank, State of California as of June 30, 2019, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Riverbank, State of California's basic financial statements. The introductory section, combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION

Modesto, California
November 29, 2021

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

This discussion and analysis of the City of Riverbank's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2019. The City's financial statements for the fiscal year ended June 30, 2019 are presented in accordance with GASB 34. Please read Management's Discussion and Analysis in conjunction with the City's financial statements, notes, and supplementary schedules.

FINANCIAL HIGHLIGHTS

- The City's governmental activities total assets exceeded liabilities (net position) at the close of the fiscal year by \$82,427,906. Of this amount, \$3,461,398 is in unrestricted net position, which is available to meet the City's ongoing financial obligations. The total assets of the business-type activities exceeded its liabilities (net position) by \$27,927,023. Of this amount, \$7,559,217 was unrestricted.
- General and program revenues for Governmental Activities exceeded expenses by \$1,818,507. City program expenses totaled \$14,064,524 for fiscal year 2018-2019, an increase of 3% over the 2017-18 Fiscal Year. Public Works costs comprised \$5,400,841 or 38% of the total expenses, whereas Public Safety comprised 30% of expenditures.
- In the City's business-type activities (which include the Water, Sewer and Community Center and Local Redevelopment Funds), expenses exceeded revenues by \$264,456.
- The City's General Fund ended the year with a fund balance of \$7,825,397. This is an increase of 14% from the year ending June 30, 2018.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements include all activities of the City of Riverbank using the integrated approach as prescribed by GASB Statement No. 34. The government-wide Statement of Net position and Statement of Activities provide information about the activities of the City as a whole and present a long-term view of the City's finances. Fund financial statements show how City services are financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

REPORTING THE CITY AS A WHOLE

Government-wide Financial Statements. The government-wide financial statements report information about the City as a whole, providing readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All the current year's revenues and expenses are taken into account in the statement of activities regardless of when cash is received or paid.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

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

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

- Over time, increases or decreases in the City's net position can be an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's roads.

The government-wide financial statements of the City are divided into two categories:

- **Governmental Activities:** Includes police, public works, community development (building and planning), grants and special programs, and general government. Taxes and intergovernmental revenues such as sales tax, property tax, vehicle license fees, user fees, franchise fees, and federal and state grants primarily finance these activities.
- **Business-type activities** include the City's water and sewer systems, in addition to the City's Community Center and the Local Redevelopment Authority (LRA). Fees are charged to customers, including lease revenue, to help cover the costs of the services it provides.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements. The fund financial statements provide detailed information about the City's most significant *funds* – not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State law or by bond covenants. Management establishes other funds to control and manage money for particular purposes or to show the City is meeting legal responsibilities for the use of certain taxes, grants, and other resources. All of the funds of the City can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*.

Governmental funds – Most of the City's basic services are reported in governmental funds, which focuses on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial resources that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

Because the focus of the governmental funds is narrower than that of the governmental-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. The differences of results in the governmental funds financial statements to those in the government-wide financial statement are shown in reconciliations following the governmental funds financial statements.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds are not reflected in the City's government-wide financial statements because the City cannot use these assets to finance its operations.

Proprietary funds – Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information. The City's proprietary funds are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position. As noted earlier, net position may serve over time as a useful indicator of the City's financial position. Below is a table showing the City's net position as of June 30, 2019 compared to the City's net position as of June 30, 2018.

City of Riverbank Net Position For Year Ended June 30, 2019						
	Governmental Activities		Proprietary Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Cash and Investments	\$19,742,361	\$16,564,600	\$9,672,779	\$7,527,405	\$29,415,140	\$24,092,005
Other Assets	15,959,270	15,798,048	1,538,436	6,433,613	\$17,497,706	22,231,661
Capital Assets	53,237,867	54,398,205	26,976,136	26,682,043	\$80,214,003	81,080,248
Total Assets	88,939,498	86,760,853	38,187,351	40,643,061	127,126,849	127,403,914
Current Pension Plan Cont.	1,048,543	1,420,962	320,197	403,159	1,368,740	1,824,121
Liabilities						
Current Liabilities	1,950,804	1,963,354	2,244,816	3,634,573	4,195,620	5,597,927
Compensated Absences	196,789	195,163	70,397	66,424	267,186	261,587
Net Pension Liability	4,693,227	4,779,519	1,534,950	1,554,240	6,228,177	6,333,759
Long-Term Liabilities	0	0	6,488,830	7,376,876	6,488,830	7,376,876
Total Liabilities	6,840,820	6,938,036	10,338,993	12,632,113	17,179,813	19,570,149
Deferral of Pension Expense	719,315	634,445	241,532	222,627	960,847	857,072
Net Assets						
Invested in Capital Assets, Net of Related Debt	53,237,867	54,398,206	20,367,806	19,173,716	73,605,673	73,571,922
Restricted	25,728,641	22,623,896	0	0	25,728,641	22,623,896
Unrestricted	3,461,398	3,587,297	7,559,217	9,017,763	11,020,615	12,605,060
Total Net Assets	\$82,427,906	\$80,609,399	\$27,927,023	\$28,191,479	\$110,354,929	\$108,800,878

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

Of the total net position for both the Governmental and Business-type activities, \$73,605,673 or 67% reflects the City's investment in capital assets (e.g. land, buildings and improvements, vehicles and equipment, infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to its citizens; and consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position amounts to \$25,728,641 or 23% of the total. Restricted net position are those resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds established by state or federal regulations.

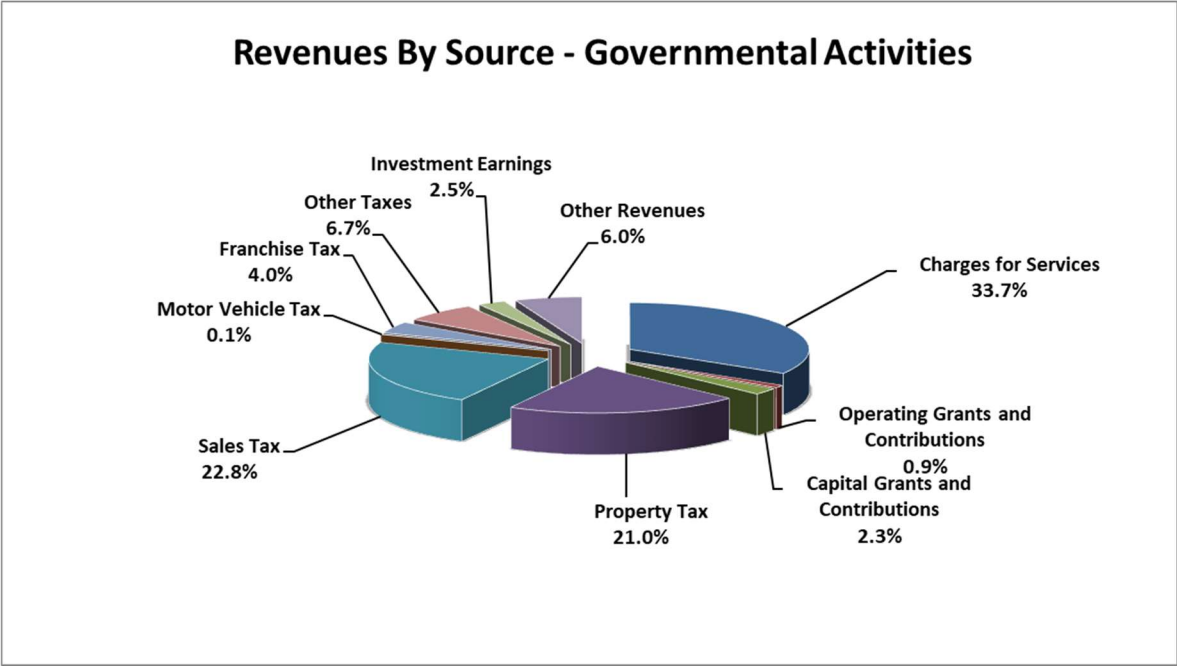
Unrestricted net position is those resources which may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position is \$11,020,615 or 10% of the total net position.

Changes in Net Position. Total revenues for the year exceeded expenditures by \$1,554,051. Below is a table showing the Governmental and Proprietary Activities of the City for the year ended June 30, 2019 as compared to the year ending June 30, 2018.

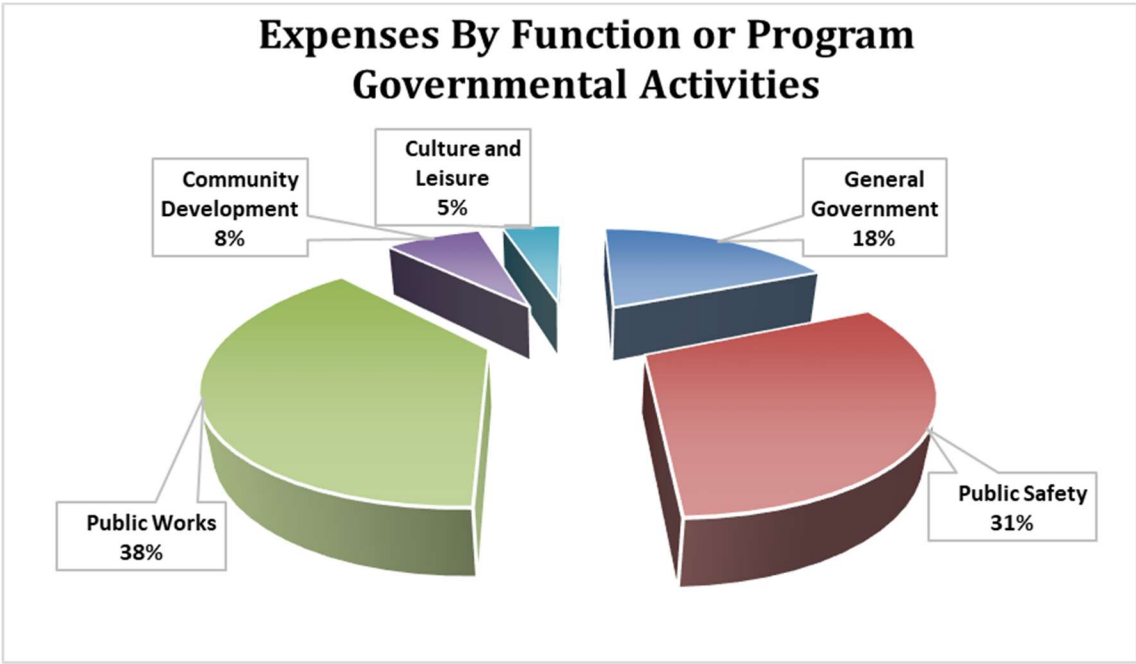
City of Riverbank Changes in Net Position For Year Ended June 30, 2019					
	Governmental Activities		Proprietary Activities		Total
	2019	2018	2019	2018	
Revenues					
Program Revenues:					
Charges for Services	5,349,577	3,244,524	10,499,675	22,062,945	15,849,252
Operating Grants and Contributions	148,747	168,940	0	0	148,747
Capital Grants and Contributions	370,726	379,015	0	0	370,726
General Revenues:					
Property Tax	3,341,598	3,152,413	0	0	3,341,598
Sales Tax	3,618,081	3,307,696	0	0	3,618,081
Motor Vehicle Tax	12,117	12,954	0	0	12,117
Franchise Tax	633,661	598,278	0	0	633,661
Other Taxes	1,057,088	706,387	0	0	1,057,088
Investment Earnings	392,738	151,883	115,308	28,901	508,046
Gain on Disposal of Assets	0	0	0	58,242	0
Transfers	958,698	1,092,183	(958,698)	(1,092,183)	0
Total Revenues	15,883,031	12,814,273	9,656,285	21,057,905	25,539,316
Expenses					
General Government	2,600,751	2,670,260	0		2,600,751
Public Safety	4,357,597	4,023,831	0		4,357,597
Public Works	5,400,841	5,226,110	4,309,134	3,458,868	9,709,975
Community Development	1,058,667	1,139,816	5,458,079	17,772,823	6,516,746
Culture and Leisure	646,668	602,127	153,528	169,917	800,196
Total Expenses	14,064,524	13,662,144	9,920,741	21,401,608	23,985,265
Increase (Decrease) in Net Assets	1,818,507	(847,871)	(264,456)	(343,703)	1,554,051
Net Assets - Beginning	80,609,399	81,457,270	28,191,479	28,535,182	108,800,878
Prior Period Adjustment	0	0	0	0	0
Net Assets - Ending	\$82,427,906	\$80,609,399	\$27,927,023	\$28,191,479	\$110,354,929
					\$108,800,878

**CITY OF RIVERBANK
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

Governmental Activities. Total governmental revenues for the year were \$15,883,031. Sales and property tax revenue, which comprise 44% of the total, experienced an increase of 8% from the 2017-18 Fiscal Year. Revenues by source for governmental activities are shown in the graph below.



Total governmental expenses for the year were \$14,064,524. Public Works accounted for 38% of the total governmental activities expenses. Expenses by function or program for governmental activities are shown in the graph below.



**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

Business-type Activities

- Revenues of the City's business-type activities were \$9,656,285 a 54% decrease from fiscal year 2017-18 as a result of a decrease in revenues received for the Environmental Remediation at the Local Redevelopment Authority. Expenditures for the year were \$9,920,741. Expenditures for the business-type activities decreased by 54% from the prior fiscal year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

The City's governmental funds ended the year with a combined fund balance of \$33,554,038. Of the total combined fund balance, 1% is classified as Nonspendable, 61% is classified as Restricted, 14% is classified as Assigned, and 23% is Unassigned. Major fund changes from June 30, 2018 to June 30, 2019 are noted below and are also noted on the Statement of Revenues, Expenditures, and Changes in Fund Balances on page 19 of this report:

General Fund

- The City experienced an overall increase of 9% in its General Fund revenues during the 2018-19 fiscal year. Some of the major factors contributing to this increase are noted below.
 - A 6% increase in Property Tax was experienced due to new housing construction which added properties to the tax rolls as well as a continued increase in home sale prices.
 - Sales tax for the City experienced an increase of 9%. This was primarily due to the expansion of the Crossroads Shopping Center which has continued to add commercial space and the addition of a cannabis dispensary whose gross sales are taxable.
 - Revenues from Licenses and Permits decreased by 7%. New housing developments on the east side of Riverbank have generated additional building permit revenue but has decreased in comparison to the prior fiscal year.
 - New investment opportunities have allowed the City to experience an increase of almost 600% in Interest Earnings.
- General Fund expenditures increased by 6% during the 2018-19 Fiscal Year. Major factors contributing to this increase in General Fund expenditures include:
 - Public Safety Expenditures increased by 8.9% due to vacant Deputy Sheriff positions being filled as well as negotiated cost of living & equity adjustments to deputy salaries.
 - Capital outlay for the General Fund increased by 81% as emergency maintenance work was required for aging infrastructure and equipment.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

CDBG Fund

The CDBG Fund experienced an increase in revenues not as a result of new funding but due to the reversal of loans receivable that were flagged as bad debt due to potential foreclosure. The homeowners were able to bring their accounts up to date and they were removed from the foreclosure proceedings.

Successor RDA LMI Housing Fund

On December 29, 2011 the California Supreme Court upheld Assembly Bill 1x26 ("the Bill") that provided for the dissolution of all redevelopment agencies in the State of California effective February 1, 2012. This action impacted the reporting entity of the City of Riverbank that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. The City elected not to become this successor agency therefore another designated authority, the Riverbank Designated Local Authority, was formed by the State of California to serve as successor agency to the now dissolved Riverbank Redevelopment Agency. However, the City did elect to serve as the Housing Successor Agency of the former RDA. As successor agency, the City now holds a loan receivable for a \$3.2 million loan provided to Pacific West Associates for the construction of a 65-unit apartment complex completed in 2009. In addition, the City is now entitled to receive annual interest payments and a Payment in Lieu of Taxes from this project.

GASB Statement No. 68

The City of Riverbank has implemented GASB Statement No. 68 as required. With the new reporting change, the City is allocated its proportionate share of the California Public Employees' Retirement System's net pension assets, deferred outflows of resources, deferred inflows of resources, and pension expense. Decisions regarding the allocations are made by the administration of the pension plan, not by the City of Riverbank's management.

General Fund Budgetary Highlights

For the City's General Fund, actual ending revenues of \$9,042,741 were mainly comprised of Sales Tax, Property Taxes, Other Taxes & Franchise Fees and Service Charges. Net Revenues received were \$440,041 over budget. This was due to a variety of reasons, including the following:

- Sales Tax was over budget by \$418,081 as the economy continued to improve and the expansion of the Crossroads Shopping Center. In addition, the City approved the opening of a cannabis dispensary whose sales are taxable.

The General Fund's actual ending expenditures of \$9,358,900 were \$506,000 under the final budget of \$9,864,900.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

As of June 30, 2019, the City's Governmental Funds had \$53,237,867 invested in capital assets and the Business-type activities had \$26,856,635, net of accumulated depreciation. This total of \$80,094,502 is invested in a broad range of capital assets including land, construction in progress, building, equipment and infrastructure (i.e. streets, sidewalks, storm drain, etc.).

**City of Riverbank
Capital Assets, Net of Accumulated Depreciation
June 30, 2019**

	Governmental Activities	Business-Type Activities	Total
Land	\$3,957,541	\$2,373,284	\$6,330,825
Construction in Progress	1,534,496	8,149,101	9,683,597
Infrastructure	31,751,380	0	31,751,380
Land Improvements	11,061,737	0	11,061,737
Equipment and Vehicles	1,350,573	4,125,413	5,475,986
Building and Improvements	3,582,140	12,208,837	15,790,977
Total	\$53,237,867	\$26,856,635	\$80,094,502

Major capital asset additions during Fiscal Year 2018-2019 include:

<i>LRA Roof & Siding Project</i>	<i>\$1,649,229</i>
<i>WWTP Pond #9 Upgrade</i>	<i>436,496</i>
<i>2018 Street Improvements</i>	<i>381,565</i>
<i>Community Center Remodel</i>	<i>363,688</i>
<i>LRA High Voltage Electrical Upgrade</i>	<i>200,870</i>

LONG TERM DEBT

At year-end, the City's governmental activities had \$196,789 in compensated absences. Compensated absences consist of vacation time and compensatory time off that has been earned by employees but has not yet been taken. Compensated absences are due and payable to an employee upon separation if any balance exists.

Business-type activities, at year-end, had \$6,559,226 in outstanding long-term debt. This long-term debt is comprised of Compensated Absences, Sewer Revenue Bonds, the State Revolving Fund Loan from the State of California for improvements to the Waste Water Treatment Plant, and the Master Lease Agreement with Wells Fargo to fund a city-wide water meter upgrade project. Total debt was reduced during the year by the amount of the current debt principal payments.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

**City of Riverbank
Long-Term Debt
June 30, 2019**

	Governmental Activities	Business-Type Activities	Total
Loans Payable-Refinance	\$0	\$303,950	<i>\$303,950</i>
Loans Payable – WWTP	\$0	\$3,017,077	<i>\$3,017,077</i>
SRF Loan – Sewer	\$0	\$186,802	<i>\$186,802</i>
Water – Lease Purchase	\$0	\$2,981,000	<i>\$2,981,000</i>
Compensated Absences	\$196,789	\$70,397	<i>\$267,186</i>
Total	<i>\$196,789</i>	<i>\$6,559,226</i>	<i>\$6,756,015</i>

The City's long-term liabilities, except for compensated absences, relate to the acquisition and construction/remodel of capital assets. These capital assets are utilized to provide services to citizens and are not available for future spending. The repayment of the debt on these assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

ECONOMIC FACTORS AND NEXT YEAR'S GENERAL FUND BUDGET

Due to the economic uncertainty surrounding the State of California's financial condition, the City's management has taken a position of conservative revenue projection while maintaining existing departmental spending limits.

In preparing the budget for the 2019-2020 fiscal year, City Management looked at the following factors:

REVENUE

- The City continues to see growth in new housing development. As these properties are sold they are added to the tax rolls which increase the total assessed values. The Certified Assessed Values are the basis on which Property Taxes are calculated. Therefore an increase in revenue is anticipated for the following Property Tax related revenues: Property Tax Current Secured & Unsecured, Property Tax in Lieu of VLF. Staff is projecting a conservative 2% base increase to property tax related revenues.
- An increase of 6.3% is expected in Sales Tax Revenues as the economy continues to recover and consumer confidence has begun to increase.
- Overall, General Fund revenues are anticipated to increase by 2.34% during the 2019-20 fiscal year in comparison to the prior fiscal year budget due to increases in revenue sources such as COPS/SLESF State Allocation, Public Works Fees, and Vehicle Code Fines.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019
(UNAUDITED)**

EXPENDITURES

- The City has added additional staff in the Planning Division and part-time staff in the Building Division in order to assist with the significant increase in new housing development.
- The City Council allocated approximately \$160,000 towards the remodeling of the kitchen at the Community Center. This kitchen is used by multiple organizations and required an update due to health & safety codes.
- Increases in the Law Enforcement Contract with the Stanislaus County Sheriff's Department are anticipated as additional positions are approved by Council.
- The City has negotiated a new contract with the City of Oakdale for Animal Control Services. Cost increases and the replacement of aging vehicles and equipment have caused an increase in the contract price.

Total operational and capital budgeted revenues and expenses for all funds for the 2019-2020 Fiscal Year are \$18,560,500 and \$18,305,599 respectively, excluding Inter-fund Transfers In and Out. Structural deficits (where expenditures exceed revenues) were anticipated in the following funds: General Fund, Local Transportation Fund, Community Center Fund, Special Projects Fund, General Liability Fund, Teen Center Fund, System Development Fees Bridges/Roads, System Development Streets/PW Fund, HCD CDBG Fund, HCD HOME Fund, LMI Housing Asset Fund, Sewer Debt Service Fund, Water Fund, and Water Capital Improvement Fund. The City Council has authorized for the deficits to be paid via ending reserve balances from the 2018-19 fiscal year. Several of these allocations from reserve funds are due to the fact that funds must be spent during a certain time frame.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City of Riverbank's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, contact the Assistant City Manager/Admin Services Director, City of Riverbank, 6707 Third Street, Riverbank, California 95367.

CITY OF RIVERBANK
STATEMENTS OF NET POSITION
JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018

	Primary Government		Totals	
	Governmental Activities	Proprietary Activities	2019	2018
ASSETS				
Cash And Investments	19,742,361	9,672,779	29,415,140	24,092,069
Cash With Fiscal Agent	0	0	0	0
Accounts Receivable	1,306,455	1,987,790	3,294,245	8,098,322
Note Receivable	0	11,870	11,870	18,086
Prepaid Expenses	247,282	6,096	253,378	275,553
Internal Balances	467,320	(467,320)	0	0
Loans Receivable	13,938,213	0	13,938,213	13,839,700
Capital Assets (Net Of Accumulated Depreciation):				
Land	3,957,541	2,373,284	6,330,825	6,330,824
Land Improvements	11,061,737	0	11,061,737	11,510,653
Construction In Progress	1,534,496	8,149,102	9,683,598	10,966,437
Buildings And Improvements	3,582,141	12,217,195	15,799,336	13,306,445
Equipment And Vehicles	1,350,574	4,117,055	5,467,629	5,842,640
Infrastructure	31,751,378	0	31,751,378	32,991,798
Unamortized Bond Issue Costs	0	119,500	119,500	131,450
Total Assets	<u>88,939,498</u>	<u>38,187,351</u>	<u>127,126,849</u>	<u>127,403,977</u>
DEFERRED OUTFLOWS OF RESOURCES				
Current Pension Plan Contribution	<u>1,048,543</u>	<u>320,197</u>	<u>1,368,740</u>	<u>1,824,121</u>
LIABILITIES				
Accounts Payable And Other				
Current Liabilities	1,950,804	2,244,816	4,195,620	5,597,927
Compensated Absences	196,789	70,397	267,186	261,587
Net Pension Liability	4,693,227	1,534,950	6,228,177	6,333,759
Long-Term Liabilities:				
Due Within One Year	0	913,682	913,682	864,893
Due In More Than One Year	0	5,575,148	5,575,148	6,511,983
Total Liabilities	<u>6,840,820</u>	<u>10,338,993</u>	<u>17,179,813</u>	<u>19,570,149</u>
DEFERRED INFLOWS OF RESOURCES				
Deferral Of Pension Expense	<u>719,315</u>	<u>241,532</u>	<u>960,847</u>	<u>857,072</u>
NET POSITION				
Invested In Capital Assets				
Net Of Related Debt	53,237,867	20,367,806	73,605,673	73,571,922
Restricted For				
Capital Projects	9,033,313	0	9,033,313	8,171,673
Community Development Projects	14,671,244	0	14,671,244	13,806,243
Other Purposes	2,024,084	0	2,024,084	646,044
Unrestricted	3,461,398	7,559,217	11,020,615	12,604,996
Total Net Postion	<u>82,427,906</u>	<u>27,927,023</u>	<u>110,354,929</u>	<u>108,800,878</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018

Functions/Programs	Expenses
Primary Government:	
Governmental Activities:	
General Government	2,600,751
Public Safety	4,357,597
Public Works	5,400,841
Community Development	1,058,667
Culture And Leisure	<u>646,668</u>
Total Governmental Activities	<u>14,064,524</u>
Business-Type Activities	
Water Services	1,699,620
Sewer Services	2,609,514
Community Center	153,528
Local Redevelopment Authority	<u>5,458,079</u>
Total Business-Type Activities	<u>9,920,741</u>
Total Primary Government	<u><u>23,985,265</u></u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Program Revenues			Net (Expense) Revenue And Changes In Net Assets			
Fines, Fees And Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Primary Government		Totals	
			Governmental Activities	Proprietary Activities	2019	2018
1,861,860	0	0	(738,891)	0	(738,891)	(2,160,049)
306,560	148,747	0	(3,902,290)	0	(3,902,290)	(3,400,614)
1,972,153	0	370,726	(3,057,962)	0	(3,057,962)	(3,191,788)
909,841	0	0	(148,826)	0	(148,826)	(700,594)
299,163	0	0	(347,505)	0	(347,505)	(416,556)
<u>5,349,577</u>	<u>148,747</u>	<u>370,726</u>	<u>(8,195,474)</u>	<u>0</u>	<u>(8,195,474)</u>	<u>(9,869,601)</u>
2,331,567	0	0	0	631,947	631,947	623,373
4,512,595	0	0	0	1,903,081	1,903,081	2,434,956
114,462	0	0	0	(39,066)	(39,066)	(28,605)
<u>3,541,051</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,917,028)</u>	<u>(1,917,028)</u>	<u>(2,368,387)</u>
<u>10,499,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>578,934</u>	<u>578,934</u>	<u>661,337</u>
<u>15,849,252</u>	<u>148,747</u>	<u>370,726</u>	<u>(8,195,474)</u>	<u>578,934</u>	<u>(7,616,540)</u>	<u>(9,208,264)</u>
General Revenues:						
Taxes:						
Property Tax			3,341,598	0	3,341,598	3,152,413
Sales Tax			3,618,081	0	3,618,081	3,307,696
Motor Vehicle Tax			12,117	0	12,117	12,954
Franchise Tax			633,661	0	633,661	598,278
Other Taxes			1,057,088	0	1,057,088	706,387
Investment Earnings			392,738	115,308	508,046	180,784
Gain On Disposal of Assets			0	0	0	58,242
Transfers			<u>958,698</u>	<u>(958,698)</u>	<u>0</u>	<u>0</u>
Total General Revenues And Transfers			<u>10,013,981</u>	<u>(843,390)</u>	<u>9,170,591</u>	<u>8,016,754</u>
Change In Net Position			1,818,507	(264,456)	1,554,051	(1,191,510)
Net Position - Beginning			<u>80,609,399</u>	<u>28,191,479</u>	<u>108,800,878</u>	<u>109,992,388</u>
Net Position - Ending			<u>82,427,906</u>	<u>27,927,023</u>	<u>110,354,929</u>	<u>108,800,878</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

	General	CDBG	System Development
Assets			
Cash And Investments	8,457,064	634,532	5,803,931
Accounts Receivable	1,196,584	1,270	7,876
Loans Receivable	0	10,738,213	0
Prepaid Expenses	143,125	0	0
Unamortized Bond Issue Costs	0	0	0
Due From Other Funds	0	0	467,320
Total Assets	<u>9,796,773</u>	<u>11,374,015</u>	<u>6,279,127</u>
Liabilities			
Accounts Payable	864,908	521	24,894
Compensated Absences	186,369	0	0
Bonds Payable	0	0	0
Loan Payable	0	0	0
Other Liabilities	920,099	0	0
Due To Other Funds	0	0	0
Total Liabilities	<u>1,971,376</u>	<u>521</u>	<u>24,894</u>
Fund Balances			
Nonspendable	0	0	467,320
Restricted	0	11,373,494	5,786,913
Committed	0	0	0
Assigned	0	0	0
Unassigned	<u>7,825,397</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>7,825,397</u>	<u>11,373,494</u>	<u>6,254,233</u>
Total Liabilities And Fund Balances	<u>9,796,773</u>	<u>11,374,015</u>	<u>6,279,127</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Successor RDA LMI Housing	Other Funds	Total Governmental Funds	
		2019	2018
97,428	4,749,406	19,742,361	16,564,600
322	100,403	1,306,455	1,150,607
3,200,000	0	13,938,213	13,839,700
0	104,157	247,282	269,457
0	0	0	0
0	0	467,320	538,284
<u>3,297,750</u>	<u>4,953,966</u>	<u>35,701,631</u>	<u>32,362,648</u>
0	116,828	1,007,151	621,381
0	10,420	196,789	195,163
0	0	0	0
0	0	0	0
0	23,554	943,653	1,341,973
0	0	0	0
<u>0</u>	<u>150,802</u>	<u>2,147,593</u>	<u>2,158,517</u>
0	0	467,320	538,284
3,297,750	184,500	20,642,657	20,061,468
0	0	0	0
0	4,615,816	4,615,816	2,800,604
0	2,848	7,828,245	6,803,775
<u>3,297,750</u>	<u>4,803,164</u>	<u>33,554,038</u>	<u>30,204,131</u>
<u>3,297,750</u>	<u>4,953,966</u>	<u>35,701,631</u>	<u>32,362,648</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total fund balances - governmental funds	33,554,038
--	------------

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	3,957,541	
Land Improvements net of \$4,653,983 accumulated depreciation	11,061,737	
Construction in progress	1,534,496	
Buildings and Improvements, net of \$2,303,822 accumulated depreciation	3,582,141	
Equipment and Vehicles, net of \$4,669,139 accumulated depreciation	1,350,574	
Infrastructure net of \$45,368,325 accumulated depreciation	<u>31,751,378</u>	
Total capital assets		<u>53,237,867</u>

Deferred Outflow of Resources	1,048,543
-------------------------------	-----------

Long-term liabilities applicable to the City's governmental activities are due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

Net Pension Liability	(4,693,227)	
Deferred Inflows of Resources	(<u>719,315</u>)	
Total long-term liabilities		(<u>5,412,542</u>)

Total net position - governmental activities	<u><u>82,427,906</u></u>
--	--------------------------

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018

	<u>General</u>	<u>CDBG</u>	<u>System Development</u>
Revenues			
Property Tax	3,341,598	0	0
Sales Tax	3,618,081	0	0
Other Tax And Franchises	780,653	0	0
Licenses And Permits	240,383	0	0
Fines And Forfeitures	113,624	0	0
Investment Earnings	170,336	42,858	110,094
Intergovernmental	203,601	0	17,885
Impact Fees	0	0	526,995
Service Charges And Miscellaneous	<u>574,465</u>	<u>419,597</u>	<u>49,299</u>
Total Revenues	<u>9,042,741</u>	<u>462,455</u>	<u>704,273</u>
Expenditures			
General Government	2,043,630	0	0
Public Safety	4,192,910	0	0
Public Works	1,866,299	0	43,725
Community Development	658,990	8,100	0
Culture And Leisure	510,711	0	0
Capital Outlay	<u>86,360</u>	<u>0</u>	<u>265,420</u>
Total Expenditures	<u>9,358,900</u>	<u>8,100</u>	<u>309,145</u>
Excess (Deficiency) Of Revenues Over Expenditures	(<u>316,159</u>)	<u>454,355</u>	<u>395,128</u>
Other Financing Sources (Uses)			
Operating Transfers In	1,857,541	0	0
Operating Transfers Out	(<u>579,071</u>)	(<u>307,710</u>)	(<u>26,418</u>)
Total Other Financing Sources (Uses)	<u>1,278,470</u>	(<u>307,710</u>)	(<u>26,418</u>)
Net Change In Fund Balances	962,311	146,645	368,710
Fund Balance - Beginning	<u>6,863,086</u>	<u>11,226,849</u>	<u>5,885,523</u>
Fund Balance- Ending	<u>7,825,397</u>	<u>11,373,494</u>	<u>6,254,233</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Successor RDA LMI Housing Fund	Other Funds	Total Governmental Funds	
		2019	2018
0	0	3,341,598	3,152,413
0	0	3,618,081	3,307,696
0	0	780,653	732,731
0	0	240,383	257,638
0	0	113,624	174,595
1,207	68,243	392,738	151,883
0	2,410,114	2,631,600	2,304,001
0	50,460	577,455	273,546
0	2,184,840	3,228,201	1,367,587
<u>1,207</u>	<u>4,713,657</u>	<u>14,924,333</u>	<u>11,722,090</u>
0	473,099	2,516,729	2,521,069
0	120,200	4,313,110	3,980,459
0	780,744	2,690,768	2,507,074
0	343,347	1,010,437	1,084,595
0	104,550	615,261	558,755
0	1,035,039	1,386,819	1,018,911
<u>0</u>	<u>2,856,979</u>	<u>12,533,124</u>	<u>11,670,863</u>
<u>1,207</u>	<u>1,856,678</u>	<u>2,391,209</u>	<u>51,227</u>
0	377,781	2,235,322	2,155,829
0	(363,425)	(1,276,624)	(1,063,646)
<u>0</u>	<u>14,356</u>	<u>958,698</u>	<u>1,092,183</u>
1,207	1,871,034	3,349,907	1,143,410
3,296,543	2,932,130	30,204,131	29,060,721
<u>3,297,750</u>	<u>4,803,164</u>	<u>33,554,038</u>	<u>30,204,131</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Net change in fund balances - total governmental funds	3,349,907
--	-----------

The changes in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$2,576,533) exceeded capital outlays (\$1,386,819) in the current period.	(1,189,714)
---	--------------

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and contributions) is to increase net assets.	29,010
---	--------

The net change in pension expense either contributed to pension plan in current fiscal year not included on statement of activities; or expenses reported in statement of activities that do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(370,696)
---	------------

Changes in net position of governmental activities	<u>1,818,507</u>
--	------------------

**CITY OF RIVERBANK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2018 Actual
	Original	Final	Actual		
REVENUES					
Property Tax	3,176,000	3,301,300	3,341,598	40,298	3,150,672
Sales Tax	3,100,000	3,200,000	3,618,081	418,081	3,307,696
Other Tax And Franchise Fees	715,800	715,800	780,653	64,853	732,731
Licenses And Permits	220,600	220,600	240,383	19,783	257,638
Intergovernmental	148,400	161,700	203,601	41,901	184,440
Fines And Forfeitures	133,700	140,700	113,624	(27,076)	174,595
Investment Earnings	52,500	77,500	170,336	92,836	22,913
Service Charges And Miscellaneous	702,400	785,100	574,465	(210,635)	477,248
Total Revenues	<u>8,249,400</u>	<u>8,602,700</u>	<u>9,042,741</u>	<u>440,041</u>	<u>8,307,933</u>
EXPENDITURES					
General Government	2,382,700	2,328,700	2,043,630	(285,070)	2,039,965
Public Safety	4,196,000	4,251,800	4,192,910	(58,890)	3,849,590
Public Works	1,980,700	1,969,300	1,866,299	(103,001)	1,759,204
Community Development	724,300	732,500	658,990	(73,510)	682,696
Recreation And Leisure	502,800	512,000	510,711	(1,289)	448,529
Capital Outlay	54,000	70,600	86,360	15,760	47,493
Total Expenditures	<u>9,840,500</u>	<u>9,864,900</u>	<u>9,358,900</u>	<u>(506,000)</u>	<u>8,827,477</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(1,591,100)</u>	<u>(1,262,200)</u>	<u>(316,159)</u>	<u>946,041</u>	<u>(519,544)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	2,026,800	2,026,800	1,857,541	(169,259)	1,900,935
Transfers Out	<u>(595,500)</u>	<u>(590,400)</u>	<u>(579,071)</u>	<u>11,329</u>	<u>(744,053)</u>
Total Other Financing Sources And (Uses)	<u>1,431,300</u>	<u>1,436,400</u>	<u>1,278,470</u>	<u>(157,930)</u>	<u>1,156,882</u>
Net Change In Fund Balance	<u>(159,800)</u>	<u>174,200</u>	<u>962,311</u>	<u>788,111</u>	<u>637,338</u>
Fund Balance - Beginning	<u>6,863,086</u>	<u>6,863,086</u>	<u>6,863,086</u>	<u>0</u>	<u>6,225,748</u>
Fund Balance - Ending	<u>6,703,286</u>	<u>7,037,286</u>	<u>7,825,397</u>	<u>788,111</u>	<u>6,863,086</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2018 Actual
	Original	Final	Actual		
General Government					
City Council	102,500	109,000	110,409	1,409	101,682
City Manager	241,300	253,000	222,113	(30,887)	212,559
Admin Services	736,100	710,000	598,055	(111,945)	623,810
Finance And Treasurer	867,500	871,400	835,534	(35,866)	724,298
City Attorney	441,300	391,300	282,502	(108,798)	390,139
Total General Government	<u>2,388,700</u>	<u>2,334,700</u>	<u>2,048,613</u>	<u>(286,087)</u>	<u>2,052,488</u>
Public Safety					
Police	3,999,500	4,055,300	3,994,347	(60,953)	3,688,052
Animal Control	196,500	196,500	198,563	2,063	161,538
Total Public Safety	<u>4,196,000</u>	<u>4,251,800</u>	<u>4,192,910</u>	<u>(58,890)</u>	<u>3,849,590</u>
Public Works					
Building Maintenance	190,100	212,400	212,595	195	180,852
Development Services	1,091,900	1,064,300	985,700	(78,600)	886,855
Street Maintenance	80,500	80,500	77,979	(2,521)	52,855
Parks Maintenance	666,200	676,700	669,254	(7,446)	649,503
Total Public Works	<u>2,028,700</u>	<u>2,033,900</u>	<u>1,945,528</u>	<u>(88,372)</u>	<u>1,770,065</u>
Community Development					
Planning	397,800	422,800	351,460	(71,340)	362,969
Building Department	316,500	299,700	297,530	(2,170)	309,727
Economic Development	10,000	10,000	10,000	0	10,000
Engineering	0	0	0	0	0
Total Community Development	<u>724,300</u>	<u>732,500</u>	<u>658,990</u>	<u>(73,510)</u>	<u>682,696</u>
Recreation And Leisure					
Recreation	502,800	512,000	512,859	859	472,638
Total Culture And Leisure	<u>502,800</u>	<u>512,000</u>	<u>512,859</u>	<u>859</u>	<u>472,638</u>
Total General Fund	<u>9,840,500</u>	<u>9,864,900</u>	<u>9,358,900</u>	<u>(506,000)</u>	<u>8,827,477</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
CDBG SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018

	Budgeted Amounts			Variance With Final Budget Over (Under)	2018 Actual
	Original	Final	Actual		
REVENUES					
Interest Income	0	3,400	42,858	39,458	94,586
Intergovernmental	0	0	0	0	29,523
Miscellaneous	0	33,000	419,597	386,597	0
Total Revenues	0	36,400	462,455	426,055	124,109
EXPENDITURES					
Salaries And Benefits	0	148,900	0	(148,900)	95,771
Supplies And Services	0	655,900	8,100	(647,800)	8,320
Bad Debt	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Total Expenditures	0	804,800	8,100	(796,700)	104,091
Excess (Deficiency) Of Revenues Over Expenditures	0	(768,400)	454,355	1,222,755	20,018
OTHER FINANCING SOURCES (USES)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(307,710)	(307,710)	0
Total Other Financing Sources And (Uses)	0	0	(307,710)	(307,710)	0
Net Change In Fund Balance	0	(768,400)	146,645	915,045	20,018
Fund Balance - Beginning	11,226,849	11,226,849	11,226,849	0	11,206,831
Fund Balance - Ending	11,226,849	10,458,449	11,373,494	915,045	11,226,849

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
SYSTEM DEVELOPMENT CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018

	Budgeted Amounts			Variance With Final Budget Over (Under)	2018 Actual
	Original	Final	Actual		
REVENUES					
Investment Earnings	45,450	45,450	110,094	64,644	16,862
Intergovernmental	0	0	17,885	17,885	379,015
Impact Fees	135,000	135,000	526,995	391,995	182,270
Service Charges And Miscellaneous	38,600	38,600	49,299	10,699	4,678
Total Revenues	<u>219,050</u>	<u>219,050</u>	<u>704,273</u>	<u>485,223</u>	<u>582,825</u>
EXPENDITURES					
Salaries And Benefits	0	0	0	0	0
Supplies And Services	13,000	213,225	43,725	(169,500)	369
Capital Outlays	928,900	1,047,128	265,420	(781,708)	286,066
Total Expenditures	<u>941,900</u>	<u>1,260,353</u>	<u>309,145</u>	<u>(951,208)</u>	<u>286,435</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(722,850)</u>	<u>(1,041,303)</u>	<u>395,128</u>	<u>1,436,431</u>	<u>296,390</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	75,000	75,000	0	(75,000)	0
Transfers Out	(59,000)	(59,000)	(26,418)	32,582	(20,273)
Total Other Financing Sources And (Uses)	<u>16,000</u>	<u>16,000</u>	<u>(26,418)</u>	<u>(42,418)</u>	<u>(20,273)</u>
Net Change In Fund Balance	<u>(706,850)</u>	<u>(1,025,303)</u>	<u>368,710</u>	<u>1,394,013</u>	<u>276,117</u>
Fund Balance - Beginning	<u>5,885,523</u>	<u>5,885,523</u>	<u>5,885,523</u>	<u>0</u>	<u>5,609,406</u>
Fund Balance - Ending	<u>5,178,673</u>	<u>4,860,220</u>	<u>6,254,233</u>	<u>1,394,013</u>	<u>5,885,523</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
SUCCESSOR REDEVELOPMENT AGENCY LMI HOUSING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018

	Budgeted Amounts			Variance With Final Budget Over (Under)	2018 Actual
	Original	Final	Actual		
REVENUES					
Property Tax	0	0	0	0	1,741
Investment Earnings	400	400	1,207	807	736
Intergovernmental	0	0	0	0	0
Service Charges And Miscellaneous	0	0	0	0	0
Total Revenues	<u>400</u>	<u>400</u>	<u>1,207</u>	<u>807</u>	<u>2,477</u>
EXPENDITURES					
Salaries And Benefits	0	0	0	0	0
Supplies And Services	94,700	94,700	0	(94,700)	0
Interest	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>94,700</u>	<u>94,700</u>	<u>0</u>	<u>(94,700)</u>	<u>0</u>
Excess (Deficiency) Of Revenues					
Over Expenditures	(94,300)	(94,300)	1,207	95,507	2,477
OTHER FINANCING SOURCES (USES)					
Transfers In	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources And (Use	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change In Fund Balance	(94,300)	(94,300)	1,207	95,507	2,477
Fund Balance - Beginning	<u>3,296,543</u>	<u>3,296,543</u>	<u>3,296,543</u>	<u>0</u>	<u>3,294,066</u>
Fund Balance - Ending	<u>3,202,243</u>	<u>3,202,243</u>	<u>3,297,750</u>	<u>95,507</u>	<u>3,296,543</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

Business-Type Activities-Enterprise Funds

	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals 2019	2018
Assets						
Cash And Investments	5,721,724	2,816,791	12,080	1,122,184	9,672,779	7,527,405
Cash With Fiscal Agent	0	0	0	0	0	0
Accounts Receivable	1,240,498	417,486	0	329,806	1,987,790	6,947,715
Notes Receivable	0	0	0	11,870	11,870	18,086
Prepays	3,048	3,048	0	0	6,096	6,096
Fixed Assets	16,427,833	12,449,410	756,315	2,996,995	32,630,553	29,909,772
Accumulated Depreciation	(6,793,662)	(6,345,576)	(475,426)	(308,355)	(13,923,019)	(13,111,574)
Construction In Progress	3,944,850	4,142,543	0	61,709	8,149,102	9,752,394
Unamortized Bond Issue Costs	119,500	0	0	0	119,500	131,450
Total Assets	<u>20,663,791</u>	<u>13,483,702</u>	<u>292,969</u>	<u>4,214,209</u>	<u>38,654,671</u>	<u>41,181,344</u>
DEFERRED OUTFLOWS OF RESOURCES						
Current Pension Plan Contribution	<u>99,142</u>	<u>142,272</u>	<u>4,813</u>	<u>73,970</u>	<u>320,197</u>	<u>403,159</u>
Liabilities						
Accounts Payable	910,626	14,562	14,493	1,090,861	2,030,542	3,406,114
Customer Deposits	0	111,235	6,370	96,669	214,274	228,459
Compensated Absences	26,043	40,313	0	4,041	70,397	66,424
Due to Other Funds	467,320	0	0	0	467,320	538,284
Net Pension Liability	505,391	596,198	5,818	427,543	1,534,950	1,554,240
Loan Payable	3,203,879	2,981,000	0	0	6,184,879	3,542,094
Bond Payable	<u>303,951</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>303,951</u>	<u>3,834,782</u>
Total Liabilities	<u>5,417,210</u>	<u>3,743,308</u>	<u>26,681</u>	<u>1,619,114</u>	<u>10,806,313</u>	<u>13,170,397</u>
DEFERRED INFLOWS OF RESOURCES						
Deferral Of Pension Expense	<u>85,474</u>	<u>82,369</u>	<u>(2,921)</u>	<u>76,610</u>	<u>241,532</u>	<u>222,627</u>
Net Position						
Invested In Capital Assets, Net Of Related Debt	10,071,191	7,265,377	280,889	2,750,349	20,367,806	19,173,716
Restricted For Debt Service	0	0	0	0	0	0
Unrestricted	<u>5,189,058</u>	<u>2,534,920</u>	<u>(6,867)</u>	<u>(157,894)</u>	<u>7,559,217</u>	<u>9,017,763</u>
Total Net Position	<u>15,260,249</u>	<u>9,800,297</u>	<u>274,022</u>	<u>2,592,455</u>	<u>27,927,023</u>	<u>28,191,479</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

	Business-Type Activities-Enterprise Funds					
	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals	
					2019	2018
Operating Revenues						
Intergovernmental	0	0	0	2,077,415	2,077,415	13,762,883
Service Charges	4,455,025	2,259,188	109,213	1,463,636	8,287,062	8,006,246
Miscellaneous Revenues	409	17,476	5,249	0	23,134	223,485
Total Operating Revenues	<u>4,455,434</u>	<u>2,276,664</u>	<u>114,462</u>	<u>3,541,051</u>	<u>10,387,611</u>	<u>21,992,614</u>
Operating Expenses						
Employee Services	528,777	611,932	26,317	180,646	1,347,672	1,489,339
Supplies And Services	1,520,092	684,625	125,860	5,210,174	7,540,751	18,865,404
Depreciation	411,528	331,306	1,351	67,259	811,444	804,970
Total Operating Expenses	<u>2,460,397</u>	<u>1,627,863</u>	<u>153,528</u>	<u>5,458,079</u>	<u>9,699,867</u>	<u>21,159,713</u>
Operating Income (Loss)	<u>1,995,037</u>	<u>648,801</u>	<u>(39,066)</u>	<u>(1,917,028)</u>	<u>687,744</u>	<u>832,901</u>
Nonoperating Revenues (Expenses)						
Investment Earnings	49,036	66,272	0	0	115,308	28,901
Connection Fees	19,150	17,575	0	0	36,725	42,240
Development Fees	38,011	37,328	0	0	75,339	28,091
Gain (Loss) on Fixed Assets	0	0	0	0	0	58,242
Interest Expense	(137,167)	(71,757)	0	0	(208,924)	(22,945)
Amortization Of Bond Issue Costs	(11,950)	0	0	0	(11,950)	(11,950)
Total Nonoperating Revenues (Expenses)	<u>(42,920)</u>	<u>49,418</u>	<u>0</u>	<u>0</u>	<u>6,498</u>	<u>122,579</u>
Income Before Transfers And Contributed Capital	<u>1,952,117</u>	<u>698,219</u>	<u>(39,066)</u>	<u>(1,917,028)</u>	<u>694,242</u>	<u>748,480</u>
Contributed Capital	0	0	0	0	0	0
Operating Transfer In	692,536	532,021	23,000	307,710	1,555,267	2,291,370
Operating Transfer Out	(1,323,178)	(1,190,787)	0	0	(2,513,965)	(3,383,553)
Total Other Financing Sources (Uses)	<u>(630,642)</u>	<u>(658,766)</u>	<u>23,000</u>	<u>307,710</u>	<u>(958,698)</u>	<u>(1,092,183)</u>
Change In Net Position	1,321,475	39,453	(16,066)	(1,609,318)	(264,456)	(343,703)
Total Net Position - Beginning	13,938,774	9,760,844	290,088	4,201,773	28,191,479	28,535,182
Prior Period Adjustment - GASB 68	0	0	0	0	0	0
Adjusted Net Position - Beginning	<u>13,938,774</u>	<u>9,760,844</u>	<u>290,088</u>	<u>4,201,773</u>	<u>28,191,479</u>	<u>28,535,182</u>
Total Net Position - Ending	<u>15,260,249</u>	<u>9,800,297</u>	<u>274,022</u>	<u>2,592,455</u>	<u>27,927,023</u>	<u>28,191,479</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

	Business-Type Activities-Enterprise Funds					
	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals 2019	Totals 2018
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts From Customers And Users	4,308,826	2,437,092	111,563	8,207,300	15,064,781	23,702,351
Receipts From Interfund Services Provided	0	0	0	0	0	0
Payments To Suppliers	(659,229)	(962,745)	(128,228)	(7,212,929)	(8,963,131)	(17,763,585)
Payments To Employees	(489,762)	(566,936)	(26,317)	(178,109)	(1,261,124)	(1,421,990)
Payments For Interfund Services Used	(70,964)	0	0	0	(70,964)	(70,259)
Net Cash Provided By Operating Activities	<u>3,088,871</u>	<u>907,411</u>	<u>(42,982)</u>	<u>816,262</u>	<u>4,769,562</u>	<u>4,446,517</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfer In	692,536	532,021	23,000	307,710	1,555,267	2,291,370
Transfer Out	(1,323,178)	(1,190,787)	0	0	(2,513,965)	(3,383,553)
Net Cash Provided (Used) By Capital And Related Financing Activities	<u>(630,642)</u>	<u>(658,766)</u>	<u>23,000</u>	<u>307,710</u>	<u>(958,698)</u>	<u>(1,092,183)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Connection Fees	19,150	17,575	0	0	36,725	42,240
Development Fees	38,011	37,328	0	0	75,339	28,091
Purchase Of Capital Assets	(602,016)	(224,543)	(1,673)	(242,446)	(1,070,678)	(2,618,098)
Funds Provides On New Lease	0	274,787	0	0	274,787	507,813
Funding Costs On New Loan	0	0	0	0	0	0
Gain/(Loss) on Disposal Of Capital Assets	0	0	0	0	0	58,242
Principal Paid On Capital Debt	(572,865)	(315,182)	0	0	(888,047)	(864,892)
Interest Paid On Capital Debt	(137,167)	(71,757)	0	0	(208,924)	(229,945)
Net Cash Provided (Used) By Capital And Related Financing Activities	<u>(1,254,887)</u>	<u>(281,792)</u>	<u>(1,673)</u>	<u>(242,446)</u>	<u>(1,780,798)</u>	<u>(3,076,549)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Received	49,036	66,272	0	0	115,308	28,901
Net Cash Provided By Investing Activities	<u>49,036</u>	<u>66,272</u>	<u>0</u>	<u>0</u>	<u>115,308</u>	<u>28,901</u>
Net Increase In Cash And Cash Equivalents	1,252,378	33,125	(21,655)	881,526	2,145,374	306,686
Cash And Equivalents, July 1	<u>4,469,346</u>	<u>2,783,666</u>	<u>33,735</u>	<u>240,658</u>	<u>7,527,405</u>	<u>7,220,719</u>
Cash And Equivalents, June 30	<u>5,721,724</u>	<u>2,816,791</u>	<u>12,080</u>	<u>1,122,184</u>	<u>9,672,779</u>	<u>7,527,405</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Reconciliation Of Operating Income To Net Cash Provided (Used) By Operating Activities	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals	
					2019	2018
Operating Income	1,995,037	374,014	(39,066)	(1,917,028)	412,957	832,901
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities						
Depreciation Expense	411,528	331,306	1,351	67,259	811,444	804,970
(Increase) Decrease In						
Deferred Outflows of Resources	36,707	43,296	0	2,958	82,961	(120,594)
Accounts Receivable	(146,608)	445,724	0	4,660,809	4,959,925	1,728,838
Prepays	0	0	0	6,216	6,216	6,216
Due From Other Funds	0	0	0	0	0	0
Increase (Decrease) In						
Accounts Payable	860,863	(278,120)	(2,367)	(2,002,755)	(1,422,379)	1,089,905
Compensated Absences	2,480	1,900	0	(407)	3,973	(24,260)
Deferred Inflows of Resources	8,363	9,867	0	674	18,904	52,152
Net Pension Liability	(8,535)	(10,067)	0	(688)	(19,290)	165,749
Customer Deposits	0	(10,509)	(2,900)	(776)	(14,185)	(19,101)
Due To Other Funds	(70,964)	0	0	0	(70,964)	(70,259)
Net Cash Provided (Used) By Operating Activiti	<u>3,088,871</u>	<u>907,411</u>	<u>(42,982)</u>	<u>816,262</u>	<u>4,769,562</u>	<u>4,446,517</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2018

	County Impact Fee Fund	Assessment District 1991 - 1 Fund	Assessment District 1991 - 3 Fund	RDA	Totals (Memorandum Only)	
					2019	2018
Assets						
Cash And Investments	53,673	272,329	0	996,836	1,322,838	1,109,043
Accounts Receivable	41	90	0	0	131	96
Fixed Assets		0	0	0	0	0
Accumulated Depreciation	0	0	0	0	0	0
Unamortized Bond Issue Costs	0	0	0	103,127	103,127	103,127
Due From Other Funds	0	0	0	0	0	0
Total Assets	<u>53,714</u>	<u>272,419</u>	<u>0</u>	<u>1,099,963</u>	<u>1,426,096</u>	<u>1,212,266</u>
Liabilities And Fund Balances						
Liabilities						
Due to Bond Paying Agent	0	0	0	0	0	0
Due To Other Government	<u>53,673</u>	<u>272,419</u>	<u>0</u>	<u>1,099,963</u>	<u>1,426,055</u>	<u>0</u>
Total Liabilities	<u>53,673</u>	<u>272,419</u>	<u>0</u>	<u>1,099,963</u>	<u>1,426,055</u>	<u>0</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Riverbank, California (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- A Management and Discussion and Analysis (MD&A) section providing an analysis of the City’s overall financial position and results of operations.
- Financial statements prepared using the full accrual accounting for all of the City’s activities, except for infrastructure (roads, streets, bridges, etc.)
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The more significant of the City’s accounting policies are described below:

A. Financial Reporting Entity

The accompanying basic financial statements present the financial activity of the City of Riverbank (primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government’s operations. Discretely presented component units represent other legally separate organizations for which the primary government is financially accountable or for which the nature and significance of their relationship to the primary government are such that exclusion would cause the City’s reporting entity to be misleading or incomplete. The City’s component units are blended; there are no discretely presented component units in the Financial Reporting Entity.

City of Riverbank

The City (primary government) was incorporated in 1922 under the general laws of the State of California. The City provides the full range of municipal services as contemplated by statute. Services provided include sewer, water, public safety (police), street construction and maintenance, culture-recreation, public improvements, planning and zoning, and general administrative and support services. The City operates under a Council-Manager form of government. The City Council consists of five members elected at large for overlapping four year terms. The City Council appoints a City Administrator and City Attorney.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

City of Riverbank – continued

In addition to sitting as the governing board of the City, the City Council also acts as the Board of Directors of one blended component unit: the Redevelopment Agency of the City of Riverbank through January 31, 2012. On February 1, 2012 all Redevelopment Agencies (RDA) statewide were dissolved. The City elected to be the Successor Agency for the Low/Moderate Income Housing Fund. The general RDA Fund was transferred to the Riverbank Local Designated Authority, a separate entity created by the State when the City did not elect to be the Successor Agency for that fund. The Successor Agency Fund is now reported as a special revenue on the City's financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

C. Measurement Focus, Basis of Accounting and Basis of Presentation – continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes and taxpayer-assessed tax revenues (e.g., franchise taxes, sales taxes, motor vehicle fees, etc.) net of estimated refunds and uncollectible amounts, and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the City. The City reports the following major governmental funds:

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

CDBG Fund - To account for federal grants and other monies received and disbursed under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to purchase their first home and rehabilitate or revitalize their homes.

Systems Development Fund - To account for development impact fees collected. These fees are used for infrastructure and capital expenditure resulting from new developments.

Successor RDA LMI Housing Fund – This fund was created when the City elected to assume the housing function previously performed by the Redevelopment Agency. The non-cash assets and encumbered cash of the Redevelopment LMI Housing Fund were transferred to this Fund.

The city reports the following major proprietary funds.

The **Water Fund** accounts for the activities of the City's water service.

The **Sewer Fund** accounts for the activities of the City's sewer service.

The **Community Center Fund** accounts for the activities of the City's Community Center service.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

C. Measurement Focus, Basis of Accounting and Basis of Presentation – continued

The **Local Redevelopment Authority Fund** accounts for the activities of the City's Ammunition Factory services.

Additionally, the City reports the following fund types:

The **County Impact Fee Agency Fund**, accounts for impact fees which are collected on behalf of Stanislaus County.

The **Assessment District 1991-1 Agency Fund**, accounts for the collection of assessments and payment of debt service on behalf of the District.

The **Redevelopment Agency Fund**, accounts for the collection of property tax revenues used for the administration of the agency and development projects within the designated redevelopment area.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers and applicants, for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principle operating revenues of the enterprise and internal service funds are charges for sales and services. Operating expenses for enterprise funds include salaries and employee benefits, maintenance and operation of systems and facilities, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

**CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

D. Assets, Liabilities and Equity

1. Cash and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated quarterly. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

In accordance with the State of California Government Code, the City adopts an investment policy annually that, among other things, authorizes types of investments. Authorized investments include:

- Securities of the U.S. government or its agencies
- Certificates of Deposit (or time deposits) placed with commercial banks and/or savings and loan associations
- Bankers Acceptances
- State Treasurer's Local Agency Investment Fund (LAIF)
- Repurchase Agreements
- Passbook savings account demand deposits
- Mutual Funds
- High Grade Commercial Paper (A-1 and P-1 Rated)

Investments for the City are reported at fair value. LAIF operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

For purposes of the statement of cash flows, the city has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool and restricted, non-pooled investment with initial maturities of three months or less.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

2. Receivables and Payables (continued)

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and tax receivables are shown net of an allowance for uncollectible accounts and estimated refunds due.

3. Property Taxes

Property taxes are levied on the first day of March by the county assessor, and are payable to the county tax collector in two installments. The first installment is due November 1st, and is delinquent on December 10th, the second installment is due February 1st and is delinquent on April 10th.

Taxes become a lien on the property on March 1st, and on the date of transfer of title, and the date of new construction. The minimum property value which is taxed is \$2,000; however, tax bills are prepared for properties valued at less than \$2,000 if there is a special assessment to be collected.

Article 13A of the California Constitution states, "The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent tax is to be collected by the counties and apportioned according to law to the districts within the counties."

The City has elected under state law (TEETER) to receive all of the annual property assessments in three installments as follows:

December	55%
April	40%
June	<u>5%</u>
	<u>100%</u>

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Restricted Assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

6. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks, traffic lights and signals, street lights and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$1,000 for property, plant and equipment and \$25,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlay for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service life using the straight-line method. Assets are depreciated from 3 to 50 years.

7. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave benefits are accrued as earned by employees. All vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental and proprietary funds.

8. Pensions

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

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs,

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

9. Long-Term Obligations (continued)

whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Net Position and Fund Equity

In the government-wide financial statements, net position are reported in three categories: net position invested in capital assets, net of related debt; restricted net position and unrestricted net position. Restricted net position represent net position restricted by parties outside the City (such as creditors, grantors, contributors, laws and regulations of other governments) and include unspent proceeds of bonds issued to acquire or construct capital assets. The City's other restricted net position are temporarily restricted (ultimately expendable assets). All other net position are considered unrestricted.

In the fund financial statements, fund balance is reported in classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned. Non-spendable and Restricted fund balances represent the restricted classifications, and Committed, Assigned, and Unassigned represent the unrestricted classifications.

- Non-spendable fund balance includes amounts that cannot be spent because either 1) it is not in a spendable form, such as inventory or prepaid items or 2) legally or contractually required to be maintained intact.
- Restricted fund balance includes amounts that are constrained for specific purposes which are externally (outside the City) imposed by creditors, grantors, contributors, laws and regulations of other governments, or laws through constitutional provisions or enabling legislation.
- Committed fund balance includes amounts that are constrained for specified purpose that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned fund balance represents limitations imposed by management.
- Unassigned fund balance represents the residual net resources in excess of the other classifications. The General Fund is the only fund that can report a positive unassigned fund balance and any governmental fund can report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for specific expenditures, restricted resources are considered spent before unrestricted resources, unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Within unrestricted resources, committed and assigned are considered spent (if available) before unassigned amounts.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

10. Net Position and Fund Equity - continued

As of June 30, 2019, the fund balance details by classification are listed below:

	General	CDBG	Successor RDA	System Development	Other Funds	Total Governmental Funds
Fund Balances:						
Nonspendable:				467,320	0	467,320
Restricted:						
Housing		11,373,494	3,297,750			14,671,244
System Development				5,786,913		5,786,913
Transportation					106,675	106,675
Public Safety					77,825	77,825
Committed To:						
Assigned To:						
Community Development					1,379,512	1,379,512
Riverbank Donations					3,796	3,796
Landscaping					311,902	311,902
Public Works					898,661	898,661
Self Insurance					517,739	517,739
Other Purposes					1,504,206	1,504,206
Unassigned:	7,825,397				2,848	7,828,245
Total Fund Balances	<u>7,825,397</u>	<u>11,373,494</u>	<u>3,297,750</u>	<u>6,254,233</u>	<u>4,803,164</u>	<u>33,554,038</u>

11. Use of Estimates

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The City Council is required to adopt an annual budget resolution by July 1 of each fiscal year for the general fund, and special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The council made several supplemental budgetary appropriations throughout the year.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2019, expenditures exceeded appropriations in several department as follows:

General Fund:

Capital Outlay	15,760
----------------	--------

The General funds over-expenditures were funded through the reserves of the General Fund. The CDBG, System Development fund over-expenditures was funded by available fund balance.

III. DETAILED NOTES ON ALL FUNDS

A. Cash And Investments

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

Cash and investments	29,415,140
Cash and investments held by bond trustee	<u>0</u>
Total cash and investments	<u><u>29,415,140</u></u>

Cash and investments as of June 30, 2019 consist of the following:

Cash on hand	460
Deposits with financial institutions	23,762,695
Investments in LAIF	<u>5,651,985</u>
Total cash and investments	<u><u>29,415,140</u></u>

Investments Authorized by the City's Investment Policy

The City's investment policy authorizes investment in the local government investment pool administered by the State of California (LAIF). The City's investment policy also authorizes cash to be invested in Certificates of Deposits, Money Market Mutual Funds, Bankers Acceptances, Repurchase Agreements, Passbook Savings Demand Deposits, and High Grade Commercial Paper. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

A. Cash And Investments (continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of year-end, the weighted average maturity of the investments contained in the LAIF investment pool is approximately 5.68 months.

		<u>Maturity Date</u>
State investment pool	5,651,985	5.68 months average maturity

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk

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

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

Custodial Credit Risk (continued)

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

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

Cash with Fiscal Agent

The City maintains cash and investments which are restricted under the terms of various debt agreements. The money is included in the City's pooled cash and investment program. Restricted cash and investments as of June 30, 2019 is \$0.00.

Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The City deposits deferred compensation plan assets with the California Public Employees Retirement System (PERS). Federal legislation requires that the assets of such plans be held in trust for the exclusive benefit of the plan participants and their beneficiaries. PERS act as the trustees for the plan assets and the City is considered to have limited fiduciary responsibility for the plan assets. As such, the City does not report the deferred compensation plan assets on its financial statements.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

B. Accounts Receivable

Receivables at June 30, 2019 for the City's individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows.

All receivables are expected to be collected within one year.

	General	CDBG	System Development		
Governmental Activities:					
Interest	6,136	1,270	7,876		
Utility Billing	393,142	0	0		
Other	797,306	0	0		
Total	1,196,584	1,270	7,876		
	Successor RDA LMI Housing	Nonmajor Governmental	Total		
Governmental Activities:					
Interest	322	8,062	23,666		
Utility Billing	0	0	393,142		
Other	0	92,341	889,647		
Total	322	100,403	1,306,455		
	Water	Sewer	Community Center	Local Redevelop. Authority	Total
Business-Type Activities:					
Utility Billings	364,133	719,911	0	0	1,084,044
Interest	8,727	4,046	0	0	12,773
Other	44,626	516,541	0	329,806	890,973
Total	417,486	1,240,498	0	329,806	1,987,790

C. Notes Receivable

The City is the recipient of Community Development Block Grant and Home Program Funds. The Funds are provided to use for housing and business loans to qualified recipients at various below market interest rates ranging from 0 to 4%. The terms of the loans range between fifteen and thirty years. All loans are secured by deeds of trust. The amount outstanding as of June 30, 2019 is \$10,738,213.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

D. Interfund Receivables and Payables

Interfund receivable/payable balances at June 30, 2019 consist of the following:

- The Sewer Fund borrowed \$467,320 from the Streets/PW System Development Fee Fund in accordance with Resolution 2011-021. The Sewer Fund will reimburse funds from future sewer fees collected.

E. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	3,957,541	0	0	3,957,541
Construction in progress	<u>1,243,417</u>	<u>374,157</u>	<u>(83,078)</u>	<u>1,534,496</u>
Total capital assets being depreciated	<u>5,200,958</u>	<u>374,157</u>	<u>(83,078)</u>	<u>5,492,037</u>
Capital assets being depreciated:				
Infrastructure	76,546,198	573,507	0	77,119,705
Land Improvements	15,710,759	4,961	0	15,715,720
Equipment And Vehicles	5,899,290	120,422	0	6,019,712
Building And Improvements	<u>5,489,111</u>	<u>396,851</u>	<u>0</u>	<u>5,885,962</u>
Total capital assets being depreciated	<u>103,645,358</u>	<u>1,095,741</u>	<u>0</u>	<u>104,741,099</u>
Less accumulated depreciation for:				
Infrastructure	(43,554,399)	(1,813,926)	0	(45,368,325)
Land Improvements	(4,200,107)	(453,876)	0	(4,653,983)
Equipment And Vehicles	(4,524,506)	(144,633)	0	(4,669,139)
Building And Improvements	<u>(2,139,724)</u>	<u>(164,098)</u>	<u>0</u>	<u>(2,303,822)</u>
Total accumulated depreciation	<u>(54,418,736)</u>	<u>(2,576,533)</u>	<u>0</u>	<u>(56,995,269)</u>
Net capital assets being depreciated	<u>49,226,622</u>	<u>(1,480,792)</u>	<u>0</u>	<u>47,745,830</u>
Total net capital assets -				
Governmental Activities	<u>54,427,580</u>	<u>(1,106,635)</u>	<u>(83,078)</u>	<u>53,237,867</u>

Depreciation was charged to functions/programs of the primary government as follows:

Government Activities:

Public Works	<u>2,576,533</u>
Total Depreciation expense – Government activities	<u>2,576,533</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

E. Capital Assets (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital assets not being depreciated:				
Land	2,373,284	0	0	2,373,284
Construction in progress	<u>9,752,393</u>	<u>73,859</u>	<u>(1,677,151)</u>	<u>8,149,101</u>
Total capital assets not being depreciated	<u>12,125,677</u>	<u>73,859</u>	<u>(1,677,151)</u>	<u>10,522,385</u>
Capital assets being depreciated:				
Equipment And Vehicles	13,283,213	109,068	0	13,392,281
Building And Improvements	<u>14,253,276</u>	<u>2,611,713</u>	<u>0</u>	<u>16,864,989</u>
Total capital assets being depreciated	<u>27,536,489</u>	<u>2,720,781</u>	<u>0</u>	<u>30,257,270</u>
Less accumulated depreciation for:				
Equipment And Vehicles	(8,826,008)	(440,860)	0	(9,266,868)
Building And Improvements	<u>(4,285,566)</u>	<u>(370,585)</u>	<u>0</u>	<u>(4,656,151)</u>
Total accumulated depreciation	<u>(13,111,574)</u>	<u>(811,445)</u>	<u>0</u>	<u>(13,923,019)</u>
Net capital assets being depreciated	<u>14,424,915</u>	<u>1,909,336</u>	<u>0</u>	<u>16,334,251</u>
Total net capital assets - business-type activities	<u>26,550,592</u>	<u>1,983,195</u>	<u>(1,677,151)</u>	<u>26,856,636</u>

Business- Type Activities:

Water	331,306
Sewer	411,529
Ammo Plant	67,259
Community Center	<u>1,351</u>
Total Depreciation expense – Business-Type Activities	<u>811,445</u>

F. Transfers

Interfund transfers for the year ended June 30, 2019 consisted of the following amounts:

Fund	Transfers In	Transfers Out
General Fund	1,857,541	579,071
CDBG	0	307,710
System Development	0	26,418
Nonmajor Governmental	377,781	363,425
Proprietary	<u>1,555,267</u>	<u>2,513,965</u>
Total	<u>3,790,589</u>	<u>3,790,589</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

G. Payables And Other Liabilities

Payables at June 30, 2019 for the City's individual major funds and non-major funds in the aggregate are as follows:

	General	CDBG	System Development		
Governmental Activities					
Vendors	1,729,167	521	24,894		
Salaries and Benefits	55,840	0	0		
Total	1,785,007	521	24,894		
	Successor RDA	Nonmajor			
	LMI Housing	Governmental	Total		
Governmental Activities					
Vendors	0	132,796	1,887,378		
Salaries and Benefits	0	7,586	63,426		
Total	0	140,382	1,950,804		
			Local		
	Water	Sewer	Community Center	Redevelop. Authority	Total
Business-Type Activities					
Vendors	13,055	903,139	13,040	1,089,054	2,018,288
Customer Deposits	111,235	0	6,370	96,669	214,274
Salaries and Benefits	1,507	7,487	1,453	1,807	12,254
Total	125,797	910,626	20,863	1,187,530	2,244,816

H. Long-Term Debt

Business-Type Activities:

On January 23, 2014 the City of Riverbank received a private placement \$5,742,715 waste water revenue loan from Municipal Finance Corporation. This loan was obtained for two purposes: (1) \$4,031,770 was received in order to provide financing for the acquisition and construction of energy efficient improvements to the City's existing Wastewater System and includes the removal of existing aerators in ponds T-1 and T-2 to be replaced with three new blowers, and all design, hydrology, engineering and related costs, and (2) \$1,710,945 in funds were received in order to fund the redemption prior to maturity of the 2005 Refunding Revenue Bonds, Series A (Wastewater

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

H. Long-Term Debt (continued)

Project) issued on February 3, 2005 in the original principal amount of \$4,475,000 and which had currently outstanding principal in the amount of \$2,075,000. The amount was paid off in September 10, 2014.

Refinancing of Sewer Bond is due in bi-annual installments of \$153,784, interest not more than 2.38% per annum payable on February 1 and August 1 through 2019. Loan proceeds were used to finance the Waste Treatment Construction Project. Loan payable outstanding at June 30, 2019 is \$303,950.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable	
	Principal	Interest
2020	303,950	3,617
Total	303,950	3,617

2013 Sewer Loan is due in bi-annual installments of \$167,890, interest not more than 2.38% per annum payable on February 1 and August 1 through 2029. Loan proceeds were used to finance the Waste Treatment Construction Project. Loan payable outstanding at June 30, 2019 is \$3,017,077.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable	
	Principal	Interest
2020	226,820	108,961
2021	235,244	100,537
2022	243,980	91,800
2023	253,041	82,739
2024	262,439	73,342
2025-2029	1,465,838	213,065
2030	329,714	6,067
Total	3,017,077	676,511

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

H. Long-Term Debt (continued)

Loan Payable, State of California Water Resources Control Board, is due in annual installments of \$65,563, interest at 2.7% per annum payable on October 25 through 2022. Proceeds from the loans were used for the construction and improvement of capital assets for the waste water treatment plant expansion. Loans payable outstanding at June 30, 2019 is \$186,802.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable	
	Principal	Interest
2020	60,662	4,902
2021	62,353	3,310
2022	63,787	1,676
Total	<u>186,802</u>	<u>9,888</u>

The City entered into a Master Governmental Lease Purchase agreement with Wells Fargo Banks to update the city's water meters on December 15, 2015. The agreed finance amount of \$4,054,224 is due in 24 semiannual installments of \$193,469.62, interest at 2.23% per annum payable on June and December through 2027. Proceeds from the lease are being used for the replacement of the city's water meters. Lease payable outstanding at June 30, 2019 is \$2,981,000.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable	
	Principal	Interest
2020	322,250	64,690
2021	329,476	57,464
2022	336,864	50,075
2023	344,418	42,521
2024	352,141	34,798
2025-2028	<u>1,295,851</u>	<u>58,436</u>
Total	<u>2,981,000</u>	<u>307,984</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

H. Long-Term Debt (continued)

The following is a summary of changes in the City's long-term debt and other long-term liabilities during the year ended June 30, 2019.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental-Type Activities:					
Compensated Absences	<u>195,163</u>	<u>1,626</u>	<u>0</u>	<u>196,789</u>	<u>19,679</u>
Long-term liabilities of Governmental-Type Activities:	<u>195,163</u>	<u>1,626</u>	<u>0</u>	<u>196,789</u>	<u>19,679</u>

The following is a summary of changes in the City's Proprietary Funds long-term debt, including compensated absences, during the year ended June 30, 2019.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Loan Payable	599,007	0 (	295,057)	303,950	303,950
Loan Payable	3,235,775	0 (	218,698)	3,017,077	226,820
Loan Payable	245,912	0 (	59,110)	186,802	60,662
Water Meter Lease	3,296,182	0 (	315,182)	2,981,000	322,250
Compensated Absences	<u>90,685</u>	<u>0</u> (	<u>20,288)</u>	<u>70,397</u>	<u>7,040</u>
Long-term liabilities of Business-Type Activities:	<u>7,467,561</u>	<u>0</u> (	<u>908,335)</u>	<u>6,559,226</u>	<u>920,722</u>
 Total long-term liabilities	<u><u>7,662,724</u></u>	<u><u>1,626</u></u> (	<u><u>908,335)</u></u>	<u><u>6,756,015</u></u>	<u><u>940,401</u></u>

The annual debt service requirements for the City's Proprietary Funds to maturity are as follows:

Year Ending June 30	<u>Total</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2020	913,682	182,170	1,095,852
2021	627,073	161,311	788,384
2022	644,631	143,551	788,182
2023	597,459	125,260	722,719
2024	614,580	108,140	722,720
2025-2029	2,761,689	271,501	3,033,190
2030	<u>329,715</u>	<u>6,067</u>	<u>335,782</u>
Total	<u><u>6,488,829</u></u>	<u><u>998,000</u></u>	<u><u>7,486,829</u></u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

I. Evaluation of Subsequent Events

The City has evaluated subsequent events through November 29, 2021, the date which the financial statements were available to be issued.

IV. OTHER INFORMATION

A. Risk Management

The City of Riverbank participates with other public entities in a joint exercise of powers agreement, which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

The City is covered for the first \$1,000,000 of each general liability claim and \$250,000 of each workers' compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$10,000 and workers' compensation losses under \$10,000. The CSJVRMA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$10,000,000. The CSJVRMA participates in an excess pool that provides workers' compensation coverage from \$250,000 to \$500,000 and purchases excess insurance above the \$500,000 to the statutory limit. The CSJVRMA is a consortium of fifty-four (54) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

The financial position and results of operations for the CSJVRMA, as of June 30, 2019, are presented below:

Total Assets	<u>128,442,162</u>
Total Liabilities	109,661,346
Total Net Assets	<u>18,780,816</u>
Total Liabilities & Net Assets	<u>128,442,162</u>
Total Revenues for Year	53,005,963
Total Expenses for Year	<u>52,250,549</u>
Net Income(Loss) for Year	<u>755,414</u>

At the termination of the joint powers agreement and after all claims have been settled, any excess deficit will be divided among the cities in accordance with its governing documents.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

B. Commitments and Contingencies

The City of Riverbank is a party in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City.

C. Employee Retirement Systems and Plans

The City contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office – 400 P Street – Sacramento CA 95814.

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

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

C. Employee Retirement Systems and Plans (continued)

The Plans' provisions and benefits in effect as of June 30, 2018, are summarized as follows:

	Miscellaneous		
	<u>Prior to April 1, 2011</u>	<u>On or After April 1, 2011</u>	<u>On or After January 1, 2013</u>
Hire date			
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 Years	5 Years	5 Years
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50	52
Monthly benefits, as of % of eligible compensation	Up to 2%	Up to 2%	Up to 2%
Required employee contribution rates	7.00%	7.00%	6.25%
Required employer contribution rates	13.578%	8.005%	6.25%
	Safety		
	<u>Prior to April 1, 2011</u>	<u>On or After April 1, 2011</u>	<u>On or After January 1, 2013</u>
Hire date			
Benefit formula	2% @ 55	2% @ 55	N/A
Benefit vesting schedule	5 Years	5 Years	N/A
Benefit payments	Monthly for life	Monthly for life	N/A
Retirement age	50	50	N/A
Monthly benefits, as of % of eligible compensation	Up to 2%	Up to 2%	N/A
Required employee contribution rates	6.25%		
Required employer contribution rates	6.25%		

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contributions rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during that year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between actuarially determined rate and the contribution rate of employees.

In February 2011, the City Council adopted a new tier which became effective in April 2011. Effective January 1, 2013, the Public Employees' Pension Reform Act (PEPRA) implemented new benefit formulas, final compensation period, and new contribution requirements for new employees hired on or after January 1, 2013, who meet the definition of new member as per PEPRA.

Participants are required to contribute 7% (9% for public-safety employees) of their annual covered salary for Tier 1 and Tier 2. The participants that qualify under Tier 3 are required to contribute 6.25% of their annual covered salary. The City makes no required contribution on behalf of the City employees. The contribution requirements of plan members and the City are established and may be amended by PERS. The City is required to contribute at an actuarially determined rate. PERS has determined that because of past funding and investment earnings, current employer contributions are

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

C. Employee Retirement Systems and Plans (continued)

not required for the public-safety employees of the City. The current rates are 13.578% (first-tier) and 8.005% (second-tier) for non-safety employees, of annual covered payroll.

For the year ended June 30, 2019, the contribution recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$ 255,138
Contributions - employee (paid by employer)	-

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

As of June 30, 2019, the Local Government reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 5,347,133
Safety	<u>881,044</u>
Total Net Pension Liability	<u><u>\$ 6,228,177</u></u>

The Local Government's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2018, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The Local Government's proportion of the net pension liability was based on a projection of the Local Government's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The Local Government's proportionate share of the net pension liability for each Plan as of June 30, 2018 and 2019 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2018	0.13894%	0.01434%	0.06387%
Proportion - June 30, 2019	<u>0.14188%</u>	<u>0.01502%</u>	<u>0.06463%</u>
Change - Increase/(Decrease)	0.00294%	0.00068%	0.00076%

Note: Due to the nature of calculating proportionate share of the Net Pension Liability/(asset), total proportion for all employer plans will not equal the sum of the miscellaneous proportion percentage and the safety proportion percentage.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

C. Employee Retirement Systems and Plans (continued)

At June 30, 2019, the Local Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 696,035	\$ 161,062
Differences between actual and expected experience	224,091	69,887
Differences between projected & actual investment earnings	32,400	0
Difference between employer's contribution and proportionate share of contributions	0	693,671
Changes in employer's proportion	161,078	36,229
Pension contributions made subsequent to measurement date	255,138	0
Total	<u>\$ 1,368,742</u>	<u>\$ 960,849</u>

\$1,368,742 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

	Miscellaneous	Safety	Total
2020	\$ 310,443	\$ 14,384	\$ 324,827
2021	146,582	(236)	146,346
2022	(230,954)	(33,269)	(264,223)
2023	(48,094)	(6,103)	(54,197)
2024	-	-	-
Thereafter	-	-	-
Total	<u>\$ 177,977</u>	<u>\$ (25,224)</u>	<u>\$ 152,753</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

C. Employee Retirement Systems and Plans (continued)

Actuarial Assumptions – The total pension liabilities was determined by rolling forward the total pension liability determined in the June 30, 2017 actuarial accounting valuations to June 30, 2018. The June 30, 2018, total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varied by Entry Age and Service
Payroll Growth	3.0%
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until purchasing power Protection allowance floor on power applies, 2.50% thereafter

The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

C. Employee Retirement Systems and Plans (continued)

calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as followed:

<u>Asset Class(1)</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 (2)</u>	<u>Real Return Years 11+ (3)</u>
Global Equity	50.0%	4.90%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%

(1) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Local Government's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Local Government's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	6.15%	7.15%	8.15%
Employer's Net Pension Liability/(Asset) - Misc	8,400,427	5,347,133	2,826,690
Employer's Net Pension Liability/(Asset) - Safety	1,356,842	881,044	491,212
Employer's Net Pension Liability/(Asset) - Total	9,757,269	6,228,177	3,317,902

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

CITY OF RIVERBANK
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - MISCELLANEOUS
JUNE 30, 2018

	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.1336%	0.1409%	0.1318%	13.0600%	0.1405%
Proportion share of the net pension liability	\$ 5,347,133	\$ 5,477,093	\$ 4,701,278	\$ 3,583,450	\$ 3,472,625
Covered - employee payroll	\$ 5,069,400	\$ 5,116,284	\$ 4,877,064	\$ 3,144,373	\$ 2,982,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	105.48%	107.05%	96.40%	113.96%	116.45%
Plan's fiduciary net position	\$ 17,224,515	\$ 17,085,417	\$ 15,339,838	\$ 15,484,030	\$ 15,376,404
Plan fiduciary net position as a percentage of the total pension liability	76.31%	75.72%	76.54%	81.21%	81.58%

Notes to Schedule:

Change in assumptions. In 2016, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

CITY OF RIVERBANK
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - SAFETY
JUNE 30, 2018

	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.0157%	0.0165%	0.0023%	0.0125%	0.00979%
Proportion share of the net pension liability	\$ 1,068,500	\$ 856,967	\$ 733,043	\$ 515,698	\$ 367,103
Covered - employee payroll	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Proportionate share of the net pension liability as percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%
Plan's fiduciary net position	\$ 2,570,361	\$ 2,631,925	\$ 2,566,219	\$ 2,627,253	\$ 2,773,359
Plan fiduciary net position as a percentage of the total pension liability	70.64%	75.44%	77.78%	83.59%	88.31%

Notes to Schedule:

Benefit Changes. In 2016, benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary.

Change in assumptions. In 2016, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

CITY OF RIVERBANK
SCHEDULE OF CONTRIBUTIONS - MISCELLANEOUS
JUNE 30, 2018

	2018	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	\$ 1,147,820	\$ 1,210,008	\$ 1,108,137	\$ 409,877	\$ 340,922
Contributions in relation to the actuarially determined contributions	(1,147,820)	(1,210,008)	(1,108,137)	(409,877)	(340,922)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered - employee payroll	\$ 5,069,400	\$ 5,116,284	\$ 4,877,064	\$ 3,144,373	\$ 2,982,150
Contributions as a percentage of covered-employee payroll percentage of covered-employee payroll	22.64%	23.65%	22.72%	13.04%	11.43%

Notes to Schedule:

Valuation Date:	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Methods and assumptions used to determine contribution rates:					
Actuarial Cost Method	Entry age				
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing				
Asset valuation method	Market Value				
Inflation	2.75%				
Salary increases	Varies by Entry Age and Service				
Investment rate of return	7.50%, net of pension plan investment and administrative expense, including inflation				

**CITY OF RIVERBANK
SCHEDULE OF CONTRIBUTIONS - SAFETY
JUNE 30, 2018**

	2018	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 241,124
Contributions in relation to the actuarially determined contributions	0	0	0	0	(241,124)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered - employee payroll	\$ 0	\$ 0	\$ 0	\$ 0	\$ 789,451
Contributions as a percentage of covered-employee payroll percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	30.54%

Notes to Schedule:

Valuation Date: 6/30/2017 6/30/2016 6/30/2015 6/30/2014 6/30/2013

Methods and assumptions used to determine cotnribution rates:

Actuarial Cost Method	Entry age
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.50%, net of pension plan investment and administrative expense, including inflation

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

COMBINING FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Gas Tax Fund - To account for state gas tax revenues based on population. The revenues may be expended only for street and road repair, maintenance, design, construction and traffic signal design and installation.

Local Transportation Fund - To account for the City's allocation of local transportation revenues for streets, roads, and sidewalk improvements.

Asset Forfeiture Fund - To account for monies received from asset seizures in the City's jurisdiction as well as revenues and expenditures from Office of traffic Safety grants awarded for police services

Weed And Rubbish Abatement - To account for weed and rubbish cleanup in the City.

Self-Insurance Reserve - To account for the City's workers compensation and liability insurance.

Lighting And Landscaping Districts - To account for lighting and landscaping fees collected and the related costs to operate the city's various districts.

Neighborhood Improvement Fund – To account for monies received from vehicle abatement fees and code enforcement officer costs.

Public Safety Augmentation Fund - To account for monies received through a special sales tax to be spent to sustain the public safety department.

Riverfest Fund - To account for monies received from community for helping citizens during the flood in 2006 and for revenues and expenditures of the Beyond Earth Day event.

Riverbank Donations Fund - To account for donation revenues for City's improvements.

Cheese and Wine Fund - To account from the revenues and expenditures of the Cheese and Wine event.

Off Street Parking Fund – To account for parking in lieu Fee paid by business in lieu of providing additional onsite parking.

Public Benefit Fund - To account for revenue received from Cannabis Development Agreements.

Park Grant Fund - To account for grant revenues received for park development.

COMBINING FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

CFD 2016-1 - To account for developer's assessments for Consolidated Fire District

Quimby Fees Fund - To account for park impact fees collected to mitigate additional city costs due to new construction.

Railroad Crossing Fund - To account for revenues to upgrade the Terminal and Townsend street railroad crossing.

Crossroads Development Fund – To account for the fees collected from developers for the Crossroads Specific Plan.

Special Building Projects Fund – To account for the building permit revenues designated by Council for future building inspections.

Storm Drain Fund - To account for storm drain revenues.

Facility Improvement Fund - To account for fees collected from facility rentals for future improvements.

Measure L Fund - To account for revenues from the Stanislaus County Measure L transportation Tax initiative.

**CITY OF RIVERBANK
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

	Special Revenue						
	Gas Tax Fund	Local Trans- portation Fund	Cheese And Wine Fund	Riverbank Donations Fund	Asset Forfeit- ture Fund	Weed And Rubbish Abatement Fund	Self- Insurance Reserve Fund
Assets							
Cash And Investments	423,295	104,605	36,112	3,796	44,022	60,345	532,009
Accounts Receivable	3,281	2,070	0	0	0	307	730
Loans Receivable	0	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0
Total Assets	<u>426,576</u>	<u>106,675</u>	<u>36,112</u>	<u>3,796</u>	<u>44,022</u>	<u>60,652</u>	<u>532,739</u>
Liabilities And Fund Balances							
Liabilities							
Accounts Payable	23,589	0	5,788	0	0	0	0
Compensated Absences	9,732	0	0	0	0	0	0
Other Liabilities	6,686	0	0	0	0	0	15,000
Due To Other Funds	0	0	0	0	0	0	0
Total Liabilities	<u>40,007</u>	<u>0</u>	<u>5,788</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>
Fund Balances							
Nonspendable	0	0	0	0	0	0	0
Restricted	0	106,675	0	0	0	0	0
Committed	0	0	0	0	0	0	0
Assigned	386,569	0	0	3,796	44,022	60,652	517,739
Unassigned	0	0	30,324	0	0	0	0
Total Fund Balances	<u>386,569</u>	<u>106,675</u>	<u>30,324</u>	<u>3,796</u>	<u>44,022</u>	<u>60,652</u>	<u>517,739</u>
Total Liabilities And Fund Balances	<u>426,576</u>	<u>106,675</u>	<u>36,112</u>	<u>3,796</u>	<u>44,022</u>	<u>60,652</u>	<u>532,739</u>

Special Revenue

Lighting And Land- scaping Fund	Neighbor- Hood Improvement Fund	Public Safety Aug- mentation Fund	Off-Street Parking Fund	Riverfest Fund	Public Benefit Fund	Park Grant Fund	Non-Major Special Revenue Total
280,714 (	4,996)	8,121	53,811	3,703	575,431 (	2,415)	2,118,553
1,900	0	9,181	286	0	0	0	17,755
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>282,614</u>	<u>(4,996)</u>	<u>17,302</u>	<u>54,097</u>	<u>3,703</u>	<u>575,431</u>	<u>(2,415)</u>	<u>2,136,308</u>
31,364	617	0	0	0	0	16,892	78,250
0	688	0	0	0	0	0	10,420
0	1,868	0	0	0	0	0	23,554
0	0	0	0	0	0	0	0
<u>31,364</u>	<u>3,173</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,892</u>	<u>112,224</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	106,675
0	0	0	0	0	0	0	0
251,250	0	17,302	54,097	3,703	575,431	0	1,914,561
0 (	8,169)	0	0	0	0 (	19,307)	2,848
<u>251,250</u>	<u>(8,169)</u>	<u>17,302</u>	<u>54,097</u>	<u>3,703</u>	<u>575,431</u>	<u>(19,307)</u>	<u>2,024,084</u>
<u>282,614</u>	<u>(4,996)</u>	<u>17,302</u>	<u>54,097</u>	<u>3,703</u>	<u>575,431</u>	<u>(2,415)</u>	<u>2,136,308</u>

**CITY OF RIVERBANK
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

Capital Projects

	Facility Improvement Fund	Quimby Fees Fund	Railroad Crossing Fund	CFD 2016-1 Fund
Assets				
Cash And Investments	797	158,941	90,399	77,142
Accounts Receivable	0	0	0	683
Loans Receivable	0	0	0	0
Prepaid Expense	0	0	0	0
Due From Other Funds	0	0	0	0
Total Assets	<u>797</u>	<u>158,941</u>	<u>90,399</u>	<u>77,825</u>
Liabilities And Fund Balances				
Liabilities				
Accounts Payable	0	0	0	0
Compensated Absences	0	0	0	0
Other Liabilities	0	0	0	0
Due To Other Funds	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	0	0	0	77,825
Committed	0	0	0	0
Assigned	797	158,941	90,399	0
Unassigned	0	0	0	0
Total Fund Balances	<u>797</u>	<u>158,941</u>	<u>90,399</u>	<u>77,825</u>
Total Liabilities And Fund Balances	<u>797</u>	<u>158,941</u>	<u>90,399</u>	<u>77,825</u>

Capital Projects

Measure L Fund	Crossroads Devel- opment Fund	Special Projects Fund	Storm Drain Fund	Non-Major Capital Projects Total	Totals	
					2019	2018
1,327,579	770,166	4,051	201,778	2,630,853	4,749,406	2,772,072
80,832	829	137	167	82,648	100,403	184,980
0	0	0	0	0	0	0
0	42,309	61,848	0	104,157	104,157	87,773
0	0	0	0	0	0	0
<u>1,408,411</u>	<u>813,304</u>	<u>66,036</u>	<u>201,945</u>	<u>2,817,658</u>	<u>4,953,966</u>	<u>3,044,825</u>
19,626	12,926	5,095	931	38,578	116,828	89,617
0	0	0	0	0	10,420	14,952
0	0	0	0	0	23,554	8,126
0	0	0	0	0	0	0
<u>19,626</u>	<u>12,926</u>	<u>5,095</u>	<u>931</u>	<u>38,578</u>	<u>150,802</u>	<u>112,695</u>
0	0	-	0	0	0	0
0	0	0	0	77,825	184,500	190,837
0	0	0	0	0	0	0
1,388,785	800,378	60,941	201,014	2,701,255	4,615,816	2,800,604
0	0	0	0	0	2,848	(59,311)
<u>1,388,785</u>	<u>800,378</u>	<u>60,941</u>	<u>201,014</u>	<u>2,779,080</u>	<u>4,803,164</u>	<u>2,932,130</u>
<u>1,408,411</u>	<u>813,304</u>	<u>66,036</u>	<u>201,945</u>	<u>2,817,658</u>	<u>4,953,966</u>	<u>3,044,825</u>

**CITY OF RIVERBANK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

Special Revenue

	Gas Tax Fund	Local Trans- portation Fund	Cheese And Wine Fund	Riverbank Donations Fund	Asset Forfeit- ture Fund
Revenues					
Investment Earnings	4,508	7,752	0	0	0
Intergovernmental	922,213	0	0	0	0
Other Taxes	0	0	0	0	0
Impact Fees	0	0	0	0	0
Licenses And Permits	0	0	0	0	0
Service Charges And Miscellaneous	39,556	0	98,000	2,217	6,650
Total Revenues	<u>966,277</u>	<u>7,752</u>	<u>98,000</u>	<u>2,217</u>	<u>6,650</u>
Expenditures					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	753,744	0	0	0	0
Community Development	0	0	0	2,022	0
Culture And Leisure	0	0	104,550	0	0
Capital Outlay	45,047	0	0	0	0
Total Expenditures	<u>798,791</u>	<u>0</u>	<u>104,550</u>	<u>2,022</u>	<u>0</u>
Excess(Deficiency) Of Revenues Over Expenditures	<u>167,486</u>	<u>7,752</u>	<u>(6,550)</u>	<u>195</u>	<u>6,650</u>
Other Financing Sources (Uses)					
Operating Transfers In	186,327	0	0	0	0
Operating Transfers Out	(29,775)	(91,914)	0	0	0
Total Other Financing Sources (Uses)	<u>156,552</u>	<u>(91,914)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change In Fund Balances	324,038	(84,162)	(6,550)	195	6,650
Fund Balance - Beginning	<u>62,531</u>	<u>190,837</u>	<u>36,874</u>	<u>3,601</u>	<u>37,372</u>
Fund Balance - Ending	<u><u>386,569</u></u>	<u><u>106,675</u></u>	<u><u>30,324</u></u>	<u><u>3,796</u></u>	<u><u>44,022</u></u>

Special Revenue

Weed And Rubbish Abatement Fund	Self- Insurance Reserve Fund	Lighting And Land- scaping Fund	Neighbor- Hood Improvement Fund	Public Safety Aug- mentation Fund	Off-Street Parking Fund	Riverfest Fund	Park Grant Fund	Non-Major Special Revenue Total
1,152	2,735	8,155	0	0	1,071	0	0	25,373
0	0	0	25,327	118,612	0	0	352,841	1,418,993
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
13,653	1,071,882	357,392	9,620	0	0	0	0	1,598,970
14,805	1,074,617	365,547	34,947	118,612	1,071	0	352,841	3,043,336
0	473,099	0	0	0	0	0	0	473,099
0	0	0	115,164	0	0	0	0	115,164
1,239	0	0	0	0	0	0	0	754,983
0	0	324,389	0	0	0	0	16,936	343,347
0	0	0	0	0	0	0	0	104,550
0	0	12,189	0	0	0	0	372,212	429,448
1,239	473,099	336,578	115,164	0	0	0	389,148	2,220,591
13,566	601,518	28,969	(80,217)	118,612	1,071	0	(36,307)	822,745
0	0	0	84,454	0	0	0	17,000	287,781
0	0	(68,376)	0	(117,788)	0	0	0	(307,853)
0	0	(68,376)	84,454	(117,788)	0	0	17,000	(37,072)
13,566	601,518	(39,407)	4,237	824	1,071	0	(19,307)	802,673
47,086	(83,779)	290,657	(12,406)	16,478	53,026	3,703	0	645,980
60,652	517,739	251,250	(8,169)	17,302	54,097	3,703	(19,307)	1,448,653

**CITY OF RIVERBANK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2018**

Capital Projects

	Public Benefit Fund	Facility Improvement Fund	Quimby Fees Fund	Railroad Crossing Fund	CFD 2016-1 Fund
Revenues					
Investment Earnings	0	0	11	0	0
Intergovernmental	0	0	0	0	0
Other Taxes	0	0	0	0	0
Impact Fees	0	0	50,460	0	0
Licenses And Permits	0	0	0	0	0
Service Charges And Miscellaneous	498,137	6,197	0	0	37,583
Total Revenues	<u>498,137</u>	<u>6,197</u>	<u>50,471</u>	<u>0</u>	<u>37,583</u>
Expenditures					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	5,036
Public Works	0	2,630	0	0	0
Community Development	0	0	0	0	0
Culture And Leisure	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>2,630</u>	<u>0</u>	<u>0</u>	<u>5,036</u>
Excess(Deficiency) Of Revenues Over Expenditures	<u>498,137</u>	<u>3,567</u>	<u>50,471</u>	<u>0</u>	<u>32,547</u>
Other Financing Sources (Uses)					
Operating Transfers In	0	0	0	90,000	0
Operating Transfers Out	<u>0</u>	<u>(25,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(25,000)</u>	<u>0</u>	<u>90,000</u>	<u>0</u>
Net Change In Fund Balances	498,137	(21,433)	50,471	90,000	32,547
Fund Balance - Beginning	<u>77,294</u>	<u>22,230</u>	<u>108,470</u>	<u>399</u>	<u>45,278</u>
Fund Balance - Ending	<u><u>575,431</u></u>	<u><u>797</u></u>	<u><u>158,941</u></u>	<u><u>90,399</u></u>	<u><u>77,825</u></u>

Capital Projects

Measure L Fund	Crossroads Devel- opment Fund	Special Projects Fund	Storm Drain Fund	Non-Major Capital Projects Total	Totals	
					2019	2018
0	42,341	513	5	42,870	68,243	16,786
991,121	0	0	0	991,121	2,410,114	1,711,023
0	0	0	0	0	0	0
0	0	0	0	50,460	50,460	121,528
0	0	0	0	0	0	0
0	0	0	43,953	585,870	2,184,840	855,409
991,121	42,341	513	43,958	1,670,321	4,713,657	2,704,746
0	0	0	0	0	473,099	481,104
0	0	0	0	5,036	120,200	130,869
9,798	0	0	13,333	25,761	780,744	771,610
0	0	0	0	0	343,347	297,808
0	0	0	0	0	104,550	86,117
373,625	231,966	0	0	605,591	1,035,039	685,352
383,423	231,966	0	13,333	636,388	2,856,979	2,452,860
607,698	(189,625)	513	30,625	1,033,933	1,856,678	251,886
0	0	0	0	90,000	377,781	254,894
0	0	0	(30,572)	(55,572)	(363,425)	(299,320)
0	0	0	(30,572)	34,428	14,356	(44,426)
607,698	(189,625)	513	53	1,068,361	1,871,034	207,460
781,087	990,003	60,428	200,961	2,286,150	2,932,130	2,724,670
1,388,785	800,378	60,941	201,014	3,354,511	4,803,164	2,932,130

OTHER REPORTS

CITY OF RIVERBANK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. Department of Transportation			
Passed Through State of California:			
CML-5255(037)	20.507	CML-5255	232,395
STPL-5255(050)	20.507	STPL-5255	<u>0</u>
Total U.S. Department of Transportation			<u>232,395</u>
U.S. Department of Justice			
Local Law Enforcement Block Grant	16.710	N/A	<u>148,747</u>
Total U.S. Department of Justice			<u>148,747</u>
U.S. Department of Defense			
Passed Through Office of Economic Adjustment			
OEA	12.607	CL0610-11-03	<u>253,433</u>
Total U.S. Department of Defense			<u>253,433</u>
U.S. Department of Army			
U.S. Army Engineering And Support Center			
ESCA	12.599	N/A	<u>3,868,361</u>
Total Expenditures of Federal Awards			<u><u>4,502,936</u></u>

**CITY OF RIVERBANK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

SUMMARY OF AUDITOR'S RESULTS

1. Type of report issued on the financial statements – Unmodified
2. Significant deficiencies in internal control disclosed by the audit of the financial statements and any such conditions that are material weaknesses– None
3. Disclosure of any noncompliance which are material to the financial statements - None
4. Disclosure of any significant deficiencies in internal control over major programs and any such conditions that are material weaknesses – None
5. Type of report issued on compliance for major programs – Unmodified
6. Audit findings relative to the major federal programs – None
7. Major programs are as follows: U.S. Department of Defense CFDA number 12.607.
8. Expenses in excess of \$750,000 was used as the threshold to distinguish between Type A and Type B programs
9. The City of Riverbank was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

Findings relating to financial statements which are required to be reported – None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS

Findings relating to major federal award programs which are required to be reported – None

PRIOR YEAR'S FINDINGS - None



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

To The City Council
City of Riverbank
State of California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Riverbank, State of California, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Riverbank, State of California's basic financial statements and have issued our report thereon dated November 29, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION

Modesto, California

November 29, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH UNIFORM GUIDANCE**

To The City Council
City of Riverbank
State of California

Report on Compliance for Each Major Federal Program

We have audited City of Riverbank, State of California's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Riverbank, State of California's major federal programs for the year ended June 30, 2019. City of Riverbank, State of California's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on each of City of Riverbank, State of California's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Riverbank, State of California's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Riverbank, State of California's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Riverbank, State of California, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of City of Riverbank, State of California, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit, we considered City of Riverbank, State of California's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Riverbank, State of California's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION
Modesto, California
November 29, 2021



**REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS
BASED ON AN EXAMINATION OF GENERAL-PURPOSE
FINANCIAL STATEMENT PERFORMED IN ACCORDANCE
WITH THE CALIFORNIA TRANSPORTATION
DEVELOPMENT ACT**

(209) 526-3091
fax (209) 526-2287



info@gg-cpa.com
www.gg-cpa.com



To The City Council
City of Riverbank
State of California

We have audited the general-purpose financial statements of the City of Riverbank, State of California for the year ended June 30, 2019, and have issued our report thereon dated November 29, 2021. Our audit was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the California Administrative Code Section 6664 of the Transportation Development Act and the allocation instructions of the Stanislaus Area Association of Governments, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the City of Riverbank is responsible for the City's compliance with laws and regulations. In connection with our audit referred to above, we selected and tested transactions and records to determine the City's compliance with laws and regulations, noncompliance with which could have a material effect on the general-purpose financial statements of the City.

In our opinion the City of Riverbank Transportation Development Act funds were accounted for in conformance with the applicable laws, rules and regulations of the Transportation Development Act and the allocation instructions of the Stanislaus Council of Governments.

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION

Modesto, California
November 29, 2021

CITY OF RIVERBANK
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2020

CITY OF RIVERBANK, CALIFORNIA

Table of Contents

	Page
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Management's Discussion And Analysis (unaudited)	3-12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement Of Net Position	13
Statement Of Activities	14-15
Fund Financial Statements:	
Balance Sheet – Governmental Funds	16-17
Reconciliation Of The Governmental Funds Balance Sheet To Statement Of Net Position	18
Statement Of Revenues, Expenditures, And Changes In Fund Balances – Governmental Funds	19-20
Reconciliation Of The Statement Of Revenues, Expenditures, And Changes In Fund Balances Of Governmental Funds To The Statement Of Activities	21
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – General Fund	22-23
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – CDBG Fund	24
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – System Development Fund	25
Statement Of Revenues, Expenses, And Changes In Fund Balances – Budget And Actual – Successor RDA LMI Housing Fund	26
Statement Of Net Position – Proprietary Funds	27
Statement Of Revenues, Expenses, And Changes In Net Position – Proprietary Funds	28
Statement Of Cash Flows – Proprietary Funds	29-30
Statement Of Fiduciary Net Position – Agency Funds	31
Notes To The Basic Financial Statements	32-57
REQUIRED SUPPLEMENTAL FINANCIAL DATA	
Schedule of Proportionate Share of the Net Pension Liability – Miscellaneous	58
Schedule of Proportionate Share of the Net Pension Liability – Safety	59
Schedule of Contributions – Miscellaneous	60
Schedule of Contributions – Safety	61

CITY OF RIVERBANK, CALIFORNIA

Table of Contents

	Page
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
Definitions	62-63
Combining Balance Sheet – Nonmajor Governmental Funds	64-67
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances – Nonmajor Governmental Funds	68-71
OTHER REPORTS	
Schedule Of Federal Expenditures	72
Schedule Of Findings And Questioned Costs	73
Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133.	76-77
Report On Compliance With Laws And Regulations Based On An Examination Of General-Purpose Financial Statements Performed In Accordance With The California Transportation Development Act	78



INDEPENDENT AUDITOR'S REPORT

To The City Council
City Of Riverbank
State of California

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Riverbank, State of California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Riverbank, State of California as of June 30, 2019, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Riverbank, State of California's basic financial statements. The introductory section, combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION

Modesto, California
December 30, 2021

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

This discussion and analysis of the City of Riverbank's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2020. The City's financial statements for the fiscal year ended June 30, 2020 are presented in accordance with GASB 34. Please read Management's Discussion and Analysis in conjunction with the City's financial statements, notes, and supplementary schedules.

FINANCIAL HIGHLIGHTS

- The City's governmental activities total assets exceeded liabilities (net position) at the close of the fiscal year by \$81,792,796. Of this amount, \$2,580,465 is in unrestricted net position, which is available to meet the City's ongoing financial obligations. The total assets of the business-type activities exceeded its liabilities (net position) by \$29,006,850. Of this amount, \$8,087,392 was unrestricted.
- General and program expenses for Governmental Activities exceeded revenues by \$635,111. City program expenses totaled \$15,591,287 for fiscal year 2019-2020, an increase of 11% over the 2018-19 Fiscal Year. Public Works costs comprised \$6,020,840 or 39% of the total expenses, whereas Public Safety comprised 30% of expenditures.
- In the City's business-type activities (which include the Water, Sewer and Community Center and Local Redevelopment Funds), revenues exceeded expenses by \$1,079,827.
- The City's General Fund ended the year with a fund balance of \$7,780,475. This is a decrease of 0.6% from the year ending June 30, 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements include all activities of the City of Riverbank using the integrated approach as prescribed by GASB Statement No. 34. The government-wide Statement of Net position and Statement of Activities provide information about the activities of the City as a whole and present a long-term view of the City's finances. Fund financial statements show how City services are financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

REPORTING THE CITY AS A WHOLE

Government-wide Financial Statements. The government-wide financial statements report information about the City as a whole, providing readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All the current year's revenues and expenses are taken into account in the statement of activities regardless of when cash is received or paid.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

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

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

- Over time, increases or decreases in the City's net position can be an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's roads.

The government-wide financial statements of the City are divided into two categories:

- **Governmental Activities:** Includes police, public works, community development (building and planning), grants and special programs, and general government. Taxes and intergovernmental revenues such as sales tax, property tax, vehicle license fees, user fees, franchise fees, and federal and state grants primarily finance these activities.
- **Business-type activities** include the City's water and sewer systems, in addition to the City's Community Center and the Local Redevelopment Authority (LRA). Fees are charged to customers, including lease revenue, to help cover the costs of the services it provides.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements. The fund financial statements provide detailed information about the City's most significant *funds* – not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State law or by bond covenants. Management establishes other funds to control and manage money for particular purposes or to show the City is meeting legal responsibilities for the use of certain taxes, grants, and other resources. All of the funds of the City can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*.

Governmental funds – Most of the City's basic services are reported in governmental funds, which focuses on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial resources that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

Because the focus of the governmental funds is narrower than that of the governmental-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. The differences of results in the governmental funds financial statements to those in the government-wide financial statement are shown in reconciliations following the governmental funds financial statements.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds are not reflected in the City's government-wide financial statements because the City cannot use these assets to finance its operations.

Proprietary funds – Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information. The City's proprietary funds are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position. As noted earlier, net position may serve over time as a useful indicator of the City's financial position. Below is a table showing the City's net position as of June 30, 2020 compared to the City's net position as of June 30, 2019.

City of Riverbank Net Position For Year Ended June 30, 2020						
	Governmental Activities		Proprietary Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Cash and Investments	\$20,259,747	\$19,742,361	\$7,973,786	\$9,672,779	\$28,233,533	\$29,415,140
Other Assets	16,310,784	15,959,270	3,885,304	1,538,436	\$20,196,088	17,497,706
Capital Assets	52,854,999	53,237,867	26,602,156	26,976,136	\$79,457,155	80,214,003
Total Assets	89,425,530	88,939,498	38,461,246	38,187,351	127,886,776	127,126,849
Current Pension Plan Cont.	943,630	1,048,543	304,738	320,197	1,248,368	1,368,740
Liabilities						
Current Liabilities	2,188,201	1,950,804	2,248,500	2,244,816	4,436,701	4,195,620
Compensated Absences	244,523	196,789	76,467	70,397	320,990	267,186
Net Pension Liability	5,163,927	4,693,227	1,604,307	1,534,950	6,768,234	6,228,177
Long-Term Liabilities	0	0	5,575,148	6,488,830	5,575,148	6,488,830
Total Liabilities	7,596,651	6,840,820	9,504,422	10,338,993	17,101,073	17,179,813
Deferral of Pension Expense	979,713	719,315	254,712	241,532	1,234,425	960,847
Net Assets						
Invested in Capital Assets, Net of Related Debt	52,854,999	53,237,867	20,919,458	20,367,806	73,774,457	73,605,673
Restricted	26,357,332	25,728,641	0	0	26,357,332	25,728,641
Unrestricted	2,580,465	3,461,398	8,087,392	7,559,217	10,667,857	11,020,615
Total Net Assets	\$81,792,796	\$82,427,906	\$29,006,850	\$27,927,023	\$110,799,646	\$110,354,929

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

Of the total net position for both the Governmental and Business-type activities, \$73,774,457 or 67% reflects the City's investment in capital assets (e.g. land, buildings and improvements, vehicles and equipment, infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to its citizens; and consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position amounts to \$26,357,332 or 24% of the total. Restricted net position are those resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds established by state or federal regulations.

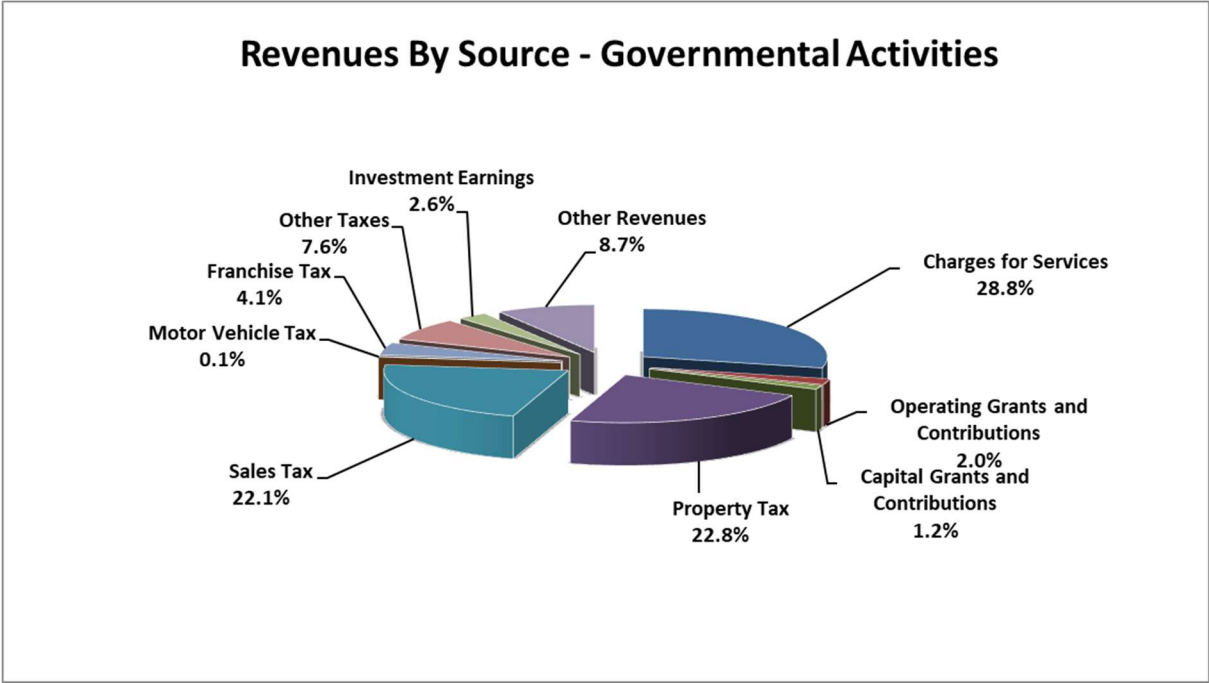
Unrestricted net position is those resources which may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position is \$10,667,857 or 9% of the total net position.

Changes in Net Position. Total revenues for the year exceeded expenditures by \$444,716. Below is a table showing the Governmental and Proprietary Activities of the City for the year ended June 30, 2020 as compared to the year ending June 30, 2019.

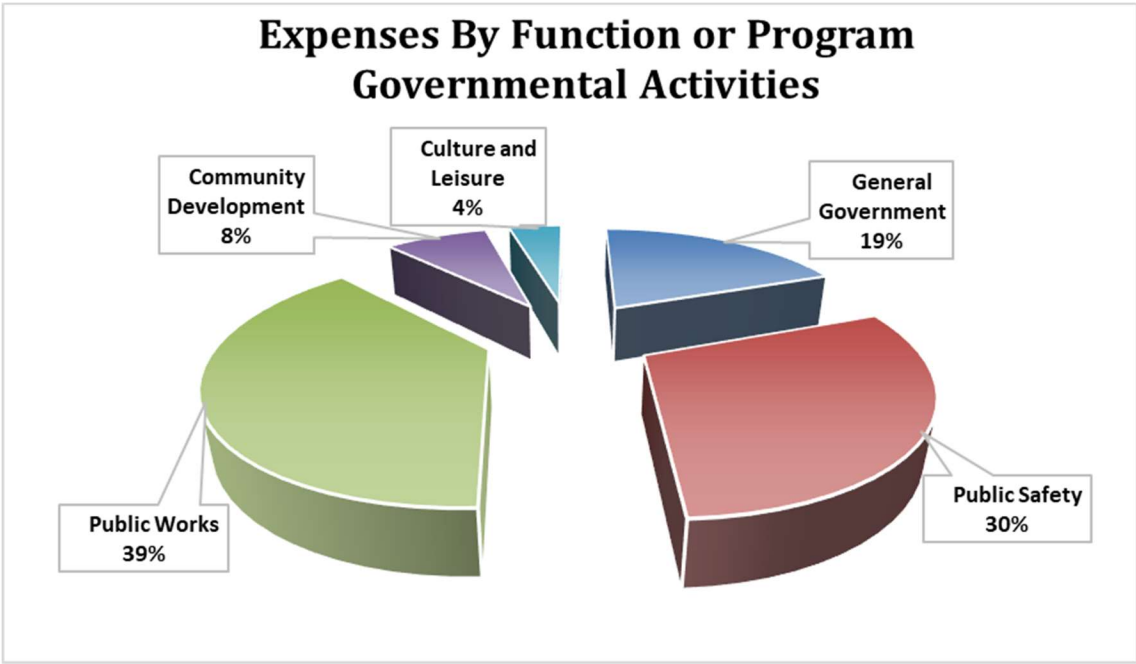
City of Riverbank Changes in Net Position For Year Ended June 30, 2020						
	Governmental Activities		Proprietary Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for Services	4,308,750	5,349,577	11,895,620	10,499,675	16,204,370	15,849,252
Operating Grants and Contributions	303,275	148,747	0	0	303,275	148,747
Capital Grants and Contributions	183,940	370,726	0	0	183,940	370,726
General Revenues:						
Property Tax	3,402,995	3,341,598	0	0	3,402,995	3,341,598
Sales Tax	3,304,671	3,618,081	0	0	3,304,671	3,618,081
Motor Vehicle Tax	20,038	12,117	0	0	20,038	12,117
Franchise Tax	619,007	633,661	0	0	619,007	633,661
Other Taxes	1,130,057	1,057,088	0	0	1,130,057	1,057,088
Investment Earnings	387,486	392,738	141,309	115,308	528,795	508,046
Gain on Disposal of Assets	0	0	0	0	0	0
Transfers	1,295,957	958,698	(1,295,957)	(958,698)	0	0
Total Revenues	14,956,176	15,883,031	10,740,972	9,656,285	25,697,148	25,539,316
Expenses						
General Government	2,993,062	2,600,751	0	0	2,993,062	2,600,751
Public Safety	4,688,511	4,357,597	0	0	4,688,511	4,357,597
Public Works	6,020,840	5,400,841	4,288,945	4,309,134	10,309,785	9,709,975
Community Development	1,242,171	1,058,667	5,238,852	5,458,079	6,481,023	6,516,746
Culture and Leisure	646,703	646,668	133,348	153,528	780,051	800,196
Total Expenses	15,591,287	14,064,524	9,661,145	9,920,741	25,252,432	23,985,265
Increase (Decrease) in Net Assets	(635,111)	1,818,507	1,079,827	(264,456)	444,716	1,554,051
Net Assets - Beginning	82,427,906	80,609,399	27,927,023	28,191,479	110,354,929	108,800,878
Prior Period Adjustment	0	0	0	0	0	0
Net Assets - Ending	\$81,792,795	\$82,427,906	\$29,006,850	\$27,927,023	\$110,799,645	\$110,354,929

**CITY OF RIVERBANK
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

Governmental Activities. Total governmental activity revenues for the year were \$14,956,176. Sales and property tax revenue, which comprise 45% of the total, experienced a decrease of 4% from the 2018-19 Fiscal Year. Revenues by source for governmental activities are shown in the graph below.



Total governmental expenses for the year were \$15,591,287. Public Works accounted for 39% of the total governmental activities expenses. Expenses by function or program for governmental activities are shown in the graph below.



**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

Business-type Activities

- Revenues of the City's business-type activities were \$10,740,972 an 11% increase from Fiscal Year 2019-20 as a result of an increase in revenues received for water & sewer charges to residents/commercial business through the re-implementation of consumption billing. Expenditures for the year were \$9,661,145. Expenditures for the business-type activities decreased by 3% from the prior fiscal year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

The City's governmental funds ended the year with a combined fund balance of \$34,137,806. Of the total combined fund balance, 1% is classified as Nonspendable, 60% is classified as Restricted, 16% is classified as Assigned, and 23% is Unassigned. Major fund changes from June 30, 2019 to June 30, 2020 are noted below and are also noted on the Statement of Revenues, Expenditures, and Changes in Fund Balances on page 19-20 of this report:

General Fund

- The City experienced an overall decrease of 4% in its General Fund revenues during the 2019-20 fiscal year. Major factors, including the beginning of the COVID-19 pandemic, contributing to this decrease are noted below.
 - Sales tax for the City experienced a decrease of 9%. This was primarily due to the fact that in the prior fiscal year, the City received its last allocation of Triple Flip Revenues.
 - Revenues from Licenses and Permits decreased by 8%. New housing developments on the east side of Riverbank have generated additional building permit revenue but has decreased in comparison to the prior fiscal year.
 - Fines and Forfeiture revenues decreased by 21% as a result of the COVID-19 pandemic. The City Council waived all penalties and late fees for utility billings for residential and commercial customers which resulted in a loss of revenue.
 - Service Charges decreased by 21% as the city's programs and parks were closed due to the Emergency Health Orders issued by the State of California and Stanislaus County to mitigate the spread of COVID-19.
- General Fund expenditures increased by 7% during the 2019-20 Fiscal Year. Major factors contributing to this increase in General Fund expenditures include:
 - Public Safety Expenditures increased by 3.4% due to addition of a Community Resource Officer to the staff at Riverbank Police Services.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

- Capital outlay for the General Fund increased by 162% as additional funds were allocated from the Public Benefit Fund to address additional work at the Riverbank Community Center.

CDBG Fund

The CDBG Fund experienced an increase in revenues not as a result of new funding but due to the reversal of loans receivable that were flagged as bad debt due to potential foreclosure. The homeowners were able to bring their accounts up to date and they were removed from the foreclosure proceedings.

Successor RDA LMI Housing Fund

On December 29, 2011 the California Supreme Court upheld Assembly Bill 1x26 (“the Bill”) that provided for the dissolution of all redevelopment agencies in the State of California effective February 1, 2012. This action impacted the reporting entity of the City of Riverbank that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. The City elected not to become this successor agency therefore another designated authority, the Riverbank Designated Local Authority, was formed by the State of California to serve as successor agency to the now dissolved Riverbank Redevelopment Agency. However, the City did elect to serve as the Housing Successor Agency of the former RDA. As successor agency, the City now holds a loan receivable for a \$3.2 million loan provided to Pacific West Associates for the construction of a 65-unit apartment complex completed in 2009. In addition, the City is now entitled to receive annual interest payments and a Payment in Lieu of Taxes from this project.

GASB Statement No. 68

The City of Riverbank has implemented GASB Statement No. 68 as required. With the new reporting change, the City is allocated its proportionate share of the California Public Employees’ Retirement System’s net pension assets, deferred outflows of resources, deferred inflows of resources, and pension expense. Decisions regarding the allocations are made by the administration of the pension plan, not by the City of Riverbank’s management.

General Fund Budgetary Highlights

For the City’s General Fund, actual ending revenues of \$8,642,963 were mainly comprised of Sales Tax, Property Taxes, Other Taxes & Franchise Fees and Service Charges. Net Revenues received were \$137,337 under budget. This was due to a variety of reasons, including the following:

- Sales Tax was under budget by \$95,325 as the State of California made adjustments to sales tax advance as a result of the COVID-19 pandemic.
- Service Charges & Miscellaneous revenues were \$224,692 under budget as a result of revenue losses from rentals and programs due to the COVID-19 pandemic.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

The General Fund's actual ending expenditures of \$10,054,269 were 7% higher than the prior fiscal year but were \$783,772 under the final budget of \$10,838,041.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

As of June 30, 2020, the City's Governmental Funds had \$52,854,999 invested in capital assets and the Business-type activities had \$26,494,604, net of accumulated depreciation. This total of \$79,349,602 is invested in a broad range of capital assets including land, construction in progress, building, equipment and infrastructure (i.e. streets, sidewalks, storm drain, etc.).

**City of Riverbank
Capital Assets, Net of Accumulated Depreciation
June 30, 2020**

	Governmental Activities	Business-Type Activities	Total
Land	\$3,957,541	\$2,373,284	\$6,330,825
Construction in Progress	1,979,589	8,279,366	10,258,955
Infrastructure	31,139,523	0	31,139,523
Land Improvements	10,882,092	0	10,882,092
Equipment and Vehicles	1,427,660	3,739,456	5,167,116
Building and Improvements	3,468,593	12,102,498	15,571,091
Total	\$52,854,998	\$26,494,604	\$79,349,602

Major capital asset additions during Fiscal Year 2019-2020 include:

<i>2019 Slurry Seal Project</i>	<i>\$446,935</i>
<i>Claus Road Overlay – Townsend to Claribel</i>	<i>309,221</i>
<i>2019 Crack Seal Project</i>	<i>259,823</i>
<i>California Ave. Sewer Line</i>	<i>223,352</i>
<i>Claribel & Roselle Traffic Signal</i>	<i>204,097</i>

LONG TERM DEBT

At year-end, the City's governmental activities had \$244,523 in compensated absences. Compensated absences consist of vacation time and compensatory time off that has been earned by employees but has not yet been taken. Compensated absences are due and payable to an employee upon separation if any balance exists.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

Business-type activities, at year-end, had \$5,651,614 in outstanding long-term debt. This long-term debt is comprised of Compensated Absences, Sewer Revenue Bonds, the State Revolving Fund Loan from the State of California for improvements to the Waste Water Treatment Plant, and the Master Lease Agreement with Wells Fargo to fund a city-wide water meter upgrade project. Total debt was reduced during the year by the amount of the current debt principal payments.

**City of Riverbank
Long-Term Debt
June 30, 2020**

	Governmental Activities	Business-Type Activities	Total
Loans Payable – WWTP	\$0	\$2,790,257	<i>\$2,790,257</i>
SRF Loan – Sewer	\$0	126,140	<i>126,140</i>
Water – Lease Purchase	\$0	2,658,750	<i>2,658,750</i>
Compensated Absences	\$244,523	76,467	<i>320,990</i>
Total	<i>\$244,523</i>	<i>5,651,614</i>	<i>\$5,896,137</i>

The City's long-term liabilities, except for compensated absences, relate to the acquisition and construction/remodel of capital assets. These capital assets are utilized to provide services to citizens and are not available for future spending. The repayment of the debt on these assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

ECONOMIC FACTORS AND NEXT YEAR'S GENERAL FUND BUDGET

Due to the economic uncertainty surrounding the State of California's financial condition, the City's management has taken a position of conservative revenue projection while maintaining existing departmental spending limits.

In preparing the budget for the 2020-2021 fiscal year, City Management looked at the following factors:

REVENUE

- The City continues to see growth in new housing development. As these properties are sold they are added to the tax rolls which increase the total assessed values. The Certified Assessed Values are the basis on which Property Taxes are calculated. Therefore an increase in revenue is anticipated for the following Property Tax related revenues: Property Tax Current Secured & Unsecured, Property Tax in Lieu of VLF. Staff is projecting a conservative 1.3% base increase to property tax related revenues.
- Due to the COVID-19 pandemic, the City has estimated an 8.8% decrease in sales tax revenues as a result of store closures, move to online sales, and the sales tax deferral program initiated by the State of California.

**CITY OF RIVERBANK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

- Overall, General Fund revenues are anticipated to decrease by 1.17% during the 2020-21 fiscal year in comparison to the prior fiscal year budget due to decreases in revenue sources such as Interest Income, Fines & Penalties, and COPS/SLESF Revenue.

EXPENDITURES

- The City added additional law enforcement staff to serve the City of Riverbank, thus increasing contract cost by approximately \$150,000.
- Increases to salary and benefit costs as a result of the negotiated labor contract with the City's two labor groups. For the 2020-21 fiscal year, both groups are entitled to a 3% cost of living adjustment.
- Due to the COVID-19 pandemic, all capital costs have been delayed in anticipation of a significant decrease in revenue.

Total operational and capital budgeted revenues and expenses for all funds for the 2020-2021 Fiscal Year are \$21,475,800 and \$25,330,760 respectively, excluding Inter-fund Transfers In and Out. Structural deficits (where expenditures exceed revenues) were anticipated in the following funds: General Fund, Gas Tax Fund, Weed Abatement Fund, General Liability Fund, Teen Center Fund, System Development Fees Bridges/Roads, System Development Streets/PW Fund, System Development Storm Drainage Fund, System Development Parks & Recreation Fund, System Development Police/General Government Fund, HCD Old Program Income Fund, HCD CDBG Fund, HCD HOME Fund, LMI Housing Asset Fund, Sewer Operating Fund, Water Operating Fund, and Water Capital Improvement Fund. The City Council has authorized for the deficits to be paid via ending reserve balances from the 2019-20 fiscal year. Several of these allocations from reserve funds are due to the fact that funds must be spent during a certain time frame.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City of Riverbank's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, contact the Assistant City Manager/Admin Services Director, City of Riverbank, 6707 Third Street, Riverbank, California 95367.

CITY OF RIVERBANK
STATEMENTS OF NET POSITION
JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019

	Primary Government		Totals	
	Governmental Activities	Proprietary Activities	2020	2019
ASSETS				
Cash And Investments	20,259,747	7,973,786	28,233,533	29,415,140
Cash With Fiscal Agent	0	0	0	0
Accounts Receivable	1,759,266	3,804,434	5,563,700	3,294,245
Note Receivable	0	5,654	5,654	11,870
Prepaid Expenses	315,797	471,216	787,013	253,378
Internal Balances	396,000	(396,000)	0	0
Loans Receivable	13,839,721	0	13,839,721	13,938,213
Capital Assets (Net Of Accumulated Depreciation):				
Land	3,957,541	2,373,284	6,330,825	6,330,824
Land Improvements	10,882,092	0	10,882,092	11,061,737
Construction In Progress	1,979,589	8,279,368	10,258,957	9,683,598
Buildings And Improvements	3,468,594	12,108,946	15,577,540	15,799,336
Equipment And Vehicles	1,427,659	3,733,008	5,160,667	5,467,629
Infrastructure	31,139,524	0	31,139,524	31,751,378
Unamortized Bond Issue Costs	0	107,550	107,550	119,500
Total Assets	89,425,530	38,461,246	127,886,776	127,126,848
DEFERRED OUTFLOWS OF RESOURCES				
Current Pension Plan Contribution	943,630	304,738	1,248,368	1,368,740
LIABILITIES				
Accounts Payable And Other				
Current Liabilities	2,188,201	2,248,500	4,436,701	4,195,620
Compensated Absences	244,523	76,467	320,990	267,186
Net Pension Liability	5,163,927	1,604,307	6,768,234	6,228,177
Long-Term Liabilities:				
Due Within One Year	0	913,682	913,682	913,682
Due In More Than One Year	0	4,661,466	4,661,466	5,575,148
Total Liabilities	7,596,651	9,504,422	17,101,073	17,179,813
DEFERRED INFLOWS OF RESOURCES				
Deferral Of Pension Expense	979,713	254,712	1,234,425	960,847
NET POSITION				
Invested In Capital Assets				
Net Of Related Debt	52,854,999	20,919,458	73,774,457	73,605,673
Restricted For				
Capital Projects	10,210,854	0	10,210,854	9,033,313
Community Development Projects	14,714,973	0	14,714,973	14,671,244
Other Purposes	1,431,505	0	1,431,505	2,024,084
Unrestricted	2,580,465	8,087,392	10,667,857	11,020,615
Total Net Postion	81,792,796	29,006,850	110,799,646	110,354,929

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019

Functions/Programs	Expenses
Primary Government:	
Governmental Activities:	
General Government	2,993,062
Public Safety	4,688,511
Public Works	6,020,840
Community Development	1,242,171
Culture And Leisure	<u>646,703</u>
Total Governmental Activities	<u>15,591,287</u>
Business-Type Activities	
Water Services	2,263,957
Sewer Services	2,024,988
Community Center	133,348
Local Redevelopment Authority	<u>5,238,852</u>
Total Business-Type Activities	<u>9,661,145</u>
Total Primary Government	<u><u>25,252,432</u></u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Program Revenues			Net (Expense) Revenue And Changes In Net Assets			
Fines, Fees And Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Primary Government		Totals	
			Governmental Activities	Proprietary Activities	2020	2019
1,564,702	0	0	(1,428,360)	0	(1,428,360)	(738,891)
123,868	303,275	0	(4,261,368)	0	(4,261,368)	(3,902,290)
1,968,427	0	183,940	(3,868,473)	0	(3,868,473)	(3,057,962)
585,357	0	0	(656,814)	0	(656,814)	(148,826)
66,396	0	0	(580,307)	0	(580,307)	(347,505)
<u>4,308,750</u>	<u>303,275</u>	<u>183,940</u>	<u>(10,795,322)</u>	<u>0</u>	<u>(10,795,322)</u>	<u>(8,195,474)</u>
2,769,366	0	0	0	505,409	505,409	631,947
4,758,379	0	0	0	2,733,391	2,733,391	1,903,081
106,153	0	0	0	(27,195)	(27,195)	(39,066)
<u>4,261,722</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(977,130)</u>	<u>(977,130)</u>	<u>(1,917,028)</u>
<u>11,895,620</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,234,475</u>	<u>2,234,475</u>	<u>578,934</u>
<u>16,204,370</u>	<u>303,275</u>	<u>183,940</u>	<u>(10,795,322)</u>	<u>2,234,475</u>	<u>(8,560,847)</u>	<u>(7,616,540)</u>
General Revenues:						
Taxes:						
Property Tax			3,402,995	0	3,402,995	3,341,598
Sales Tax			3,304,671	0	3,304,671	3,618,081
Motor Vehicle Tax			20,038	0	20,038	12,117
Franchise Tax			619,007	0	619,007	633,661
Other Taxes			1,130,057	0	1,130,057	1,057,088
Investment Earnings			387,486	141,309	528,795	508,046
(Loss) On Disposal of Assets			0	0	0	0
Transfers			<u>1,295,957</u>	<u>(1,295,957)</u>	<u>0</u>	<u>0</u>
Total General Revenues And Transfers			<u>10,160,211</u>	<u>(1,154,648)</u>	<u>9,005,563</u>	<u>9,170,591</u>
Change In Net Position			(635,111)	1,079,827	444,716	1,554,051
Net Position - Beginning			<u>82,427,906</u>	<u>27,927,023</u>	<u>110,354,929</u>	<u>108,800,878</u>
Net Position - Ending			<u>81,792,795</u>	<u>29,006,850</u>	<u>110,799,645</u>	<u>110,354,929</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019

	General	CDBG	System Development
Assets			
Cash And Investments	8,335,597	780,110	5,823,262
Accounts Receivable	1,196,578	742	4,604
Loans Receivable	0	10,639,721	0
Prepaid Expenses	248,103	0	0
Unamortized Bond Issue Costs	0	0	0
Due From Other Funds	0	0	396,000
Total Assets	<u>9,780,278</u>	<u>11,420,573</u>	<u>6,223,866</u>
Liabilities			
Accounts Payable	769,066	3,274	105,332
Compensated Absences	222,450	1,734	0
Bonds Payable	0	0	0
Loan Payable	0	0	0
Other Liabilities	1,008,286	1,802	0
Due To Other Funds	0	0	0
Total Liabilities	<u>1,999,802</u>	<u>6,810</u>	<u>105,332</u>
Fund Balances			
Nonspendable	0	0	396,000
Restricted	0	11,413,763	5,722,534
Committed	0	0	0
Assigned	0	0	0
Unassigned	<u>7,780,475</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>7,780,475</u>	<u>11,413,763</u>	<u>6,118,534</u>
Total Liabilities And Fund Balances	<u>9,780,277</u>	<u>11,420,573</u>	<u>6,223,866</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Successor RDA LMI Housing	Other Funds	Total Governmental Funds	
		2020	2019
101,022	5,219,756	20,259,747	19,742,361
188	557,154	1,759,266	1,306,455
3,200,000	0	13,839,721	13,938,213
0	67,694	315,797	247,282
0	0	0	0
0	0	396,000	467,320
<u>3,301,210</u>	<u>5,844,604</u>	<u>36,570,531</u>	<u>35,701,631</u>
0	255,678	1,133,350	1,007,151
0	20,339	244,523	196,789
0	0	0	0
0	0	0	0
0	44,763	1,054,851	943,653
0	0	0	0
<u>0</u>	<u>320,780</u>	<u>2,432,724</u>	<u>2,147,593</u>
0	0	396,000	467,320
3,301,210	0	20,437,507	20,642,657
0	0	0	0
0	5,559,876	5,559,876	4,615,816
0	(36,052)	7,744,423	7,828,245
<u>3,301,210</u>	<u>5,523,824</u>	<u>34,137,806</u>	<u>33,554,038</u>
<u>3,301,210</u>	<u>5,844,604</u>	<u>36,570,530</u>	<u>35,701,631</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total fund balances - governmental funds	34,137,806
--	------------

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	3,957,541	
Land Improvements net of \$5,112,583 accumulated depreciation	10,882,092	
Construction in progress	1,979,589	
Buildings and Improvements, net of \$2,493,018 accumulated depreciation	3,468,594	
Equipment and Vehicles, net of \$4,819,406 accumulated depreciation	1,427,659	
Infrastructure net of \$47,205,946 accumulated depreciation	<u>31,139,524</u>	
Total capital assets		<u>52,854,999</u>

Deferred Outflow of Resources	943,630
-------------------------------	---------

Long-term liabilities applicable to the City's governmental activities are due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

Net Pension Liability	(5,163,927)	
Deferred Inflows of Resources	(<u>979,713</u>)	
Total long-term liabilities		(<u>6,143,640</u>)

Total net position - governmental activities	<u><u>81,792,795</u></u>
--	--------------------------

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019

	<u>General</u>	<u>CDBG</u>	<u>System Development</u>
Revenues			
Property Tax	3,400,829	0	0
Sales Tax	3,304,671	0	0
Other Tax And Franchises	764,164	0	0
Licenses And Permits	222,169	0	0
Fines And Forfeitures	89,326	0	0
Investment Earnings	169,155	49,077	104,545
Intergovernmental	236,741	0	183,940
Impact Fees	0	0	277,933
Service Charges And Miscellaneous	455,908	100,000	23,763
Total Revenues	<u>8,642,963</u>	<u>149,077</u>	<u>590,181</u>
Expenditures			
Current			
General Government	2,112,758	0	0
Public Safety	4,346,393	0	0
Public Works	2,048,380	0	210,450
Community Development	786,918	83,178	0
Culture And Leisure	498,365	0	0
Capital Outlay	261,455	0	486,202
Total Expenditures	<u>10,054,269</u>	<u>83,178</u>	<u>696,652</u>
Excess (Deficiency) Of Revenues Over Expenditures	(<u>1,411,306</u>)	<u>65,899</u>	(<u>106,471</u>)
Other Financing Sources (Uses)			
Operating Transfers In	1,988,602	0	0
Operating Transfers Out	(<u>622,218</u>)	(<u>25,630</u>)	(<u>29,228</u>)
Total Other Financing Sources (Uses)	<u>1,366,384</u>	(<u>25,630</u>)	(<u>29,228</u>)
Net Change In Fund Balances	(<u>44,922</u>)	40,269	(<u>135,699</u>)
Fund Balance - Beginning	<u>7,825,397</u>	<u>11,373,494</u>	<u>6,254,233</u>
Fund Balance- Ending	<u>7,780,475</u>	<u>11,413,763</u>	<u>6,118,534</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Successor RDA LMI Housing Fund	Other Funds	Total Governmental Funds	
		2020	2019
2,166	0	3,402,995	3,341,598
0	0	3,304,671	3,618,081
0	0	764,164	780,653
0	0	222,169	240,383
0	0	89,326	113,624
1,294	63,415	387,486	392,738
0	2,265,263	2,685,944	2,631,600
0	0	277,933	577,455
0	1,945,860	2,525,531	3,228,201
<u>3,460</u>	<u>4,274,538</u>	<u>13,660,219</u>	<u>14,924,333</u>
0	510,598	2,623,356	2,516,729
0	264,726	4,611,119	4,313,110
0	885,868	3,144,698	2,690,768
0	276,825	1,146,921	1,010,437
0	97,152	595,517	615,261
0	1,503,069	2,250,726	1,386,819
<u>0</u>	<u>3,538,238</u>	<u>14,372,337</u>	<u>12,533,124</u>
<u>3,460</u>	<u>736,300</u>	<u>(712,118)</u>	<u>2,391,209</u>
0	397,430	2,386,032	2,235,322
<u>0</u>	<u>(412,999)</u>	<u>(1,090,075)</u>	<u>(1,276,624)</u>
<u>0</u>	<u>(15,569)</u>	<u>1,295,957</u>	<u>958,698</u>
3,460	720,731	583,839	3,349,907
<u>3,297,750</u>	<u>4,803,164</u>	<u>33,554,038</u>	<u>30,204,131</u>
<u>3,301,210</u>	<u>5,523,895</u>	<u>34,137,877</u>	<u>33,554,038</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Net change in fund balances - total governmental funds	583,839
--	---------

The changes in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$2,635,685) exceeded capital outlays (\$2,250,726) in the current period.	(<u>384,959</u>)
---	--------------------

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and contributions) is to increase net assets.	(<u>168,929</u>)
---	--------------------

The net change in pension expense either contributed to pension plan in current fiscal year not included on statement of activities; or expenses reported in statement of activities that do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(<u>665,062</u>)
---	--------------------

Changes in net position of governmental activities	(<u><u>635,111</u></u>)
--	---------------------------

**CITY OF RIVERBANK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2019 Actual
	Original	Final	Actual		
REVENUES					
Property Tax	3,433,600	3,415,400	3,400,829	(14,571)	3,341,598
Sales Tax	3,100,000	3,400,000	3,304,671	(95,329)	3,618,081
Other Tax And Franchise Fees	739,300	733,100	764,164	31,064	780,653
Licenses And Permits	191,200	194,000	222,169	28,169	240,383
Intergovernmental	138,500	182,000	236,741	54,741	203,601
Fines And Forfeitures	94,200	99,000	89,326	(9,674)	113,624
Investment Earnings	58,100	76,200	169,155	92,955	170,336
Service Charges And Miscellaneous	675,600	680,600	455,908	(224,692)	574,465
Total Revenues	<u>8,430,500</u>	<u>8,780,300</u>	<u>8,642,963</u>	<u>(137,337)</u>	<u>9,042,741</u>
EXPENDITURES					
General Government	2,333,300	2,402,700	2,112,758	(289,942)	2,043,630
Public Safety	4,541,000	4,534,200	4,346,393	(187,807)	4,192,910
Public Works	2,044,700	2,163,041	2,048,380	(114,661)	1,866,299
Community Development	798,500	804,400	786,918	(17,482)	658,990
Recreation And Leisure	1,018,800	550,700	498,365	(52,335)	510,711
Capital Outlay	383,000	383,000	261,455	(121,545)	86,360
Total Expenditures	<u>11,119,300</u>	<u>10,838,041</u>	<u>10,054,269</u>	<u>(783,772)</u>	<u>9,358,900</u>
Excess (Deficiency) Of Revenues					
Over Expenditures	(2,688,800)	(2,057,741)	(1,411,306)	646,435	(316,159)
OTHER FINANCING SOURCES (USES)					
Transfers In	2,382,000	2,155,300	1,988,602	(166,698)	1,857,541
Transfers Out	(204,700)	(674,800)	(622,218)	52,582	(579,071)
Total Other Financing Sources And (Uses)	<u>2,177,300</u>	<u>1,480,500</u>	<u>1,366,384</u>	<u>(114,116)</u>	<u>1,278,470</u>
Net Change In Fund Balance	(511,500)	(577,241)	(44,922)	532,319	962,311
Fund Balance - Beginning	<u>7,825,397</u>	<u>7,825,397</u>	<u>7,825,397</u>	<u>0</u>	<u>6,863,086</u>
Fund Balance - Ending	<u>7,313,897</u>	<u>7,248,156</u>	<u>7,780,475</u>	<u>532,319</u>	<u>7,825,397</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2019 Actual
	Original	Final	Actual		
General Government					
City Council	113,800	118,400	103,280	(15,120)	110,409
City Manager	256,500	256,500	219,836	(36,664)	222,113
Admin Services	704,600	729,400	676,972	(52,428)	598,055
Finance And Treasurer	899,300	939,300	873,333	(65,967)	835,534
City Attorney	383,100	383,100	282,110	(100,990)	282,502
Total General Government	<u>2,357,300</u>	<u>2,426,700</u>	<u>2,155,531</u>	<u>(271,169)</u>	<u>2,048,613</u>
Public Safety					
Police	4,317,000	4,310,200	4,154,034	(156,166)	3,994,347
Animal Control	<u>224,000</u>	<u>224,000</u>	<u>192,359</u>	<u>(31,641)</u>	<u>198,563</u>
Total Public Safety	<u>4,541,000</u>	<u>4,534,200</u>	<u>4,346,393</u>	<u>(187,807)</u>	<u>4,192,910</u>
Public Works					
Building Maintenance	458,400	476,600	334,975	(141,625)	212,595
Development Services	1,118,600	1,128,600	1,025,691	(102,909)	985,700
Street Maintenance	63,100	103,600	95,436	(8,164)	77,979
Parks Maintenance	703,100	752,741	751,257	(1,484)	669,254
Total Public Works	<u>2,343,200</u>	<u>2,461,541</u>	<u>2,207,359</u>	<u>(254,182)</u>	<u>1,945,528</u>
Community Development					
Planning	465,100	465,900	443,018	(22,882)	351,460
Building Department	383,900	389,000	393,603	4,603	297,530
Economic Development	10,000	10,000	10,000	0	10,000
Engineering	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Community Development	<u>859,000</u>	<u>864,900</u>	<u>846,621</u>	<u>(18,279)</u>	<u>658,990</u>
Recreation And Leisure					
Recreation	<u>1,018,800</u>	<u>550,700</u>	<u>498,365</u>	<u>(52,335)</u>	<u>512,859</u>
Total Culture And Leisure	<u>1,018,800</u>	<u>550,700</u>	<u>498,365</u>	<u>(52,335)</u>	<u>512,859</u>
Total General Fund	<u>11,119,300</u>	<u>10,838,041</u>	<u>10,054,269</u>	<u>(783,772)</u>	<u>9,358,900</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
CDBG SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

	Budgeted Amounts			Variance With Final Budget Over (Under)	2019 Actual
	Original	Final	Actual		
REVENUES					
Interest Income	4,400	13,900	49,077	35,177	42,858
Intergovernmental	0	0	0	0	0
Miscellaneous	108,400	108,400	100,000	(8,400)	419,597
Total Revenues	<u>112,800</u>	<u>122,300</u>	<u>149,077</u>	<u>26,777</u>	<u>462,455</u>
EXPENDITURES					
Salaries And Benefits	35,000	35,000	73,159	38,159	0
Supplies And Services	1,021,100	976,100	10,019	(966,081)	8,100
Bad Debt	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Total Expenditures	<u>1,056,100</u>	<u>1,011,100</u>	<u>83,178</u>	<u>(927,922)</u>	<u>8,100</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(943,300)</u>	<u>(888,800)</u>	<u>65,899</u>	<u>954,699</u>	<u>454,355</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>(25,630)</u>	<u>(25,630)</u>	<u>(307,710)</u>
Total Other Financing Sources And (Uses)	<u>0</u>	<u>0</u>	<u>(25,630)</u>	<u>(25,630)</u>	<u>(307,710)</u>
Net Change In Fund Balance	<u>(943,300)</u>	<u>(888,800)</u>	<u>40,269</u>	<u>929,069</u>	<u>146,645</u>
Fund Balance - Beginning	<u>11,373,494</u>	<u>11,373,494</u>	<u>11,373,494</u>	<u>0</u>	<u>11,226,849</u>
Fund Balance - Ending	<u>10,430,194</u>	<u>10,484,694</u>	<u>11,413,763</u>	<u>929,069</u>	<u>11,373,494</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
SYSTEM DEVELOPMENT CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019

	Budgeted Amounts			Variance With Final Budget Over (Under)	2019 Actual
	Original	Final	Actual		
REVENUES					
Investment Earnings	65,600	65,600	104,545	38,945	110,094
Intergovernmental	0	0	183,940	183,940	17,885
Impact Fees	110,000	176,200	277,933	101,733	526,995
Service Charges And Miscellaneous	39,200	39,200	23,763	(15,437)	49,299
Total Revenues	<u>214,800</u>	<u>281,000</u>	<u>590,181</u>	<u>309,181</u>	<u>704,273</u>
EXPENDITURES					
Salaries And Benefits	0	0	0	0	0
Supplies And Services	168,000	264,600	210,450	(54,150)	43,725
Capital Outlays	974,900	880,759	486,202	(394,557)	265,420
Total Expenditures	<u>1,142,900</u>	<u>1,145,359</u>	<u>696,652</u>	<u>(448,707)</u>	<u>309,145</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>(928,100)</u>	<u>(864,359)</u>	<u>(106,471)</u>	<u>757,888</u>	<u>395,128</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	75,000	0	0	0	0
Transfers Out	(30,100)	(65,100)	(29,228)	35,872	(26,418)
Total Other Financing Sources And (Uses)	<u>44,900</u>	<u>(65,100)</u>	<u>(29,228)</u>	<u>35,872</u>	<u>(26,418)</u>
Net Change In Fund Balance	(883,200)	(929,459)	(135,699)	793,760	368,710
Fund Balance - Beginning	<u>6,254,233</u>	<u>6,254,233</u>	<u>6,254,233</u>	<u>0</u>	<u>5,885,523</u>
Fund Balance - Ending	<u><u>5,371,033</u></u>	<u><u>5,324,774</u></u>	<u><u>6,118,534</u></u>	<u><u>793,760</u></u>	<u><u>6,254,233</u></u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
SUCCESSOR REDEVELOPMENT AGENCY LMI HOUSING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019

	Budgeted Amounts			Variance With Final Budget Over (Under)	2019 Actual
	Original	Final	Actual		
REVENUES					
Property Tax	0	0	2,166	2,166	0
Investment Earnings	1,200	1,200	1,294	94	1,207
Intergovernmental	0	0	0	0	0
Service Charges And Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>3,460</u>	<u>2,260</u>	<u>1,207</u>
EXPENDITURES					
Salaries And Benefits	0	0	0	0	0
Supplies And Services	97,000	97,000	0	(97,000)	0
Interest	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>97,000</u>	<u>97,000</u>	<u>0</u>	<u>(97,000)</u>	<u>0</u>
Excess (Deficiency) Of Revenues					
Over Expenditures	(95,800)	(95,800)	<u>3,460</u>	<u>99,260</u>	<u>1,207</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources And (Use	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change In Fund Balance	(95,800)	(95,800)	3,460	99,260	1,207
Fund Balance - Beginning	<u>3,297,750</u>	<u>3,297,750</u>	<u>3,297,750</u>	<u>0</u>	<u>3,296,543</u>
Fund Balance - Ending	<u>3,201,950</u>	<u>3,201,950</u>	<u>3,301,210</u>	<u>99,260</u>	<u>3,297,750</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2020
 WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

	Business-Type Activities-Enterprise Funds					
	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals 2020	2019
Assets						
Cash And Investments	6,877,750	2,181,487	35,723	(1,121,174)	7,973,786	9,672,779
Cash With Fiscal Agent	0	0	0	0	0	0
Accounts Receivable	1,362,323	614,914	0	1,827,197	3,804,434	1,987,790
Notes Receivable	0	0	0	5,654	5,654	11,870
Prepays	235,608	235,608	0	0	471,216	6,096
Fixed Assets	16,698,420	12,463,764	762,988	3,112,042	33,037,214	32,630,553
Accumulated Depreciation	(7,219,067)	(6,682,806)	(477,172)	(442,930)	(14,821,975)	(13,923,019)
Construction In Progress	3,928,989	4,350,378	0	0	8,279,367	8,149,102
Unamortized Bond Issue Costs	107,550	0	0	0	107,550	119,500
Total Assets	<u>21,991,573</u>	<u>13,163,345</u>	<u>321,539</u>	<u>3,380,789</u>	<u>38,857,246</u>	<u>38,654,671</u>
DEFERRED OUTFLOWS OF RESOURCES						
Current Pension Plan Contributor	<u>96,096</u>	<u>130,686</u>	<u>4,813</u>	<u>73,143</u>	<u>304,738</u>	<u>320,197</u>
Liabilities						
Accounts Payable	746,274	61,384	14,285	1,185,362	2,007,305	2,030,542
Customer Deposits	0	118,114	8,157	114,924	241,195	214,274
Compensated Absences	31,052	41,292	0	4,123	76,467	70,397
Due to Other Funds	396,000	0	0	0	396,000	467,320
Net Pension Liability	519,058	648,178	5,818	431,253	1,604,307	1,534,950
Loan Payable	2,916,397	0	0	0	2,916,397	6,184,879
Bond Payable	0	2,658,751	0	0	2,658,751	303,951
Total Liabilities	<u>4,608,781</u>	<u>3,527,719</u>	<u>28,260</u>	<u>1,735,662</u>	<u>9,900,422</u>	<u>10,806,313</u>
DEFERRED INFLOWS OF RESOURCES						
Deferral Of Pension Expense	<u>88,072</u>	<u>92,246</u>	<u>(2,921)</u>	<u>77,315</u>	<u>254,712</u>	<u>241,532</u>
Net Position						
Invested In Capital Assets, Net Of Related Debt	10,491,945	7,472,585	285,816	2,669,112	20,919,458	20,367,806
Restricted For Debt Service	0	0	0	0	0	0
Unrestricted	<u>6,898,871</u>	<u>2,201,481</u>	<u>15,197</u>	<u>(1,028,157)</u>	<u>8,087,392</u>	<u>7,559,217</u>
Total Net Position	<u>17,390,816</u>	<u>9,674,066</u>	<u>301,013</u>	<u>1,640,955</u>	<u>29,006,850</u>	<u>27,927,023</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2020
 WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

	Business-Type Activities-Enterprise Funds					
	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals	
					2020	2019
Operating Revenues						
Intergovernmental	0	0	0	2,887,133	2,887,133	2,077,415
Service Charges	4,716,956	2,690,333	101,174	1,345,629	8,854,092	8,287,062
Miscellaneous Revenues	2,720	1,281	4,979	28,960	37,940	23,134
Total Operating Revenues	<u>4,719,676</u>	<u>2,691,614</u>	<u>106,153</u>	<u>4,261,722</u>	<u>11,779,165</u>	<u>10,387,611</u>
Operating Expenses						
Employee Services	550,094	687,898	16,270	202,171	1,456,433	1,348,388
Supplies And Services	919,300	1,174,206	115,332	4,902,106	7,110,944	7,540,035
Depreciation	425,405	337,231	1,746	134,575	898,957	811,444
Total Operating Expenses	<u>1,894,799</u>	<u>2,199,335</u>	<u>133,348</u>	<u>5,238,852</u>	<u>9,466,334</u>	<u>9,699,867</u>
Operating Income (Loss)	<u>2,824,877</u>	<u>492,279</u>	<u>(27,195)</u>	<u>(977,130)</u>	<u>2,312,831</u>	<u>687,744</u>
Nonoperating Revenues (Expenses)						
Investment Earnings	71,495	69,814	0	0	141,309	115,308
Connection Fees	7,310	8,075	0	0	15,385	36,725
Development Fees	31,393	69,677	0	0	101,070	75,339
Gain (Loss) on Fixed Assets	0	0	0	0	0	0
Interest Expense	(118,239)	(64,622)	0	0	(182,861)	(208,924)
Amortization Of Bond Issue Costs	(11,950)	0	0	0	(11,950)	(11,950)
Total Nonoperating Revenues (Expenses)	<u>(19,991)</u>	<u>82,944</u>	<u>0</u>	<u>0</u>	<u>62,953</u>	<u>6,498</u>
Income Before Transfers And Contributed Capital	<u>2,804,886</u>	<u>575,223</u>	<u>(27,195)</u>	<u>(977,130)</u>	<u>2,375,784</u>	<u>694,242</u>
Contributed Capital	0	0	0	0	0	0
Operating Transfer In	1,024,609	312,505	54,186	27,539	1,418,839	1,555,267
Operating Transfer Out	(1,698,928)	(1,013,959)	0	(1,909)	(2,714,796)	(2,513,965)
Total Other Financing Sources (Uses)	<u>(674,319)</u>	<u>(701,454)</u>	<u>54,186</u>	<u>25,630</u>	<u>(1,295,957)</u>	<u>(958,698)</u>
Change In Net Position	2,130,567	(126,231)	26,991	(951,500)	1,079,827	(264,456)
Total Net Position - Beginning	15,260,249	9,800,297	274,022	2,592,455	27,927,023	28,191,479
Prior Period Adjustment - GASB 68	0	0	0	0	0	0
Adjusted Net Position - Beginning	<u>15,260,249</u>	<u>9,800,297</u>	<u>274,022</u>	<u>2,592,455</u>	<u>27,927,023</u>	<u>28,191,479</u>
Total Net Position - Ending	<u>17,390,816</u>	<u>9,674,066</u>	<u>301,013</u>	<u>1,640,955</u>	<u>29,006,850</u>	<u>27,927,023</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RIVERBANK
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

	Business-Type Activities-Enterprise Funds					
	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals 2020	Totals 2019
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts From Customers And Users	4,597,851	2,501,065	107,940	2,788,802	9,995,658	15,064,781
Receipts From Interfund Services Provided	0	0	0	0	0	0
Payments To Suppliers	(1,316,214)	(1,359,944)	(115,540)	(4,807,605)	(7,599,303)	(8,963,131)
Payments To Employees	(525,773)	(613,477)	(16,270)	(196,847)	(1,352,367)	(1,261,124)
Payments For Interfund Services Used	(71,320)	0	0	0	(71,320)	(70,964)
Net Cash Provided By Operating Activities	<u>2,684,544</u>	<u>527,644</u>	<u>(23,870)</u>	<u>(2,215,650)</u>	<u>972,668</u>	<u>4,769,562</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfer In	1,024,609	312,505	54,186	27,539	1,418,839	1,555,267
Transfer Out	(1,698,928)	(1,013,959)	0	(1,909)	(2,714,796)	(2,513,965)
Net Cash Provided (Used) By Capital And Related Financing Activities	<u>(674,319)</u>	<u>(701,454)</u>	<u>54,186</u>	<u>25,630</u>	<u>(1,295,957)</u>	<u>(958,698)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Connection Fees	7,310	8,075	0	0	15,385	36,725
Development Fees	31,393	69,677	0	0	101,070	75,339
Purchase Of Capital Assets	(254,726)	(222,189)	(6,673)	(53,338)	(536,926)	(1,070,678)
Funds Provides On New Lease	0	0	0	0	0	274,787
Funding Costs On New Loan	0	0	0	0	0	0
Loss on Disposal Of Capital Assets	0	0	0	0	0	0
Principal Paid On Capital Debt	(591,432)	(322,249)	0	0	(913,681)	(888,047)
Interest Paid On Capital Debt	(118,239)	(64,622)	0	0	(182,861)	(208,924)
Net Cash Provided (Used) By Capital And Related Financing Activities	<u>(925,694)</u>	<u>(531,308)</u>	<u>(6,673)</u>	<u>(53,338)</u>	<u>(1,517,013)</u>	<u>(1,780,798)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Received	<u>71,495</u>	<u>69,814</u>	<u>0</u>	<u>0</u>	<u>141,309</u>	<u>115,308</u>
Net Cash Provided By Investing Activities	<u>71,495</u>	<u>69,814</u>	<u>0</u>	<u>0</u>	<u>141,309</u>	<u>115,308</u>
Net Increase In Cash And Cash Equivalents	1,156,026	(635,304)	23,643	(2,243,358)	(1,698,993)	2,145,374
Cash And Equivalents, July 1	<u>5,721,724</u>	<u>2,816,791</u>	<u>12,080</u>	<u>1,122,184</u>	<u>9,672,779</u>	<u>7,527,405</u>
Cash And Equivalents, June 30	<u>6,877,750</u>	<u>2,181,487</u>	<u>35,723</u>	<u>(1,121,174)</u>	<u>7,973,786</u>	<u>9,672,779</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

Reconciliation Of Operating Income To Net Cash Provided (Used) By Operating Activities	Sewer Fund	Water Fund	Community Center Fund	Local Redevelop. Authority	Totals	
					2020	2019
Operating Income	2,824,877	492,279	(27,195)	(977,130)	2,312,831	832,901
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities						
Depreciation Expense	425,405	337,231	1,746	134,575	898,957	804,970
(Increase) Decrease In						
Deferred Outflows of Resources	3,047	11,586	0	827	15,460	(120,594)
Accounts Receivable	(121,825)	(197,428)	0	(1,497,391)	(1,816,644)	1,728,838
Prepays	(232,560)	(232,560)	0	0	(465,120)	6,216
Notes Receivable				6,216	6,216	
Due From Other Funds	0	0	0	0	0	0
Increase (Decrease) In						
Accounts Payable	(164,354)	46,822	(208)	94,501	(23,239)	1,089,905
Compensated Absences	5,009	978	0	82	6,069	(24,260)
Deferred Inflows of Resources	2,598	9,877	0	705	13,180	52,152
Net Pension Liability	13,667	51,980	0	3,710	69,357	165,749
Customer Deposits	0	6,879	1,787	18,255	26,921	(19,101)
Due To Other Funds	(71,320)	0	0	0	(71,320)	(70,259)
Net Cash Provided (Used) By Operating Activiti	<u>2,684,544</u>	<u>527,644</u>	<u>(23,870)</u>	<u>(2,215,650)</u>	<u>972,668</u>	<u>4,446,517</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2019

	County Impact Fee Fund	Assessment District 1991 - 1 Fund	RDA	Totals (Memorandum Only)	
				2020	2019
Assets					
Cash And Investments	61,164	273,355	1,075,379	1,409,898	1,389,613
Accounts Receivable	24	53	0	77	131
Fixed Assets		0	0	0	0
Accumulated Depreciation	0	0	0	0	0
Unamortized Bond Issue Costs	0	0	82,502	82,502	103,127
Due From Other Funds	0	0	0	0	0
Total Assets	<u>61,188</u>	<u>273,408</u>	<u>1,157,881</u>	<u>1,492,477</u>	<u>1,492,871</u>
Liabilities And Fund Balances					
Liabilities					
Due to Bond Paying Agent	0	0	0	0	0
Due To Other Government	<u>61,188</u>	<u>273,408</u>	<u>1,157,881</u>	<u>1,492,477</u>	<u>1,492,871</u>
Total Liabilities	<u>61,188</u>	<u>273,408</u>	<u>1,157,881</u>	<u>1,492,477</u>	<u>1,492,871</u>

SEE ACCOMPANYING NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Riverbank, California (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- A Management and Discussion and Analysis (MD&A) section providing an analysis of the City’s overall financial position and results of operations.
- Financial statements prepared using the full accrual accounting for all of the City’s activities, except for infrastructure (roads, streets, bridges, etc.)
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The more significant of the City’s accounting policies are described below:

A. Financial Reporting Entity

The accompanying basic financial statements present the financial activity of the City of Riverbank (primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government’s operations. Discretely presented component units represent other legally separate organizations for which the primary government is financially accountable or for which the nature and significance of their relationship to the primary government are such that exclusion would cause the City’s reporting entity to be misleading or incomplete. The City’s component units are blended; there are no discretely presented component units in the Financial Reporting Entity.

City of Riverbank

The City (primary government) was incorporated in 1922 under the general laws of the State of California. The City provides the full range of municipal services as contemplated by statute. Services provided include sewer, water, public safety (police), street construction and maintenance, culture-recreation, public improvements, planning and zoning, and general administrative and support services. The City operates under a Council-Manager form of government. The City Council consists of five members elected at large for overlapping four year terms. The City Council appoints a City Administrator and City Attorney.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

City of Riverbank – continued

In addition to sitting as the governing board of the City, the City Council also acts as the Board of Directors of one blended component unit: the Redevelopment Agency of the City of Riverbank through January 31, 2012. On February 1, 2012 all Redevelopment Agencies (RDA) statewide were dissolved. The City elected to be the Successor Agency for the Low/Moderate Income Housing Fund. The general RDA Fund was transferred to the Riverbank Local Designated Authority, a separate entity created by the State when the City did not elect to be the Successor Agency for that fund. The Successor Agency Fund is now reported as a special revenue on the City's financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

C. Measurement Focus, Basis of Accounting and Basis of Presentation – continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes and taxpayer-assessed tax revenues (e.g., franchise taxes, sales taxes, motor vehicle fees, etc.) net of estimated refunds and uncollectible amounts, and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the City. The City reports the following major governmental funds:

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

CDBG Fund - To account for federal grants and other monies received and disbursed under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to purchase their first home and rehabilitate or revitalize their homes.

Systems Development Fund - To account for development impact fees collected. These fees are used for infrastructure and capital expenditure resulting from new developments.

Successor RDA LMI Housing Fund – This fund was created when the City elected to assume the housing function previously performed by the Redevelopment Agency. The non-cash assets and encumbered cash of the Redevelopment LMI Housing Fund were transferred to this Fund.

The city reports the following major proprietary funds.

The **Water Fund** accounts for the activities of the City's water service.

The **Sewer Fund** accounts for the activities of the City's sewer service.

The **Community Center Fund** accounts for the activities of the City's Community Center service.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

C. Measurement Focus, Basis of Accounting and Basis of Presentation – continued

The **Local Redevelopment Authority Fund** accounts for the activities of the City's Ammunition Factory services.

Additionally, the City reports the following fund types:

The **County Impact Fee Agency Fund**, accounts for impact fees which are collected on behalf of Stanislaus County.

The **Assessment District 1991-1 Agency Fund**, accounts for the collection of assessments and payment of debt service on behalf of the District.

The **Redevelopment Agency Fund**, accounts for the collection of property tax revenues used for the administration of the agency and development projects within the designated redevelopment area.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers and applicants, for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principle operating revenues of the enterprise and internal service funds are charges for sales and services. Operating expenses for enterprise funds include salaries and employee benefits, maintenance and operation of systems and facilities, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

D. Assets, Liabilities and Equity

1. Cash and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated quarterly. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

In accordance with the State of California Government Code, the City adopts an investment policy annually that, among other things, authorizes types of investments. Authorized investments include:

- Securities of the U.S. government or its agencies
- Certificates of Deposit (or time deposits) placed with commercial banks and/or savings and loan associations
- Bankers Acceptances
- State Treasurer's Local Agency Investment Fund (LAIF)
- Repurchase Agreements
- Passbook savings account demand deposits
- Mutual Funds
- High Grade Commercial Paper (A-1 and P-1 Rated)

Investments for the City are reported at fair value. LAIF operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

For purposes of the statement of cash flows, the city has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool and restricted, non-pooled investment with initial maturities of three months or less.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

2. Receivables and Payables (continued)

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and tax receivables are shown net of an allowance for uncollectible accounts and estimated refunds due.

3. Property Taxes

Property taxes are levied on the first day of March by the county assessor, and are payable to the county tax collector in two installments. The first installment is due November 1st, and is delinquent on December 10th, the second installment is due February 1st and is delinquent on April 10th.

Taxes become a lien on the property on March 1st, and on the date of transfer of title, and the date of new construction. The minimum property value which is taxed is \$2,000; however, tax bills are prepared for properties valued at less than \$2,000 if there is a special assessment to be collected.

Article 13A of the California Constitution states, "The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent tax is to be collected by the counties and apportioned according to law to the districts within the counties."

The City has elected under state law (TEETER) to receive all of the annual property assessments in three installments as follows:

December	55%
April	40%
June	<u>5%</u>
	<u>100%</u>

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Restricted Assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

6. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks, traffic lights and signals, street lights and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$1,000 for property, plant and equipment and \$25,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlay for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service life using the straight-line method. Assets are depreciated from 3 to 50 years.

7. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave benefits are accrued as earned by employees. All vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental and proprietary funds.

8. Pensions

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

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs,

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

9. Long-Term Obligations (continued)

whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Net Position and Fund Equity

In the government-wide financial statements, net position are reported in three categories: net position invested in capital assets, net of related debt; restricted net position and unrestricted net position. Restricted net position represent net position restricted by parties outside the City (such as creditors, grantors, contributors, laws and regulations of other governments) and include unspent proceeds of bonds issued to acquire or construct capital assets. The City's other restricted net position are temporarily restricted (ultimately expendable assets). All other net position are considered unrestricted.

In the fund financial statements, fund balance is reported in classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned. Non-spendable and Restricted fund balances represent the restricted classifications, and Committed, Assigned, and Unassigned represent the unrestricted classifications.

- Non-spendable fund balance includes amounts that cannot be spent because either 1) it is not in a spendable form, such as inventory or prepaid items or 2) legally or contractually required to be maintained intact.
- Restricted fund balance includes amounts that are constrained for specific purposes which are externally (outside the City) imposed by creditors, grantors, contributors, laws and regulations of other governments, or laws through constitutional provisions or enabling legislation.
- Committed fund balance includes amounts that are constrained for specified purpose that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned fund balance represents limitations imposed by management.
- Unassigned fund balance represents the residual net resources in excess of the other classifications. The General Fund is the only fund that can report a positive unassigned fund balance and any governmental fund can report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for specific expenditures, restricted resources are considered spent before unrestricted resources, unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Within unrestricted resources, committed and assigned are considered spent (if available) before unassigned amounts.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

10. Net Position and Fund Equity - continued

As of June 30, 2020, the fund balance details by classification are listed below:

	General	CDBG	Successor RDA	System Development	Other Funds	Total Governmental Funds
Fund Balances:						
Nonspendable:				396,000		396,000
Restricted:						
Housing		11,413,763	3,301,210			14,714,973
System Development				5,722,534		5,722,534
Committed To:						
Assigned To:						
Community Development					2,052,397	2,052,397
Riverbank Donations					4,755	4,755
Landscaping					299,565	299,565
Public Works					1,066,478	1,066,478
Public Safety					130,827	130,827
Self Insurance					532,622	532,622
Other Purposes					1,473,303	1,473,303
Unassigned:	7,780,475				(36,052)	7,744,423
Total Fund Balances	<u>7,780,475</u>	<u>11,413,763</u>	<u>3,301,210</u>	<u>6,118,534</u>	<u>5,523,895</u>	<u>34,137,877</u>

11. Use of Estimates

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The City Council is required to adopt an annual budget resolution by July 1 of each fiscal year for the general fund, and special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The council made several supplemental budgetary appropriations throughout the year.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2020, expenditures exceeded appropriations in several department as follows:

General Fund:

Building Department	4,603
---------------------	-------

The General funds over-expenditures were funded through the reserves of the General Fund.

III. DETAILED NOTES ON ALL FUNDS

A. Cash And Investments

Cash and investments as of June 30, 2020 are classified in the accompanying financial statements as follows:

Cash on hand	460
Deposits with financial institutions	22,448,088
Investments in LAIF	<u>5,784,985</u>
Total cash and investments	<u><u>28,233,533</u></u>

Cash and investments as of June 30, 2020 consist of the following:

Cash and investments	28,233,533
Cash and investments held by bond trustee	<u>0</u>
Total cash and investments	<u><u>28,233,533</u></u>

Investments Authorized by the City's Investment Policy

The City's investment policy authorizes investment in the local government investment pool administered by the State of California (LAIF). The City's investment policy also authorizes cash to be invested in Certificates of Deposits, Money Market Mutual Funds, Bankers Acceptances, Repurchase Agreements, Passbook Savings Demand Deposits, and High Grade Commercial Paper. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

A. Cash And Investments (continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of year-end, the weighted average maturity of the investments contained in the LAIF investment pool is approximately 6.16 months.

		<u>Maturity Date</u>
State investment pool	5,784,985	6.16 months average maturity

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk

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

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

Custodial Credit Risk (continued)

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

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

Cash with Fiscal Agent

The City maintains cash and investments which are restricted under the terms of various debt agreements. The money is included in the City's pooled cash and investment program. Restricted cash and investments as of June 30, 2020 is \$0.00.

Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The City deposits deferred compensation plan assets with the California Public Employees Retirement System (PERS). Federal legislation requires that the assets of such plans be held in trust for the exclusive benefit of the plan participants and their beneficiaries. PERS act as the trustees for the plan assets and the City is considered to have limited fiduciary responsibility for the plan assets. As such, the City does not report the deferred compensation plan assets on its financial statements.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

B. Accounts Receivable

Receivables at June 30, 2020 for the City's individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows.

All receivables are expected to be collected within one year.

	General	CDBG	System Development		
Governmental Activities:					
Interest	3,586	742	4,604		
Utility Billing	421,660	0	0		
Other	776,218	0	0		
Total	<u>1,201,464</u>	<u>742</u>	<u>4,604</u>		
	Successor RDA LMI Housing	Nonmajor Governmental	Total		
Governmental Activities:					
Interest	188	4,523	13,643		
Utility Billing	0	0	421,660		
Other	0	552,631	1,328,849		
Total	<u>188</u>	<u>557,154</u>	<u>1,764,152</u>		
	Water	Sewer	Community Center	Local Redevelop. Authority	Total
Business-Type Activities:					
Utility Billings	609,814	855,066	0	0	1,464,880
Interest	5,100	2,365	0	0	7,465
Other	<u>0</u>	<u>504,892</u>	<u>0</u>	<u>1,827,197</u>	<u>2,332,089</u>
Total	<u>614,914</u>	<u>1,362,323</u>	<u>0</u>	<u>1,827,197</u>	<u>3,804,434</u>

C. Notes Receivable

The City is the recipient of Community Development Block Grant and Home Program Funds. The Funds are provided to use for housing and business loans to qualified recipients at various below market interest rates ranging from 0 to 4%. The terms of the loans range between fifteen and thirty years. All loans are secured by deeds of trust. The amount outstanding as of June 30, 2020 is \$10,639,721.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

D. Interfund Receivables and Payables

Interfund receivable/payable balances at June 30, 2020 consist of the following:

- The Sewer Fund borrowed \$396,000 from the Streets/PW System Development Fee Fund in accordance with Resolution 2011-021. The Sewer Fund will reimburse funds from future sewer fees collected.

E. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	3,957,541	0	0	3,957,541
Construction in progress	<u>1,536,587</u>	<u>719,649</u>	<u>(276,647)</u>	<u>1,979,589</u>
Total capital assets being depreciated	<u>5,494,128</u>	<u>719,649</u>	<u>(276,647)</u>	<u>5,937,130</u>
Capital assets being depreciated:				
Infrastructure	77,119,705	1,225,764	0	78,345,469
Land Improvements	15,715,720	278,955	0	15,994,675
Equipment And Vehicles	6,019,712	227,354	0	6,247,066
Building And Improvements	<u>5,885,962</u>	<u>75,650</u>	<u>0</u>	<u>5,961,612</u>
Total capital assets being depreciated	<u>104,741,099</u>	<u>1,807,723</u>	<u>0</u>	<u>106,548,822</u>
Less accumulated depreciation for:				
Infrastructure	(45,368,325)	(1,837,621)	0	(47,205,946)
Land Improvements	(4,653,983)	(458,600)	0	(5,112,583)
Equipment And Vehicles	(4,669,139)	(150,267)	0	(4,819,406)
Building And Improvements	<u>(2,303,822)</u>	<u>(189,197)</u>	<u>0</u>	<u>(2,493,019)</u>
Total accumulated depreciation	<u>(56,995,269)</u>	<u>(2,635,685)</u>	<u>0</u>	<u>(59,630,954)</u>
Net capital assets being depreciated	<u>47,745,830</u>	<u>(827,962)</u>	<u>0</u>	<u>46,917,868</u>
Total net capital assets -				
Governmental Activities	<u>53,239,958</u>	<u>(108,313)</u>	<u>(276,647)</u>	<u>52,854,998</u>

Depreciation was charged to functions/programs of the primary government as follows:

Government Activities:

Public Works	<u>2,635,685</u>
Total Depreciation expense – Government activities	<u>2,635,685</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

E. Capital Assets (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital assets not being depreciated:				
Land	2,373,284	0	0	2,373,284
Construction in progress	<u>8,149,101</u>	<u>214,706</u>	<u>(84,441)</u>	<u>8,279,366</u>
Total capital assets not being depreciated	<u>10,522,385</u>	<u>214,706</u>	<u>(84,441)</u>	<u>10,652,650</u>
Capital assets being depreciated:				
Equipment And Vehicles	13,394,461	41,305	0	13,435,766
Building And Improvements	<u>16,863,079</u>	<u>365,355</u>	<u>0</u>	<u>17,228,434</u>
Total capital assets being depreciated	<u>30,257,540</u>	<u>406,660</u>	<u>0</u>	<u>30,664,200</u>
Less accumulated depreciation for:				
Equipment And Vehicles	(9,266,868)	(437,912)	0	(9,704,780)
Building And Improvements	<u>(4,656,151)</u>	<u>(461,045)</u>	<u>0</u>	<u>(5,117,196)</u>
Total accumulated depreciation	<u>(13,923,019)</u>	<u>(898,957)</u>	<u>0</u>	<u>(14,821,976)</u>
Net capital assets being depreciated	<u>16,334,521</u>	<u>(492,297)</u>	<u>0</u>	<u>15,842,224</u>
Total net capital assets - business-type activities	<u>26,856,906</u>	<u>(277,591)</u>	<u>(84,441)</u>	<u>26,494,874</u>

Business- Type Activities:

Water	337,231
Sewer	425,405
Ammo Plant	134,575
Community Center	<u>1,746</u>
Total Depreciation expense – Business-Type Activities	<u>898,957</u>

F. Transfers

Interfund transfers for the year ended June 30, 2020 consisted of the following amounts:

Fund	Transfers In	Transfers Out
General Fund	1,988,602	622,218
CDBG	0	25,630
System Development	0	29,228
Nonmajor Governmental	397,430	412,999
Proprietary	<u>1,418,839</u>	<u>2,714,796</u>
Total	<u>3,804,871</u>	<u>3,804,871</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

G. Payables And Other Liabilities

Payables at June 30, 2020 for the City's individual major funds and non-major funds in the aggregate are as follows:

	General	CDBG	System Development		
Governmental Activities					
Vendors	1,710,689	3,274	105,332		
Salaries and Benefits	66,663	1,802	0		
Total	1,777,352	5,076	105,332		
	Successor RDA	Nonmajor			
	LMI Housing	Governmental	Total		
Governmental Activities					
Vendors	0	288,396	2,107,691		
Salaries and Benefits	0	11,974	80,439		
Total	0	300,370	2,188,130		
			Local		
	Water	Sewer	Community Center	Redevelop. Authority	Total
Business-Type Activities					
Vendors	50,719	735,886	14,139	1,183,272	1,984,016
Customer Deposits	118,114	0	8,157	114,924	241,195
Salaries and Benefits	10,665	10,388	146	2,090	23,289
Total	179,498	746,274	22,442	1,300,286	2,248,500

H. Long-Term Debt

Business-Type Activities:

On January 23, 2014 the City of Riverbank received a private placement \$5,742,715 waste water revenue loan from Municipal Finance Corporation. This loan was obtained for two purposes: (1) \$4,031,770 was received in order to provide financing for the acquisition and construction of energy efficient improvements to the City's existing Wastewater System and includes the removal of existing aerators in ponds T-1 and T-2 to be replaced with three new blowers, and all design, hydrology, engineering and related costs, and (2) \$1,710,945 in funds were received in order to fund the redemption prior to maturity of the 2005 Refunding Revenue Bonds, Series A (Wastewater

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

H. Long-Term Debt (continued)

Project) issued on February 3, 2005 in the original principal amount of \$4,475,000 and which had currently outstanding principal in the amount of \$2,075,000. The amount was paid off in September 10, 2014.

Refinancing of Sewer Bond is due in bi-annual installments of \$153,784, interest not more than 2.38% per annum payable on February 1 and August 1 through 2019. Loan proceeds were used to finance the Waste Treatment Construction Project. Loan payable outstanding at June 30, 2021 is \$0.00

2013 Sewer Loan is due in bi-annual installments of \$167,890, interest not more than 2.38% per annum payable on February 1 and August 1 through 2029. Loan proceeds were used to finance the Waste Treatment Construction Project. Loan payable outstanding at June 30, 2020 is \$2,790,257.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable	
	Principal	Interest
2021	235,244	100,537
2022	243,980	91,800
2023	253,041	82,739
2024	262,439	73,342
2025	272,186	63,595
2026-2030	1,523,367	155,537
Total	<u>2,790,257</u>	<u>567,550</u>

Loan Payable, State of California Water Resources Control Board, is due in annual installments of \$65,563, interest at 2.7% per annum payable on October 25 through 2022. Proceeds from the loans were used for the construction and improvement of capital assets for the wastewater treatment plant expansion. Loans payable outstanding on June 30, 2020 is \$126,140.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable	
	Principal	Interest
2021	62,253	3,310
2022	63,887	1,676
Total	<u>126,140</u>	<u>4,986</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

H. Long-Term Debt (continued)

The City entered into a Master Governmental Lease Purchase agreement with Wells Fargo Banks to update the city's water meters on December 15, 2015. The agreed finance amount of \$4,054,224 is due in 24 semiannual installments of \$193,469.62, interest at 2.23% per annum payable on June and December through 2027. Proceeds from the lease are being used for the replacement of the city's water meters. Lease payable outstanding at June 30, 2020 is \$2,658,751.

The annual debt service requirements to maturity are as follows:

Year Ending June 30	Loans Payable	
	Principal	Interest
2021	329,476	57,464
2022	336,864	50,075
2023	344,418	42,521
2024	352,141	34,798
2025	360,038	26,901
2026-2028	935,814	31,534
Total	<u>2,658,751</u>	<u>243,294</u>

The following is a summary of changes in the City's long-term debt and other long-term liabilities during the year ended June 30, 2020.

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental-Type Activities:					
Compensated Absences	<u>196,789</u>	<u>47,733</u>	<u>0</u>	<u>244,522</u>	<u>24,452</u>
Long-term liabilities of					
Governmental-Type Activities:	<u>196,789</u>	<u>47,733</u>	<u>0</u>	<u>244,522</u>	<u>24,452</u>

The following is a summary of changes in the City's Proprietary Funds long-term debt, including compensated absences, during the year ended June 30, 2020.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

H. Long-Term Debt (continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Loan Payable	303,950	0 (	303,950)	0	0
Loan Payable	3,017,077	0 (	226,820)	2,790,257	235,244
Loan Payable	186,802	0 (	60,662)	126,140	92,353
Water Meter Lease	2,981,000	0 (	322,250)	2,658,750	329,476
Compensated Absences	<u>70,397</u>	<u>6,070</u>	<u>0</u>	<u>76,467</u>	<u>7,648</u>
Long-term liabilities of Business-Type Activities:	<u>6,559,226</u>	<u>6,070</u>	<u>(913,682)</u>	<u>5,651,614</u>	<u>664,721</u>
 Total long-term liabilities	 <u>6,803,749</u>	 <u>6,070</u>	 <u>(913,682)</u>	 <u>5,896,137</u>	 <u>689,173</u>

The annual debt service requirements for the City's Proprietary Funds to maturity are as follows:

Year Ending June 30	<u>Total</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2021	627,073	161,311	788,384
2022	644,631	143,551	788,182
2023	597,459	125,260	722,719
2024	614,580	108,140	722,720
2025	632,224	90,496	722,720
2026-2030	<u>2,460,181</u>	<u>187,071</u>	<u>2,647,252</u>
Total	<u>5,576,148</u>	<u>815,829</u>	<u>6,391,977</u>

I. Evaluation of Subsequent Events

The City has evaluated subsequent events through December 30, 2021, the date which the financial statements were available to be issued.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

IV. OTHER INFORMATION

A. Risk Management

The City of Riverbank participates with other public entities in a joint exercise of powers agreement, which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

The City is covered for the first \$1,000,000 of each general liability claim and \$250,000 of each workers' compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$10,000 and workers' compensation losses under \$10,000. The CSJVRMA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$10,000,000. The CSJVRMA participates in an excess pool that provides workers' compensation coverage from \$250,000 to \$500,000 and purchases excess insurance above the \$500,000 to the statutory limit. The CSJVRMA is a consortium of fifty-four (54) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

The financial position and results of operations for the CSJVRMA, as of June 30, 2019, are presented below:

Total Assets	<u>128,442,162</u>
Total Liabilities	109,661,346
Total Net Assets	<u>18,780,816</u>
Total Liabilities & Net Assets	<u>128,442,162</u>
Total Revenues for Year	53,005,963
Total Expenses for Year	<u>52,250,549</u>
Net Income(Loss) for Year	<u>755,414</u>

At the termination of the joint powers agreement and after all claims have been settled, any excess deficit will be divided among the cities in accordance with its governing documents.

B. Commitments and Contingencies

The City of Riverbank is a party in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City.

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

C. Employee Retirement Systems and Plans

The City contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office – 400 P Street – Sacramento CA 95814.

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

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

C. Employee Retirement Systems and Plans (continued)

The Plans' provisions and benefits in effect as of June 30, 2018, are summarized as follows:

	Miscellaneous		
	Prior to April 1, 2011	On or After April 1, 2011	On or After January 1, 2013
Hire date			
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 Years	5 Years	5 Years
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50	52
Monthly benefits, as of % of eligible compensation	Up to 2%	Up to 2%	Up to 2%
Required employee contribution rates	7.00%	7.00%	6.25%
Required employer contribution rates	13.578%	8.005%	6.25%

	Safety		
	Prior to April 1, 2011	On or After April 1, 2011	On or After January 1, 2013
Hire date			
Benefit formula	2% @ 55	2% @ 55	N/A
Benefit vesting schedule	5 Years	5 Years	N/A
Benefit payments	Monthly for life	Monthly for life	N/A
Retirement age	50	50	N/A
Monthly benefits, as of % of eligible compensation	Up to 2%	Up to 2%	N/A
Required employee contribution rates	6.25%		
Required employer contribution rates	6.25%		

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contributions rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during that year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between actuarially determined rate and the contribution rate of employees.

In February 2011, the City Council adopted a new tier which became effective in April 2011. Effective January 1, 2013, the Public Employees' Pension Reform Act (PEPRA) implemented new benefit formulas, final compensation period, and new contribution requirements for new employees hired on or after January 1, 2013, who meet the definition of new member as per PEPRA.

Participants are required to contribute 7% (9% for public-safety employees) of their annual covered salary for Tier 1 and Tier 2. The participants that qualify under Tier 3 are required to contribute 6.25% of their annual covered salary. The City makes no required contribution on behalf of the City employees. The contribution requirements of plan members and the City are established and may be amended by PERS. The City is required to contribute at an actuarially determined rate. PERS has determined that because of past funding and investment earnings, current employer contributions are

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

C. Employee Retirement Systems and Plans (continued)

not required for the public-safety employees of the City. The current rates are 13.578% (first-tier) and 8.005% (second-tier) for non-safety employees, of annual covered payroll.

For the year ended June 30, 2020, the contribution recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$ 297,639
Contributions - employee (paid by employer)	-

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

As of June 30, 2020, the Local Government reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 5,810,091
Safety	<u>958,142</u>
Total Net Pension Liability	<u><u>\$ 6,768,233</u></u>

The Local Government's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The Local Government's proportion of the net pension liability was based on a projection of the Local Government's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The Local Government's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 was as follows:

	Miscellaneous	Safety	Total
Proportion - June 30, 2019	0.14188%	0.01502%	0.06463%
Proportion - June 30, 2020	<u>0.14509%</u>	<u>0.01535%</u>	<u>0.06605%</u>
Change - Increase/(Decrease)	0.00321%	0.00033%	0.00142%

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

C. Employee Retirement Systems and Plans (continued)

At June 30, 2020, the Local Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 316,325	\$ 105,877
Differences between actual and expected experience	466,093	31,266
Differences between projected & actual investment earnings	0	114,759
Difference between employer's contribution and proportionate share of contributions	0	795,473
Changes in employer's proportion	168,312	16,102
Pension contributions made subsequent to measurement date	297,639	0
Total	\$ 1,248,369	\$ 1,063,477

\$297,639 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

	Miscellaneous	Safety	Total
2021	\$ 167,253	\$ (2,605)	\$ 164,648
2022	(220,763)	(37,210)	(257,973)
2023	(34,040)	(8,472)	(42,512)
2024	20,526	2,565	23,091
2025	-	-	-
Thereafter	-	-	-
Total	<u>\$ (67,024)</u>	<u>\$ (45,722)</u>	<u>\$ (112,746)</u>

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

C. Employee Retirement Systems and Plans (continued)

Actuarial Assumptions – The total pension liabilities was determined by rolling forward the total pension liability determined in the June 30, 2018 actuarial accounting valuations to June 30, 2019. The June 30, 2019, total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varied by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post Retirement Benefit	Contract COLA up to 2.75% until purchasing power
Increase	Protection allowance floor on power applies, 2.50% thereafter

The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

CITY OF RIVERBANK
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

E. Employee Retirement Systems and Plans (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class(1)</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 (2)</u>	<u>Real Return Years 11+ (3)</u>
Global Equity	50.0%	4.90%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%

(1) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Local Government's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Local Government's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1 % 6.15%	Current Discount Rate 7.15%	Discount Rate +1 % 8.15%
Employer's Net Pension Liability/(Asset) - Misc	9,029,201	5,810,091	3,152,944
Employer's Net Pension Liability/(Asset) - Safety	1,432,644	958,142	569,125
Employer's Net Pension Liability/(Asset) - Total	10,461,845	6,768,233	3,722,069

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

CITY OF RIVERBANK
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - MISCELLANEOUS
JUNE 30, 2020

	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.1331%	0.1336%	0.1409%	0.1318%	13.0600%	0.1405%
Proportion share of the net pension liability	\$ 5,810,091	\$ 5,347,133	\$ 5,477,093	\$ 4,701,278	\$ 3,583,450	\$ 3,472,625
Covered - employee payroll	\$ 5,255,630	\$ 5,048,535	\$ 5,116,284	\$ 4,877,064	\$ 3,144,373	\$ 2,982,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	110.55%	105.91%	107.05%	96.40%	113.96%	116.45%
Plan's fiduciary net position	\$ 18,123,267	\$ 17,224,515	\$ 17,085,417	\$ 15,339,838	\$ 15,484,030	\$ 15,376,404
Plan fiduciary net position as a percentage of the total pension liability	75.72%	76.31%	75.72%	76.54%	81.21%	81.58%

Notes to Schedule:

Change in assumptions. In 2016, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

CITY OF RIVERBANK
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - SAFETY
JUNE 30, 2020

	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.0148%	0.0148%	0.0165%	0.0023%	0.0125%	0.00979%
Proportion share of the net pension liability	\$ 958,142	\$ 907,544	\$ 856,967	\$ 733,043	\$ 515,698	\$ 367,103
Covered - employee payroll	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Proportionate share of the net pension liability as percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan's fiduciary net position	\$ 2,504,280	\$ 2,731,317	\$ 2,631,925	\$ 2,566,219	\$ 2,627,253	\$ 2,773,359
Plan fiduciary net position as a percentage of the total pension liability	72.33%	75.06%	75.44%	77.78%	83.59%	88.31%

Notes to Schedule:

Benefit Changes. In 2016, benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary.

Change in assumptions. In 2016, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

CITY OF RIVERBANK
SCHEDULE OF CONTRIBUTIONS - MISCELLANEOUS
JUNE 30, 2020

	2019	2018	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	\$ 1,774,700	\$ 1,573,919	\$ 1,210,008	\$ 1,108,137	\$ 409,877	\$ 340,922
Contributions in relation to the actuarially determined contributions	(1,774,700)	(1,573,919)	(1,210,008)	(1,108,137)	(409,877)	(340,922)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered - employee payroll	\$ 5,255,630	\$ 5,048,535	\$ 5,116,284	\$ 4,877,064	\$ 3,144,373	\$ 2,982,150
Contributions as a percentage of covered-employee payroll percentage of covered-employee payroll	33.77%	31.18%	23.65%	22.72%	13.04%	11.43%

Notes to Schedule:

Valuation Date:	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
-----------------	-----------	-----------	-----------	-----------	-----------	-----------

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.38%, net of pension plan investment and administrative expense, including inflation

CITY OF RIVERBANK
SCHEDULE OF CONTRIBUTIONS - SAFETY
JUNE 30, 2020

	2019	2018	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 241,124
Contributions in relation to the actuarially determined contributions	0	0	0	0	0	(241,124)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered - employee payroll	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 789,451
Contributions as a percentage of covered-employee payroll percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	30.54%

Notes to Schedule:

Valuation Date:	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
-----------------	-----------	-----------	-----------	-----------	-----------	-----------

Methods and assumptions used to determine cotnribution rates:

Actuarial Cost Method	Entry age
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.38%, net of pension plan investment and administrative expense, including inflation

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

COMBINING FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Gas Tax Fund - To account for state gas tax revenues based on population. The revenues may be expended only for street and road repair, maintenance, design, construction and traffic signal design and installation.

Local Transportation Fund - To account for the City's allocation of local transportation revenues for streets, roads, and sidewalk improvements.

Asset Forfeiture Fund - To account for monies received from asset seizures in the City's jurisdiction as well as revenues and expenditures from Office of traffic Safety grants awarded for police services

Weed And Rubbish Abatement - To account for weed and rubbish cleanup in the City.

Self-Insurance Reserve - To account for the City's workers compensation and liability insurance.

Lighting And Landscaping Districts - To account for lighting and landscaping fees collected and the related costs to operate the city's various districts.

Neighborhood Improvement Fund – To account for monies received from vehicle abatement fees and code enforcement officer costs.

Public Safety Augmentation Fund - To account for monies received through a special sales tax to be spent to sustain the public safety department.

Riverfest Fund - To account for monies received from community for helping citizens during the flood in 2006 and for revenues and expenditures of the Beyond Earth Day event.

Riverbank Donations Fund - To account for donation revenues for City's improvements.

Cheese and Wine Fund - To account from the revenues and expenditures of the Cheese and Wine event.

Off Street Parking Fund – To account for parking in lieu Fee paid by business in lieu of providing additional onsite parking.

Public Benefit Fund - To account for revenue received from Cannabis Development Agreements.

Park Grant Fund - To account for grant revenues received for park development.

COMBINING FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

CFD 2016-1 - To account for developer's assessments for Consolidated Fire District

Quimby Fees Fund - To account for park impact fees collected to mitigate additional city costs due to new construction.

Railroad Crossing Fund - To account for revenues to upgrade the Terminal and Townsend street railroad crossing.

Crossroads Development Fund – To account for the fees collected from developers for the Crossroads Specific Plan.

Special Building Projects Fund – To account for the building permit revenues designated by Council for future building inspections.

Storm Drain Fund - To account for storm drain revenues.

Facility Improvement Fund - To account for fees collected from facility rentals for future improvements.

Measure L Fund - To account for revenues from the Stanislaus County Measure L transportation Tax initiative.

CITY OF RIVERBANK
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019

	Special Revenue						
	Gas Tax Fund	Local Trans- portation Fund	Cheese And Wine Fund	Riverbank Donations Fund	Asset Forfeit- ture Fund	Weed And Rubbish Abatement Fund	Self- Insurance Reserve Fund
Assets							
Cash And Investments	568,444	(20,646)	(400)	4,755	14,099	55,446	594,378
Accounts Receivable	61,036	1,210	0	0	0	180	426
Loans Receivable	0	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0
Total Assets	<u>629,480</u>	<u>(19,436)</u>	<u>(400)</u>	<u>4,755</u>	<u>14,099</u>	<u>55,626</u>	<u>594,804</u>
Liabilities And Fund Balances							
Liabilities							
Accounts Payable	51,877	13,723	32	0	1,502	330	62,182
Compensated Absences	18,121	0	0	0	0	0	0
Other Liabilities	8,980	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0	0
Total Liabilities	<u>78,978</u>	<u>13,723</u>	<u>32</u>	<u>0</u>	<u>1,502</u>	<u>330</u>	<u>62,182</u>
Fund Balances							
Nonspendable	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0
Assigned	550,502	0	0	4,755	12,597	55,296	532,622
Unassigned	0	(33,159)	(432)	0	0	0	0
Total Fund Balances	<u>550,502</u>	<u>(33,159)</u>	<u>(432)</u>	<u>4,755</u>	<u>12,597</u>	<u>55,296</u>	<u>532,622</u>
Total Liabilities And Fund Balances	<u>629,480</u>	<u>(19,436)</u>	<u>(400)</u>	<u>4,755</u>	<u>14,099</u>	<u>55,626</u>	<u>594,804</u>

Special Revenue

Lighting And Land- scaping Fund	Neighbor- Hood Improvement Fund	Public Safety Aug- mentation Fund	Off-Street Parking Fund	Riverfest Fund	Public Benefit Fund	CARES ACT Fund	Non-Major Special Revenue Total
258,957	0 (	9,614)	54,864	3,703	991,594	0	2,515,580
2,370	15,489	7,153	167	0	228,919	0	316,950
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>261,327</u>	<u>15,489</u>	<u>(2,461)</u>	<u>55,031</u>	<u>3,703</u>	<u>1,220,513</u>	<u>0</u>	<u>2,832,530</u>
17,058	1,424	0	0	0	21,865	71	170,064
0	2,218	0	0	0	0	0	20,339
0	2,994	0	0	0	0	0	11,974
0	0	0	0	0	0	0	0
<u>17,058</u>	<u>6,636</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,865</u>	<u>71</u>	<u>202,377</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
244,269	8,853	0	55,031	3,703	1,198,648 (	71)	2,666,205
0	0 (	2,461)	0	0	0	0 (	36,052)
<u>244,269</u>	<u>8,853</u>	<u>(2,461)</u>	<u>55,031</u>	<u>3,703</u>	<u>1,198,648</u>	<u>(71)</u>	<u>2,630,153</u>
<u>261,327</u>	<u>15,489</u>	<u>(2,461)</u>	<u>55,031</u>	<u>3,703</u>	<u>1,220,513</u>	<u>0</u>	<u>2,832,530</u>

**CITY OF RIVERBANK
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

Capital Projects

	Facility Improvement Fund	Park Fund	Railroad Crossing Fund	CFD 2016-1 Fund
Assets				
Cash And Investments	2,576	158,952	90,399	130,471
Accounts Receivable	0	0	0	356
Loans Receivable	0	0	0	0
Prepaid Expense	0	0	0	0
Due From Other Funds	0	0	0	0
Total Assets	<u>2,576</u>	<u>158,952</u>	<u>90,399</u>	<u>130,827</u>
Liabilities And Fund Balances				
Liabilities				
Accounts Payable	0	0	0	0
Compensated Absences	0	0	0	0
Other Liabilities	0	0	0	0
Due To Other Funds	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	2,576	158,952	90,399	130,827
Unassigned	0	0	0	0
Total Fund Balances	<u>2,576</u>	<u>158,952</u>	<u>90,399</u>	<u>130,827</u>
Total Liabilities And Fund Balances	<u>2,576</u>	<u>158,952</u>	<u>90,399</u>	<u>130,827</u>

Capital Projects

Measure L Fund	Crossroads Devel- opment Fund	Special Projects Fund	Storm Drain Fund	Non-Major Capital Projects Total	Totals	
					2020	2019
1,196,874	779,426	148,539	196,939	2,704,176	5,219,756	2,772,072
238,966	485	80	317	240,204	557,154	184,980
0	0	0	0	0	0	0
0	67,694	0	0	67,694	67,694	87,773
0	0	0	0	0	0	0
<u>1,435,840</u>	<u>847,605</u>	<u>148,619</u>	<u>197,256</u>	<u>3,012,074</u>	<u>5,844,604</u>	<u>3,044,825</u>
30,165	6,412	48,938	99	85,614	255,678	89,617
0	0	0	0	0	20,339	14,952
0	0	32,789	0	32,789	44,763	8,126
0	0	0	0	0	0	0
<u>30,165</u>	<u>6,412</u>	<u>81,727</u>	<u>99</u>	<u>118,403</u>	<u>320,780</u>	<u>112,695</u>
0	0	-	0	0	0	0
0	0	0	0	0	0	190,837
0	0	0	0	0	0	0
1,405,675	841,193	66,892	197,157	2,893,671	5,559,876	2,800,604
0	0	0	0	0	(36,052)	(59,311)
<u>1,405,675</u>	<u>841,193</u>	<u>66,892</u>	<u>197,157</u>	<u>2,893,671</u>	<u>5,523,824</u>	<u>2,932,130</u>
<u>1,435,840</u>	<u>847,605</u>	<u>148,619</u>	<u>197,256</u>	<u>3,012,074</u>	<u>5,844,604</u>	<u>3,044,825</u>

**CITY OF RIVERBANK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

Special Revenue

	Gas Tax Fund	Local Trans- portation Fund	Cheese And Wine Fund	Riverbank Donations Fund	Asset Forfeit- ture Fund
Revenues					
Investment Earnings	3,934	6,763	0	0	0
Intergovernmental	1,004,938	0	0	0	0
Other Taxes	0	0	0	0	0
Impact Fees	0	0	0	0	0
Licenses And Permits	0	0	0	0	0
Service Charges And Miscellaneous	38,192	0	66,396	959	7,150
Total Revenues	<u>1,047,064</u>	<u>6,763</u>	<u>66,396</u>	<u>959</u>	<u>7,150</u>
Expenditures					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	2,470
Public Works	806,234	45,088	0	0	0
Community Development	0	0	0	0	0
Culture And Leisure	0	0	97,152	0	0
Capital Outlay	301,118	0	0	0	36,105
Total Expenditures	<u>1,107,352</u>	<u>45,088</u>	<u>97,152</u>	<u>0</u>	<u>38,575</u>
Excess(Deficiency) Of Revenues Over Expenditures	(60,288)	(38,325)	(30,756)	959	(31,425)
Other Financing Sources (Uses)					
Operating Transfers In	259,871	0	0	0	0
Operating Transfers Out	(35,650)	(101,509)	0	0	0
Total Other Financing Sources (Uses)	<u>224,221</u>	<u>(101,509)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change In Fund Balances	163,933	(139,834)	(30,756)	959	(31,425)
Fund Balance - Beginning	<u>386,569</u>	<u>106,675</u>	<u>30,324</u>	<u>3,796</u>	<u>44,022</u>
Fund Balance - Ending	<u>550,502</u>	<u>(33,159)</u>	<u>(432)</u>	<u>4,755</u>	<u>12,597</u>

Special Revenue

Weed And Rubbish Abatement Fund	Self- Insurance Reserve Fund	Lighting And Land- scaping Fund	Neighbor- Hood Improvement Fund	Public Safety Aug- mentation Fund	Off-Street Parking Fund	Riverfest Fund	Park Grant Fund	Non-Major Special Revenue Total
1,005	2,386	7,114	0	0	934	0	0	22,136
0	0	0	44,442	115,536	0	0	0	1,164,916
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
575	596,535	357,526	275	0	0	0	16,936	1,084,544
1,580	598,921	364,640	44,717	115,536	934	0	16,936	2,271,596
0	510,598	0	0	0	0	0	0	510,598
0	0	0	130,627	0	0	0	0	133,097
6,936	0	0	0	0	0	0	0	858,258
0	0	276,825	0	0	0	0	0	276,825
0	0	0	0	0	0	0	0	97,152
0	73,440	21,958	0	0	0	0	0	432,621
6,936	584,038	298,783	130,627	0	0	0	0	2,308,551
(5,356)	14,883	65,857	(85,910)	115,536	934	0	16,936	(36,955)
0	0	32,256	102,932	0	0	0	2,371	397,430
0	0	(105,094)	0	(135,299)	0	0	0	(377,552)
0	0	(72,838)	102,932	(135,299)	0	0	2,371	17,507
(5,356)	14,883	(6,981)	17,022	(19,763)	934	0	19,307	(17,077)
60,652	517,739	251,250	(8,169)	17,302	54,097	3,703	(19,307)	1,448,653
55,296	532,622	244,269	8,853	(2,461)	55,031	3,703	0	1,431,576

**CITY OF RIVERBANK
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019**

Capital Projects

	CARES ACT Fund	Public Benefit Fund	Facility Improvement Fund	Park Fund	Railroad Crossing Fund
Revenues					
Investment Earnings	0	0	0	11	0
Intergovernmental	0	0	0	0	0
Other Taxes	0	0	0	0	0
Impact Fees	0	0	0	0	0
Licenses And Permits	0	0	0	0	0
Service Charges And Miscellaneous	0	750,931	4,150	0	0
Total Revenues	0	750,931	4,150	11	0
Expenditures					
General Government	0	0	0	0	0
Public Safety	71	127,714	0	0	0
Public Works	0	0	0	0	0
Community Development	0	0	0	0	0
Culture And Leisure	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	71	127,714	0	0	0
Excess(Deficiency) Of Revenues Over Expenditures	(71)	623,217	4,150	11	0
Other Financing Sources (Uses)					
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	0	0	(2,371)	0	0
Total Other Financing Sources (Uses)	0	0	(2,371)	0	0
Net Change In Fund Balances	(71)	623,217	1,779	11	0
Fund Balance - Beginning	0	575,431	797	158,941	90,399
Fund Balance - Ending	(71)	1,198,648	2,576	158,952	90,399

Capital Projects

CFD 2016-1 Fund	Measure L Fund	Crossroads Devel- opment Fund	Special Projects Fund	Storm Drain Fund	Non-Major Capital Projects Total	Totals	
						2020	2019
0	0	40,815	447	6	41,279	63,415	68,243
0	1,100,347	0	0	0	1,100,347	2,265,263	2,410,114
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	50,460
0	0	0	0	0	0	0	0
56,917	0	0	5,504	43,814	861,316	1,945,860	2,184,840
56,917	1,100,347	40,815	5,951	43,820	2,002,942	4,274,538	4,713,657
0	0	0	0	0	0	510,598	473,099
3,915	0	0	0	0	131,629	264,726	120,200
0	13,009	0	0	14,601	27,610	885,868	780,744
0	0	0	0	0	0	276,825	343,347
0	0	0	0	0	0	97,152	104,550
0	1,070,448	0	0	0	1,070,448	1,503,069	1,035,039
3,915	1,083,457	0	0	14,601	1,229,687	3,538,238	2,856,979
53,002	16,890	40,815	5,951	29,219	773,255	736,300	1,856,678
0	0	0	0	0	0	397,430	377,781
0	0	0	0	(33,076)	(35,447)	(412,999)	(363,425)
0	0	0	0	(33,076)	(35,447)	(15,569)	14,356
53,002	16,890	40,815	5,951	(3,857)	737,808	720,731	1,871,034
77,825	1,388,785	800,378	60,941	201,014	3,354,511	4,803,164	2,932,130
130,827	1,405,675	841,193	66,892	197,157	4,092,319	5,523,895	4,803,164

OTHER REPORTS

CITY OF RIVERBANK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2020

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. Department of Justice			
Local Law Enforcement Block Grant	16.710	N/A	<u>187,739</u>
Total U.S. Department of Justice			<u>187,739</u>
U.S. Department of Defense			
Passed Through Office of Economic Adjustment OEA	12.607	CL0610-11-03	<u>209,837</u>
Total U.S. Department of Defense			<u>209,837</u>
U.S. Department of Army			
U.S. Army Engineering And Support Center ESCA	12.599	N/A	<u>2,677,296</u>
Total Expenditures of Federal Awards			<u><u>3,074,872</u></u>

**CITY OF RIVERBANK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

SUMMARY OF AUDITOR'S RESULTS

1. Type of report issued on the financial statements – Unmodified
2. Significant deficiencies in internal control disclosed by the audit of the financial statements and any such conditions that are material weaknesses– None
3. Disclosure of any noncompliance which are material to the financial statements - None
4. Disclosure of any significant deficiencies in internal control over major programs and any such conditions that are material weaknesses – None
5. Type of report issued on compliance for major programs – Unmodified
6. Audit findings relative to the major federal programs – None
7. Major programs are as follows: U.S. Department of Army CFDA number 12.599.
8. Expenses in excess of \$750,000 was used as the threshold to distinguish between Type A and Type B programs
9. The City of Riverbank was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

Findings relating to financial statements which are required to be reported – None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS

Findings relating to major federal award programs which are required to be reported – None

PRIOR YEAR'S FINDINGS - None



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

To The City Council
City of Riverbank
State of California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Riverbank, State of California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Riverbank, State of California's basic financial statements and have issued our report thereon dated December 30, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Clendenin Bird & Company, PC
CLENDENIN BIRD & COMPANY, PC

Modesto, California
December 30, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH UNIFORM GUIDANCE**

To The City Council
City of Riverbank
State of California

Report on Compliance for Each Major Federal Program

We have audited City of Riverbank, State of California's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Riverbank, State of California's major federal programs for the year ended June 30, 2020. City of Riverbank, State of California's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on each of City of Riverbank, State of California's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Riverbank, State of California's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Riverbank, State of California's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Riverbank, State of California, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of City of Riverbank, State of California, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit, we considered City of Riverbank, State of California's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Riverbank, State of California's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION
Modesto, California
December 30, 2021



**REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS
BASED ON AN EXAMINATION OF GENERAL-PURPOSE
FINANCIAL STATEMENT PERFORMED IN ACCORDANCE
WITH THE CALIFORNIA TRANSPORTATION
DEVELOPMENT ACT**



To The City Council
City of Riverbank
State of California

We have audited the general-purpose financial statements of the City of Riverbank, State of California for the year ended June 30, 2020, and have issued our report thereon dated December 30, 2021. Our audit was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the California Administrative Code Section 6664 of the Transportation Development Act and the allocation instructions of the Stanislaus Area Association of Governments, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the City of Riverbank is responsible for the City's compliance with laws and regulations. In connection with our audit referred to above, we selected and tested transactions and records to determine the City's compliance with laws and regulations, noncompliance with which could have a material effect on the general-purpose financial statements of the City.

In our opinion the City of Riverbank Transportation Development Act funds were accounted for in conformance with the applicable laws, rules and regulations of the Transportation Development Act and the allocation instructions of the Stanislaus Council of Governments.

Gallagher Gatewood

GALLAGHER GATEWOOD, A PROFESSIONAL ACCOUNTANCY CORPORATION

Modesto, California
December 30, 2021

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.1

SECTION 11: NEW BUSINESS

Meeting Date: June 14, 2022

Subject: Adopt a Resolution to Award and Authorize the City Manager to Enter into a Professional Services Contract with Visual Sound for the Audio/ Visual Media Equipment Upgrade Project for the Council Chamber; and Authorize a 10% Contingency of the Total Contract for Unforeseen Conditions or Extra Work Required.

From: Marisela H. Garcia, City Manager

Submitted by: Norma Torres-Manriquez, Senior Management Analyst

RECOMMENDATION

It is recommended that that the City Council approve the attached Resolution awarding Visual Sound the Service Contract for the update and upgrading of the audio/ visual (AV) media equipment in the Riverbank Council Chamber, and authorize the City Manager to enter into said contract with Visual Sound. In addition, the Resolution authorizes a 10% contingency of the total contract for unforeseen conditions or extra work required.

SUMMARY

The Riverbank Council Chamber is used to host public meetings, including City Council meetings, Planning Commission meetings, and Appeal Board meetings, to name a few. It is also used for staff trainings, day to day meetings, and is designated as the City's Emergency Operations Center. All of these uses either require or benefit from the AV and media broadcasting system in the Council Chamber; to run and record meetings, present content and broadcast via Spectrum and Uverse cable television, Zoom, and the City's YouTube channel.

The existing system was designed around analog technology and was installed in 2017. The equipment and software that supports the current AV has become obsolete, unreliable, and increasingly unsupportable as it has reached the end of its useful life. Technology has changed since the existing audio-visual system was installed and the AV systems designed today provide higher quality AV output and with the use of fewer components and more applications can record, transfer, and stream live easily and faster. It is time to update the current system and allow the new technology to simplify the process of broadcasting, live streaming, and recording.

BACKGROUND

The AV system in the Council Chambers is 5 years old, however, its current design that was installed in 2017 included mostly refurbished analog equipment. The focus of the design was around providing an analog signal to the Spectrum Cable channel because at the time that is how many residents accessed public meetings; although useful in years past, this design has become obsolete and is experiencing several failures.

In 2021 staff partnered with a new procurement platform by the name of UrbanLeap. UrbanLeap is a cloud-based platform that offers a streamlined workflow and collaborative environment to develop and publish solicitations. Staff solicited an Invitations to Bid for the upgrade of the system. The invitation focused on finding a vendor that was not only experienced in both analog and HD live streaming but that was located within an 85-mile radius of Riverbank. Because of prior experiences, staff felt it was important to work with a vendor that could help not only via phone but if needed or in an emergency could be onsite on the same day of a service call. Vendors were encouraged to submit a bid that demonstrated expertise and to provide the City with professional-level AV and broadcasting equipment suitable to the needs we have today. We had responses from 4 qualifying vendors, however, due to the spread of COVID and changes in staff and management at the City the selection of a vendor was not made until 2022. After careful consideration staff agreed that the proposed system and service agreement by Visual Sound will provide the best match for what we need at this time. A stable communication platform, that will enhance both the audio and video experience, while expanding the live and prerecorded broadcasting capabilities. Visual Sound is proposing system updates that can improve the experience inside and outside of the Council Chamber and they offer the service of a technician that lives less the 5-miles from City Hall.

STRATEGIC PLAN

Improving the ability to fully participate in and easily access public meetings is an important part of improving and expanding our public outreach and communication.

FINANCIAL IMPACT

The financial impact for the project is a total of \$129,660.14 with a breakdown of \$102,583.20 for equipment and installation and \$15,000 for a two-year Service Support contract. Staff is also requesting a 10% contingency (\$12,966) of the total contract for unforeseen conditions or any extra work required; funding for this project will come from both the PEG fees fund and the General fund.

ATTACHMENTS

1. Draft City Council Resolution 2022-
2. City of Riverbank Service Contract with Visual Sound
3. Exhibit A- Visual Sound Proposal Number 21-2776
4. Exhibit B- Visual Sound Visual Vantage Service Support Contract

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA,
TO AWARD AND AUTHORIZE THE CITY MANAGER TO ENTER INTO A
PROFESSIONAL SERVICES CONTRACT WITH VISUAL SOUND FOR THE
AUDIO/ VISUAL MEDIA EQUIPMENT UPGRADE PROJECT FOR THE
COUNCIL CHAMBER; AND AUTHORIZE A 10% CONTINGENCY
OF THE TOTAL CONTRACT FOR UNFORESEEN CONDITIONS
OR EXTRA WORK REQUIRED**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, in 2021 (August 25, 2021) the City partnered with UrbanLeap, a cloud-based procurement platform that facilitated the Invitation to Bid solicitation for the Audio/ Visual Media Equipment Upgrade project for the Riverbank Council Chamber; and

WHEREAS, the City received four (4) responses all of which aware and agreed to participate in the UrbanLeap platform; and

WHEREAS, because of the spread of COVID, changes in staff and management a selection wasn't made until May 2022; and

WHEREAS, staff believes the expertise and service support of Visual Sound will meet the needs of updating the AV media equipment in the Riverbank Council Chamber and thus recommends the awarding of the project bid to Visual Sound; and

WHEREAS, the City Manager is authorized to enter into a Professional Service Contract with Visual Sound in the amount of \$129,660.14 for said project; and

WHEREAS, the financial impact for the project is a total of \$129,660.14 with a breakdown of \$102,583.20 for equipment and installation and \$15,000 for a two-year Service Support contract and for which staff is also requesting a 10% contingency (\$12,966) of the total contract for unforeseen conditions or any extra work required.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank hereby approves the following:

1. Award the Bid for the AV media equipment upgrade project to Visual Sound.
2. Authorize the City Manager to enter into a Professional Services Contract with Visual Sound for the amount of \$129,660.14.
3. Authorize a 10% contingency of the total contract for unforeseen conditions or any extra work required.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachments:

1. Professional Services Contract
2. Exhibit A - Visual Sound Proposal Number 21-2776
3. Exhibit B - Visual Vantage Service Support Contract

**CITY OF RIVERBANK
SERVICE CONTRACT WITH VISUAL SOUND**

THIS AGREEMENT, made and entered into this 14th day of June, 2022, by and between the **City of Riverbank**, California, and **Visual Sound**, herein called the "Contractor."

That for and in consideration of the payments and agreements hereinafter mentioned, to be made and performed by the City of Riverbank, the contractor hereby agrees with the City of Riverbank to commence and complete the work embraced in the **Riverbank Council Chambers Audio Visual and Broadcast Equipment Upgrade** Project, as specified in the scope of work attached and made a part of this agreement (**Exhibit A and B**), under the terms as stated therein, and at the contractor's own proper cost and expense to furnish all labor, materials, tools, equipment, superintendence, insurance, guarantees and other accessories and services necessary therefore. Said Scope is made a part hereof and together herewith collectively evidence and constitute the Contract.

The City of Riverbank shall pay or cause to have paid to the Contractor, for the performance of the Contract and a two year Visual Vantage Service Support contract, subject to additions and deductions provided therein the **sum of \$129,660.14** in lawful money of the United States and shall be paid in payments in accordance with and subject to the provisions embodied in the Documents made a part of this contract. The contract sum as herein stipulated shall include all applicable taxes.

The contractor hereby further agrees to commence work under this Contract and to prosecute the same to completion within the time limits prescribed in the specifications in the Scope of work.

The contractor hereby certifies that he is aware of and will comply with the provisions of Section 3700 of the Labor Code, which require every employer to be insured against liability for worker's compensation or to undertake self-insurance before commencing any of the work.

Pursuant to Section 1770 of the California Labor Code, the Bidder awarded the project shall pay not less than the prevailing rate of per diem wages as determined by the Director of California Department of Industrial Relations. Copies of such prevailing rate of per diem wages are on file at the office of the Owner, which copies shall be made available to any interested party on request. The successful Bidder awarded the project shall post a copy of such determination at each job site.

The provisions of the California Labor Code sections 1777.5 and 1777.6 shall apply to the employment of the apprentices by contractor or any subcontractor.

All provisions of the California Occupational Safety and Health Act of 1973 (CALOSHA), as amended, shall be adhered to by contractor and any subcontractor.

The City of Riverbank hereby agrees with the contractor to employ, and does hereby employ, the contractor for the performance of the contract according to the terms and conditions herein contained and referred to, and further agrees to pay the contractor for the performance of the Contract in accordance with the prices set forth in the contractor's proposal, a copy of which is

bound herein, subject to additions and deductions as provided in the Scope and to make payment in a timely manner.

Any worker's time of service is restricted to 8 hours during any calendar day, and 40 hours during any calendar week, unless overtime compensation is paid at least one and one-half times the basic rate of pay. The contractor must pay a penalty of \$25.00 for each day a worker or employee is in violation of these provisions.

Contractor and Subcontractors are required to keep accurate payroll records and submit certified payroll upon the City of Riverbank's request.

To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend the City and its agents, officers and employees from and against all claims, damages, losses, judgments, liabilities, expenses and other costs, including litigation costs and attorneys fees, arising out of, resulting from, or in connection with the performance of this Agreement by the Contractor or Contractor's officers, employees, agents, representatives or subcontractors and resulting in or attributable to personal injury, death, or damage or destruction to tangible or intangible property, including the loss of use, unless caused by the active negligence or willful misconduct of the City of Riverbank.

Contractor's obligation to defend, indemnify and hold the City and its agents, officers and employees harmless under the provisions of this paragraph is not limited to or restricted by any requirement in this Agreement for Contractor to procure and maintain a policy of insurance.

Confidential Information. Contractor understands and agrees that, in the performance of Services under this Contract or in the contemplation thereof, the Contractor may have access to private or confidential information that may be owned or controlled by City and that such information may contain proprietary or confidential details, the disclosure of which to third parties may be damaging to City ("Confidential Information").

Contractor shall not, either during or after the Term, disclose to any third party any Confidential Information without the prior written consent of City. If City gives the Contractor written authorization to make any such disclosure, the Contractor shall do so only within the limits and to the extent of that authorization. Such authorization does not guarantee that the City will grant any further disclosure of Confidential Information. Contractor may be directed or advised by the City Attorney on various matters relating to the performance of the Services on the Project or on other matters pertaining to the Project, and in such event, the Contractor agrees that it will treat all communications between itself, its employees and its subcontractors as being communications which are within the attorney-client privilege.

Termination. City may terminate this Contract prior to the expiration of the Term ("Termination"), without cause or reason, by notifying the service Contractor in writing of City's desire to terminate this Contract (the "Termination Notice"). Upon receipt of a Termination Notice, the service Contractor shall immediately cease performing the Services. The Contractor will be entitled to compensation, as of the date the service Contractor receives the Termination Notice, only for Services actually performed.

Insurance Requirements

1. Commercial General Liability

- a. Contractor shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than two million dollars (\$2,000,000) per occurrence for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. Contractor's general liability policies shall be primary and shall not seek contribution from the City's coverage, and be endorsed using Insurance Services Office (ISO) form CG 20 10 (or equivalent) to provide that City and its officers, officials, employees, and agents shall be additional insureds under such policies.
- b. Any failure to comply with reporting provisions of the policies by Contractor shall not affect coverage provided the City.
- c. Coverage shall state that Contractor insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.
- d. Coverage shall contain a waiver of subrogation in favor of the City.

2. Business Automobile Liability

- a. Contractor shall provide auto liability coverage for owned, non-owned, and hired autos using ISO Business Auto Coverage form CA 00 01 (or equivalent) with a limit of no less than two million dollars (\$2,000,000) per accident.

3. Workers' Compensation and Employers' Liability

- a. Contractor shall maintain Workers' Compensation Insurance and Employer's Liability Insurance with limits of at least one million dollars (\$1,000,000). Contractor shall submit to City, along with the certificate of insurance, a waiver of subrogation endorsement in favor of City, its officers, agents, employees, and volunteers.

4. All Coverages

- a. Each insurance policy required by the agreement shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in limits except after thirty (30) days' prior written notice has been given to the City, except that ten (10) days' prior written notice shall apply in the event of cancellation for nonpayment of premium.
- b. All self-insurance, self-insured retentions, and deductibles must be declared and approved by the City.
- c. Evidence of Insurance - Prior to commencement of work, the Contractor shall furnish the City with certificates, additional insured endorsements, and waivers of subrogation evidencing compliance with the insurance requirements above. The Contractor must agree to provide complete, certified copies of all required insurance policies if requested by the City.
- d. Acceptability of Insurers - Insurance shall be placed with insurers admitted in the State of California and with an AM Best rating of A- VII or higher.

IN WITNESS WHEREOF, the City of Riverbank and the contractor have executed this Contract in three counterparts, each of which shall be deemed an original, on the date first above written.

FOR THE City of Riverbank:

By: _____ Date: _____
Marisela H. Garcia, City Manager

FOR THE CONTRACTOR

By: _____ Date: _____

I hereby certify that I have examined this Contract and find it to be in accordance with the provisions of the California Local City of Riverbank Public Construction Act and the Laws of Cities of the General Law Class and the applicable provisions of the Public Contracts Code.

By _____ Date: _____
City of Riverbank Attorney

Proposal Number 21-2776



CITY OF RIVERBANK

RFB COUNCIL CHAMBER

AV MEDIA UPGRADE

PREPARED BY:

JANINE ZAFFINO

SR. PROJECT CONSULTANT

714-269-5719

EMAIL: JZAFFINO@VISUALSOUND.COM



Celebrating 53 Years in Business

VISUAL SOUND, INC
5726 CORPORATE AVENUE
CYPRESS, CA 90630
PHONE: 562-735-5100
WWW.VISUALSOUND.COM

Non-Disclosure Statement This proposal includes information that shall not be used, duplicated, or disclosed to any third parties without written consent of Visual Sound. All brands, product names, trademarks, and registered trademarks appearing in the document are the property of their respective owners. Visual Sound appreciates your professionalism in not disclosing the contents to any individual or organization that is not a direct recipient or authorized viewer of this document.

City of Riverbank
6707 Third Street
Riverbank, CA 95367

Re: Proposal – Council Chamber – AV Media Upgrade

Visual Sound, Inc is pleased to present this proposal to furnish and install the Audio Video Media Upgrade for the City Council Chamber outlined in the scope of work of this proposal.

Job site is located at City of Riverbank Council Chamber, 6707 Third Street, Riverbank, CA 95367.

For over 54 years, Visual Sound has built its reputation on designing and building custom solutions for our customers. We are a financially strong, privately owned AV integration corporation with a proven history of success in the industry. We are known to faithfully fulfill our client's vision with highly advanced engineered systems that perform reliably and dynamically. We understand that this is a high-profile project requiring a team who can mobilize quickly, has an inventive understanding of complex systems, and can ensure attentive service.

We would appreciate the opportunity to video conference review and or be invited to participate in an interview for this project at which time we can answer any questions, and discuss this proposal, our capabilities and experience further.

If you have any questions, please direct them to me at 714-269-5719 or jzaffino@visualsound.com.

Warm regards,

Janine Zaffino

Janine Zaffino
Sr. Project Consultant

Table of Contents

Cover Page

Cover Letter

Section A. About Visual Sound

Section B. Qualifications

Section C. Statement of Work

Section D. Scope of Work & Equipment List by Room

Section E. Financial Summary

Section F. Project Notes

Section G. Initial System Warranty

Section H. Terms and Conditions

Section I. Acknowledgement and Acceptance

Attachment A – City of Riverbank Visual Vantage Service Plan

SECTION A. | ABOUT VISUAL SOUND

Visual Sound, Inc. is a Privately Held, Woman Owned Business Enterprise in its 54th year of designing, building, and servicing innovative AV solutions. Visual Sound presently has over 110 employees and has offices located in Baltimore, Maryland, Pennsylvania, Northern and Southern California. Our teams are growing! As we continue to organically grow, it is not because corporate forces it, it is based on what makes sense to our business and what is best for meeting our valuable client's needs. Client's first!

Visual Sound has built a reputation among many of its Fortune 500 clients for integrated custom technology solutions that facilitate better business results. We offer a variety of technology and managed services options to fit your unique space and functional requirements. We consult, design, pre-build, install, service and support.

We service clients Nationwide by utilizing our in-house team of experts, and our strategic partner alliance. After decades of experience, our ability to grow and adapt to the latest technology and customer needs has made us a leader in the industry. Our flexibility allows us to provide a variety of services to a wide range of industries. From classroom to courtrooms, boardrooms to lecture halls, and corporate complexes to mission critical control spaces, we can create the ideal audio/visual solutions that fit your needs and budget.

Visual Sound's Divisions Include:

The AV System Solutions Group, which evaluates your space, creates a plan, and then brings the audio and visual components together into one unified system.

The Command and Control Room Group focuses on providing a wide range of comprehensive and collaborative 24/7 control room and mission critical solutions specially designed to fit into each unique workspace and meet each client's specific requirements.

The Support Services Group, which ensures that your system is working perfectly, responds to technical issues, and provides training and peace of mind.

The Products Group, which supplies components for a diverse group of customers, is one of the largest, most experienced dealers for hundreds of manufacturers. This group can meet all your product needs.

The Rental Services Group, which assists you in meeting any temporary AV needs that may arise. Whether you need a sound system for an event or a projector for an on- or off-site meeting, this group can fill your short-term AV needs.

The Event Production Group, which removes the hassle that comes with producing a large-scale event by providing a range of services including AV rental, presentation, lighting, staging and creative services.

SECTION B. | QUALIFICATIONS SUMMARY

Visual Sound holds a valid State of California C-7 Low Voltage license # 1069531.

Visual Sound has been in business of furnishing and installing commercial AV systems of this scope and magnitude for more than 50 years.

Visual Sound is capable of a bond up to \$5M + to assure the Owner's Project Manager of performance and satisfactory service during the guarantee period.

Visual Sound will use an adequate number of skilled workers who are thoroughly trained and experienced with the specified requirements and the methods needed for proper performance of the AV systems installation work specified in the project manual.

Capability Statement



ABOUT US

Visual Sound, Inc. was founded in 1967 as a commercial audiovisual division of "The Camera Shop". The original The Camera Shop franchise, founded in 1954 by John Bogosian, was sold to Ritz Camera in 1999. Visual Sound, Inc. was retained and now is a national, privately held, audiovisual systems integrator with more than 54 years of experience as a Woman Owned Business Enterprise (WBENC). Visual Sound has been awarded the designation of AV Provider of Excellence (APEX) from AVIXA since 2016.

CORE COMPETENCIES

As a prime or a sub contractor, Visual Sound offers a full spectrum of audiovisual solutions, live and event production, managed services, and AV as a Service (AVaaS) to the commercial and federal markets. With hundreds of vendor relationships to choose from, we specialize in the design, fabrication, installation, commissioning, and support of audiovisual and associated solutions.



OFFICE LOCATIONS

California (West)
Baltimore, MD (East)
Broomall, PA (HQ)
Mechanicsburg, PA

MARKETS

Broadcast & Media
Corporate
Education
Energy & Utilities
Enterprise
Government
Hospitality
House of Worship
Sports & Arenas
Transportation



AV SOLUTIONS

Acoustic Sound Systems
AV over IP
Command and Control Centers
Digital Signage
Experience Centers
Interactive Technology
Mission Critical
Unified Collaboration
Video Conferencing

COMPANY CULTURE

Privately Held
Family built business going back to 1954
Inspired by Customer Success
High Client Retention
Commitment to Work - Life balance
Commitment to Diversity and Inclusion
Employ, Develop, Advance

WOMAN OWNED and OPERATED

Woman Owned Small Business (WOSB)
Woman Business Enterprise National Council (WBENC)
CA Public Utilities Certified (CPUC WBE)
AVIXA APEX Provider of Excellence
National Systems Contractors Association (NSCA)
Federal and State Contract Vehicles



PROFESSIONAL SERVICES

Contract Administration
System Design
Detailed Engineering
Software Programming
Project Management
Field Installation
Testing and Commissioning
IT Services
On Site Training
Documentation
Workmanship Warranty
Managed Services
On Site and Remote Support Plans



TECHNICAL OPERATIONS RESPONSIBILITIES

Visual Sound maintains a core group of highly qualified and experienced Engineering, Project Management, Service, and Implementation staff in the pursuit of its core business. The technical segment of the core group maintains a highly talented and experienced staff. This seasoned and experienced technical staff culminates decades of real-world experience in the broadcast, video conferencing, audio and presentation system, acoustic and sound masking implementation process.

The installation staff has many years of experience. Each team will follow a project through, from assembling the equipment and building the system in-house to shipping, receiving, and installation of the equipment on site. The installers are provided with on-going training by their management and our engineers. Manufacturer training is also provided where required for set-up and adjustment of equipment in the field. Sub-contractors are utilized primarily for projects requiring union labor.

The technical staff is experienced in various systems including Crestron, AMX, and Extron system design and implementation. Resident software skills are utilized for system de-bugging and field changes made when new systems are commissioned, or equipment is introduced into existing systems.

Visual Sound Project Managers and Engineering Technicians have a minimum of ten years of experience in their respective positions.

Visual Sound maintains fulltime installation staff at all 5 locations in Broomall, PA, Harrisburg, PA., Philadelphia, PA, Baltimore, MD, Cypress, CA. This is supplemented with a well-established union and non-union subcontractor base. Vehicles and all the associated tools of our trade are maintained by our organization. Installation personnel are provided with on-going training by their management and our engineering staff. Manufacturer training is also provided where required for set-up and adjustment of equipment in the field. Sub-contractors are utilized mainly for projects requiring union labor and to supplement our permanent staff as required for timely systems installation.

Our project teams are experienced and well versed in every aspect of presentation and videoconference system design and integration. From pre-sales activities including customer needs analyses, system design, product/technology selection, proposal presentation/revision, to implementation of the design, refinement of the software and user interface, testing and adjustment, training and documentation, and system maintenance and repair, Visual Sound has successfully performed for our Customers since 1967.

Visual Sound is one of only a few companies nationwide to complete the Audiovisual Provide of Excellence (APEX) certification program from AVIXA (formerly InfoComm). The program is for integration companies and AV design consulting firms dedicated to upholding industry excellence by providing quality service to customers. The AVIXA APEX program recognizes companies based on the number of employees holding key industry certifications, including AVIXA's CTS, CTS-I, & CTS-D credentials, completion of continuing education classes, and positive customer survey responses. APEX providers must also prove that they meet or exceed the requirements within 2 ANSI/AVIXA standards, the Standard Guide for Audiovisual Systems Design and Coordination Processes and the AV System Performance Verification Standard, to foster better communication between the AV provider and the client.

SYSTEM INTEGRATION METHODOLOGY

Through our long history, Visual Sound has developed a methodology for completing projects efficiently and successfully. When it absolutely must be right, we will make sure it is. To achieve this, every client project is serviced by a committed Visual Sound team who deploys standardized, consolidated work processes and uses our in-house fabrication and testing facilities to ensure clients always benefit from maximized up-time, not downtime. We provide an End-to-End total service offering.

Visual Sound has established relationships with union contractors to accomplish the installation services required and is accustomed to working with on-site contractors to facilitate the successful integration of our work with their work. In the case of Millwork for example, we can provide equipment specifications/dimensions or the appropriate templates for cutting in equipment such as touch panels, monitors, input plates and plasma displays. Visual Sound has been contracted to provide on-site supervision and assistance to electrical contractors to terminate racks of equipment pre-installed and provided by Visual Sound.

Visual Sound is not a union shop; however, we have close relationships with audiovisual installation sub-contractors that are union shops, employing union members.

PROFESSIONAL SERVICES

Project Management & Engineering – How These Roles Align:

Visual Sound Project Managers and Engineering Technicians have a minimum of five years of experience in their respective positions. A Project Manager will be assigned to coordinate and manage the various Visual Sound and other required resources needed to deliver the project as ordered.

The project scope and Visual Sound/Customer responsibilities will be reviewed and confirmed. A project schedule will be developed by mutual agreement to specific milestones. The Project Manager will be available for a customer site visit and to coordinate facility issues with the customer's architects when these requirements are clearly identified in the proposal.

The Project Manager will monitor the progress of the project and initiate any corrective actions required. The Project Manager will be responsible for identifying changes in the project's scope as well as providing and obtaining approval for all resulting price changes. Coordination of in-house acceptance, system shipment, site readiness, on-site activities, and development of a mutually agreed upon punch list will also occur during this phase.

The Project Manager will coordinate resolution of all Visual Sound punch list items, additional training (if purchased), final billing issues, and initiation of the service contract and delivery of as-built drawings.

The Engineering Technician is trained in all the product lines as an engineer. The Engineering Technician is responsible for the technical testing and setup of the system.

SECTION C. | STATEMENT OF WORK

Visual Sound will procure, deliver, and install the AV Media System and related equipment. The AV System will be deployed and installed at **City of Riverbank Council Chamber, 6707 Third Street, Riverbank, CA 95367.**

Through our long history, Visual Sound has developed a methodology for completing projects efficiently and successfully. The following Statement of Work defines our process and highlights our scope assumptions.

When it absolutely has to be right, we will make sure it is. To achieve this, every client project is serviced by a committed Visual Sound team who deploys standardized, consolidated work processes and uses our in-house fabrication and testing facilities to ensure clients always benefit from maximized up-time, not downtime. We provide an End-to-End total service offering.

The following Professional Services are included in this proposal.

SYSTEM INTEGRATION SERVICES

Project Management

Developing clear lines of communication is the first step in setting up a successful project. At the beginning of the project, Visual Sound appoints a Project Manager who will be your main point of contact and the responsible individual for the Visual Sound scope of work.

The Project Manager interfaces with the Client's representative and other vendors involved in the project as necessary to insure a smooth and timely flow of information.

The Project Manager also coordinates with the Visual Sound Engineers and Technicians assigned to the project while managing the schedule, scope, and invoicing for the project.

- Meetings with clients technical and contract representatives, status reports, and resolution of questions or issues outstanding.
- Develop project schedule and oversight of Visual Sound team.
- Stage equipment and materials at our shop, create as built drawings.
- Submit owner manual binders of all equipment documentation.
- Supervise end user training on systems operation.
- Facilitate completion of final punch list items.

System Engineering

The Visual Sound Project Engineer works with the Visual Sound technical team to generate the drawings, diagrams, and facility impact reports necessary for the project. The engineering team also tests and commissions the various systems provided by Visual Sound.

- Complete submittal packages including architectural and audio/video and control drawings.
- All drawings are produced in Auto CAD.
- Weekly team meetings with all participants to review project timeline and engineering drawings.
- Final testing and commissioning of system: balancing audio, equalizing sound, perform mechanical and electronic procedures delivery of equipment.

Control Programming

Prior to installation start date, a pre-programming meeting with client and VSI will be scheduled to define the functional requirements and associative workflows.

- Clarify functional requirements with client.
- Develop and receive client approval of layout using the high-resolution logo from client.
- Program software to specific approved design for human interface control of the audiovisual systems.
- Submit sample and receive approval from client for final user interface.
- Base touch panel from drawings.
- Base program from functional list.
- Loading and testing of all control functions.

Installation

Visual Sound will supply the labor, special tools and equipment needed to affect a timely installation of the system(s) according to established procedures and practices and in good and workmanlike manner to meet the schedule defined herein.

Visual Sound will supply the products and equipment per the equipment list needed to make the proposed systems complete and operational. This includes both "off the shelf" and custom-built items.

Installations are overseen by a Site Supervisor, who ensures tasks are assigned appropriately, and standards are adhered to. The Site Supervisor conducts reviews of all work performed to ensure quality of workmanship is met. The installation team conducts tests dependent on the type of equipment being installed, to ensure 100% functionality.

Commissioning, System Set-up, Testing

A function of the Engineering department, our Commissioning Engineers are responsible for bringing the system up once it is installed. After installation and termination of all cables is complete, the Visual Sound Engineering Team will test and commission the installed system according to the following proven standards:

- The presence of all equipment purchased as part of this proposal will be verified.
- Signal flow will be checked throughout.
- Image and audio quality will be checked.
- Alignment of images will be performed as required by the program.
- Control of all items will be confirmed.
- Functional operation will be tested and confirmed.

Post Installation Services

- Documenting and labeling of all cables.
- Copy of all newly installed equipment that includes.
 - equipment manuals, spec sheets, serial #'s, IP/Mac addresses, as-built room AV system drawings.
- Provide user training and orientation sessions.

- Provide service and warranty coverage contact info.

System Acceptance

Upon completion of Systems Set-up and Testing, Visual Sound will demonstrate to the Client's Representative that the System performs as specified. If the performance is satisfactory, the Client will sign Visual Sound's System Acceptance Form. In the event of agreed non-performance, Visual Sound will rectify the fault(s) and re-demonstrate the system until the system performs as specified.

Completion

Substantial Completion is achieved at the point when the system is operational and ready for use or is put into use on a daily basis, at the Client's instruction. This is also considered the start of the standard workmanship warranty period. *Actual Completion* is achieved at the point when the system has been accepted by the Client's Representative and the training and documentation is complete and delivered to the Client.

Training

Visual Sound has included **2 hours** of training consecutively on the same day for the owner's technical representatives on site. The owner's technical representatives should be familiar with audio visual technology and if problems arise, these technical representatives will be the first line of defense. The technical representatives will also interface with the Visual Sound service and support team, so it is important that all of owner's technical representatives be trained on the system operation, preventative maintenance, and troubleshooting. In summary, each technical representative will be trained on the following:

- Equipment Handling and Installation, System Connectivity, System Operation, System Adjustment, Preventative Maintenance, Parts Change-out, Troubleshooting.
- **Shipping** - Ground or freight shipping of equipment to site has been included in this proposal, according to Visual Sound's Standard Terms and Conditions. If equipment needs to be expedited to site for reasons outside of Visual Sound's control or sent to other locations, such as to a content producer, additional fees will apply.

SECTION D. | SCOPE OF WORK

Council Chamber

Provide Equipment and Installation for the upgrade of the Council Chambers Audio Video and production system. The current state of the AV system is out of date and become hard to operate and service. Visual sound will provide new Integrated Audio and Video Production Equipment to bring a modern functionality and performance to the service provided to the public.

The System will provide new Video production connectivity to the existing broadcasted services to the local city's government Television cable channels and to the Streaming services of YouTube and Zoom conferencing.

The Local and Production Audio system will be upgrade to modern capabilities to facilitate the features providing connectivity to local audio system, the existing broadcasted services to the local city's government television cable channels and to the Streaming services of YouTube and Zoom conferencing.

Bill of Materials Equipment Line-Item Description:

- 1.01) Video Production Camera's, Provide and Install three (3) Minrray HD PTZ robotic Model UVS510-12 The new cameras will replace the two (2) Analog Standard definition low cameras. The cameras will be relocated to provide improved production value of video coverage. The cameras will be remote controlled by line item 1.02
- 1.02) Video Production Camera's Remote Controller, Provide and Install one (1) Minrray HD PTZ robotic Keyboard KBD2000. The new unit will replace the standard definition low cameras existing controller. The new device will; provide for advanced control of the new High-Definition Production cameras
- 1.03) Provide and install as required Cabling, Connectors, Patch cables, and Miscellaneous Hardware to properly install the materials and devices listed in this statement of work and Bill of materials.
- 1.04) Video Production HD Video Distribution, Provide and Install two (2) Crestron HD-DA4-4KZ-E one in four out HD Video distribution amplifier. These units will provide multiple video signal to the Production output destinations and local Displays.
- 1.05) Video Production HD Video switcher, Provide and Install one (1) BMD ATEM Mini Extreme ISO. This device will provide for the switching o cameras and other video presentation sources to the Production Stream. This unit has many special production features to create a high production value. This device will also provide for the Digital recording of individual video and audio sources this will allow for a producible archive of all events.
- 1.06) Electrical plug strips rack mountable, Provide and Install two (2) Surge-X SX-1115-RT. These devices will provide a better electrical connectivity of rack mounted equipment and an electrical surge stabilization for electrical devices.

- 1.07) Large Format Hard-drive Storage, Provide and Install one (1) G-Force Phantom 12 or equal at time of ordering. This device will be used to archive the Audio and Video events of the council chambers.
- 1.08) "Audience Area" Overhead Ceiling Speakers, Provide and Install four (4) QSC 8" recessed ceiling Loudspeakers. These units will replace the existing poor-quality loudspeakers currently in the council chamber. The new units will provide for a improved coverage in the council chamber.
- 1.09) Audience area Audio Amplifier, Provide and Install one (1) Atlas DPA-404 Audio Amplifier. This unit will only be assigned for the audience seating or overflow area.
- 1.10) Unified Conferencing Video and Audio System. Provide and install the devices listed to provide a Video presentation and Conferencing system. The equipment will provide for the distribution of local presentations, video production to Broadcast sources and Streaming destinations.
Provide and install one (1) Biamp Tesira Forte AVB. Audio System Expander
Provide and install one (1) Extron Media Port 200 Streaming Video Interface
Provide and install one (1) Biamp Tesira TC-5D connect AVB Network Switch
Provide and install four (4) Dais Area" QSC 8" recessed ceiling Loudspeakers Provide and Install one (1) Dais Area" Atlas DPA-404 4 Channel Audio amp.
Provide and install one (1) Crestron DMPS-3-4K-350 Digital Video Switcher
Provide and install two (2) Crestron DM-RMC-200 Digital Video endpoints.
Provide and install two (2) Crestron DM-TX-200 Digital Video Transmitters
Provide and install one (1) Crestron TS-1070 Control touch panel
- 1.11) Included in line item 1.03
- 1.12) Digital Wireless Microphone systems, Provide and Install three (3) Shure SLXD24/B58-G58. These units will provide for a modern Wireless handheld microphones using the newer required frequency reallocations. The units will be programed for providing audio to the local and streaming destinations.
- 1.13) Digital Audio Processor, Provide and Install one (1) Biamp Tesira Forte AVB. This unit will provide for the upgrade Dais Microphone and wireless system. This unit is primarily for the council chamber speech reinforcement. The unit will be part of the Unified Conferencing System.
- 1.14) Additional Wireless System rechargeable batteries, Provide and install six (6) Shure SB903 wireless batteries.
- 1.15) Wireless system Charging Docking station, Provide and install two (2) Shure SBC203-US wireless microphone charging station.
- 1.16) Wireless microphone Antenna system, Provide and install one (1) Shure UA844+SWB antenna & power station. This unit will provide a unified Radio frequency stability for the wireless receivers, it is expandable to a total of five wireless systems.
- 1.17) Digital Compact Audio Recorder, provide and install one (1) Denon DN-900R digital audio recorder. This unit provide for a second path to record audio. The device uses inexpensive SDHC memory cards. The audio recording can be distributed after any event by distributing the memory card or copied to archive system.

Line	Manufacturer	Qty	Model Number	Description
1		1		City of Riverbank Council Chamber Upgrades
1.01	Minrray	3	UV510A-12-HD-IR	PTZ HDBaseT Camera 12x
1.02	Minrray	1	KBD2000	IP and Serial PTZ Camera Joystick Controller
1.03	VSI	1	Custom	Cables, Adapter, Connectors
1.04	Crestron	2	HD-DA4-4KZ-E	1:4 HDMI® Distribution Amplifier w/4K60 4:4:4 & HDR Support
1.05	BMD	1	ATEM Mini Extreme ISO	ATEM Mini Extreme ISO
1.06	Liberty AV	2	SX-1115-RT	SURGE ELIMINATOR 1RU 15A 9PORT
1.07	G-Force	1	Phantom 12	Fantom 12TB G-Force Quad Pro 7200 rpm External Hard Drive (USB 3.0/eSATA/FireWire 400/800) Spec by City will not work with BMD Atem
1.08	QSC	4	AC-C8T	"Audience area" 8" Two-way ceiling speaker, 70/100V transformer with 8Ω bypass, 90° conical coverage, includes C-ring and rails for blind mount installation. Priced individually, sold only in pairs.
1.09	AtlasIED	1	DPA404	"Audience area" 400-Watt Networkable 4-Channel Power Amplifier with Optional Dante™ Network Audio+ DANTE Module DPA-DAC4 Four-Channel Dante
1.10	BIAMP	1	Tesira Forte AVB	Biamp and Extron Unified Conferencing System (** See Notes/Comments**)
1.10	Extron	1	Media Port 200	Audio and Video Encoder
1.10	BIAMP	1	Tesira Connect TC-5D	AVB- to Dante Network Switch converter
1.10	QSC	4	AC-C8T	"Dais Area" 8" Two-way ceiling speaker, 70/100V transformer with 8Ω bypass, 90° conical coverage, includes C-ring and rails for blind mount installation. Priced individually, sold only in pairs.
1.10	AtlasIED	1	Atlas Amp 4 ch w/dante	"Dais Area" Four Channel Audio amplifier with Dante interface option
1.10	Crestron	1	DMPS3-4K-350	Series® 4K DigitalMedia™ Presentation System
1.10	Crestron	2	DM-RMC-4KZ-100-C	Dante Media Player/Recorder 100
1.10	Crestron	2	DM-TX-200-C-2G-B-T	Dante Media Transmitter 200, Bluetooth
1.10	Crestron	1	TS-1070-B-S	10.1" Tablet Touch Screen, Built-in Speaker
1.11	VSI	1	Custom	Cables, Adapters, Mixers and more to provide a full system
1.12	Shure	3	SLXD24/B58-G58	Wireless Vocal System with BETA 58
1.13	BIAMP	1	TesiraFORTÉ AVB AI	Fixed I/O DSP with 12 analog inputs, 8 analog outputs, 8 channels configurable USB audio, and 128 x 128 channels of AVB
1.14	Shure	6	SB903	Lithium-Ion Battery for SLX-D
1.15	Shure	2	SBC203-US	Dual Docking Station for SLX-D transmitters and SB903 battery
1.16	Shure	1	UA844+SWB	Five-way active antenna splitter and power distribution system for QLX-D®, ULX®, ULX-D®, SLX®, and BLX® (BLX4R only) receivers. (470-952 MHz) Plus Antennas & Cable to connect
1.17	Denon	1	DN-900R	Dante Media Player/Recorder W/Dante

SECTION E. | FINANCIAL SUMMARY

The firm-fixed method of compensation for Visual Sound's products and services shall be used and any applicable additional costs or services shall not be exceeded without prior written authorization from the client. Visual Sound provides the solution outlined herein for **\$107,160.14 USD with initial system 90 day warranty, plus optional Enhanced Service Plan in Cost Summary.** Additional warranty options and applicable prices are outlined below. Standard Visual Sound payment Terms are 50% deposit upon purchase order.,

Summary of Services provided in the above cost include the following:

- Procurement
- Project Management and Scheduling
- Drafting Services
- Engineering Services
- Installation Services
- Onsite Commissioning Services
- Project Materials and Supplies
- Deliverable Documents
- Freight & Handling
- Training 2 hours
- Travel and travel related expenses

Summary of On Site Warranty – ENHANCED PLAN (See attachment A for more details)

- ENHANCED priority service status with service support desk response, via email or phone call.
- 8 AM – 5 PM PST Monday through Friday Service Help Desk call support.
- One (1) scheduled preventative maintenance visit annually.
- Unlimited on-site service visits annually during Visual Sound normal business hours.
- 24-hour Monday through Friday response time to all on-site service visits. The on-site response time is within one business day after phone notification and diagnosis with Customer personnel before 2 PM PST. Holidays and weekends are not included in the 24-hour response time.
- Same day emergency dispatch is not provided as part of this Agreement. However, Visual Sound will make every attempt to respond to emergency outages if the problem is reported before 12 PM PST and a technician is available.
- Product RMA assistance.

Cost Proposal TOTALS

Riverbank Council Chambers
Audio Visual and Broadcast Equipment Upgrade
Boardroom Audio Visual Systems
Version 1.2 - 05/13/2022

Equipment Room Location	Description	QTY	Unit Price	Extended Price
Riverbank Council Chambers	Council Chamber AV and Broadcasting Equipment	1	\$ 49,623.00	\$ 49,623.00
Misc Materials	Miscellaneous Installation Materials for Both Rooms	1	\$ 4,218.00	\$ 4,218.00
Total Equipment Cost				\$ 53,841.00
	Fabrication	0	\$ 100.00	\$ -
	Engineering	40	\$ 146.68	\$ 5,867.20
	Programming	40	\$ 140.00	\$ 5,600.00
	Installation	160	\$ 120.00	\$ 19,200.00
	Commissioning	40	\$ 120.00	\$ 4,800.00
	Project Management	40	\$ 120.00	\$ 4,800.00
	General and Administrative	1	\$ 1,412.00	\$ 1,412.00
	Freight	1	\$ 1,310.00	\$ 1,637.00
	Direct Travel Costs	1	\$ 5,426.00	\$ 5,426.00
Non Equipment Cost Total				\$ 48,742.20
System Total Price				\$ 102,583.20
	Initial Standard Warranty - (90 Days)	1		\$ 102,583.20
	Sales Tax 8.25%	1		\$ 4,576.94
	AV System Total			\$ 107,160.14
	Optional 1 Year On Site Service Plan - Total System Cost	1	\$ 7,500.00	\$ 114,660.14
	Optional 2 Year On Site Service Plan - Total System Cost	1	\$ 15,000.00	\$ 129,660.14

SECTION F. | PROJECT NOTES

Owner Furnished Equipment (OFE):

- Owner furnished equipment or equipment by others that is integrated into the systems (as described above) is assumed to be current industry acceptable equipment in good working order. If it is determined that this equipment is faulty upon installation or adversely affects the system, additional project charges may be incurred.
- Visual Sound does not warrant either directly or indirectly the functionality or serviceability of any equipment not sold directly through Visual Sound. Any estimates made that reference OFE are made with the client's assurance that the equipment is functional and meets the standards as required by the entire system that is being implemented.
- The client further warrants that any OFE will be available at the time of the implementation and understands that any delays in the availability of said equipment may result in significant delays in project completion and/or additional billable costs due to trip charges, schedule changes or any other costs incurred by Visual Sound resulting from the equipment not being available at the time of implementation.
- Except as directly stated within the Scope of Work, Visual Sound will not perform any work in the setup, maintenance or integration of OFE. Visual Sound is not responsible for issues arising from the integration of Visual Sound provided equipment with information systems such as security, software integration, data access or any other issue involving such integration unless specifically listed in the Scope of Work.
- Any OFE AV equipment not used for the project that is uninstalled will be returned to the owner for disposal.

Job Site General Rules:

Visual Sound is committed to quality control of the system as specified in the contract. To keep your project on time and within budget, the client is restricted from approaching the on-site installation team with modification of scope or schedule requests. VSI on-site team is required to adhere to the scope of the contract and VSI quality control process prevents scope creep. Therefore, the on-site team does not have the authorization to modify the system specification or Scope of Work (SOW).

Any request regarding changes in scope or schedule must be discussed with project manager and approved by the project manager. Changes to the contracted SOW may require change orders developed and submitted by VSI sales and project management and requires client's signed approval.

Client is responsible for:

- Designating a key customer representative to act as a point of contact. This individual will coordinate the activities of internal customer departments and services required for successful completion of the project.
- All permits and passes required for Visual Sound personnel.
- Temporary storage area for AV equipment and installation material (equipment, cables, connectors, etc.).
- A designated trash area(s) for all packing material.
- Providing customer-furnished equipment as per Visual Sound requirements for its integration.
- Customer to provide any required power.

- Providing Visual Sound IP addresses for all devices we will be controlling.
- During onsite integration, the client will have a member of their IT department available.
- The client warrants that any items listed in the Scope of Work that are to be provided by the owner / client prior to the start of the project will be complete. Items such as electrical outlets, phone lines, data lines, building structure or any other items to be provided by the client are to be in place prior to work beginning on the project. Delays in the completion of these items may result in significant delays in project completion and/or additional billable costs due to trip charges, schedule changes or any other costs incurred by Visual Sound resulting from the equipment not being available at the time of implementation.

Assumptions and Clarifications:

- Work does not begin until deposit is paid in full or agreed upon alternative financial terms are in place.
- This proposal assumes the use of non-union labor on site.
- **This proposal is prevailing wage labor on site.**
- Visual Sound standard working hours shift starts M-F anytime between 8:00am and 5:00pm for 9 hours shift with a 1-hour lunch. Any start time or over time outside this window is subject to an hourly labor rate increase.
- The installation schedule is based upon uninterrupted and consecutive daily installation during normal business hours.
- Visual Sound will assign a Project Manager as a single point of contact during the life of this project.
- Any delay or interruption in providing access to Visual Sound personnel to the AV installation areas may impact the scheduled completion date and/or incur additional charges.
- All shipping via ground unless otherwise specified in writing by the Customer.
- Demolition and removal of facility infrastructure by others.
- Drawings provided and are subject to change, but the room will be the size and dimensions required for displays and viewing angles.
- All AV systems circuits require independent neutral, ground, and isolated ground conductors of equal current carrying capacity per circuit, unless otherwise noted.
- Areas will require that all free-standing equipment racks will allow the 36" of unobstructed access from the front and rear of the racks.
- Any carpet and/or drywall work/repair/removal will be by others.
- Should additional work be required that by its nature could not have been known or determined at the time this SOW was created, a written change order describing the additional work and any related expenses will be required.

Exclusions:

The following work is not included in our Scope of Work.

- All conduits, high voltage, wiring panels, breakers, relays, boxes, receptacles, etc. Any related electrical work, including but not limited to 110/220VAC, conduit, core drilling, raceway, and boxes.
- Network connectivity, routing, switching and port configuration necessary to support audio-visual equipment.
- Concrete saw cutting and/or core drilling.
- Fire wall, ceiling, roof and floor penetration, patching, removal, or fire stopping.

- Necessary gypsum board replacement and/or repair.
- Necessary T-bar modifications, replacements and/or repair.
- Any and all millwork (moldings, trim, cut outs, etc..). All millwork or modifications to project millwork to accommodate the AV equipment is to be provided by others unless otherwise noted in this proposal.
- Painting, patching, or finishing of architectural surfaces unless otherwise noted in this proposal.
- Building permits (unless specifically provided for and identified with in the contract).
- HVAC and plumbing relocation
- Rough-in, bracing, framing, or finish trim carpentry for installation.
- Cutting, structural welding, or reinforcement of structural steel members required for support of assemblies, if required.
- Permits or bonds related to the project.

SECTION G. | WARRANTY

INITIAL STANDARD SYSTEM WARRANTY

INCLUDED: Visual Sound warrants all provided equipment, to be free from all defects in material and workmanship under controlled, clean conditions of use and service, for a period of **90 days** after delivery.

- Source components from suppliers to Visual Sound are subject to the OEM warranties and corrective actions as provided to Visual Sound. Components, which by normal industry practices have a shorter or no warranty period, will take precedence over the stated warranty.
- All components subject to warranty conditions will be return to bench (RTB). Purchaser is responsible to obtain a Return Merchandise Authorization (RMA) number from Visual Sound and prepay all return shipment to designated repair facility. Visual Sound reserves the right to determine the best method to fulfilling the warranty requirement of a claim with regards to Visual Sound proprietary components/systems.
- Warranty service will primarily consist of telephone and email support.
- Purchasers purchasing the Visual Sound Enhanced Service Plan (if applicable) will be given preferential priority in telephone and e-mail response.
- Enhanced service plan requests (if required) will generally be conducted within 48 hours and allowing for travel, but are not a standard warranty service, rather a purchased service.
- Outside the initial warranty period, the purchaser is responsible for time, materials, travel and per diem except as covered in the Comprehensive Service Agreement (if any).
- Inclusive of the Warranty Period, individual or discrete equipment and materials purchased under this Agreement shall be covered under the manufacturer's standard warranty and take precedence to any Visual Sound warranty.
- Visual Sound hereby assigns all such warranties to Purchaser, and warrants it has the authority to assign such Warranties.
- Visual Sound's warranty excludes fixes for damages or defect caused by abuse, external causes outside the control of Visual Sound including but not limited to man-made, natural or *force majeure*, modifications not executed by Visual Sound, improper or insufficient maintenance, improper operation, or normal wear and tear.
- The customer may be required to do basic troubleshooting steps on the phone with a Visual Sound Technician to determine if the issue can be corrected on the phone or if it is confirmed failure which requires Visual Sound to dispatch a Technician to resolve the issue.
- If it is deemed that a product is indeed defective Visual Sound will dispatch a technician to the installation site to correct the issue within 48 business hours from the time the product was deemed defective. (If a replacement product is needed, that requires a lead time, will be ordered, and shipped quickest way possible, which may delay the dispatch of the technician.)
- All work will occur during normal business hours of Monday-Friday 8:00am - 5:00pm with the exception of observed holidays.
- A full explanation of this service is available upon request.

This warranty shall be in addition to and not in limitation of any other warranty or remedy required by law or by the Agreement.

Attachment A – City of Riverbank Visual Vantage Service Plan

SECTION H. | TERMS AND CONDITIONS

1. **PRICING:** Due to a global shortage of products and vessel delivery delays, our Manufacturer's and Vendor's have increased pricing and extended their lead times. Sound reserves the right to amend its proposal price to reflect any increased equipment or freight prices or changes. Visual Sound will notify you of these changes prior to processing your order.
2. Visual Sound's standard milestone-based payment terms are listed below:
 1. 50% deposit due with signed contract
 2. 40% due upon submittal approval
 3. 10% due at final system acceptance
3. This Proposal and Statement of Work shall be accepted upon Buyer's delivery of a Purchase Order and/or a signed, unrevised Statement of Work. Terms and conditions of sale as described in this proposal supersede all prior quotations, purchase orders and other prior communications between Buyer and Seller. Any change order to the proposal shall not be effective unless signed by both Buyer and Seller.
4. In the event of a conflict or variance between the terms and conditions herein and Buyer's Purchase Order, the terms and conditions herein shall prevail.
5. **CANCELLATION:** Customer is subject to cancellation fees once this proposal has been fully executed and/or Visual Sound is in receipt of a Purchase Order. Please notify Visual Sound immediately if cancellation and or returns are necessary. Product order that is cancelled is subject to a minimum 15% restocking fee. Should the manufacturer charge more or not accept the product for return, then the customer will be charged additionally or in full. If a cancellation of a System installation occurs, then any labor and materials charges that have been incurred, will be invoiced to the customer. Design and consulting fees will be charged to the customer. Postponement of jobs by the customer is subject to storage and finance charges, should the materials have been ordered. General and Administrative fees may be charged to the customer as well.
6. **COLLECTIONS:** Client agrees to pay any and all attorney's fees, collection fees, and expenses incurred to collect unpaid balances.
7. **ESTIMATED DELIVERY:** 8-16 weeks' lead time is expected from receipt of PO to delivery of equipment. Delivery dates are dynamic, may be extended, and are based on manufacturer supply chain availability. Visual Sound's Project Manager coordinates estimated project timelines and updates as necessary.
8. **FREIGHT:** Visual Sound will prepay all freight charges and then add that total to the final invoice.
9. **TAXES:** Payment of all required taxes remains the responsibility of the Customer. Visual Sound is authorized and obligated to collect sales tax and shall do so unless the Customer furnishes a valid tax exemption certificate or notifies us of their intention to direct pay.
10. **TITLE:** Title to the goods shall pass to Buyer only when Buyer has made full payment. Until title passes on receipt by Seller of full payment, Buyer shall have the right of repossession in the event of Buyer's default of its payment obligations under this Proposal or should Buyer become insolvent or file for bankruptcy. Buyer or his agent shall have the right to enter onto Seller's premises to repossess the goods. Buyer shall mark or otherwise segregate the goods from other goods. While Buyer has custody of the goods, Buyer shall be responsible for risk of loss and casualty insurance for the replacement value of the goods.
11. **STANDARD WARRANTY:** Visual Sound warrants workmanship including cabling and connectors for a period of **90 days**. The individual components of the system are covered by their respective manufacturer's warranty and are not covered under this warranty. Optional Service Plans are available at an additional charge. **California**
12. **DISPUTES:** Any and all disputes arising out of this transaction shall be governed by the laws of **Pennsylvania** irrespective of the location of the services to be provided or goods delivered. All questions regarding the validity or interpretation of these sales documents and any dispute, controversy or claim of any nature arising from this transaction shall be subject to the exclusive jurisdiction of the Courts of Common Pleas of Delaware County, Pennsylvania and the parties consent to the jurisdiction of that court.

SECTION I. | ACKNOWLEDGEMENT AND ACCEPTANCE

On behalf of the entire Visual Sound Team, we are honored to be considered for this project. We believe that with our years of experience and professional team, Visual Sound is the right partner for you and your company. We welcome the opportunity to present our ideas and approach to you and your team in person and answer any questions you may have. We look forward to hearing from you.

AGREED AND ACCEPTED

PROPOSAL TOTAL: \$107,160.14

Optional 1 Year On Site Service Plan - Total System Cost	1	\$	7,500.00	\$	114,660.14
Optional 2 Year On Site Service Plan - Total System Cost	1	\$	15,000.00	\$	129,660.14

OFFERED BY:

JANINE ZAFFINO

SR. PROJECT CONSULTANT

FOR AND ON BEHALF OF VISUAL SOUND, INC.

City of Riverbank

Visual Sound, Inc

Printed Name

Janine Zaffino

Printed Name

Customer Signature

Authorized Signature

Title

Sr. Project Sales Consultant

Title

Acceptance Date

May 13, 2022

Date



The Source for Audio Visual Solutions!®

Visual Vantage

Service Support Contract

City of Riverbank AV Media Upgrade



Contract Number	TBD
Document Date	00000000
Contract Term	Year
Presented By	Office Sales Representative Mobile: 0100000000 Office: 0000000000

ENHANCED PLAN

ENHANCED IS THE KEY TO MAXIMUM UPTIME & PRODUCTIVITY

Our Service professionals at Visual Sound understand that the most important technology is to your day-to-day operations. System uptime is the key to your company's success and profitability. Dealing with daily system functionality issues limit your team's productivity and times unable to be away from their core focus.

At Visual Sound, we are committed to providing a stress-free service experience for our customers. Offering the right service and appropriate times, allows our skilled technicians to resolve issues correctly the first time, gives our customers the peace of mind to know their system will be fully functional for their most critical business. Our dedicated service solutions staff offers on-site support and troubleshooting, allowing us to resolve or prevent occurrence of issues without having to schedule a site visit or test your system. Rest assured that Visual Sound's exceptional service is right there.

Core Business, Visual Sound is committed to customer satisfaction by providing a seamless transition from retail to get to service and off. Business states:

“Visual Sound understands customer satisfaction is the key to building lifelong customer relationships. Our mission is to continually refine and evolve our customer satisfaction criteria to meet the ever-changing needs of our customers and create an exceptional customer service experience.”

CLIENT SUPPORT COVERAGE & SERVICES

Summary of Contract Services – ENHANCED PLAN

1. 24x7x365 Priority service status of the service support desk response, email, and phone support services

2. 9 AM – 5 PM CST Monday through Friday Service Level Desk support

3. Six (6) scheduled preventive maintenance site survey

4. Unlimited site service visits annually during business hours

5. 2-hour Monday through Friday response time to the site service visits. The site response time is within 2 hours after the first time and depends on the customer's location before 9 AM CST. Saturdays and holidays are not included in the 2-hour response time.

6. Product RMA assistance

Requesting Service Support –

1. Service request may be made by phone 100001 or 1000000000. Or email us at service@visualsound.com

2. We must eliminate all troubleshooting prior to the time to see if issue can be resolved by first of issue cannot be resolved per the time, our site staff will be scheduled.

3. Required site visits will be provided at the agreed upon response time after the initial request by the Visual Sound. We use its best efforts to respond as quickly as possible to all site requests.

4. We must have the Visual Sound process to all service related items at the agreed upon service site for a maximum of four (4) hours for the technician to correct and troubleshoot on site. Future to the site process result will be used on site staff provided the next time must be rescheduled if the 4 hour response time.

Non-Disclosure Statement

This proposal includes information that shall not be used, duplicated, or disclosed to any third parties without written consent of Visual Sound, Inc. All brands, product names, trademarks, and registered trademarks appearing in the document are the property of their respective owners.

Unlimited On-Site Service Calls Annually –

1. This agreement includes Unlimited on-site service calls at a guaranteed on-site response time if the call occurs for an ordered repair and equipment. See ordered equipment list for list of ordered repairs and equipment. On-Site Service is defined as any future repair to the gate system or replacement of the system components.

2. The client shall provide or ensure Visual Sound's Service Center and provide Visual Sound with the following information: client name, client PO #, equipment Site address, Visual Sound agreement number, and a brief description of the problem.

3. The Service Center will make the first attempt and report schedule. Visual Sound Technician will arrive at the site to address the issue within two (2) hours of the received request or at the mutually agreed to by parties after that time period.

4. If it is determined that a service request needs to occur outside of standard business hours (AM – 5 PM EST, Monday through Friday), a certificate rates as listed on the Visual Sound Rate card and apply for such. Visual Sound will provide a written statement of that service requests, the off hours service should be executed at the discretion of that service call, the client could receive a separate invoice for such.

5. Customer must provide lifts and ladders required to perform On-Site Service.

Annual Preventative Maintenance Visits –

1. This agreement includes six (6) preventative Maintenance visits annually.

2. Preventative Maintenance visits must be scheduled at the Visual Sound Service Center at least 10 days in advance.

3. Preventative Maintenance visits shall be performed 9 AM – 5 PM, ST-ST, Monday through Friday unless otherwise negotiated at the time of contract execution.

4. Customer must provide staff, lifts andadders if required to perform preventative Maintenance.

Non-Disclosure Statement

This proposal includes information that shall not be used, duplicated, or disclosed to any third parties without written consent of Visual Sound, Inc. All brands, product names, trademarks, and registered trademarks appearing in the document are the property of their respective owners.

Service Contract Terms, Conditions and Exclusions –

1. Any outage, consequence, or modification does incurred or suffered by the Client, directly or indirectly, or for equipment or loss, including, but not limited to interruption, loss of access to facilities because of interruption of business operations, loss of carrier delay or interruption, loss of profits, loss of market sales, loss of business revenue, loss of time, loss of equipment use, or any other economic loss.
2. Any customer furnished equipment may not be stored by Visual Sound unless specifically noted in this agreement.
3. Visual Sound does not, monitors, tablets, remote controls, apps, batteries or filters.
4. Control system or other software program may be required to control functions not available or agreed upon at the time of execution of the agreement.
5. Failures due to or caused by fire, as a result of utility Services, over undervoltage or fluctuating electrical power, brownouts, power issues, interruption or quality control, computer or software crashes, acts of war or terrorism, or any unknown strikes, frequent earthquakes or other natural causes such as hurricane, tsunami, tidal surge, earthquake, tornado, floods, drought, or other extreme weather conditions.
6. Liability of the covered systems and components, due to the manufacturer design of a product, or products, or the interaction of the system, to perform in a manner other than for that it is designed.
7. Failures or faults caused by structural, electrical, electronic or building systems or devices not installed by Visual Sound and not specifically covered under this agreement.
8. Failure or perceived failures of an equipment or electronic feature may be found or caused due to the Client's ability to properly operate and maintain the covered systems and components.
9. Any existing condition prior to the start date of this agreement that could have been noted during a discovery or assessment of the existing covered systems, software, and its components.

10 Future caused by abuse, misuse, or negligence of the installed systems, and/or any effects

11 Any system restoration of ordered systems and any effects from its or any system restoration ordered by customer or third party

12 Backup and restoration of data or systems or product software

13 SD and/or in determining problems related to order interference systems or issues Sound is not responsible for trouble shooting, and/or distance SD carrier problems, or in determining problems if an incident occurs that requires issues Sound immediate attention SD in determining problems, issues Sound provide this service on the and a termination is per the issues Sound Rate card

14 If performed outside of issues Sound normal business hours effect is agreed to where applicable and per applicable and may be subject to charges at the current published rates

15 Quoted and deemed "End of Service Life", or "UNREPAIRABLE" by either issues Sound or the manufacturer or manufacturer

16 Replacement parts that are not available or have been discontinued

17 Product Returns Replacement outside of a manufacturer's warranty

18 Inbound or outbound freight

19 Service provided under this agreement does not ensure uninterrupted operation of the equipment, software, or systems or related services and a termination hereunder, issues Sound should not be liable for the loss of use, loss of data or consequence thereof or any and, and any liability or liability should arise from issues Sound rendering services or after date of equipment or services rendered

20 issues Sound reserves the right to charge additional support fees at the current published rates for services performed in accordance with reported incidents that are later determined to be due to unreported or excluded under this agreement

21 This agreement may be added if any equipment in the ordered room is substituted or added without written authorization to the additons under this agreement

FINANCIAL SUMMARY –

The firm fixed period of time is set for Visual Sound's products and services shall be used and any additional costs or services shall not be needed without prior written authorization from the customer. Visual Sound provides the submitted amount for \$15,000.00 USD. Please note the rates do not include tax, which will be added at the time of invoice.

ACKNOWLEDGEMENT AND APPROVAL –

I hereby agree and confirm that I have read, and approve the proposals described above, understand said additional costs may be required above and beyond the contracted amount that said cost will be incurred or determined at the time the proposals are executed, I hereby approve order described the additional cost and any related expenses will be required.

Contract Costs

Description	COST
Two (2) year Enhanced Service Support Program Starting 8-1-2022 Ending 7-31-2024	\$15,000.00
Total	\$15,000.00

Todd Miller

Customer Name
Representative

Visual Sound Representative

Signature

Signature

Director Managed Services

Title

Title

August 01, 2022

Acceptance Date

Date

Insert Final Covered Equipment List

Non-Disclosure Statement

This proposal includes information that shall not be used, duplicated, or disclosed to any third parties without written consent of Visual Sound, Inc. All brands, product names, trademarks, and registered trademarks appearing in the document are the property of their respective owners.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.2

SECTION 11: NEW BUSINESS

Meeting Date:	June 14, 2022
Subject:	Consideration of a Resolution Approving the Memorandum of Understanding between City of Riverbank and the Riverbank Miscellaneous Employees Bargaining Unit
From:	Marisela H. Garcia, City Manager
Submitted by:	Cheryl Stefani, Human Resources Analyst

RECOMMENDATION

It is recommended that the City Council adopt a Resolution approving the Memorandum of Understanding between City of Riverbank and the Riverbank Miscellaneous Employees Bargaining Unit.

SUMMARY

An agreement has been reached between the City of Riverbank and the Miscellaneous Employees Bargaining Unit for the Memorandum of Understanding (MOU) developed through mutual consent and by good-faith negotiation efforts exhibited by both parties. The MOU details the terms and conditions of employment for the term of July 1, 2022 through June 30, 2025.

BACKGROUND

The Miscellaneous Employees Bargaining Unit was first established in the City of Riverbank in 1972 and it is currently comprised of 27 employees including both clerical and field personnel.

In November 2021, the City's attorney contacted the Miscellaneous Employees Bargaining Unit representative to request meeting dates in the new year to begin negotiation discussion of the current Memorandum of Understanding due to expire on June 30, 2022. Due to the ongoing COVID-19 pandemic and an uptick in the Omicron variant, the initial labor negotiations meeting was held via Zoom in February 2022 to discuss negotiations protocol, ground rules, and scheduling of future meetings.

As COVID-19 mandates lifted and the number of cases in Stanislaus County decreased, subsequent negotiation meetings were able to be held in-person. After the exchange of a few proposals between the City and the Miscellaneous Employees Bargaining Unit, there was mutual consent on a Tentative Agreement by both parties. The City's bargaining team considers the agreed upon Tentative Agreement to be fair as well as recognizing of employees having worked through the pandemic.

As such, the two parties are requesting that the City Council consider the approval of the July 1, 2022 – June 30, 2025 Memorandum of Understanding between the City of Riverbank and the Miscellaneous Employees Bargaining Unit.

KEY TERMS OF THE AGREEMENT

The elements that comprise the agreement are as follows:

1. Term of the agreement:

July 1, 2022 to June 30, 2025.

2. Cost of Living Adjustment:

- a) Seven percent (7%) COLA effective the first full pay period of July 2022.
- b) Three percent (3%) COLA effective the first full pay period of July 2023.
- c) Four percent (4%) COLA effective the first full pay period of July 2024.

3. Longevity Pay:

The City proposes a 2.5% wage increase for employees with 25 years of service.

<u>Year of Service</u>	<u>Longevity Pay Rate</u>
10 but less than 13	two and one-half percent (2.5%)
13 but less than 20	additional two and one-half percent (2.5% (total of 5%))
20 but less than 24	additional two and one-half (2.5% (total of 7.5%))
25 +	additional 2.5% (total of 10.0%)

4. Stand-by Pay:

Employees on Stand-by shall be compensated as follows: two hours per day, Monday through Saturday at the rate of one and one-half the employee's regular rate of pay; one (1) hour double time at the employee's regular rate of pay for Sundays and City recognized holidays.

5. Compensatory Time Cash Out:

Compensatory time may be "cashed-out" once a year. Employees may cash-out a minimum of ten (10) hours up to a maximum of forty (40) hours. Employees separating

themselves from the City service shall be allowed to use compensatory time earned prior to the effective separating date.

In order to cash out compensatory time employees must submit an irrevocable election in December of each year. Late irrevocable election forms will not be accepted, nor can they be changed after the deadline for submission.

6. Deferred Compensation:

The City contracts with MissionSquare ICMA Retirement Corporation to offer a deferred compensation plan. Subject to the terms and conditions of ICMA on a voluntary basis eligible employees may defer a portion of their salary into his/her account until the employee's retirement, permanent disability, death, or as allowed by ICMA. The City agrees to match an employee's contribution up to \$75 per month.

7. Me Too Clause – Cost of Living Adjustment (COLA):

The City accepts the Unions proposal for a Me-Too clause with the following conditions:

- This provision applies to only across the unit Cost of Living Adjustments (wage increases) for the middle managers unit – (it does not apply to equity adjustments).
- This provision will automatically sunset at the expiration of this agreement and must be specifically renegotiated if it is to remain in effect.

8. COVID-19 Hazard Pay:

The City will provide a COVID-19 Essential Worker lump sum payment of \$7,500.00 to all bargaining unit members.

9. Safety Boot Allowance:

Annually, eligible employees shall be reimbursed the cost of safety boots, socks, insoles, laces, and boot protectant and/or winter jacket, the jacket must be bright orange or green and have the City of Riverbank logo. Such reimbursement shall not exceed \$250.00 per fiscal year. Office employees are not eligible for this benefit.

10. Bilingual Pay:

For positions designated by the City as bilingual, employees shall receive a three percent (3%) pay differential. The City retains the ability to unilaterally designate or remove bilingual pay. The City's decision to designate or not designate is not appealable or subject the grievance process. In order for employees to receive bilingual pay they must be certified as bilingual in both written and oral communication.

11. Remove the Average for Medical Benefits Employee Contributions:

Employees covered by this MOU shall be responsible for fifteen (15%) percent of the monthly premiums.

12. Add Juneteenth Holiday:

Effective 2023, Juneteenth will be recognized as a Regular Holiday for Pay Purposes as this contract doesn't expire until the end of June 2022.

FINANCIAL IMPACT

The financial impact for Year 1 associated with the negotiated items is as follows:

Cost of Living Adjustment	156,367.73
Longevity	13,062.57
Comp	8,048.64
Deferred Comp	26,100.00
Hazard Pay	294,205.00
Boot Allowance	950.00
Bilingual Pay	25,316.18
Total Cost (All Funds)	524,050.12

ATTACHMENTS

The following items are attached to this report:

1. Draft City Council Resolution 2022-
2. July 1, 2022 – June 30, 2022 Memorandum of Understanding

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF RIVERBANK, CALIFORNIA
APPROVING A MEMORANDUM OF UNDERSTANDING WITH THE
NORTHERN CALIFORNIA DISTRICT COUNCIL OF
LABORERS LOCAL UNION, AFL:CIO #1130 FOR THE
TERM OF JULY 1, 2022 TO JUNE 30, 2025,
REGARDING THE SALARIES, BENEFITS, HOURS, AND
OTHER TERMS AND CONDITIONS OF EMPLOYMENT**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the provisions of Title 4, Section 36506 of the Government Code of the State of California provide that the salaries of employees of General Law cities may be fixed or increased by resolution; and

WHEREAS, Title I, Chapter 35 of the Riverbank City Code provides that the City Council may from time to time by resolution, change the compensation of employees of the City and by resolution adopt salary and wage scales; and

WHEREAS, A Memorandum of Understanding regarding salaries, benefits, hours, and other terms and conditions of employment has been approved and executed by the authorized representatives of the Northern California District Council of Laborers and its affiliate, Construction, Production & Maintenance Laborers Local Union, AFL:CIO #1130, and the City Manager; and

WHEREAS, the City Council of the City of Riverbank desires to adopt such Memorandum of understanding; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Riverbank hereby approve and ratify the Memorandum of Understanding attached hereto and made a part hereof; and

BE IT FURTHER RESOLVED, that the provisions contained herein pertaining to salaries, employee benefits, hours, and other terms and conditions of employment are, by this Resolution, made operable.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

Attest:

Approved:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

**Attachment: Memorandum of Understanding with the Northern California District
Council of Laborers Local Union, AFL:CIO #1130**

MEMORANDUM OF UNDERSTANDING

between

THE CITY OF RIVERBANK

AND

THE REPRESENTATIVES OF THE
NORTHERN CALIFORNIA DISTRICT
COUNCIL OF LABORERS AND ITS
AFFILIATE,
CONSTRUCTION, PRODUCTION &
MAINTENANCE LABORERS
LOCAL UNION, AFL:CIO #1130

JULY 1, 2022–JUNE 30, 2025

**RIVERBANK MUNICIPAL EMPLOYEE ASSOCIATION
MEMORANDUM OF UNDERSTANDING**

TABLE OF CONTENTS

Section 1.00 – Memorandum Of Understanding	7
1.01 – Parties of Understanding	7
1.02 – General Conditions	7
1.03 – Terms of Agreement	7
1.04 – Reopener Clause	7
Section 2.00 – Union Rights	8
2.01 – Agency Shop Agreement	8
2.02 – Union Orientation (AB 119)	9
Section 3.00 – MANAGEMENT Rights	9
3.01 – Management Rights	9
Section 4.00 – Hours Of Work	9
4.01 – Standard Work Periods	9
4.02 – Exceptions to Standard Work Periods	9
4.03 – Pay Periods	10
Section 5.00 –Salary And Compensation	10
5.01 – Salary Adjustments	10
5.02 – Employee Compensation Plan	10
5.03 – Computation of Salary	10
5.04 – Application of Salary Ranges and Rates	10
5.05 – Deductions	11
5.06 – Overtime Policy	11
5.08 – Compensatory Time	12
5.09 – Callback Compensation	12
5.10 – Standby Pay	13
5.11 – Callback Rest Period	13
5.12 – Attendance of Training Courses	13
5.13 – Longevity Pay	13
5.14 – Certification Pay	14
5.15 – Bilingual Pay	14
Section 6.00 – Probationary Period	14
6.01 – Probationary Period	14
6.02 – Objective of Probationary Period	14
6.03 – Rejection of Probationer	14
6.04 – Rejection Following Promotion	14
Section 7.00 – Benefits	15
7.01 – Health Benefits	15
7.02 – Health Benefits CAP	16
7.03 – PERS Retirement	16

7.04 – Life Insurance.....	17
7.05 – Employee Assistance Program.....	17
7.06 – Deferred Compensation	17
7.07 – LIUNA National (Industrial) Pension Fund	17
Section 8.00 – Reimbursements	18
8.01 – Tuition Reimbursement	18
8.02 – Mileage Reimbursement.....	18
8.03 – Safety Boots and Winter Jacket Reimbursement.....	18
8.04 – Personal Property Reimbursement.....	18
Section 9.00 – Leaves Of Absence	19
9.01 – Attendance	19
9.02 – Sick Leave	19
9.03 – Vacation	20
9.04 – Paid Holidays	21
9.05 – Bereavement Leave	22
9.06 – Workers’ Compensation Leave.....	22
9.07 – Military Leave	23
9.08 – Family Leave Acts	23
9.09 – Pregnancy Disability Leave	23
9.10 – Employee’s Time Off to Vote.....	23
9.11 – Jury Duty and Subpoenas Leave.....	23
9.12 – Leave of Absence Without Pay.....	24
9.13 – Absence Without Leave	24
Section 10.00 – Personnel Practices	24
10.01 – Performance Appraisals	24
10.02 – Transfers	24
10.03 – Promotions	25
10.04 – Demotions	25
10.05 – Reinstatement	25
10.06 – Terminations	25
10.07 – Reappointments	26
Section 11.00 – Disciplinary Proceedings	26
11.01 – Disciplinary Action; Definition	26
11.02 – Cause For Disciplinary Action.....	26
11.03 – Persons By Whom Disciplinary Action May Be Taken, Notice, Service, Contents	27
11.04 – Right Of Appeal: Form.....	27
11.05 – Hearing	27
11.06 – Representation.....	27
11.07 – Notices To Witnesses: Cost.....	28
11.08 – Failure Of Employee To Appear At Hearing.....	28
11.09 – Decisions	28
11.10 – Effect of Certain Disciplinary Actions	28
Section 12.00 – Grievance Procedures	28
12.01 – Purpose.....	28
12.02 – Matters Subject to Grievance Procedure	29
12.03 – Informal Grievance Procedure.....	29
12.04 – Formal Grievance Procedure.....	29

12.05 – Conduct Of Grievance Procedure.....	29
Section 13.00 – Employer – Employee Relations_____	30
13.01 – Purpose.....	30
13.02 – Definitions	30
13.03 – Designation and Recognition of Bargaining Representative	31
13.04 – Bargaining Procedure.....	32
13.05 – Scope of Representation	32
13.06 – Rights and Duties of Conference Representatives and Recognized Employee Organizations.....	32
13.07 – No Discrimination	33
13.08 – Classifications Restricted from Representing Recognized Employee Organizations	33
13.09 – Savings Clause	34
Section 14.00 – Miscellaneous Provisions_____	34
14.01 – Outside Employment.....	34
14.02 – Uniforms.....	34
14.03 – Contracting Unit Work	34
Section 15.00 – Agreement _____	34
15.01 – Entire Agreement	34
15.02 – Severability of Provisions	35
15.03 – Modifications, Amendments and Revisions	35
15.04 – Ratification	35
Appendices _____	39
Appendix A	39
Appendix B	41
Appendix C	43
Appendix D	Error! Bookmark not defined.

Agreement Between CITY OF RIVERBANK AND RIVERBANK MUNICIPAL EMPLOYEES ASSOCIATION

SECTION 1.00 – MEMORANDUM OF UNDERSTANDING

1.01 – Parties of Understanding

This Memorandum of Understanding hereinafter referred as “MOU” is between the authorized representatives of the City of Riverbank, hereinafter referred to as the “City”, and the authorized representatives of the Northern California District Council of Laborers and its affiliate, Construction, Production & Maintenance Laborers Local Union, AFL:CIO #1130, hereinafter referred to as the “Union”, the recognized employee organization for the classifications listed in Appendix “A” of this MOU.

This MOU complies with the provisions of the State of California Public Employees Representation Law, as contained in Section 3500 of the Government Code of the State of California, in that the Employer-Employee representatives noted herein did meet and confer in good faith and did reach agreement on those matters within the scope of representation.

This MOU also complies with Ordinance No. 72-04 relating to Employer-Employee relations, as adopted and amended by the City Council of the City of Riverbank.

1.02 – General Conditions

This MOU does not modify or change the provisions of the Personnel Rules and Regulations of the City of Riverbank unless specific reference is made herein to modify or add to the existing Personnel Rules and Regulations.

This MOU does not modify existing salaries, benefits, hours and terms and conditions of employment contained in the currently adopted Pay and Classification Plan, except as noted herein. Such benefits and terms of employment remain unmodified and shall continue in full force and effect throughout the term of this MOU.

1.03 – Terms of Agreement

This MOU embodies all modifications on salaries, hours, employee benefits, and other terms and conditions of employment for a **three (3) year term. This MOU becomes effective July 1, 2022 continuing through the end of the pay period that includes June 30, 2025** at which time the MOU terminates.

1.04 – Reopener Clause

During the term of this agreement, the City shall have the ability to reopen the terms of this agreement if either of the following occur:

- A. The City experiences unforeseen economic difficulties; or
- B. The City desires to change its current group health benefits provider and seeks to move to a defined employer contribution rather than the percentage based agreement discussed in Section 7.01 below.

SECTION 2.00 – UNION RIGHTS

2.01 – Agency Shop Agreement

A. Agency Shop Condition

Effective July 9, 2001, the Employer (City of Riverbank) agrees, in accordance with California State Law (SB-739 – Government Code 3500-3510) to require all bargaining unit employees to either:

1. Join the Union and pay normal dues and initiation fees; or
2. Pay and “agency fee” in the amount of dues for representation by the Union in accordance with State Law.

B. Exclusions

The Agency Shop arrangement shall not apply to Management, confidential, or supervisory employees of the Employer.

In the event that a court of law invalidates the ability of the City to collect agency shop or fair share fees, the City shall stop any such collection of fees.

C. Conscientious Objectors

Any employee who is a member of a bona fide religion, body, or sect that has historically held conscientious objections to joining or financially supporting public employee organizations shall not be required to join or financially support public employee organizations, or shall not be required to join or support any public employee organization as a condition of employment.

D. Service Fee

The employee who is a conscientious objector may be required, in lieu of periodic dues, initiation fees, or agency shop fees, to pay sums equal to the dues, initiation fees, or agency shop fees to nonreligious, non-labor charitable fund exempt from taxation under Section 501 c (3) of the Internal Revenue Code, chosen by the employee from the following list of 3:

1. The United Way
2. The Salvation Army
3. San Joaquin County Food Bank

Proof of the payments shall be made on a monthly basis to the public agency as a condition of continued exemption from the requirement of financial support to the public employee organization.

E. Challenge of Fees

The employee organization must provide an explanation for the basis of the fees, a reasonable prompt opportunity for fee payers to challenge the fee amount before an impartial decision-maker, and an escrow account for amounts reasonably in dispute while a challenge is pending.

F. Record of Financial Transactions

The recognized employee organization shall keep an adequate itemized record of its financial transactions and shall make available annually, to the public agency and to the employees who are members of the organization, within sixty (60) days after the end of the fiscal year, a detailed written financial report thereto in the form of a balance sheet and an operating statement, by a certified public accountant. An employee

organization required to file financial reports under the Labor-Management Disclosure Act of 1959 or required to file financial reports under Section 3546.5 may satisfy the financial reporting requirement of this section by providing the public agency with a copy of the financial reports.

G. Duration of Obligation

Agency fee obligations, including, but not limited to, dues or agency fee deductions on behalf of a recognized employee organization, shall continue in effect as long as the employee organization is the recognized bargaining representative, notwithstanding the expiration of any agreement between the City of Riverbank and the recognized employee organization.

H. Hold Harmless

The Union shall indemnify and hold the City, its officers and employees harmless from any and all liability resulting from any claims, demands, lawsuits, or other action arising from compliance with the provisions of the Agency Shop agreement.

2.02 – Union Orientation (AB 119)

Every 120 days starting January 1, the City shall provide the Union with a roster of current bargaining unit member, identifying the member, whether they are an agency shop or union member. The City will provide two (2) business days' notice prior to the orientation of a new bargaining unit member.

SECTION 3.00 – MANAGEMENT RIGHTS

3.01 – Management Rights

It is the exclusive right of the City to direct its employees, take disciplinary for proper cause, relieve its employees from duty because of lack of work or for other legitimate reason, classify and reclassify positions, and determine the methods, means, and personnel by which the City of Riverbank's operations are to be conducted. In no event shall the exercise of these rights be contrary to any other applicable provision of the law.

SECTION 4.00 – HOURS OF WORK

4.01 – Standard Work Periods

The standard workday, exclusive of lunchtime, shall be eight (8) hours, and the standard workweek shall be forty (40) hours, to be worked within five (5) consecutive days. The workday for part-time employees shall be established as directed by the Department Head.

4.02 – Exceptions to Standard Work Periods

The City Manager is hereby authorized to designate other work periods and working hours for employees when, in his/her opinion, the best interest of the City may be served by such adjustment of the standard work periods and hours. The procedure for making adjustment in the standard work periods and hours shall be consistent with the provisions of §3504.5 of the Government Code. *(Government Code Section 3504.5 provides that, except in cases of emergency, notice and an opportunity to meet and confer shall be given prior to enacting any ordinance, rule, resolution or regulation directly relating to matters within the scope of representation.) The City has the right to re-open on the subject of a 9/80 work schedule during the term of this Agreement.*

4.03 – Pay Periods

The pay period for all employees shall be bi-weekly and salaries will be paid every other Thursday of each month.

Except for employees being terminated, salaries will be paid only on regular pay days, unless early payment is approved by the Chief Personnel Officer. Employees leaving the municipal service will be paid by the following payroll period following the date of termination, retirement, or resignation. Before the employee receives the final check, the Finance Director will have written clearance from the Department concerned that said employee has returned all City-owned tools, clothing, keys, and equipment.

The method of distributing payroll checks shall be established by the Chief Personnel Officer.

SECTION 5.00 –SALARY AND COMPENSATION

5.01 – Salary Adjustments

Following ratification by both the City and the membership. The City agrees to adjust salary ranges of all job classifications covered by this MOU as follows:

1. Effective the first full pay period of July 2022 the salary ranges shall be increase as provided in Appendix A to reflect a seven percent (7%) cost of living adjustment (COLA).
2. Effective the first full pay period of July 2023 the salary ranges shall be increase as provided in Appendix B to reflect a three percent (3%) cost of living adjustment (COLA).
3. Effective the first full pay period of July 2024 the salary ranges shall be increase as provided in Appendix C to reflect a four percent (4%) cost of living adjustment (COLA).

In the event that the middle managers bargaining unit receives an across the unit COLA increase larger than the amounts listed above, this bargaining unit shall receive the same increase. This provision shall automatically sunset at the expiration of this agreement.

In addition to the wage increases above, the City shall provide each employee with a one-time, non-PERSable lump sum amount for COVID / Essential Worker pay in the amount of \$7,500.00 per employee.

5.02 – Employee Compensation Plan

An Employee Compensation Plan shall be established to provide salary schedules, salary rates, salary ranges, and steps and time intervals for salary review. Each class in the City Classification Plan shall be assigned a salary range or a rate established by the Compensation Plan. All persons employed by the City shall be compensated in accordance with the Compensation Plan then in affect and appended hereto as Appendix "A", "B", and "C".

5.03 – Computation of Salary

Salary rates for all authorized City positions are set forth in the Employee Compensation Plan. In the conversion table included in the Plan, hourly rates are based on 2,080 hours per year.

5.04 – Application of Salary Ranges and Rates

A. Appointment

All initial appointments to classes assigned a pay range in the City Compensation Plan shall be at the first step of the salary range, provided that the Chief Personnel Officer may make an appointment to a position at

an appropriate higher salary step when in his/her opinion, it is difficult to obtain qualified personnel at the starting salary, or when the education or experience of a proposed employee is substantially superior to that required of the class and justifies a beginning salary in excess of the first step.

B. Promotion

Any employee receiving a promotion shall start on the first step of the salary range of the class to which he/she is promoted and be eligible for merit increases as elsewhere provided, unless his/her present salary level is equal to or exceeds the first step of the class to which he/she is promoted. In that event, the employee shall be assigned to the step in the salary range to which he/she is promoted that is the equivalent of at least a five percent (5%) increase in salary.

When the promotion includes the assigned responsibility of supervision over other employees, the salary level shall be increased by assigning the promoted employee to a higher step within the salary range to allow his/her annual salary to be a minimum of five percent (5%) above the salary of those he/she supervises.

C. Transfer

A transfer does not affect an employee's salary level.

D. Advancement Within Salary Range

An employee shall be considered for salary advancement in accordance with the time intervals established in the Employee Compensation Plan and the following provisions.

- 1) *Automatic for Successful Completion of Probationary Period:* Advancement to Step "B" in a salary range shall be automatic and effective on the first day of the payroll period following satisfactory evaluation of six (6) months of service. Failure of Management to evaluate the employee within six months will automatically cause the employee to become a full-time regular employee with the City of Riverbank.
- 2) *Merit:* Advancement to Steps "C", "D", and "E" in a salary range shall be granted for continued improvement and efficient and effective service by the employee in the performance of his/her duties. Such merit advancement shall be made only upon recommendations of the Department Head after an annual evaluation.

Nothing herein prohibits the granting of a merit salary advancement prior to the normal time intervals established in the Employee Compensation Plan. All merit salary advancements shall be effective on the first day of the payroll period immediately following the employee's salary anniversary date.

Salary adjustments resulting from an employee's promotion or demotion shall become effective on the first day of the payroll period following the employee's promotion or demotion.

5.05 – Deductions

Deductions from employee's pay shall be made in accordance with prevailing laws, contract and administrative rules, and procedures established by the Chief Personnel Officer.

5.06 – Overtime Policy

Overtime is defined as the time worked beyond the normal eight (8) hours in a workday, or forty (40) hours in a workweek.

Until an employee accumulates 100 hours of compensatory time, the employee will determine whether overtime work is to be compensated for by “compensatory time” or “paid overtime”.

Non-Standard Work Periods

Overtime for employees assigned to non-standard work periods and working hours as provided in §3.02 herein, shall be defined as follows:

Overtime shall be any time worked over 40 hours in a given workweek and any time worked in excess of eight (8) hours in a given day when 40 hours have been paid during the workweek.

A. Overtime Compensation

Overtime may be compensated for either by compensatory time off at one and one-half (1½) times the hours worked, or by payment at one and one-half (1½) times the employee’s basic hourly salary rate. Compensatory time off shall be granted only upon approval by the employee’s Department Head.

All employees may accrue compensatory time off to a maximum of one hundred (100) hours.

B. Overtime – Compensation Exception: Cheese & Wine Festival

Public Works Personnel shall not be required to work overtime as a result of the Cheese and Wine Festival. Any Public Works employee who agrees to work overtime for the Cheese and Wine Festival will be paid at the rate of one and a half (1½) times the regular compensation except Sunday call outs which will be reimbursed at (2) times the regular compensation. Any person called out will be paid a minimum of four (4) hours compensation.

5.08 – Compensatory Time

A. Compensatory Time Cash-Out

Compensatory time may be “cashed-out” once a year. Employees may cash-out a minimum of ten (10) hours up to a maximum of forty (40) hours. Employees separating themselves from the City service shall be allowed to use compensatory time earned prior to the effective separating date.

In order to cash out compensatory time employees must submit an irrevocable election in December of each year. Late irrevocable election forms will not be accepted, nor can they be changed after the deadline for submission.

Compensatory time earned by an employee who is required to work in excess of the normal workweek, shall be recorded by the immediate supervisor of the employee on the time card.

B. Compensatory Time Off

Use of compensatory time earned must be scheduled at least twenty-four (24) hours in advance and requires the concurrence of the Department Head for the requested time off.

Employees shall not be required to give reason for requesting compensatory time off. Exceptions to this procedure will be made only upon written authorization by the Chief Personnel Officer.

5.09 – Callback Compensation

Employees who are called to work overtime from their day off or other off-duty hours, except for disciplinary purposes, shall be compensated for a minimum of two (2) hours work at time and one-half (1½), or as provided in §5.10.

Overtime shall commence at the time an employee reaches the place where he/she is directed to report and shall continue until he/she is released or the work is completed, whichever is the earlier.

5.10 – Standby Pay

Employees assigned to standby shall be available and ready to work when needed for a seven (7) consecutive day period to handle situations occurring outside of standard working hours. Said employee should respond to the specified work site within a half hour.

Employees on standby shall be compensated as follows: two hours per day, Monday through Saturday at the rate of one and one-half the employee's regular rate of pay; two (2) hour double time at the employee's regular rate of pay for Sundays and City recognized holidays.

Employees who are on standby and called back to work for any reason shall be compensated as stated in §11.07 in addition to his/her standby pay. Employees on standby will be provided a City vehicle to take home in order to facilitate response to emergency service request.

5.11 – Callback Rest Period

Employees who are called back to work after leaving their place of employment or on a regular schedule day off, and finish performing City work within five (5) hours of the start of their normal shift, shall be entitled to receive a five (5) hour rest period. At the discretion of the Department Head, employees may have their schedule changed to allow the employee to work additional hours that week to make up for the loss of regular (straight time) hours. However these additional hours shall not trigger an employee's right to overtime pay for hours worked over their regular (9-hour) or (8-hour) work shift. For purposed of this section employees shall be eligible for overtime pay for any hours work in excess of forty (40) hours worked in a work week.

5.12 – Attendance of Training Courses

City employees should feel free to attend training courses available during days off if they so desire. However, compensation for attendance at training courses held during days off (weekends), vacations, or holidays, will be authorized only where employees have been directed by their Department Head to attend such.

5.13 – Longevity Pay

Longevity Pay is to recognize long term employees of the City and designed to provide eligible employees, compensation in addition to their regular base pay. Regular full-time employees eligible for longevity pay shall be paid as follows:

<u>Year of Service</u>	<u>Longevity Pay Rate</u>
10 but less than 13	two and one-half percent (2.5%)
13 but less than 20	additional two and one-half percent (2.5% (total of 5%))
20 but less than 24	additional two and one-half (2.5% (total of 7.5%))
25 +	additional 2.5% (total of 10.0%)

The total longevity pay increase any employee can receive during their term of employment is ten percent (10%)

5.14 – Certification Pay

The City encourages the professional development of employees and encourages employees to obtain certifications relevant but not required by the employee's current position. Subject to prior written approval from the employee's Department Head, the City shall provide an additional two and one-half percent (2.5%) incentive pay for only one (1) of the following certifications:

- A. Crane Certification
- B. Parks Equipment Certification
- C. Water Certification
- D. Wastewater Certification

5.15 – Bilingual Pay

For positions designated by the City as bilingual, employees shall receive a three percent (3%) pay differential. The City retains the ability to unilaterally designate or remove bilingual pay. The City's decision to designate or not designate is not appealable or subject to the grievance process. In order for employees to receive bilingual pay they must be certified as bilingual in both written and oral communication.

SECTION 6.00 – PROBATIONARY PERIOD

6.01 – Probationary Period

All original and promotional appointments to regular municipal service positions shall be tentative and subject to a probationary period of not less than six (6) months. The probationary period may be extended with the approval of the Chief Personnel Officer for a period not to exceed an additional six months, upon the recommendation of the Department Head that unusual conditions justify such extension.

6.02 – Objective of Probationary Period

The probationary period shall be regarded as a part of the testing process and shall be utilized for closely observing the employee's work, for securing the most effective adjustment of a new employee to his/her position, and for rejecting any probationary employees whose performance does not meet the acceptable standards of the work.

6.03 – Rejection of Probationer

The Chief Personnel Officer or any department head may suspend, demote, or terminate a probationer under his/her control from their position at any time without cause and without the right of appeal or to submit a grievance.

6.04 – Rejection Following Promotion

Any employee rejected during the probationary period following a promotional appointment shall be reinstated to the position from which he/she was promoted or a comparable position, unless charges are filed and he/she is discharged in the manner provided in Section 10.00 herein.

Employees who elect a voluntary demotion after the six (6) month probationary period for a promotional appointment may be reinstated to the position from which he/she was promoted or to a comparable position.

SECTION 7.00 – BENEFITS

7.01 – Health Benefits

During the term if this MOU the City shall continue to provide group health benefits to employees covered by this MOU and their eligible dependents as provided below. As used in this sections group health benefits shall include medical, dental and vision insurance. During the term of this agreement, the City has the right to change group health benefits providers and the parties shall meet regarding any such change.

A. Medical

The City offers two medical insurance plans, one through Kaiser Permanente and the other through Sutter Health to eligible employees and their eligible dependents. The employees and eligible dependents will be enrolled in the plan chosen by the employee.

Employee Contributions

Employees covered by this MOU shall be responsible for fifteen (15%) percent of the monthly premiums.

General Information

Employees enrolled in either plan shall be responsible for 100% of the respective annual out-of-pocket and co-pay costs.

Family coverage consists of the employee plus one or more dependents and single coverage consists of the employee only.

The effective date of coverage for new employees shall be the first of the month following a thirty-day waiting period, provided the employee properly submits a completed enrollment form within 31 days of the eligibility date. Coverage shall terminate at 12:00 midnight on the last day of the month in which the employee is on paid status prior to separation from employment with the City.

Medical Insurance Allowance

Any employee covered by this MOU who has medical insurance coverage through their spouse, or who has medical insurance coverage as an eligible dependent of a person employed elsewhere, may request that their medical plan coverage as an employee of the City be terminated. Those employees who waive the medical insurance coverage shall be eligible to receive taxable cash in the amount of \$250.00 per month. To participate in this program, the employee shall sign a waiver, provided by the City, and provide proof of other medical insurance coverage which shall be provided to the Human Resources Department. Once coverage is waived the employee can only reenroll in the City medical insurance plan during open enrollment or as allowed by law. (Eff_07/01/07)

B. Dental

During the term of this agreement the City shall pay 100% of the premium cost for employees and their dependents.

The City contracts with Stanislaus Foundation for Medical and Dental Care (SFMDCC) to provide dental insurance to employee and their eligible dependents. Dental benefits shall be provided as outlined on the SFMDCC Benefits Outline sheet.

The effective date of coverage for new employees shall be the first of the month following the a thirty-day waiting period, provided the employee properly submits a completed enrollment form within 31 days of the eligibility date. Coverage shall terminate at 12:00 midnight on the last day of the month in which the employee is on paid status prior to separation from employment with the City.

C. Vision

During the term of this agreement the City shall pay 100% of the premium cost for employees and their dependents.

Employees and eligible dependents shall be provided vision insurance subject to the terms and conditions of the City's contract with Vision Service Plan (VSP). Vision benefits shall be provided as stated in the "Enhanced Plan B" of VSP.

The effective date of coverage for new employees shall be the first of the month following the a thirty-day waiting period, provided the employee properly submits a completed enrollment form within 31 days of the eligibility date. Coverage shall terminate at 12:00 midnight on the last day of the month in which the employee is on paid status prior to separation from employment with the City.

7.02 – Health Benefits CAP

Employees hired prior to July 1, 2005 and who have remained enrolled in a City offered single plan for medical coverage, shall continue to receive a credit of \$250 as previously negotiated.

Eligible employees may use their credit for deferred compensation, health club membership fees, PERS buyback (re-deposits), supplemental insurance benefits (AFLAC), college expenses (tuition, books), or United Way donations. At no time may an employee receive cash payment in lieu the credit.

7.03 – PERS Retirement

The City contracts with the California Public Employee's Retirement System (PERS) to provide retirement benefits to eligible employees. Retirement benefits and/or options shall include the following:

- 2% @ 55 retirement formula
- 2% @ 60 retirement formula (employees hired on or after 04/09/11)
- 2% @ 62 retirement formula (employees hired on or after 01/01/13)
- Sick Leave Credit
- Military Service Credit
- Retired Death Benefit
- Final compensation three (3) years
- COLA 2%
- Death Benefit Continues - Remarriage
- Prior Service Credit

During the term of this agreement employees covered by this MOU shall pay the total PERS member contribution rate of seven percent (7%) of the employee's salary subject to retirement contributions.

Retirement from the municipal service shall be subject to the terms and conditions of the City's contract with the Public Employee's Retirement System.

PERS Advisory Retirement Committee

During the term of this agreement, the City will create a PERS Advisory Committee to discuss and potentially address the City's ongoing retirement liability. The Union will be provided a seat on the Committee.

7.04 – Life Insurance

Subject to the terms and conditions of the City's contract with the provider the City shall provide term life insurance coverage for the eligible employees in a total policy amount of fifty thousand dollars (\$50,000.00). This policy also provides accidental death and dismemberment benefit for the employee in an amount not to exceed fifty thousand dollars (\$50,000.00). The City shall pay all premiums for such policy during the term of the agreement.

The effective date of coverage shall be the first of the month following the a thirty-day waiting period, provided the employee properly submits a completed enrollment form within 31 days of the eligibility date. Coverage shall terminate at 12:00 midnight on the last day of the month in which the employee is on paid status prior to separation from employment with the City.

7.05 – Employee Assistance Program

The City shall provide an Employee Assistance Program (EAP) to all eligible employees and their dependents. The employee and/or dependents are entitled to eight (8) sessions per fiscal year (July – June) for counseling and assistance as stated in the EAP plan.

7.06 – Deferred Compensation

The City contracts with ICMA Retirement Corporation to offer a deferred compensation plan. Subject to the terms and conditions of ICMA on a voluntary basis eligible employees may defer a portion of their salary into his/her account until the employee's retirement, permanent disability, death, or as allowed by ICMA. The City agrees to match the employee's contribution in an amount not to exceed \$75.00 per pay-period, provided that the employee is contributing at least \$75.00 per pay-period.

7.07 – LIUNA National (Industrial) Pension Fund

During the term of this agreement the City shall make contributions to the LIUNA National (Industrial) Pension Fund (Pension Fund) on behalf of the employees covered by this MOU. Contributions to the Pension Fund shall be as follows:

- Effective July 1, 2018 the contribution rate shall be \$2.05 per hour.
- Effective July 1, 2019 the contribution rate shall be \$2.26 per hour.
- The contribution rate may be subject to change based on the determination of the National Industrial Pension Fund.
- Contributions shall be paid monthly to the Pension Fund, to an address specified by MEA.
- The monthly contributions are based on the hours an employee is on paid status up to 40 hours per week. The amount shall be prorated for employees working less than forty (40) hours per week.
- The City shall not make contributions for hours in excess of forty hours per week.

This MOU provision shall not be construed to create a vested right that can be asserted against the City and shall not be construed to guarantee any future funding for the LIUNA pension fund beyond the term of this MOU. Future funding shall be subject to negotiations.

Unless specifically amended by the terms of this Understanding, all other terms and conditions of employment remain as previously established. The terms and conditions set forth in this Agreement represent the full and complete understanding and commitment between the parties. The terms and conditions may be altered, changed, added to, deleted from, or modified only through the voluntary and mutual consent of the parties in a written amendment to the Agreement. During the term of this Agreement, the parties agree that neither the Union nor the City shall be obligated to reopen or renegotiate any of the provisions of this agreement.

SECTION 8.00 – REIMBURSEMENTS

8.01 – Tuition Reimbursement

The City shall reimburse regular full-time employees expenses incurred for tuition, textbooks, admission fees not to exceed \$1,500 per fiscal year and other required course materials provided the following conditions are met:

- a. The course selected must be directly related to work the employee performs or fulfilling general education requirements;
- b. Prior to enrolling, the course must be approved in advanced by the employee's Department Head and Chief Personnel Officer;
- c. The course must be offered at an accredited college or university;
- d. The employee must receive a passing grade of or equivalent to "C" or better, at the completion of the course;
- e. The class and study time shall be outside the employee's working hours.

Upon completion of a course, the employee shall submit a Tuition Reimbursement form along with paid receipt for tuition, books and materials and proof of passing grade to the Personnel Office. After verification of satisfactory completion of the course, the Personnel Office shall forward the approved tuition reimbursement form to the Finance Department for payment.

Tuition reimbursements shall be amortized over three (3) years. If an employee resigns or is terminated within three (3) years of any tuition reimbursement, the employee will required to pay the City a proportional percentage of the reimbursed amounts. (Eff. 07/01/07)

8.02 – Mileage Reimbursement

City employees may receive compensation for use of their personal vehicle in business. Approval must be obtained by the Department Head if employee decides to use personal vehicle. If a personal vehicle is used for City business, the employee must show proof of insurance to his/her immediate Supervisor and must have the minimum liability insurance requirements for private passenger as defined by the California Insurance Code § 11580.1b.

The rate of mileage reimbursement to employees using their private vehicles for City business shall be five (5) cents less than the rate presently in effect by the Internal Revenue Service.

8.03 – Safety Boots and Winter Jacket Reimbursement

Annually, eligible employees shall be reimbursed the cost of safety boots, socks, insoles, laces, and boot protectant and/or winter jacket, the jacket must be bright orange or green and have the City of Riverbank logo. Such reimbursement shall not exceed \$250.00 per fiscal year. Office employees are not eligible for this benefit.

8.04 – Personal Property Reimbursement

Damage to personal effects required by the City while in the line of duty will be reimbursed by the City upon the recommendation of the individual's immediate supervisor. Prior condition of the damaged item should be considered in determining the amount of reimbursement.

Damage to personal effects not required by the City, would be allowed under the same conditions as above.

No costs should be incurred by the City when it has demonstrated that loss or damage was due to personal negligence.

No costs should be incurred by the City in an unreasonable amount: if an employee loses a \$300 wristwatch while in the line of duty, it would not be reasonable for the City to reimburse the employee in this amount, inasmuch as he/she did not exercise good judgment in wearing an expensive instrument on a job that has certain hazards connected with it.

Definition of personal effects: Those items worn or carried by the employee in the line of duty.

SECTION 9.00 – LEAVES OF ABSENCE

9.01 – Attendance

In every case in which a regular employee is not present for duty, his/her absence shall be reported by the Department Head to the Personnel Office on the Request for Leave form. Since part-time employees are not entitled to leave, only actual time worked will be reported. Request for Leave shall be forwarded to the Personnel Office.

9.02 – Sick Leave

A. Statement of Policy

Sick leave shall not be considered as a privilege which an employee may use at his/her own discretion, but shall be granted only upon the recommendation of the Department Head. Sick leave shall be allowed and used only in case of necessity and actual personal sickness or disability, medical or dental treatment, or in case of an emergency illness in the immediate family. Immediate family shall mean the spouse, parent, child, brother, sister, or a close relative residing in the household of the employee.

B. Eligibility

Regular and probationary employees shall be eligible to accrue sick leave. Such employees shall be entitled to sick leave, as authorized in this Section, upon the completion of one (1) month of employment with the City.

In order to receive compensation while absent on sick leave, the employee shall notify his/her department at the beginning of the workday he/she is absent. The employee may be required at any time, by his/her Department Head, to file a physician's certificate, at City's expense, stating they can resume work. However, when an employee is absent due to illness or injury for more than three (3) consecutive working days, a physician's certificate may be required.

Sick leave will not be granted for an illness occurring during any leave of absence other than sick leave, with one exception: an illness or injury occurring while on vacation leave may be covered by sick leave when such illness or injury causes the employee to be hospitalized.

C. Accrual

Sick leave shall be accrued at the rate of eight (8) hours per month for all City employees and there shall be no limit to the amount of sick leave that may be accrued.

D. Deductions

Unless otherwise provided, sick leave will be deducted as follows:

- 1) All City employees shall be charged sick leave at the rate of eight (8) hours of sick leave for each full day absent. Unless exceptions are approved by the City Manager, absence less than a full day will be charged sick leave at the rate of one (1) hour sick leave for each hour absent.

- 2) Any employee scheduled to work on a holiday who reports off sick will be charged sick leave at the appropriate rate authorized above, and the holiday will be accrued.
- 3) Sick leave may be used as needed and approved to the point of depletion, at which time the employee will no longer receive pay for sick leave.

E. Depletion of Sick Leave Benefits

Upon depletion of accumulated sick leave for an injury or illness, and upon the recommendation of the employee's Department Head, an employee may be placed on medical leave of absence without pay for a period not to exceed sixty (60) days. If the employee is unable to return to work at the end of this period, he/she must request further medical leave which will be subject to approval of the Chief Personnel Officer. If further leave is granted, the employee must notify the City of his/her intent to return to work every thirty (30) days. If further leave is not granted, the employee's service with the City shall be considered terminated.

F. Forfeiture Upon Termination

Accumulated sick leave shall be forfeited by all employees upon leaving the municipal service, voluntarily or involuntarily, and whether by reason of retirement for disability, age, or for any reason whatsoever.

Accumulated sick leave may be used for the purpose of computing an employee's PERS retirement.

G. Cash-Out

Employees covered by this MOU may "cash-out" twenty-five (25) hours of sick leave once each fiscal year provided they have a minimum of 200 hours of sick leave on the books. (Eff. 07/01/07)

9.03 – Vacation

A. Use of Vacation

The purpose of annual vacation leave is to enable each eligible employee to return to his/her work refreshed. For this reason it is the intention of the City that vacation be taken, insofar as possible, in periods of one week or more.

- 1) When to be taken: The time at which an employee may use his/her accrued vacation leave and the amount to be taken at any one time, whenever an employee requests a vacation in excess of the amount of days he/she accumulates annually, shall be determined by his/her Department Head with particular regard for the needs of the City, but also, insofar as possible, considering the wishes of the employee.
- 2) Waiting period: Employees shall complete six (6) months continuous service before using accrued vacation leave.
- 3) Double compensation prohibited: Employees shall not work for the City during their vacation.

B. Eligibility

- 1) Regular employees: Regular employees shall be eligible for vacation leave in conformance with paragraph "C" below.
- 2) Part-time and probationary employees: Part-time and original appointment probationary employees shall not be eligible for vacation leave.

C. Vacation Accrual

Vacation will be accrued and credited on a bi-weekly basis when an employee is in pay status for fifty (50) percent or more of the workdays in a given month. Each eligible employee shall accrue vacation at the following rate for continuous service performed in pay status:

Years of Service	Accrual Hours Per		Max. Hrs.
	Pay-Period	Year	Accrual
New employee to completion of 5 th year	3.0769	80	400
Start of the 6 th year to completion of 10 th year.	4.6154	120	400
Start of the 11 th year to completion of 15 th year.	6.1538	160	400
Start of 16 th year and succeeding years.	7.6923	200	400

Limits of accrual: Such accrual and credit for all employees shall not exceed four hundred (400) hours.

D. Holidays Falling During Vacation

In the event a City holiday falls within an employee's vacation period which would have excused the employee from work and for which no other compensation is made, said holiday shall not be charged as a vacation day.

E. Vacation at Termination

Employees leaving the municipal service with accrued vacation leave shall be paid the amounts of accrued vacation to the date of termination.

Payments for accrued vacation shall be at the employee's current rate of pay.

Employees who terminate employment with the City and have less than six (6) months continuous service shall not be compensated for accrued vacation.

F. Vacation and Military Leave

An employee who interrupts his/her municipal service because of extended military leave shall be compensated for accrued vacation at the time the leave becomes effective.

9.04 – Paid Holidays

A. Regular Holiday for Pay Purposes: The following holidays are recognized as municipal holidays for pay purposes and all regular and probationary employees shall have these days off, except as otherwise provided in Paragraph (b) below:

<u>Paid Holiday</u>	<u>Date</u>
1. New Year's Day	January 1 st
2. Martin Luther King Day	3 rd Monday in January
3. President's Day	3 rd Monday in February
4. Memorial Day	Last Monday in May
5. Juneteenth	June 19 th (<i>effective in 2023</i>)
6. Independence Day	July 4 th
7. Labor Day	1 st Monday in September
8. Veteran's Day	November 11
9. Thanksgiving Day	4 th Thursday in November

10. Day After Thanksgiving	4 th Friday in November
11. Christmas Eve	December 24
12. Christmas Day	December 25
13. New Year's Eve	December 31
14. Floating Holidays - Three (3)	Employee's Choice

When a holiday falls on a Saturday, the preceding Friday shall be deemed to be a holiday in lieu of the day named. When a holiday falls on a Sunday, the following Monday shall be deemed to be the holiday in lieu of the day named.

B. Compensation for Work on Paid Holidays

Regular and probationary employees assigned to work on holidays shall receive compensatory time off or pay in lieu of compensatory time off, at twice the regular rate of pay.

9.05 – Bereavement Leave

Up to five (5) days leave may be granted to a regular employee by the head of his/her department in the event of death in the employee's family. For the purposes of this section only, the employee's family shall mean the spouse, parents, children, brother, sister, grandmother, grandfather, grandchildren, brother and sister-in-law (current), and mother and father-in-law (current), legal guardian, or a close relative residing in the household of the employee. Requests for leave in excess of three (3) days for this purpose shall be subject to approval of the Chief Personnel Officer.

Leave without pay may be granted to a regular employee in the event of death to family members other than one of the immediate family; such leave to be granted in accordance with §8.12.

9.06 – Workers' Compensation Leave

Any employee who is absent from work by reason of an injury or illness covered by Workers' Compensation shall continue in pay status under the following provisions:

- A. The difference between the amount granted pursuant to such Workers' Compensation and the employee's regular rate of pay shall be deducted first from the employee's accumulated sick leave, and then from compensatory time, and when authorized by the employee, vacation days.
- B. Such an employee will continue in pay status and receive his/her regular rate of pay until his/her accumulated sick leave, compensatory time, and vacation days have been depleted to the nearest one-half ($\frac{1}{2}$) day.
- C. During the time the employee is in pay status while absent from work by reason of injury or illness covered by Workers' Compensation, he/she shall continue to accrue sick leave and vacation benefits as though he/she was not on leave of absence.
- D. Any employee who depletes his/her accumulated sick leave, compensatory time, holidays, and vacation days to maintain pay status while absent from work by reason of an injury or illness covered by Workers' Compensation shall be removed from pay status.

Employees who have been injured in the course and scope of their employment with the City and who are required as a result of such injury to be absent from duty to take physical examinations required by the City's Workers' Compensation insurer or the Industrial accident Commission, or to attend hearings of the Industrial Accident Commission shall be granted leave with pay for such absences by the City Manager when he/she determines such absences are in the best interest of the City and only if the employee is in pay status at the time of the scheduled examination or hearing. Applications for such leaves of absence shall be filed in

advance of City of Riverbank Request for Leave form.

9.07 – Military Leave

State and other applicable laws shall govern the granting of military leaves of absence and the rights of employees returning from such absences.

9.08 – Family Leave Acts

The City shall comply with the requirements of the California Family Rights Act (CFRA) of 1991 and the Family Medical Leave Act (FMLA) of 1993, as they are in effect or may be amended during the term of this agreement.

In accordance with CFRA and FMLA employees who have worked for at least one (1) year and for 1,240 hours during the twelve (12) month period immediately preceding the commencement of leave is entitled for up to twelve weeks (480 hours) of job protected leave.

Leave may only be taken for the following reasons:

- The employee's own serious health condition;
- To care for a child, parent or a spouse who has a serious health condition; or
- To care for the employee's newborn child, or placement of adoption or foster care.

Employees requesting leave must give at least 30 days notice for foreseeable events. In unforeseeable situations the employee must notify the City as soon as practicable.

9.09 – Pregnancy Disability Leave

Pregnancy Disability Leave without pay shall be granted to employees in accordance with applicable state and federal laws.

If you are disabled by pregnancy, childbirth or related medical conditions, you are eligible to take a pregnancy disability leave. Current law provides up to 4 months of unpaid leave. Employees may also be eligible for an additional 12 weeks of leave under the California Family Rights Act (CFRA). An employee may be required to use any available sick leave during her pregnancy disability leave. At the employee's option, any accrued vacation or other accrued paid leaves may be used during such leave.

- a) An employee who plans to take a pregnancy leave must give reasonable notice (if possible, not less than four (4) weeks) before the date she expects to take the leave and the estimated duration of the leave.

9.10 – Employee's Time Off to Vote

Time off with pay to vote at any general, direct primary, or presidential primary election shall be granted as provided in the State of California Election Code, and notice that any employee desires such time off shall be given in accordance with the provisions of said Code.

9.11 – Jury Duty and Subpoenas Leave

Employees required to report for jury duty shall be granted a leave of absence with pay from their assigned duties until released by the Court, provided the employee remits to the City all fees received for such duties other than mileage or subsistence allowance within thirty (30) day from the termination of his/her jury service.

Regular employees who are subpoenaed to appear as witnesses in behalf of the State of California or any of its agencies shall be granted leaves of absence with pay from their assigned duties until released. The

employee shall remit all fees received for such appearances to the City within thirty (30) days from the termination of his/her services. Compensation for mileage or subsistence allowance shall not be considered as a fee and shall be retained by the employee.

9.12 – Leave of Absence Without Pay

Leave of absence without pay may be granted in cases of emergency or where such absence would not be contrary to the best interest of the City. Such leave is not a right, but a privilege. Employees on authorized leave of absence without pay may not extend such leave without express approval of the Chief Personnel Officer. No vacation or sick leave benefits shall be used for illness occurring during such leave.

Leave of absence without pay may be granted by the Chief Personnel Officer depending on the merit of the individual case.

9.13 – Absence Without Leave

Absence without leave shall be considered to be without pay and reductions in the employee's pay shall be made accordingly. Absence without leave for more than three (3) consecutive workdays may result in termination of employment. Such termination shall not be subject to appeal.

SECTION 10.00 – PERSONNEL PRACTICES

10.01 – Performance Appraisals

A. Regular Employee

A performance appraisal of each regular employee shall be made annually on the anniversary date of their completion of the probationary period.

B. Probationary Employee

A performance appraisal of each probationary employee shall be made by the Department Head on "City of Riverbank Employee Performance Appraisal" forms according to the directions thereon and forwarded to the Personnel Office. The Employee Performance Appraisal form shall be filed by the Department Head upon the completion of the employees' third, and sixth month of service with the City.

In those cases where the probationary period extends to twelve (12) months or longer, the Employee Performance Evaluation form shall be required from the Department Head at the conclusion of each six-month interval.

C. Appeal

Within five (5) days after receiving the performance appraisal, the employee may request in writing, a review of the appraisal with the Chief Personnel Officer. Within five days after said review, the Chief Personnel Officer shall either accept the original performance appraisal, a modified appraisal, or cause a new appraisal to be prepared which shall be entered into the personnel file as the official performance appraisal. The official appraisal shall bear the Chief Personnel Officer's signature. The decision of the Chief Personnel Officer shall be final.

10.02 – Transfers

Any employee may be transferred from one department or division to another.

10.03 – Promotions

Because it is the policy of the City of Riverbank to encourage the advancement of personnel within the organization, promotional examinations for vacancies will be conducted as the needs of the City require. Promotional opportunities (available to City employees) will be posted on bulletin boards selected by the Personnel Office at least five (5) working days before the selection is made.

A. Flexible Staffing

Employees assigned to a flexible staffed position may be promoted in accordance with “Appendix E” of this MOU.

10.04 – Demotions

The Chief Personnel Officer or Department Head may demote an employee whose ability to perform his/her required duties falls below acceptable standards, for disciplinary reasons set forth in §10.02, when the need for the position which an employee fills no longer exists, or when an employee requests such demotion. No employee shall be demoted to a classification for which he/she does not possess minimum qualifications. When the action is initiated by the Department Head, written notice of demotion shall be given an employee at least five (5) days before the effective date of the demotion. An employee may appeal such action in the manner provided in §10.04, et seq.

10.05 – Reinstatement

The Chief Personnel Officer may reinstate any suspended employee for good cause and may, upon such reinstatement, compensate, in whole or in part, such employee for the time lost.

10.06 – Terminations

A. Resignation

An employee wishing to leave the service of the City in good standing, either by resignation or retirement, shall give the Department Head concerned at least two (2) weeks notice when practical.

B. Lack of Work or Funds

An employee may be terminated by the Personnel Officer because of changes in duties or organization, abolishment of position, shortage of work or funds, or completion of work. In cases involving regular employees only, notice of such termination will be given to the employee at least two (2) weeks prior to the effective date of termination. Such termination shall not be subject to appeal.

In any such reduction in personnel caused by lack of work or funds, seniority shall be observed, except in supervisory or management positions. The order of termination shall be in the reverse order of total cumulative time the employee has served in municipal service. Supervisory or management employees shall be eligible for lower rated positions based upon their seniority but non-supervisory or non-management personnel may not take supervisory or management positions solely based upon seniority.

For the purpose of determining termination, total cumulative time shall include the employee's time served in probation and regular status, and time served on military leave of absence.

C. Non-Disciplinary Action

Part-time and probationary employees may be terminated by the Chief Personnel Officer at any time, with or without notice, for cause or for the convenience of the City. Regular employees terminated by the Chief

Personnel Officer for cause or for the convenience of the City shall be given a written statement of the reasons for such termination and may appeal such action in the manner provided in §1004 et se. Such cause may be other than cause for disciplinary action set forth in §1002, et seq. and may include, but not be limited to, inefficiency and incompetency.

10.07 – Reappointments

Reappointments after termination will be considered new employment. However, reappointments made within six (6) months from the termination date may be made with reinstatement of prior seniority, sick leave, and pay rate.

SECTION 11.00 – DISCIPLINARY PROCEEDINGS

11.01 – Disciplinary Action; Definition

As used in this Section, “Disciplinary Action” shall mean discharge, demotion, reduction in salary, disciplinary probation, or suspension.

11.02 – Cause For Disciplinary Action

Causes for disciplinary action against any employee may include, but shall not be limited to, the following:

- a) Fraud in securing appointment.
- b) Inexcusable neglect of duty.
- c) Insubordination.
- d) Dishonesty.
- e) Drunkenness on duty.
- f) Inefficiency.
- g) Addiction to the use of controlled substances.
- h) Inexcusable absence without leave.
- i) Conviction of a felony, or conviction of a misdemeanor, involving moral turpitude. A plea or verdict of guilty, or a conviction following a plea of nolo contendere, to a charge of a felony or any offence involving moral turpitude is deemed to be a conviction within the meaning of this Section.
- j) Immorality.
- k) Discourteous treatment of the public or other employees.
- l) Improper political activity as defined by State Law.
- m) Repeated violation of safety procedures.
- n) Misuse of City property.
- o) Violation of any of the provisions of these working Rules and Regulations or departmental rules and regulations.
- p) Other failure of good behavior either during or outside of duty hours which is of such a nature that causes discredit to the City.
- q) Refusal to take or subscribe to any oath or affirmation, which is required by law in connection with his/her employment.
- r) Unlawful discrimination, including harassment, on the basis of race, religious creed, color, national origin, ancestry, mental disability, physical disability, marital status, sex, or age, against the public or other employees while acting in the capacity of a District employee.
- s) Unlawful retaliation against any other District Officer or employee or member of the public who in good faith reports, discloses, divulges, or otherwise brings to the attention of the Attorney General, or any other appropriate authority, any facts or information related to actual or suspected violation of any law of this State or the United States occurring on the job or directly related thereto.

11.03 – Persons By Whom Disciplinary Action May Be Taken, Notice, Service, Contents

The Chief Personnel Officer or any Department Head may take disciplinary action against an employee under his/her control for one or more of the causes for discipline specified in this Section by written notice to the employee of the proposed disciplinary action and the cause for which the proposed disciplinary action is to be taken, which shall allow the employee a period of five (5) days to respond to the person proposing the disciplinary action. The notice may be served upon the employee, either personally or by certified mail, and shall include:

- a) A statement of the nature of the disciplinary action.
- b) The effective date of the penalty.
- c) A statement of the causes therefore.
- d) A statement in ordinary and concise language of the act or omissions upon which the causes are based.
- e) A statement notifying the employee that he/she has five (5) days in which to respond orally or in writing regarding the proposed disciplinary action.

If the employee responds, either orally or in writing, to the notice of proposed disciplinary action, the Chief Personnel Officer or Department Head, as the case may be, shall thereafter amend or withdraw the proposed disciplinary action or proceed with its implementation.

11.04 – Right Of Appeal: Form

Any regular employee shall have the right of appeal to the Chief Personnel Officer from any disciplinary action taken by his/her Department Head under §10.03. Such appeal shall be in writing and must be filed with the Chief Personnel Officer within ten (10) working days after receipt of written notice of such disciplinary action. Failure to file an appeal within such period constitutes a waiver of right to appeal.

The Chief Personnel Officer shall conduct a hearing as provided in this Section. Neither the provisions of this section or this Section shall apply to reductions in force or reductions in pay, which are part of a general plan to reduce or adjust salaries and wages.

In the event the Chief Personnel Officer institutes the disciplinary action, he/she shall be disqualified. Should the Chief Personnel Officer be disqualified, or should he/she disqualify himself/herself as hearing officer, the City Council shall appoint a hearing officer who shall have the same power, authority, and responsibility as the Chief Personnel Officer would have as a hearing officer.

11.05 – Hearing

The Chief Personnel Officer shall conduct a hearing on an appeal filed in accordance with §10.04 within thirty (30) days after receipt thereof. The Chief Personnel Officer may continue the hearing either for the convenience of the City or upon written application of the appellant, for a period not to exceed an additional thirty (30) days from the receipt of the appeal. Written notice of the time and place of the hearing shall be conducted in accordance with the provisions of §11513 of the Government Code of the State of California, except that the appellant and other persons may be examined as provided in §19580 of said Government Code, and the parties may submit all proper and competent evidence against, or in support of the causes.

11.06 – Representation

Any City employee other than those appointed to supervisory, management, and confidential classifications as provided in §1208 of the Personnel Rules and Regulation, shall be permitted to represent another City employee or group of City employees at the hearing of the appeal. The appellant may appear in person or be represented by counsel.

11.07 – Notices To Witnesses: Cost

The Chief Personnel Officer shall issue notice for the appearances of witnesses for the appellant upon his/her written request and at his/her cost. The Chief Personnel Officer may require such cost to be prepaid.

11.08 – Failure Of Employee To Appear At Hearing

Failure of the appellant to appear at the hearing shall be deemed a withdrawal of his/her appeal and the action of the Chief Personnel Officer or Department Head shall be final.

11.09 – Decisions

The Chief Personnel Officer shall render a written decision within thirty (30) days after concluding the hearing. The Chief Personnel Officer's decision shall be final and conclusive, except when an employee is suspended for more than three (3) days or discharged. A copy of such decision shall be forwarded to the appellant. If the disciplinary action taken against the employee is reversed or modified by the Chief Personnel Officer, the employee may be compensated, in whole or in part, for the time lost as determined by the Chief Personnel Officer.

In cases involving suspending an employee for more than three (3) days or discharging an employee, a copy of such decision shall be forwarded to the employee and the association on behalf of the employee may, within ten (10) working days after receipt of written notice of the Chief Personnel Officer's decision, give notice to the Chief Personnel Officer that the association representing the grievated employee may submit the matter to binding arbitration. The arbitration board shall consist of one retired superior court judge and the cost of arbitration shall be borne equally between the City and the employee. The arbitration hearing shall be held within thirty (30) days from the date of the request by employee to submit to arbitration. The parties may agree to continue the date of the arbitration hearing by mutual agreement.

11.10 – Effect of Certain Disciplinary Actions

- A. Oral reprimand. Employee receiving an oral reprimand may have it noted in their departmental record by the Department Head.
- B. Written reprimand. Employees receiving a written reprimand shall have a copy of the reprimand filed in their permanent record for future reference. Each employee's permanent record is his/her personnel jacket kept in the Chief Personnel Officer's Office.
- C. Disciplinary Probation. Employees placed on disciplinary probation shall not accrue earned time for salary review while on such probation.
- D. Suspension. Employees suspended from the municipal service shall forfeit all rights, privileges, and salary while on such suspension with the exception of group health and life insurance benefits.
- E. Discharge. Employees terminated pursuant to §9.06 C of this MOU shall be paid salary accumulated to the effective date of termination only, and shall be paid for accumulated vacation, accumulated compensatory time, and paid days in lieu of holidays.

SECTION 12.00 – GRIEVANCE PROCEDURES

12.01 – Purpose

Grievance procedures for employees are provided herein:

- A. To promote improved employer-employee relations by establishing grievance procedures on matters for which appeal or hearing is not provided by other regulations.
- B. To afford employees individually and through qualified employee organizations a systematic means of obtaining further considerations of problems after every other reasonable effort has failed to resolve them through discussions.
- C. To provide that grievances shall be settled as near as possible to the point of origin.
- D. To provide that grievances shall be heard and settled as informally as possible.

12.02 – Matters Subject to Grievance Procedure

Any City employee shall have the right to present a grievance regarding wages, salaries, hours and working conditions for which appeal is not provided or is not prohibited under the provisions of Section 11.00.

12.03 – Informal Grievance Procedure

An employee should first attempt to resolve a grievance or complaint through discussion with his/her immediate supervisor without undue delay. If, after such discussion, the employee does not believe the problem has been satisfactorily resolved, he/she shall have the right to discuss it with his/her supervisor's immediate superior, if any. Every effort should be made to find an acceptable solution by informal means at the most immediate level of supervision. If the employee is not in agreement with the decision reached through such discussion, he/she shall then have the right to file a formal grievance in writing within ten (10) calendar days after receiving the informal decision of his/her superior or superiors. An informal grievance shall not be taken above the Department Head.

12.04 – Formal Grievance Procedure

Formal grievance procedure after exhaustion of the informal grievance procedure shall proceed as follows:

- A. Department review. The grievance shall be presented in writing to the employee's Department Head who shall discuss the grievance with the employee, his/her representative, if any, and with other appropriate persons. The Department Heads shall render his/her decision and comments in writing and return them to the employee within fifteen (15) calendar days after receiving the grievance. If the employee does not agree with the decision reached, or if no answer has been received within fifteen (15) calendar days, he/she may present the grievance in writing to the Chief Personnel Officer. Failure of the employee to take further action within ten (10) calendar days after receipt of the decision, or within a total of twenty-five (25) calendar days if no decision is rendered, will constitute withdrawal of the grievance.
- B. Chief Personnel Officer Review. Upon receiving the grievance, the Chief Personnel Officer shall discuss the grievance with the employee, his/her representative, if any, and with all other appropriate persons. The Chief Personnel Officer shall render a decision in writing to the employee within twenty (20) calendar days after receiving the grievance. The decision of the Chief Personnel Officer shall be final, however, in cases where disciplinary action results in termination of the employee. This action is subject to ratification by the City Council as provided in §31.03(H)(3) of the Riverbank City Code.

12.05 – Conduct Of Grievance Procedure

- A. The time limits specified above may be extended to a definite date by mutual agreement of the employee and the reviewer concerned.
- B. The employee may request the assistance of another person of his/her choosing in preparing and presenting his/her grievance at any level of review.
- C. Employees shall be free from reprisal for using the grievance procedure.
- D. Any reasonable award resulting from the application of this provision shall be binding and final on the parties unless arbitrary and capricious.

SECTION 13.00 – EMPLOYER – EMPLOYEE RELATIONS

13.01 – Purpose

It is the purpose of the City of Riverbank to promote full communications with its employees by providing a reasonable method of resolving disputes between it and employee organizations regarding wages, hours, and other terms and conditions of employment.

It is also the purpose of the City of Riverbank to promote the improvement of personnel management and employer-employee relations by providing a uniform basis for recognizing the right of public employees to join organizations of their own choice and be represented by such organizations in their employment relationships with the City of Riverbank.

Nothing contained in this Section shall be deemed to supersede the provisions of existing State Law and the Ordinances and Rules and Regulations of the City of Riverbank which establish and regulate a merit personnel system or which provide for other methods of administering employer-employee relationships.

This Section is intended, instead, to strengthen merit and other methods of administering employer-employee relationships through the establishment of uniform and order methods of communication between employees and the City of Riverbank.

13.02 – Definitions

City Council shall mean the City Council of the City of Riverbank.

Chief Personnel Officer shall mean the City Manager of the City of Riverbank.

Bargaining Representative shall mean the Chief Personnel Officer and his/her representatives and/or the duly authorized representatives of an employee organization that has been granted formal recognition by the City Council as representing the employees of a representation unit.

Consult or Consultation in Good Faith shall mean to communicate verbally or in writing for the purpose of presenting and obtaining view or advising of intended actions.

Employee Organization shall mean any organization which includes employees of the City of Riverbank and which has one of its primary purposes representing such employees in their employment relations with the City of Riverbank.

Mediation shall mean any effort by an impartial third party to assist in reconciling a dispute regarding wages, hours, and other terms and conditions of employment between representatives of the City of Riverbank and the recognized employee organization or recognized employee organizations, through interpretation, suggestion, and advice.

Meet and Confer in Good Faith shall mean that the City of Riverbank by and through its Chief Personnel Officer and his/her representatives, and representatives or recognized employee organizations, shall have the mutual obligation personally to meet and confer in order to exchange freely information, opinions, and proposals, and to endeavor to reach agreement on matters within the scope of representation.

Miscellaneous Employees shall mean all regular City employees who are referred to as “miscellaneous members” by the California Public Employees’ Retirement System (§20018 of the Government Code).

Recognized Employee Organization shall mean an employee organization which has been acknowledged by the City Council as an employee organization that represents employees of the City of Riverbank. The rights accompanying recognition are either:

- 1) Formal Recognition which is the right to meet and confer in good faith as the conference representative in a representational unit; or
- 2) Informal Recognition which is the right to consultation in good faith by all recognized employee organizations.

Representational Unit shall mean a unit as established by §12.03(B) of this Section.

13.03 – Designation and Recognition of Bargaining Representative

- A. The Chief Personnel Officer and his/her representative shall be the Bargaining Representatives for the City of Riverbank for the purpose of meeting and conferring in good faith pursuant to Government Code §3500 - §3511 inclusive.
- B. There shall be not more than two (2) representational units of employees for purposes of extending formal recognition to, and meeting and conferring in good faith with, the conference representative of the City of Riverbank. If the City employees request more than one (1) representational unit, said additional unit(s) shall be established as follows:
 - 1) Management and Supervisory employees and
 - 2) Miscellaneous employees
- C. Every regular authorized position identified in the Employee Compensation unit may choose a single organization as its bargaining representative, which shall be formally recognized by the City Council as the unit's bargaining representative in compliance with applicable State Law, as it now exists, or as it may hereafter be amended. Such choice shall be made by means of a secret ballot representational election, with a ballot containing the names of all employee organizations petitioning to represent a representational unit, and a choice of having no bargaining representation. Upon presentation to the Chief Personnel Officer of a petition, signed by at least thirty (30) percent of the employees in the representational unit, asking that an election be held and that a named organization be placed on the ballot, a representational election shall be held.
- D. Each employee representational unit may choose a single organization as its bargaining representative, which shall be formally recognized by the City Council as the unit's bargaining representative in compliance with applicable State law, as it now exists, or as it may hereafter be amended. Such choice shall be made by means of a secret ballot representational election, with a ballot containing the names of all employee organizations petitioning to represent a representational unit, and a choice of having no bargaining representation. Upon presentation to the Chief Personnel Officer of a petition, signed by at least thirty (30) percent of the employees in the representational unit, asking that an election be held and that a named organization be placed on the ballot, a representational election shall be held.

Elections shall be decided on the basis of a majority vote of the employees in the representational unit voting at such election.

- E. Each employee representational unit shall be represented by no more than one recognized employee organization, although this shall not preclude an employee who is not a member of a recognized employee organization from representing himself/herself.

A recognized employee organization shall remain representative of a particular unit for a minimum of one full calendar year and no other organization shall represent employees of the representation unit during that time with regard to matters within the scope of representation as set forth herein.

- F. In cases where there is no recognized employee organization for an employee representational unit, an organization elected by representational unit, shall become the formally recognized employee organization and bargaining representative on the day such organization is formally recognized by the City Council.

In cases where an incumbent formally recognized employee organization is decertified by another employee organization, the newly elected organization shall be recognized by the City Council immediately upon the certification of the election results.

13.04 – Bargaining Procedure

- A. Within the first sixty (60) days of each calendar year, each formally recognized employee organization and the Chief Personnel Officer, or his/her representative, shall mutually exchange written proposals on salaries, fringe benefits, and other terms and conditions of employment to affect each representational unit during the coming year. Following such exchange, representatives of each formally recognized employee organization shall meet at mutually agreeable times and places, with the Chief Personnel Officer or his/her representative(s) for the purpose of conferring in good faith regarding wages, hours, and other terms and conditions of employment. The parties, in conferring, shall consider, but are not limited to consideration of prevailing rates and standards in private business and other public employment, cost of living, internal salary relationships in the City of Riverbank, and the financial condition of the City of Riverbank.
- B. If agreement is reached by the Chief Personnel Officer and his/her representatives and the formally recognized employee organization representative, they shall jointly prepare a written Memorandum of Understanding, which shall not be binding; sign it, and present it to the City Council for its determination. The City Council may approve or reject the Memorandum of Understanding and enact such Ordinances or Resolutions necessary to implement said Memorandum of Understanding.
- C. If, after a reasonable period of time, representatives of the City of Riverbank and the formally recognized employee organization fail to reach agreement, the City of Riverbank and the formally recognized employee organization together may agree upon the appointment of a mediator mutually agreeable to the parties. Cost of mediation shall be divided one-half to the City of Riverbank and one-half to the formally recognized employee organization.
- D. All Memorandum of Understanding regarding cost items shall be submitted to the City Council by May 1st of each year for consideration at the annual budget hearings, or as requested by the City Council at other times.
- E. The City Council shall cause written notice to be provided to each recognized employee organization concerning matters described in Government Code §3504.5.

13.05 – Scope of Representation

Conference representatives may meet and confer in good faith and execute a written Memorandum of Understanding on any matter of employer-employee relations, except, however, that the scope of representation shall not include consideration of the merits, necessity, or organization of any service or activity provided by law or Executive Order.

13.06 – Rights and Duties of Conference Representatives and Recognized Employee Organizations

- A. Each employee organization which seeks recognition from the City Council shall file a petition with the City Council containing the following information and documentation:

1. Name and address of the employee organization.
 2. Names and titles of its officers.
 3. Names of employee organization representatives who are authorized to speak on behalf of its members.
 4. A statement that the employee organization has one of its primary purposes, representing employees in their employment relations with the City.
 5. A statement whether the employee organization is a chapter or local of, or affiliated directly or indirectly in any manner with a regional or state or national or international organization.
 6. Certified copies of the employee organization's Constitution and Bylaws.
 7. A designation of those persons, not exceeding two in number, and their addresses, to whom notice sent by regular United States mail will be deemed sufficient notice on the employee organization for any purpose. In addition, any employee organization seeking informal recognition shall file with the City Council a statement that the employee organization has in its possession written proof, dated within six months of the date upon which the petition is filed, to establish that employees have designated the employee organization to represent them in their employment relations with the City. Such written proof shall be submitted for confirmation to the Chief Personnel Officer.
- B. Conference representative of either party shall have the right to meet with conference representatives of the other part, upon reasonable notice, to discuss any problem regarding employer-employee relations arising within the representational unit, or any problems arising under a written Memorandum of Understanding between the parties.
- C. The City of Riverbank shall allow a reasonable number of employee representatives of a formally recognized employee organization reasonable time off without loss of compensation or other benefits when formally meeting and conferring with the Chief Personnel Officer or his/her representatives regarding matters within the scope of representation, or for the purpose of consultation in good faith.
- D. The City of Riverbank shall provide reasonable space on bulletin boards at places of work for the use of recognized employee organizations to inform employees about organizational activities and affairs.
- E. Agents shall be allowed to visit places of City employment where employees it represents are at work, for the purpose of observing conditions of work, or consulting with members regarding immediate grievances or job problems. Such visits shall not be permitted to interfere with the orderly flow of work, nor cause an unsafe condition.

13.07 – No Discrimination

- A. There shall be no discrimination by the City of Riverbank in employment conditions or treatment of employees on the basis of race, sex, creed, color, national origin, ancestry, or membership, non-membership, or participation in the activities of any lawful organization.
- B. There shall be no discrimination by any employee organization in treatment of its members on the basis of race, sex, creed, color, national origin, ancestry, membership, non-membership, or participation in the activities of any lawful organization.

13.08 – Classifications Restricted from Representing Recognized Employee Organizations

The Chief Personnel Officer, elected officials, and department heads shall be restricted from representing a recognized non-management employee organization to avoid potential conflicts of interest.

Nothing herein prohibits employees from joining an employee organization; however, restrictions are placed upon certain employees in representing the organization.

13.09 – Savings Clause

If, at any time, any part of this Section should be found to be unconstitutional, or contrary to applicable law as it now exists, or as it may hereafter be amended, the remainder of the Section will not be affected thereby.

SECTION 14.00 – MISCELLANEOUS PROVISIONS

14.01 – Outside Employment

Any regular employee desiring to engage in outside employment shall first obtain non-City conflict job approval from his/her Department Head. The Employee shall submit a statement to his/her Department Head on a standard City form, naming the prospective employer, his/her address and telephone number, and outlining the proposed duties and the hours of work. Approval may be denied if, in the opinion of the Department Head, such outside employment is incompatible with the proper discharge of the employee's official duties. All such approvals shall be subject to review by the Chief Personnel Officer, and shall be re-submitted prior to January 10th each year to maintain a valid, continuous authorization.

14.02 – Uniforms

The City shall provide and maintain uniforms to regular full-time employees assigned to work in the field and facility maintenance. The City will report to CalPERS the monetary value for providing and maintaining the employee's required uniforms. The City will report the uniform allowance on an annual basis to CalPERS in June of each year. The uniform allowance amount reported to CalPERS will derive from the City's total fiscal year budgeted amount for providing and maintaining the employees' uniforms, not to exceed \$300 per year, per employee.

Rain Gear

Rain gear consisting of waterproof boots, pants, coat and hat, will be provided to all employees assigned to work in the field at City expense.

14.03 – Contracting Unit Work

During the term of this MOU the City agrees not to contract out work of any position, and will not terminate any existing employee as a result of subcontracting of any work that has been performed by the members of the Bargaining Unit. Vacant positions that have not been filled may be contracted out for not more than one (1) year.

SECTION 15.00 – AGREEMENT

15.01 – Entire Agreement

Except as otherwise specifically provided herein, this MOU fully and completely incorporates the understanding of the parties hereto and constitutes the sole and entire agreement between the parties in any and all matters subject to meet and confer. Any prior or existing Agreement between the parties whether formal or informal, regarding any such matters is hereby superseded and terminated in its entirety.

In the event that any provision of this MOU is found to be in conflict with a City rule, regulation, or resolution, the provision of this MOU shall prevail over such conflicting rule, regulation or resolution.

15.02 – Severability of Provisions

Should any part of this MOU is for any reason held to be invalid by a court of competent jurisdiction or by reason of any existing or subsequently enacted legislation, such part shall be suspended and superseded by such applicable law or regulations, and the remainder of this MOU shall remain in full force and effect for the duration of this MOU.

15.03 – Modifications, Amendments and Revisions

The terms and conditions of this MOU may be modified, amended or revised, only through the voluntary and mutual consent of both parties.

15.04 – Ratification

This Agreement shall be in full force and effect upon adoption by the City Council of the City and implementation of its terms and conditions by appropriate ordinance, resolution, or other lawful action. Subject to the foregoing, this Agreement is hereby executed by the authorized representatives of the City and the Union.

SIGNATURES

For the City of Riverbank

Marisela H. Garcia
City Manager

For the Union; Northern California District
Council of Laborers' and Construction,
Production & Maintenance Laborers',
Local Union #1130; AFL:CIO

Dave Gorgas
Business Manager

Chris Smith
Shop Steward

Michele Garcia
Shop Steward

Appendix A

City of Riverbank Employee Compensation Plan Effective July 2022

TITLE	Range	MONTHLY SALARY STEP				
		A	B	C	D	E
Account Clerk I	43	3,818.18	4,009.09	4,209.54	4,420.02	4,641.02
Account Clerk II	53	4,217.60	4,428.48	4,649.90	4,882.40	5,126.52
Accounting Technician	65	4,752.51	4,990.14	5,239.65	5,501.63	5,776.71
Administrative Analyst I	75	5,249.70	5,512.19	5,787.80	6,077.19	6,381.05
Administrative Assistant	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Administrative Clerk	30	3,354.89	3,522.63	3,698.76	3,883.70	4,077.89
Assistant Mechanic	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Assistant Planner	81	5,572.67	5,851.30	6,143.87	6,451.06	6,773.61
Associate Planner	91	6,155.68	6,463.46	6,786.63	7,125.96	7,482.26
Building Inspector I	76	5,302.20	5,567.31	5,845.68	6,137.96	6,444.86
Building Inspector II	86	5,856.90	6,149.75	6,457.24	6,780.10	7,119.11
City Mechanic	70	4,994.93	5,244.68	5,506.91	5,782.26	6,071.37
Community Development Specialist I	43	3,818.18	4,009.09	4,209.54	4,420.02	4,641.02
Community Development Specialist II	53	4,217.60	4,428.48	4,649.90	4,882.40	5,126.52
Construction Inspector I	86	5,856.90	6,149.75	6,457.24	6,780.10	7,119.11
Construction Inspector II	96	6,469.65	6,793.13	7,132.79	7,489.43	7,863.90
Deputy City Clerk	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Engineer Technician I	61	4,567.05	4,795.40	5,035.17	5,286.93	5,551.28
Engineer Technician II	71	5,044.88	5,297.12	5,561.98	5,840.08	6,132.08
Facilities Maintenance Worker I	43	3,818.18	4,009.09	4,209.54	4,420.02	4,641.02
Facilities Maintenance Worker II	47	3,973.18	4,171.84	4,380.43	4,599.45	4,829.42
Housing & Economic Development Specialist I	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Housing & Economic Development Specialist II	76	5,302.20	5,567.31	5,845.68	6,137.96	6,444.86

Human Services Specialist	73	5,146.29	5,403.60	5,673.78	5,957.47	6,255.34
Maintenance Worker I	37	3,596.87	3,776.71	3,965.55	4,163.83	4,372.02
Maintenance Worker II	47	3,973.18	4,171.84	4,380.43	4,599.45	4,829.42
Neighborhood Improvement Officer I	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Neighborhood Improvement Officer II	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Park Maintenance Worker I	37	3,596.87	3,776.71	3,965.55	4,163.83	4,372.02
Park Maintenance Worker II	47	3,973.18	4,171.84	4,380.43	4,599.45	4,829.42
Project Coordinator	76	5,302.20	5,567.31	5,845.68	6,137.96	6,444.86
Recreation Coordinator	42	3,780.37	3,969.39	4,167.86	4,376.25	4,595.06
Senior Facilities Maintenance Worker	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Senior Maintenance Worker	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Senior Park Maintenance Worker	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Senior Park Maintenance Worker/Facilities Technician	64	4,705.46	4,940.73	5,187.77	5,447.16	5,719.52
Senior Wastewater Treatment Plant Operator	68	4,896.52	5,141.35	5,398.42	5,668.34	5,951.76
Senior Water Utility Worker	64	4,705.46	4,940.73	5,187.77	5,447.16	5,719.52
Transportation Coordinator	53	4,217.60	4,428.48	4,649.90	4,882.40	5,126.52
Wastewater Treatment Plant Maintenance Technician Trainee	46	3,933.87	4,130.56	4,337.09	4,553.94	4,781.64
Wastewater Treatment Plant Maintenance Technician I	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Wastewater Treatment Plant Maintenance Technician II	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Wastewater Treatment Plant Operator I	49	4,053.06	4,255.71	4,468.50	4,691.93	4,926.53
Wastewater Treatment Plant Operator II	59	4,477.06	4,700.91	4,935.96	5,182.76	5,441.90
Wastewater Treatment Plant Operator-In-Training	43	3,818.18	4,009.09	4,209.54	4,420.02	4,641.02
Water Utility Worker I	45	3,894.89	4,089.63	4,294.11	4,508.82	4,734.26
Water Utility Worker II	55	4,302.39	4,517.51	4,743.39	4,980.56	5,229.59

Appendix B

City of Riverbank Employee Compensation Plan Effective July 2023

TITLE	Range	MONTHLY SALARY STEP				
		A	B	C	D	E
Account Clerk I	43	3,818.18	4,009.09	4,209.54	4,420.02	4,641.02
Account Clerk II	53	4,217.60	4,428.48	4,649.90	4,882.40	5,126.52
Accounting Technician	65	4,752.51	4,990.14	5,239.65	5,501.63	5,776.71
Administrative Analyst I	75	5,249.70	5,512.19	5,787.80	6,077.19	6,381.05
Administrative Assistant	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Administrative Clerk	30	3,354.89	3,522.63	3,698.76	3,883.70	4,077.89
Assistant Mechanic	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Assistant Planner	81	5,572.67	5,851.30	6,143.87	6,451.06	6,773.61
Associate Planner	91	6,155.68	6,463.46	6,786.63	7,125.96	7,482.26
Building Inspector I	76	5,302.20	5,567.31	5,845.68	6,137.96	6,444.86
Building Inspector II	86	5,856.90	6,149.75	6,457.24	6,780.10	7,119.11
City Mechanic	70	4,994.93	5,244.68	5,506.91	5,782.26	6,071.37
Community Development Specialist I	43	3,818.18	4,009.09	4,209.54	4,420.02	4,641.02
Community Development Specialist II	53	4,217.60	4,428.48	4,649.90	4,882.40	5,126.52
Construction Inspector I	86	5,856.90	6,149.75	6,457.24	6,780.10	7,119.11
Construction Inspector II	96	6,469.65	6,793.13	7,132.79	7,489.43	7,863.90
Deputy City Clerk	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Engineer Technician I	61	4,567.05	4,795.40	5,035.17	5,286.93	5,551.28
Engineer Technician II	71	5,044.88	5,297.12	5,561.98	5,840.08	6,132.08
Facilities Maintenance Worker I	43	3,818.18	4,009.09	4,209.54	4,420.02	4,641.02
Facilities Maintenance Worker II	47	3,973.18	4,171.84	4,380.43	4,599.45	4,829.42
Housing & Economic Development Specialist I	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Housing & Economic Development Specialist II	76	5,302.20	5,567.31	5,845.68	6,137.96	6,444.86
Human Services Specialist	73	5,146.29	5,403.60	5,673.78	5,957.47	6,255.34

Maintenance Worker I	37	3,596.87	3,776.71	3,965.55	4,163.83	4,372.02
Maintenance Worker II	47	3,973.18	4,171.84	4,380.43	4,599.45	4,829.42
Neighborhood Improvement Officer I	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Neighborhood Improvement Officer II	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Park Maintenance Worker I	37	3,596.87	3,776.71	3,965.55	4,163.83	4,372.02
Park Maintenance Worker II	47	3,973.18	4,171.84	4,380.43	4,599.45	4,829.42
Project Coordinator	76	5,302.20	5,567.31	5,845.68	6,137.96	6,444.86
Recreation Coordinator	42	3,780.37	3,969.39	4,167.86	4,376.25	4,595.06
Senior Facilities Maintenance Worker	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Senior Maintenance Worker	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Senior Park Maintenance Worker	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Senior Park Maintenance Worker/Facilities Technician	64	4,705.46	4,940.73	5,187.77	5,447.16	5,719.52
Senior Wastewater Treatment Plant Operator	68	4,896.52	5,141.35	5,398.42	5,668.34	5,951.76
Senior Water Utility Worker	64	4,705.46	4,940.73	5,187.77	5,447.16	5,719.52
Transportation Coordinator	53	4,217.60	4,428.48	4,649.90	4,882.40	5,126.52
Wastewater Treatment Plant Maintenance Technician Trainee	46	3,933.87	4,130.56	4,337.09	4,553.94	4,781.64
Wastewater Treatment Plant Maintenance Technician I	56	4,345.42	4,562.69	4,790.82	5,030.36	5,281.88
Wastewater Treatment Plant Maintenance Technician II	66	4,800.02	5,040.02	5,292.02	5,556.62	5,834.45
Wastewater Treatment Plant Operator I	49	4,053.06	4,255.71	4,468.50	4,691.93	4,926.53
Wastewater Treatment Plant Operator II	59	4,477.06	4,700.91	4,935.96	5,182.76	5,441.90
Wastewater Treatment Plant Operator-In-Training	43	3,818.18	4,009.09	4,209.54	4,420.02	4,641.02
Water Utility Worker I	45	3,894.89	4,089.63	4,294.11	4,508.82	4,734.26
Water Utility Worker II	55	4,302.39	4,517.51	4,743.39	4,980.56	5,229.59

Appendix C

City of Riverbank Employee Compensation Plan Effective July 2024

TITLE	Range	MONTHLY SALARY STEP				
		A	B	C	D	E
Account Clerk I	43	3,970.91	4,169.46	4,377.93	4,596.83	4,826.67
Account Clerk II	53	4,386.30	4,605.62	4,835.90	5,077.70	5,331.59
Accounting Technician	65	4,942.61	5,189.74	5,449.23	5,721.69	6,007.77
Administrative Analyst I	75	5,459.69	5,732.67	6,019.30	6,320.27	6,636.28
Administrative Assistant	66	4,992.02	5,241.62	5,503.70	5,778.89	6,067.83
Administrative Clerk	30	3,489.09	3,663.54	3,846.72	4,039.06	4,241.01
Assistant Mechanic	56	4,519.24	4,745.20	4,982.46	5,231.58	5,493.16
Assistant Planner	81	5,795.58	6,085.36	6,389.63	6,709.11	7,044.57
Associate Planner	91	6,401.91	6,722.01	7,058.11	7,411.02	7,781.57
Building Inspector I	76	5,514.29	5,790.00	6,079.50	6,383.48	6,702.65
Building Inspector II	86	6,091.18	6,395.74	6,715.53	7,051.31	7,403.88
City Mechanic	70	5,194.73	5,454.47	5,727.19	6,013.55	6,314.23
Community Development Specialist I	43	3,970.91	4,169.46	4,377.93	4,596.83	4,826.67
Community Development Specialist II	53	4,386.30	4,605.62	4,835.90	5,077.70	5,331.59
Construction Inspector I	86	6,091.18	6,395.74	6,715.53	7,051.31	7,403.88
Construction Inspector II	96	6,728.44	7,064.86	7,418.10	7,789.01	8,178.46
Deputy City Clerk	66	4,992.02	5,241.62	5,503.70	5,778.89	6,067.83
Engineer Technician I	61	4,749.73	4,987.22	5,236.58	5,498.41	5,773.33
Engineer Technician II	71	5,246.68	5,509.01	5,784.46	6,073.68	6,377.36
Facilities Maintenance Worker I	43	3,970.91	4,169.46	4,377.93	4,596.83	4,826.67
Facilities Maintenance Worker II	47	4,132.11	4,338.72	4,555.66	4,783.44	5,022.61
Housing & Economic Development Specialist I	66	4,992.02	5,241.62	5,503.70	5,778.89	6,067.83
Housing & Economic Development Specialist II	76	5,514.29	5,790.00	6,079.50	6,383.48	6,702.65
Human Services Specialist	73	5,352.14	5,619.75	5,900.74	6,195.78	6,505.57

Maintenance Worker I	37	3,740.74	3,927.78	4,124.17	4,330.38	4,546.90
Maintenance Worker II	47	4,132.11	4,338.72	4,555.66	4,783.44	5,022.61
Neighborhood Improvement Officer I	56	4,519.24	4,745.20	4,982.46	5,231.58	5,493.16
Neighborhood Improvement Officer II	66	4,992.02	5,241.62	5,503.70	5,778.89	6,067.83
Park Maintenance Worker I	37	3,740.74	3,927.78	4,124.17	4,330.38	4,546.90
Park Maintenance Worker II	47	4,132.11	4,338.72	4,555.66	4,783.44	5,022.61
Project Coordinator	76	5,514.29	5,790.00	6,079.50	6,383.48	6,702.65
Recreation Coordinator	42	3,931.58	4,128.16	4,334.57	4,551.30	4,778.87
Senior Facilities Maintenance Worker	56	4,519.24	4,745.20	4,982.46	5,231.58	5,493.16
Senior Maintenance Worker	56	4,519.24	4,745.20	4,982.46	5,231.58	5,493.16
Senior Park Maintenance Worker	56	4,519.24	4,745.20	4,982.46	5,231.58	5,493.16
Senior Park Maintenance Worker/Facilities Technician	64	4,893.68	5,138.36	5,395.28	5,665.04	5,948.29
Senior Wastewater Treatment Plant Operator	68	5,092.38	5,347.00	5,614.35	5,895.07	6,189.82
Senior Water Utility Worker	64	4,893.68	5,138.36	5,395.28	5,665.04	5,948.29
Transportation Coordinator	53	4,386.30	4,605.62	4,835.90	5,077.70	5,331.59
Wastewater Treatment Plant Maintenance Technician Trainee	46	4,091.22	4,295.78	4,510.57	4,736.10	4,972.91
Wastewater Treatment Plant Maintenance Technician I	56	4,519.24	4,745.20	4,982.46	5,231.58	5,493.16
Wastewater Treatment Plant Maintenance Technician II	66	4,992.02	5,241.62	5,503.70	5,778.89	6,067.83
Wastewater Treatment Plant Operator I	49	4,215.18	4,425.94	4,647.24	4,879.60	5,123.58
Wastewater Treatment Plant Operator II	59	4,656.14	4,888.95	5,133.40	5,390.07	5,659.57
Wastewater Treatment Plant Operator-In-Training	43	3,970.91	4,169.46	4,377.93	4,596.83	4,826.67
Water Utility Worker I	45	4,050.69	4,253.22	4,465.88	4,689.17	4,923.63
Water Utility Worker II	55	4,474.49	4,698.21	4,933.12	5,179.78	5,438.77

Appendix D

Flexible Staffing Program

Purpose

The purpose of flexible staffing is to provide non-competitive promotional opportunities to employees assigned to certain classifications. The program establishes criteria for promotion from the entry-level I position, to the journey level (II, Sr.). The program serves to increase worker skills and encourage cross training in related fields in order to provide more effective use of available resources.

Program Guidelines

The following guidelines shall apply to all classifications, which are a part of the flexible staffing program:

1. The employee must receive an overall rating in his/her performance appraisal of an average of “three” or better for two years prior to promotion and have no ratings of “one” in those two years.
2. The employee must have exhibited that he/she can satisfactorily perform the duties and exhibit knowledge and abilities contained in his/her current job description prior to being eligible to promote.
3. The employee must meet experience, education, certification(s) and driver’s license criteria established for promotion to the next higher-level class to be considered for promotion.
4. Employees must be able to demonstrate their ability to perform a range of practical skills related to actual job requirements and pass a written examination.
5. A minimum of three years’ experience as a regular full-time employee at the entry-level I position is required prior to promotion.

Flexible Staff Positions

Public Works Department

Maintenance Worker
Senior Maintenance Worker

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.3

SECTION 11: NEW BUSINESS

Meeting Date:	June 14, 2022
Subject:	Adopt a Resolution to Approve the McRoy Wilbur Communities System Development Fees/Credits and to Defer the System Development Fees for the Countryside III Subdivision
From:	Marisela H. Garcia, City Manager
Submitted by:	Donna M. Kenney, Planning and Building Manager

RECOMMENDATION

It is recommended that the City Council consider and approve the Resolution (Attachment 1) approving the McRoy-Wilbur Communities System Development Fees and Credits assessed on the construction of dwelling units in the Countryside III subdivision and deferring their payments of the System Development Fees to Building Final.

SUMMARY

This item has been brought forward to the City Council for consideration because McRoy Wilbur Communities is able to receive fee credits for some of the work they have done. These credits affect the amount of fees they need to pay. In addition, McRoy-Wilbur Communities has submitted a written request to defer payments for System Development Fees (Attachment 2), which will be assessed on the construction of homes in the Countryside III subdivision. They are not disputing these fees, only asking for an alternate timing of payments. There is currently no administrative process to consider these requests at staff level and therefore, the request has been brought forward to the City Council for consideration.

BACKGROUND

The City currently collects System Development Fees at Building Permit issuance to defray the impact of new development as authorized by Government Code §66000-66025. The City's System Development Fee program is codified in §150.30 titled "System

Development Fees” which establishes the authority for imposing and charging the fees. System Development fees are collected in order to:

- 1) To provide an adequate and constant method for the financing of the unfunded portion of need systems development costs throughout the city, reasonably related to projected community growth.
- 2) To promote the orderly and efficient expansion of public improvements to adequately meet the domestic and economic needs of the community and to minimize adverse fiscal and environmental impacts of new development.
- 3) To ensure the continuation of necessary services including, but not limited to, police and general administrative services.
- 4) To establish equitable methods for minimizing public facility and service costs to the city associated with new development.

As defined within Riverbank’s municipal code, System Development Fees are ***charged to new construction, including the expansion of and/or the addition to an existing, nonresidential structure, to mitigate the unfunded portion of the determined impact of the development.***

On May 31, 2022, the City received a request from Mark Wilbur (Attachment 2) to defer the System Development Fees from payment at Building Permit issuance to final inspection. This project, the Countryside III subdivision, is assessed the following fees per dwelling unit:

System Development Fee Type	2022 Amount
Streets/Public Works	\$3,079.28
Water	\$7,251.83
Waste Water	\$3,162.08
Storm Drain	\$7,146.09
Parks and Recreation	\$4,038.88
Police/General Government	\$1,462.34
5% Administrative Fee*	\$1,375.82
Total System Development Fees	\$27,516.32
Plus \$100.00 deferral processing fee =	\$27,616.32 per dwelling unit

McRoy Wilbur Communities is due credits for:

Item	Description	SDF 2022 \$	Projected Costs	Notes	Fee Credit Per Lot
1	12" water line	\$7,251.83	\$88,530.00	22 lots	\$4,024.09
	30% P, S, & E		\$26,559	22 lots	\$1,207.23
	Total Reimbursable Cost		\$115,089	22 lots	\$5,231.31

Total Fee Credit Per Lot (Water) is \$5,231.31.

McRoy-Wilbur Communities had these same fees deferred on their Diamond Bar West, California Estates, Countryside I, and Countryside II subdivisions, which are built out or under construction. Without exception, the company has followed through and paid all their deferred fees at Building final. Like Countryside I, for this proposed deferral, the initial payment at building permit issuance would include all the normal permit fees (building permit fees, administrative fee*, plan check fee, seismic residential fee, etc.) plus \$100 for processing the deferral. The Total System Development Fees in the chart above minus the administrative fee*, would be deferred until the final building inspection of a dwelling unit. The City will process and record a lien on the property with the Stanislaus County Recorder. In order to gain a final inspection, the lien must be cleared. Upon receiving payment, the City will place a record of release of lien on the property. This deferral would apply only to Riverbank's System Development Fees. It does not include any fees imposed by any other agencies such as the fire districts, school districts, or Stanislaus County.

ANALYSIS

The City Manager and Planning and Building Manager analyzed the request received from McRoy-Wilbur Communities. An evaluation of the potential impacts of this project was considered and the following determinations were made:

- 1) By allowing a portion of the fees to be paid prior to final inspection, it makes the financing of the project easier for the developer; and
- 2) As a small builder forced to use internal funding and private investors for construction, they are provided with leverage and can start more homes at one time; and
- 3) A faster build-out of the project is created, thus generating more and sooner tax revenue for the City.

Based on the analysis performed, staff recommends that the City Council consider the deferral of System Development Fees to encourage construction and thereby, job growth.

FINANCIAL IMPACT

The System Development Fee program is designed as a mechanism to collect impact fees to build infrastructure necessary to support new growth City-wide. Careful evaluation of each proposed project is necessary to understand potential funding shortfalls which might be created as a result of granting fee deferral or waiver requests. In the case presented above, partial fees would be deferred but not waived. Therefore, no financial impact is expected by the deferral other than a delay in payment.

STRATEGIC PLAN

This item is indirectly related to the City's Strategic Plan through the System Development Fee program update.

ATTACHMENTS

1. Draft City Council Resolution 2022-
2. McRoy-Wilbur Communities Fee Deferment Request

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
APPROVING SYSTEM DEVELOPMENT FEES AND CREDITS FOR
MCROY WILBUR COMMUNITIES FOR
COUNTRYSIDE III AND DEFERRING THOSE FEES**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, it is necessary as established in the Riverbank Municipal Code for the proper and effective operation of City Government to establish, amend, or authorize fees for services in order to provide for the financial support of City Government; and

WHEREAS, from time to time, the City Council reviews the fees to ensure that they are adequately supporting the operation of City Government; and

WHEREAS, McRoy Wilbur Communities has requested the City Council provide credits and defer the System Development Fees assessed on the construction of Countryside III dwelling units from Building Permit issuance to Building Permit final.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank hereby approves the fee credits and the deferment of the System Development Fees for the Countryside III Project.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following vote of ____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

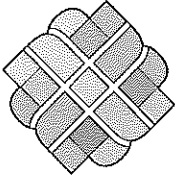
ATTEST:

Kathy L. Teixeira
Interim City Clerk

APPROVED:

Richard D. O'Brien
Mayor

Attachment: McRoy-Wilbur Communities Fee Deferment Request



McRoy-Wilbur Communities, Inc.

2909 Coffee Road, Suite 12A Modesto, CA 95355 Phone: 209 491-5430 Fax: 209 577-2844

General Contractor's License # 690515

31 May 2022

Donna Kenney:

Please consider this letter as a formal request to the Riverbank City Council for a partial fee deferral on our upcoming Countryside 3 project. As we have previously discussed, fee deferral has become customary in most cities. This practice, to the best of our knowledge, has had a positive result for both the builder and the municipality. Fee costs have risen to a point where they compose thirty-five to forty percent of the total construction costs. By allowing fees to be paid prior to the final inspection it drastically helps make financing of the project easier. It also helps create a faster build-out of the project, thus generating more tax revenue for the city. It poses no risk for the city as there can be no occupancy until all fees have been paid.

The city of Riverbank had been generous enough to grant us deferred fees with previous projects, and Stanislaus County defers all of their fees until the close of escrow. Under the current model, initial payment would include: Building Permit, Plan Check, Energy Compliance, Plumbing, Mechanical, and Electrical. The remaining balance will be paid prior to the final inspection.

We appreciate your time and consideration, along with your willingness to work together to achieve the best results for the city of Riverbank and its current and future residents.

Sincerely,

Ian Wilbur for Mark Wilbur
Secretary
McRoy-Wilbur Communities
209-596-1278
ianwilbur5@gmail.com

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.4

SECTION 11: NEW BUSINESS

Meeting Date:	June 14, 2022
Subject/ Title:	A Resolution to Adopt 5–Year Capital Improvement Plan (CIP) for Street and Road Improvements for Fiscal Years 2022-2027.
From:	Marisela H. Garcia, City Manager
Submitted by:	Kathleen Cleek, Development Services Admin. Manager

RECOMMENDATION

It is recommended that the City Council review and adopt the 5–Year Capital Improvement Plan (CIP) for Street and Road Improvements for Fiscal Years 2022-2027.

STAFF SUMMARY

The 5-year Capital Improvement Plan (CIP) is being presented to the City Council for Street and Road Improvement Projects for Fiscal Year 2022-2027. The CIP is a management, planning, and fiscal tool used to ensure public improvements are initiated and provides for the orderly development of projects in Riverbank. This program provides the blueprint for identifying the City's improvement needs so that projects can be prioritized, scheduled, and funded.

The City of Riverbank's 5-Year Capital Improvement Plan is reviewed and updated annually to make sure major public improvements are planned and an overall view of the City's needs are presented and reviewed by Council. The CIP is a work in progress and is a document to show transparency in the projects staff is managing, planning, and researching funding sources to complete the projects.

The inclusion of new projects in this CIP list does not automatically mean that Council has authorized the project to proceed. The City Council must approve each project plan concept, funding plan, and schedule.

PLANNING TOOL

It is important to note that the CIP is not a budget document but rather a planning tool to be utilized in conjunction with the budget document. Inclusion of a new project in the proposed CIP project list does not in and of itself constitute final project approval. Each project, or grouping of projects, such as street projects, require a specific implementation and financing plan, possible environmental review, and collaboration with other agencies such as Burlington Northern Santa Fe Railroad, and Caltrans. Each capital improvement or equipment purchase requires specific City Council action at each major milestone. A comprehensive review of proposed CIP projects is conducted each year by City departments and the City Manager.

The proposed CIP for Streets and Roads represents total improvement costs of \$25,143,519 over a five-year period. This year's CIP attempts to balance the wide array of street and road improvements while realizing budget constraints.

FISCAL IMPACT

For Fiscal Year 2022-2023 the financial impact to the City is as follows:

SB 1 – Local Streets and Roads Funding	\$ 552,862
STBGP – Surface Transportation Block Grant Program	\$1,096,950
CMAQ - Congestion Mitigation Air Quality Funds	\$2,419,725
Measure L – Stanislaus County Sales Tax Measure	\$2,134,370
LTF – Local Transportation Funds	\$ 50,000
Fund 205 - SDF – Streets Public Works	\$2,504,914
TOTAL FUNDS FOR FY 2022-2023	\$8,758,821

ATTACHMENTS

1. City of Riverbank 2022-2027 Streets and Roads Capital Improvement Plan
2. Draft City Council Resolution 2022-

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
ADOPTING A 5-YEAR CAPITAL IMPROVEMENT PLAN (CIP) FOR STREET AND
ROAD IMPROVEMENTS FOR FISCAL YEARS 2022-2027**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, The Riverbank City Council has reviewed the 5-Capital Improvement Plan (CIP) for Streets and Roads presented by staff for the Fiscal Years 2022-2027; and

WHEREAS, The City will continue to closely monitor funding and fiscal processes and make adjustments to the plan as needed; and

WHEREAS, the Street and Road Project Appropriations listed for Fiscal Year 2022-2023 totals \$8,758,821; and

WHEREAS, the 5- Year Capital Improvement Plan for Streets and Roads represents total improvement costs of \$25,143,519; and

WHEREAS, the 5-Year Capital Improvement Plan for Streets and Road Projects will be used as a planning tool to be used in conjunction with the budget document; and

WHEREAS, each Capital Improvement requires specific City Council action at each major milestone; and

WHEREAS, each year a comprehensive review of proposed Capital Improvement Plan projects will be conducted and presented to Council;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank hereby approves the 5-Year Capital Improvement Plan for Streets and Roads as presented and furthermore encourages prudent expenditures by staff in implementing the 5-Year Capital Improvement Plan for Fiscal Years 2022-2027.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

Attest:

Approved:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: 5-Year Capital Improvement Plan for Streets and Roads

CITY OF RIVERBANK 2022-2027 STREETS & ROADS CAPITAL IMPROVEMENT PLAN

Project Name	Project #	Funding	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total
STREETS								
Topeka Street Overlay - Callander Avenue to Jackson Avenue	STR-097	SB-1	390,850					390,850
Valley Gutter Repair/Replace - Second Street @ Riverside	STR-095	SB-1	65,192					65,192
Valley Gutter Repair/Replace - Stanislaus Street @ Seventh Street	STR-098	SB-1	96,820					96,820
Second Street Overlay - Atchison Street to Sierra Street	STR-099	SB-1		320,000				320,000
Pavement Restoration Project - Crack Seal Various Local Roads	STR-090	SB-1		50,000	50,000	50,000	50,000	200,000
Overlays and Slurry Seals - Roads to be determined	STR-091	SB-1		524,000	524,000	524,000	524,000	2,096,000
Oakdale Road Improvements - MID Canal to Northerly Limits of Crossroads West Unit 1	STR-089	Fund 205	1,904,914					1,904,914
Patterson Road Sidewalk & ADA Improvements - Callander Avenue to Roselle Avenue	STR-104	CMAQ	514,030					514,030
Patterson Road Overlay - Claus Road to Snedigar Road	STR-105	STBGP		554,678				554,678
Overlay - Road to be determined	STR-106	STBGP				554,678		554,678
Signal Light Patterson @ Roselle/Ped Railroad Crossing/Sidewalk Infill along Roselle & Patterson Roads including BNSF improvements	STR-035	CMAQ/STBGP Fund 205	2,580,093					2,580,093
Patterson Road Overlay - Eighth Street to Claus Road	STR-085	Measure L	888,926					888,926
First Street Overlay - Atchison Street to Bridge								
Santa Fe Bridge Deck Overlay - Design & Construction	STR-086	Measure L/ HBP	50,000	1,300,000				1,350,000
Roselle Avenue Sidewalks, ROW, Drainage - Patterson to Pocket (East Side)	STR-066	CMAQ/LTF/ Measure L	430,000					430,000
Callender Avenue Complete Streets Project (Phase I) Bicycle/Pedestrian/Traffic Management - (Topeka to Santa Fe)	STR-077	Measure L/ STBGP/ CMAQ	901,493					901,493
Roselle @ Morrill Intersection Improvements - ROW/Design/Construction	STR-049	Measure L/ Fund 205/ CMAQ		433,352				433,352
Santa Fe Street Overlay (Fifth Street to Seventh Street)	STR-081	STBGP/ Measure L	866,503					866,503
Pavement Restoration 2023 - Micro Slurry Seal Various Roads	STR-100	Measure L		891,582				891,582
Pavement Restoration, Overlays - to be determined	STR-103	Measure L			1,000,000	1,000,000	1,000,000	3,000,000
Bike & Pedestrian Projects - to be determined	STR-104	Measure L		105,000	105,000	105,000	105,000	420,000
Traffic Management Projects - to be determined	STR-105	Measure L		210,000	210,000	210,000	210,000	840,000

CITY OF RIVERBANK 2022-2027 STREETS & ROADS CAPITAL IMPROVEMENT PLAN

Project Name	Project #	Funding	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total
Pedestrian Crosswalk Safety Improvements - Locations to be determined	STR-101	Measure L	30,000					30,000
Traffic Calming Safety Improvements - Locations to be determined	STR-102	Measure L	40,000					40,000
Claribel Road Overlay (Squire Wells to West of Roselle Avenue)	STR-082	Measure L		404,220				404,220
Claus Road Pedestrian Sidewalk Project (RR Tracks to Sierra Street)	STR-096	Measure L		130,778				130,778
Roselle Avenue Pedestrian Access over MID Canal	STR-075	Measure L/ CMAQ		399,850				399,850
Alley Improvements - Between Texas & Kansas	STR-031	TBD					100,000	100,000
Parsley Lane - Alley Improvements	STR-068	TBD					146,630	146,630
RR Xing Improvements Patterson near Terminal	STR-054	Fund 205					342,000	342,000
RR Xing & Intersection Improvements First Street near Patterson	STR-052	TBD					311,000	311,000
RR Xing Improvements Third Street near Patterson	STR-051	TBD					311,000	311,000
RR Xing Improvements Eighth Street near Patterson	STR-053	TBD					311,000	311,000
Burney Court Reconstruction & ADA Improvements	STR-088	TBD					503,930	503,930
Patterson Road Bioretention/Bike & Pedestrian Path (North Side) - Terminal to Claus	STR-047	TBD					1,200,000	1,200,000
Roselle Avenue Bike/Pedestrian Path - Crawford Road to Sylvan Avenue	STR-056	TBD					1,614,000	1,614,000
STREETS TOTALS			8,758,821	5,323,460	1,889,000	2,443,678	6,728,560	25,143,519

SB -1 - Local Streets and Roads Funding

Measure L - Stanislaus County Sales Tax Measure

CMAQ - Congestion Mitigation Air Quality

STBGP - Surface Transportation Block Grant Program

HBP - Highway Bridge Program

Fund 205 - System Development Fees Public Works

TBD - Funding Source Not Determined

LTF - Local Transportation Funds

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.5

SECTION 11: NEW BUSINESS

Meeting Date:	June 14, 2022
Subject:	Declaration of Water Emergency per EO N-7-22
From:	Marisela Garcia, City Manager
Submitted by:	Michael Riddell, Public Works Superintendent

RECOMMENDATION

Staff recommends the adoption of the resolution to declare a water shortage emergency and implement the water shortage response actions identified in the current Water Shortage Contingency Plan, adopted October 26, 2021 in conjunction with the 2020 Urban Water Management Plan. Declaration of a water shortage emergency is required to comply with California Governor's Executive Order (EO) N-7-22, issued March 28, 2022, requiring urban retail water suppliers to implement water shortage response actions for "a shortage level of up to twenty percent" as outlined in their respective Water Shortage Contingency Plans (WSCP).

If approved, the water shortage response actions would implement further water use management efforts by the City to accomplish an estimated twenty-one percent total water savings of unconstrained demand (estimated water demand assuming no restrictions). The City has already implemented several demand management measures for which a contribution to total water savings has been considered. An additional element of EO N-7-22 is the requirement that owners and managers of commercial, industrial, and institutional properties not use potable water for irrigating "non-functional turf." The text herein helps serve as a communication of the State Water Resources Control Board (Water Board) ban on irrigating commercial, industrial, and institutional non-functional turf.

BACKGROUND

In order to comply with the statewide Executive Order N-7-22 (EO N-7-22) issued on March 28, 2022, each urban retail water supplier, which includes the City of Riverbank,

is required to implement, at a minimum, the water shortage response actions towards achieving a minimum twenty percent (20%) in water savings, i.e., a Level 2 WSCP shortage level. A WSCP shortage level contains multiple water shortage response actions, and in this case, level 2 water shortage actions outlined in the WSCP correspond to water savings of twenty percent (20%) or more. Because of the City's current water use restrictions and limitations, the following water savings measures are already in place for which water savings are expected to currently be realized:

1. The three (3) days per week outdoor watering schedule for the months of April to October.
2. The public information campaign promoting water conservation.
3. Prohibition of potable water use for the purpose of washing hard surfaces such as sidewalks, streets, and building sides.
4. Prohibition of washing commercial and noncommercial privately owned automobiles, trucks, trailers, motor homes, boats, buses, and other types of vehicles is restricted to the use of a hand-held bucket and quick rinses using a hose with a quick-acting positive shut-off nozzle.
5. City's use of Advanced Metering Infrastructure (AMI), including the ability to integrate the AquaHawk AMI customer portal into customer billing. The AquaHawk AMI portal allows water customers to track hourly water consumption, manage water usage, and customize alert settings. Additional water savings are expected as more customers register for the free service.

The City's implementation of the above water savings measures is estimated to accomplish a sixteen percent (16%) reduction in otherwise unconstrained water use.

Additional water conservation measures need to be considered in order to accomplish the EO N-7-22 required twenty percent (20%) water use reduction. The following additional measures are recommended to achieve compliance toward the EO N-7-22 twenty percent (20%) water use reduction and are estimated to result in a total water savings of twenty-one percent (21%) as compared to the unconstrained use. These recommended actions include:

- A. Increasing water waste patrols while outdoor watering schedule limitations are in place; and,
- B. Further promoting use of the AquaHawk AMI that aids rapid leak detection and notification, among other water savings benefits. Marketing of this free portal service with the objective of registering more customers will be communicated through multiple mediums, including:
 - City social media accounts;
 - Bill inserts directing customers to the customer portal; and
 - Local media that will be encouraged to feature the service.

The analysis of the aforementioned water conservation measures are a direct result of the City's preparation of the 2022 Annual Water Supply and Demand Assessment (AWSDA). A final report of assessment findings will be submitted to the Department of Water Resources prior to July 1, 2022.

EO N-7-22 also includes a provision that the Water Board consider further define “non-function turf” and ban the irrigation of commercial, industrial, and institutional non-functional turf except as it may be required to ensure the health of trees and other perennial non-turf plantings. Per the Water Board, non-functional turf is a ground cover surface of mowed grass that is ornamental and not otherwise used for human recreation purposes. It does not include school fields, sports fields, and areas regularly used for civic or community events. Irrigation of non-function turf on a commercial, industrial or institutional property is made an infraction by EO 7-22. The Water Board states that any entity already authorized to enforce infractions, such as a water supplier or local government, may choose to enforce violations of the regulation.

ATTACHMENTS

1. Draft City Council Resolution 2022-
2. Executive Order N-7-22
3. Second Water Conservation Emergency Regulation of 2022 Frequently Asked Questions

CITY OF RIVERBANK

RESOLUTION NO. 2022-____

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
DECLARING A WATER SHORTAGE EMERGENCY AND
IMPLEMENTATION OF ADDITIONAL SHORTAGE RESPONSE ACTIONS**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the Executive Department of the State of California issued an Executive Order N-7-22 on March 28, 2022 requiring Urban Retail Water Suppliers to implement the shortage response actions adopted under California Water Code Section 10632 for a shortage level of up to twenty percent (Level 2); and,

WHEREAS, the City’s 2020 WSCP as contained in Section 8 of the 2020 Urban Water Management Plan, in accordance with State requirements, lists shortage response actions to be taken by the City under certain projected shortage conditions; and,

WHEREAS, the City Council directs the implementation of water shortage response actions, namely an increase of outdoor water waste patrols and an increase in promotion of the AquaHawk portal that allows for customer monitoring and tracking of water use.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank hereby approves and adopts the declaration of a water shortage emergency and water shortage response actions necessary to achieve twenty percent reductions based on unconstrained demand.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th of June 2022; motioned by _____, seconded by _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachments: Executive Order N-7-22
(City Clerk Certification Stamp)

EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

EXECUTIVE ORDER N-7-22

WHEREAS on April 12, 2021, May 10, 2021, July 8, 2021, and October 19, 2021, I proclaimed states of emergency that continue today and exist across all the counties of California, due to extreme and expanding drought conditions; and

WHEREAS climate change continues to intensify the impacts of droughts on our communities, environment, and economy, and California is in a third consecutive year of dry conditions, resulting in continuing drought in all parts of the State; and

WHEREAS the 21st century to date has been characterized by record warmth and predominantly dry conditions, and the 2021 meteorological summer in California and the rest of the western United States was the hottest on record; and

WHEREAS since my October 19, 2021 Proclamation, early rains in October and December 2021 gave way to the driest January and February in recorded history for the watersheds that provide much of California's water supply; and

WHEREAS the ongoing drought will have significant, immediate impacts on communities with vulnerable water supplies, farms that rely on irrigation to grow food and fiber, and fish and wildlife that rely on stream flows and cool water; and

WHEREAS the two largest reservoirs of the Central Valley Project, which supplies water to farms and communities in the Central Valley and the Santa Clara Valley and provides critical cold-water habitat for salmon and other anadromous fish, have water storage levels that are approximately 1.1 million acre-feet below last year's low levels on this date; and

WHEREAS the record-breaking dry period in January and February and the absence of significant rains in March have required the Department of Water Resources to reduce anticipated deliveries from the State Water Project to 5 percent of requested supplies; and

WHEREAS delivery of water by bottle or truck is necessary to protect human safety and public health in those places where water supplies are disrupted; and

WHEREAS groundwater use accounts for 41 percent of the State's total water supply on an average annual basis but as much as 58 percent in a critically dry year, and approximately 85 percent of public water systems rely on groundwater as their primary supply; and

WHEREAS coordination between local entities that approve permits for new groundwater wells and local groundwater sustainability agencies is important to achieving sustainable levels of groundwater in critically overdrafted basins; and

WHEREAS the duration of the drought, especially following a multiyear drought that abated only five years ago, underscores the need for California to redouble near-, medium-, and long-term efforts to adapt its water management and delivery systems to a changing climate, shifting precipitation patterns, and water scarcity; and

WHEREAS the most consequential, immediate action Californians can take to extend available supplies is to voluntarily reduce their water use by 15 percent from their 2020 levels by implementing the commonsense measures identified in operative paragraph 1 of Executive Order N-10-21 (July 8, 2021); and

WHEREAS to protect public health and safety, it is critical the State take certain immediate actions without undue delay to prepare for and mitigate the effects of the drought conditions, and under Government Code section 8571, I find that strict compliance with various statutes and regulations specified in this Proclamation would prevent, hinder, or delay the mitigation of the effects of the drought conditions.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes, including the California Emergency Services Act, and in particular, Government Code sections 8567, 8571, and 8627, do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

1. The orders and provisions contained in my April 21, 2021, May 10, 2021, July 8, 2021, and October 19, 2021 Proclamations remain in full force and effect, except as modified by those Proclamations and herein. State agencies shall continue to implement all directions from those Proclamations and accelerate implementation where feasible.
2. To help the State achieve its conservation goals and ensure sufficient water for essential indoor and outdoor use, I call on all Californians to strive to limit summertime water use and to use water more efficiently indoors and out. The statewide Save Our Water conservation campaign at [SaveOurWater.com](https://www.SaveOurWater.com) provides simple ways for Californians to reduce water use in their everyday lives. Furthermore, I encourage Californians to understand and track the amount of water they use and measure their progress toward their conservation goals.
3. By May 25, 2022, the State Water Resources Control Board (Water Board) shall consider adopting emergency regulations that include all of the following:
 - a. A requirement that each urban water supplier, as defined in section 10617 of the Water Code, shall submit to the Department of Water Resources a preliminary annual water supply and demand assessment consistent with section 10632.1 of the Water Code no later than June 1, 2022, and submit a final annual water

supply and demand assessment to the Department of Water Resources no later than the deadline set by section 10632.1 of the Water Code;

- b. A requirement that each urban water supplier that has submitted a water shortage contingency plan to the Department of Water Resources implement, at a minimum, the shortage response actions adopted under section 10632 of the Water Code for a shortage level of up to twenty percent (Level 2), by a date to be set by the Water Board; and
- c. A requirement that each urban water supplier that has not submitted a water shortage contingency plan to the Department of Water Resources implement, at a minimum, shortage response actions established by the Water Board, which shall take into consideration model actions that the Department of Water Resources shall develop for urban water supplier water shortage contingency planning for Level 2, by a date to be set by the Water Board.

To further conserve water and improve drought resiliency if the drought lasts beyond this year, I encourage urban water suppliers to conserve more than required by the emergency regulations described in this paragraph and to voluntarily activate more stringent local requirements based on a shortage level of up to thirty percent (Level 3).

- 4. To promote water conservation, the Department of Water Resources shall consult with leaders in the commercial, industrial, and institutional sectors to develop strategies for improving water conservation, including direct technical assistance, financial assistance, and other approaches. By May 25, 2022, the Water Board shall consider adopting emergency regulations defining “non-functional turf” (that is, a definition of turf that is ornamental and not otherwise used for human recreation purposes such as school fields, sports fields, and parks) and banning irrigation of non-functional turf in the commercial, industrial, and institutional sectors except as it may be required to ensure the health of trees and other perennial non-turf plantings.
- 5. In order to maximize the efficient use of water and to preserve water supplies critical to human health and safety and the environment, Public Resources Code, Division 13 (commencing with section 21000) and regulations adopted pursuant to that Division are hereby suspended, with respect to the directives in paragraphs 3 and 4 of this Order and any other projects and activities for the purpose of water conservation to the extent necessary to address the impacts of the drought, and any permits necessary to carry out such projects or activities. Entities that desire to conduct activities under this suspension, other than the directives in paragraphs 3 and 4 of this Order, shall first request that the Secretary of the Natural Resources Agency make a determination that the proposed activities are eligible to be conducted under this suspension. The Secretary shall use sound discretion in applying this Executive Order to ensure that the suspension serves the purpose of accelerating conservation projects that are necessary to address impacts of the drought, while at the same time

protecting public health and the environment. The entities implementing these directives or conducting activities under this suspension shall maintain on their websites a list of all activities or approvals for which these provisions are suspended.

6. To support voluntary approaches to improve fish habitat that would require change petitions under Water Code section 1707 and either Water Code sections 1425 through 1432 or Water Code sections 1725 through 1732, and where the primary purpose is to improve conditions for fish, the Water Board shall expeditiously consider petitions that add a fish and wildlife beneficial use or point of diversion and place of storage to improve conditions for anadromous fish. California Code of Regulations, title 23, section 1064, subdivisions (a)(1)(A)(i)-(ii) are suspended with respect to any petition that is subject to this paragraph.
7. To facilitate the hauling of water for domestic use by local communities and domestic water users threatened with the loss of water supply or degraded water quality resulting from drought, any ordinance, regulation, prohibition, policy, or requirement of any kind adopted by a public agency that prohibits the hauling of water out of the water's basin of origin or a public agency's jurisdiction is hereby suspended. The suspension authorized pursuant to this paragraph shall be limited to the hauling of water by truck or bottle to be used for human consumption, cooking, or sanitation in communities or residences threatened with the loss of affordable safe drinking water. Nothing in this paragraph limits any public health or safety requirement to ensure the safety of hauled water.
8. The Water Board shall expand inspections to determine whether illegal diversions or wasteful or unreasonable use of water are occurring and bring enforcement actions against illegal diverters and those engaging in the wasteful and unreasonable use of water. When access is not granted by a property owner, the Water Board may obtain an inspection warrant pursuant to the procedures set forth in Title 13 (commencing with section 1822.50) of Part 3 of the Code of Civil Procedure for the purposes of conducting an inspection pursuant to this directive.
9. To protect health, safety, and the environment during this drought emergency, a county, city, or other public agency shall not:
 - a. Approve a permit for a new groundwater well or for alteration of an existing well in a basin subject to the Sustainable Groundwater Management Act and classified as medium- or high-priority without first obtaining written verification from a Groundwater Sustainability Agency managing the basin or area of the basin where the well is proposed to be located that groundwater extraction by the proposed well would not be inconsistent with any sustainable groundwater management program established in any applicable Groundwater Sustainability Plan adopted by that Groundwater Sustainability

Agency and would not decrease the likelihood of achieving a sustainability goal for the basin covered by such a plan; or

- b. Issue a permit for a new groundwater well or for alteration of an existing well without first determining that extraction of groundwater from the proposed well is (1) not likely to interfere with the production and functioning of existing nearby wells, and (2) not likely to cause subsidence that would adversely impact or damage nearby infrastructure.

This paragraph shall not apply to permits for wells that will provide less than two acre-feet per year of groundwater for individual domestic users, or that will exclusively provide groundwater to public water supply systems as defined in section 116275 of the Health and Safety Code.

10. To address household or small community drinking water shortages dependent upon groundwater wells that have failed due to drought conditions, the Department of Water Resources shall work with other state agencies to investigate expedited regulatory pathways to modify, repair, or reconstruct failed household or small community or public supply wells, while recognizing the need to ensure the sustainability of such wells as provided for in paragraph 9.
11. State agencies shall collaborate with tribes and federal, regional, and local agencies on actions related to promoting groundwater recharge and increasing storage.
12. To help advance groundwater recharge projects, and to demonstrate the feasibility of projects that can use available high water flows to recharge local groundwater while minimizing flood risks, the Water Board and Regional Water Quality Control Boards shall prioritize water right permits, water quality certifications, waste discharge requirements, and conditional waivers of waste discharge requirements to accelerate approvals for projects that enhance the ability of a local or state agency to capture high precipitation events for local storage or recharge, consistent with water right priorities and protections for fish and wildlife. For the purposes of carrying out this paragraph, Division 13 (commencing with section 21000) of the Public Resources Code and regulations adopted pursuant to that Division, and Chapter 3 (commencing with section 85225) of Part 3 of Division 35 of the Water Code and regulations adopted pursuant thereto are hereby suspended to the extent necessary to address the impacts of the drought. This suspension applies to (a) any actions taken by state agencies, (b) any actions taken by local agencies where the state agency with primary responsibility for the implementation of the directives concurs that local action is required, and (c) permits necessary to carry out actions under (a) or (b). The entities implementing these directives shall maintain on their websites a list of all activities or approvals for which these provisions are suspended.
13. With respect to recharge projects under either Flood-Managed Aquifer Recharge or the Department of Water Resources Sustainable

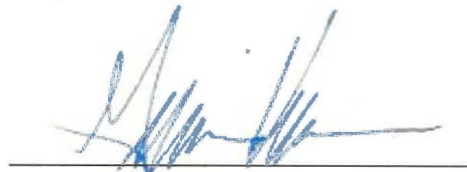
Groundwater Management Grant Program occurring on open and working lands to replenish and store water in groundwater basins that will help mitigate groundwater conditions impacted by drought, for any (a) actions taken by state agencies, (b) actions taken by a local agency where the Department of Water Resources concurs that local action is required, and (c) permits necessary to carry out actions under (a) or (b), Public Resources Code, Division 13 (commencing with section 21000) and regulations adopted pursuant to that Division are hereby suspended to the extent necessary to address the impacts of the drought. The entities implementing these directives shall maintain on their websites a list of all activities or approvals for which these provisions are suspended.

14. To increase resilience of state water supplies during prolonged drought conditions, the Department of Water Resources shall prepare for the potential creation and implementation of a multi-year transfer program pilot project for the purpose of acquiring water from willing partners and storing and conveying water to areas of need.
15. By April 15, 2022, state agencies shall submit to the Department of Finance for my consideration proposals to mitigate the worsening effects of severe drought, including emergency assistance to communities and households and others facing water shortages as a result of the drought, facilitation of groundwater recharge and wastewater recycling, improvements in water use efficiency, protection of fish and wildlife, mitigation of drought-related economic or water-supply disruption, and other potential investments to support short- and long-term drought response.

IT IS FURTHER ORDERED that as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 28th day of March 2022.



GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY N. WEBER, PH.D.
Secretary of State



Fact Sheet

Second Water Conservation Emergency Regulation of 2022

Frequently Asked Questions

Updated: June 6, 2022

General Information

1) Where can I find information on the State Water Board's second water conservation emergency regulation of 2022?

You can find updated documents and subscribe to the Water Conservation Regulations email list for announcements on the State Water Board's [Water Conservation Emergency Regulations webpage](#).

2) When will the emergency regulation be in effect?

The emergency regulation is expected to become effective on or about June 16, 2022. The official date will be posted on the [Water Conservation Emergency Regulations webpage](#).

3) How long will the emergency regulation be in effect?

Once the emergency regulation takes effect, it will remain in effect for one year, unless the State Water Board (Board) modifies it, readopts it, or ends it before then.

4) Where can I find the adopted emergency regulation?

The adopted regulation text is available on the Board's [Water Conservation Emergency Regulations webpage](#).

5) What is now required?

- Urban water suppliers must submit preliminary supply and demand assessments to the Department of Water Resources by June 1, 2022.
- Urban water suppliers must implement all conservation actions in their locally adopted plans meant to address at least a water shortage level of 10 to 20 percent (Level 2) by June 10, 2022.
- Owners and managers of commercial, industrial, and institutional properties must not use potable water for irrigating non-functional turf.

Non-Functional Turf

6) What is "turf"?

Turf means "a ground cover surface of mowed grass." This official definition of turf can be found in [section 491 of title 23 of the California Code of Regulations](#).



CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY

STATE WATER RESOURCES CONTROL BOARD

1001 I Street, Sacramento, CA 95814 • Mailing Address: P.O. Box 100, Sacramento, CA 95812-0100 • www.waterboards.ca.gov



7) What is “non-functional turf”?

Non-functional turf is a ground cover surface of mowed grass that is ornamental and not otherwise used for human recreation purposes. Non-functional turf does not include school fields, sports fields, and areas regularly used for civic or community events.

8) Does the non-functional turf irrigation ban apply to residential properties?

No, residential properties may continue to irrigate turf, subject to local rules. The Board encourages people to reduce turf irrigation on their properties and to convert turf to [water-wise](#) plants, but those are not required by this regulation. For more information and practical tips for converting your landscape and making your yard more water-wise, visit [SaveOurWater.com](#).

9) Are there any exceptions to the non-functional turf irrigation ban?

The ban only applies to irrigation of non-functional turf in the commercial, industrial, and institutional sectors and only applies to irrigation with potable water. It does not apply to residential lawns or any turf that is regularly used for human recreational purposes, such as community spaces, or sports fields and other turf spaces used for recreation or events. The regulation does not ban the irrigation of trees or other non-turf plantings. There is an exemption process available for certain low water using turf species and irrigation approaches. To be exempt from the ban, an owner or manager must provide to their water supplier evidence that they have met two requirements: (1) the user must certify that the turf species needs low levels of water (a plant factor of 0.3 or less; “plant factor” is a factor used to estimate the amount of water needed by plants – see [section 491 of title 23 of the California Code of Regulations](#)) and (2) the user must demonstrate that the turf is irrigated in a way that uses low levels of water (less than 40 percent of reference evapotranspiration). For more information on plant factors and reference evapotranspiration, see the state's [Model Water Efficient Landscape Ordinance](#).

10) May people use recycled water or greywater to irrigate turf?

Yes, however the Board encourages people to prioritize irrigation of trees and other plants due to the severity of the drought and the amount of water required for turf.

11) Does the regulation affect trees? Do urban trees need to be watered?

The regulation does not restrict the watering of trees, just turf. Although most mature trees often require little to no irrigation, some species do. The Board urges people to continue to water trees, even while reducing or stopping the irrigation of turf. Trees that are just getting established may need to be watered more frequently, including hand watering. Trees near or on non-functional turf could be impacted by some responses to the ban on turf irrigation, but the regulation allows continued irrigation of trees even if turf, such as turf under trees, will receive water. For more information about tree species and water needs, visit the [Save Our Trees section](#) within [SaveOurWater.com](#).

12) Who will enforce the non-functional turf prohibition?

Water suppliers and local governments are expected to communicate the ban on irrigation of non-functional turf to their commercial, industrial, and institutional customers. The emergency regulation makes violations of the ban an infraction: any entity that is already authorized to enforce infractions, such as a water supplier or local government, may choose to enforce violations of the regulation.

In addition, anyone may report water waste, including irrigation of non-functional turf on a commercial, industrial, or institutional property, to the Board at [SaveWater.CA.Gov](https://www.savewater.ca.gov). The Board may use its enforcement authority to respond to violations of the regulation.

13) What actions may a water supplier or local government (or any entity already authorized to enforce infractions) take to enforce violations of the regulation? What actions may the Board take?

Local or Board enforcement may include warning letters, conservation orders, and fines (up to \$500 per day). The Board also encourages agencies to provide additional assistance to disadvantaged communities and translate conservation announcements and materials into the languages spoken at properties in commercial, industrial, and institutional sectors.

14) Where can I report water waste violations?

You can report water waste violations online at [SaveWater.CA.Gov](https://www.savewater.ca.gov). These reports are sent to local water suppliers and the Board. The website allows you to upload photos, which helps with enforcement decision-making.

Homeowners' Associations (HOAs) & HOA Residents

15) Does this regulation apply to HOAs?

Yes, but only to non-functional turf on property the homeowners' association (HOA) owns, not residences. While an individual's property is considered residential, property owned and maintained by an HOA is considered the same as landscapes owned and maintained by commercial or institutional entities. This means that the regulation does not prevent homeowners from irrigating turf; it prohibits the irrigation of non-functional turf (with potable water) on property an HOA owns. However, the regulation does not ban the irrigation of turf used for recreation or community activities.

16) Who decides if turf is functional?

An HOA should review areas of turf that it maintains, consult with residents, and determine whether the turf is functional or not. Water suppliers may defer to HOAs' determinations that specific areas of turf are used for recreation or community events. However, water suppliers also retain the authority to enforce the irrigation ban if there is a documented violation.

17) Can my HOA stop me from conserving water?

No. Homeowners may remove their lawns and replace them with water-wise plants. If you install water-efficient landscaping during the drought, your HOA cannot prevent you from maintaining it or require you to remove it when there is no longer a drought state of emergency. Additionally, your HOA cannot impose a fine or assessment for reducing or eliminating the watering of vegetation or lawns during a drought state of emergency, nor can it prohibit, or include conditions that have the effect of prohibiting, the use of low water-using plants as a group or as a replacement of existing turf. For more information and practical tips for making your yard more water-wise, visit [SaveOurWater.com](https://www.saveourwater.com).

18) Are apartment buildings considered part of the commercial, industrial, and institutional sectors?

Most apartment buildings are part of the residential sector and therefore not subject to the ban on irrigation of non-functional turf. However, apartment buildings may also include commercial facilities, such as ground floor businesses or other commercial operations on site, in the same manner as HOAs (see above). Apartment building owners and managers should check with their water supplier to see whether their building or complex may be considered, in part, commercial, industrial, or institutional and would therefore have some landscaped areas subject to the same rules (and exclusions) as similarly situated landscaped areas in HOAs.

Water Shortage Response Actions

19) Where are instructions for suppliers to submit preliminary annual supply and demand assessments?

Annual supply and demand assessments should be submitted to the Department of Water Resources. Instructions for submitting this information can be found on the Department of Water Resources [website](#).

20) By when must urban water suppliers that have not yet implemented Level 2 water shortage response actions do so?

Per the regulation, urban water suppliers must implement Level 2 demand reduction actions by June 10, 2022.

21) What are Level 2 water shortage response actions?

For most urban water suppliers, water shortage responses have been adopted in the supplier's water shortage contingency plan and include actions intended to respond to a water shortage of 10 to 20 percent. Examples of Level 2 actions include rebate programs, drought rate structures, expanding information campaigns, and restrictions on outdoor irrigation days and times.

22) Are drought rate structures required?

Water suppliers are required to either implement drought pricing or enact a water waste ordinance (see Water Code sections 365-367). When implementing drought pricing,

water suppliers should design rates or surcharges to incentivize conservation by high-use customers. Information on conservation pricing is available on the [Board's website](#).

23) If a water supplier has adequate supply according to its supply and demand assessment, why is it required to implement Level 2 demand reduction actions?

The severity of this new normal makes it imperative that all Californians save water in every way possible. The drought emergency is statewide, and conservation is important to extend supplies so that more water is left for the future and for the environment. All water suppliers can support California's water resilience through additional conservation. See Question #27 for clarification on which water suppliers may take alternative compliance actions.

24) Are water suppliers required to implement all demand reduction actions in Level 2 of their plan?

Yes, water suppliers are required to implement all of their Level 2 demand reduction actions. However, they do not have to implement new residential connection moratoria if that is one of their Level 2 actions. See Question #27 for clarification on which water suppliers may take alternative compliance actions.

25) Are water suppliers required to implement Level 2 actions that do not reduce the demand for water?

Supply augmentation actions identified in Level 2 of a supplier's water shortage contingency plan are not required by this regulation; only Level 2 demand reduction actions are required.

26) What if an urban water supplier has not defined Level 2 water shortage response actions?

If an urban water supplier has not already complied with the preexisting requirement to submit a water shortage contingency plan to the Department of Water Resources, then, by July 10, 2022, they are required to implement the minimum demand reduction actions listed in the regulation: (1) a public information and outreach campaign, (2) a weekly irrigation schedule, and (3) bans on water uses as prohibited in the Board's January 2022 emergency regulation. For more details, see the [regulation](#) on the [Water Conservation Emergency Regulations webpage](#). These actions were adopted after considering suggestions from the Department of Water Resources and public comment.

27) Which suppliers may take alternative compliance actions?

Water suppliers may elect to implement the minimum actions required of suppliers that have not yet submitted water shortage contingency plans instead of all their Level 2 demand reduction actions if they meet the following criteria: (1) their annual water supply and demand assessment demonstrates an ability to maintain reliable supply until September 30, 2023; (2) they do not rely on, for any part of their supply, the Colorado River, State Water Project, or Central Valley Project, and no more than 10 percent of

their supply comes from critically overdrafted groundwater basins as designated by the Department of Water Resources; and (3) their average number of gallons of water used per person, per day by residential customers for the year 2020 is below 55 gallons, as reported to the Board in the Electronic Annual Report.

28) Does the regulation require urban water suppliers to implement Level 3 actions?

No, but Governor Newsom has encouraged all urban water suppliers to implement stronger actions that would respond to water shortages of up to 30 percent (Level 3 actions).

Other Information

29) Am I subject to both this new regulation *and* the one adopted in January 2022 that prohibits certain wasteful water-use practices?

Yes. [Both regulations](#) are currently in effect. (The earlier emergency regulation adopted in January 2022 will remain in effect until January 18, 2023, unless the Board acts to end, modify, or readopt it before then). This means that turf irrigation that is not prohibited must still be done in a manner that does not cause water to flow onto adjacent property, non-irrigated areas, private and public walkways, roadways, parking lots, or structures.

30) How is the Board advancing drought resilience and water conservation for the long-term?

Among other ongoing activities related to water rights and water quality, the Board is working on regulations to [Make Conservation a California Way of Life](#), including [adopting long-term standards for the efficient use of water](#) and [water loss performance standards](#) for urban retail water suppliers. The [Safe and Affordable Funding for Equity and Resilience \(SAFER\) program](#) supports permanent and sustainable drinking water solutions that ensure all Californians have access to safe, affordable, and reliable drinking water. For information and updates on the Board's drought activities, visit the Board's [Drought website](#).

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.6

SECTION 11: NEW BUSINESS

Meeting Date: June 14, 2022

Subject: Adopt a Resolution Establishing the Turf Replacement Program Guidelines in the City of Riverbank

From: Marisela H. Garcia, City Manager

RECOMMENDATION

It is recommended that the City Council consider adopting a resolution that will establishment the guidelines of a turf replacement program in the City of Riverbank.

SUMMARY

During the adoption of the Fiscal Year 2021-22 Annual Operating Budget, the City Council allocated \$25,000 towards the establishment of a Turf Replacement Program. Tonight's item will establish the guidelines for this program and allow for implementation as of July 1, 2022.

BACKGROUND

California and the western United States are experiencing a severe climate-driven drought. Climate change continues to intensify the impacts of droughts on our communities, environment, and economy, and California is in a third consecutive year of dry conditions, resulting in a continuing drought in all parts of the State. This had led the State Water Resources Control Board ("State Water Board") to enact emergency regulations to aid in urban water conservation. The emergency regulation requirements include the following:

- Commercial, industrial, and institutional decorative grass should not be watered*
- Give all trees just what they need: avoid overwatering
- Follow the local requirements of your water supplier
- Urban water suppliers should implement all Level 2 demand reduction actions by June 10, 2022*

(* Note: Unless otherwise allowed in the regulation)

The City Council has contemplated enacting certain actions that are detailed in the City of Riverbank's Water Shortage Contingency Plan (WSCP) in order to encourage the reduction of water usage throughout the City. The most consequential, immediate actions that our residents can take to extend available supplies is to voluntarily reduce their water use by implementing certain measures.

TURF REPLACEMENT PROGRAM

In an effort to encourage A reduction in water usage, the City Council has allocated via the annual budgeting process, \$25,000 towards the establishment of a Turf Replacement Program. After gathering information, staff processes the following program guidelines for this program:

Who Qualifies?

- City of Riverbank customers who pay a water utility bill to the City of Riverbank.
- Customer accounts that are in good standing. Must be current on all billings.
- Tenants who provide written approval from the property owner or property manager.
- Area to be converted must have grass or traditional sprinklers intact at the Pre-Inspection appointment in order to qualify for the rebate.

Timelines

- Program applies to turf replaced in fiscal years when funding is allocated. Funding has been allocated for the 7/1/22 thru 6/30/23 fiscal year.
- A pre-inspection will be scheduled once the application has been received.
- After approval of pre-inspection, residents will have 60 days to complete the conversion of their existing landscaping, which will be indicated in the Notice to Proceed Letter.
- Once completed, resident must contact the City of Riverbank to schedule the post-inspection.
- Itemized dated sales receipts for the products used in the conversion are required at the post- inspection.
- If not approved at inspection, residents have 30 days to make corrections and to schedule a final inspection.

Turf Replacement

- Turf replacement must be drought tolerant and permeable (allow water to penetrate into the ground). Product used must be approved by the City prior to installation.
- Applicant must provide a simple sketch of the proposed landscape, as well as photos of the existing landscape as part of the initial application.
- When replacing turf, irrigation system must be capped, eliminated or converted to drip.

- Turf replacement must be maintained and kept in healthy condition for a minimum of 5 years.
- Turf replacement must be installed within the Riverbank City service area and at the address listed on the application.
- Applicants must provide a list of proposed drought tolerant plants with the application. For a list of preferred plants, please see the attached “Top 10 California Friendly Native Plants”.
- If only part of the lawn is converted, the new planting area must be on a separate valve.

Rebates

- Existing artificial turf, turf installation costs, new construction, accessories, and taxes do not qualify. Reimbursement is for **products** used in the conversion. Labor cost does not qualify.
- Rebate checks will be mailed within 8 weeks after completing the rebate process.
- Rebate amount cannot exceed the cost of the products used in the conversion. Dated, itemized sales receipts are required at the post-inspection.
- Rebates are limited to \$2,000 per residential utility billing account per fiscal year when funding is made available. Program will be funded for the July 1, 2022 – June 30, 2023 fiscal year.

Application and Rebate Approval or Denial

- On-site compliance verification is required.
- Original itemized, dated sales receipt for the products used in the conversion area is required at the post-inspection
- Incomplete, incorrect, or unsigned applications cannot be processed. We will contact you with any discrepancies and may require you to submit a new application.
- Customer must fulfill all program guidelines to be eligible for rebates.

Other Considerations

- The Rebate Program is not responsible for materials lost by mail.
- Submission or possession of a rebate application does not guarantee receiving a rebate.
- Rebates are processed on a first come, first served basis.
- Funding for this rebate program is limited to available resources.
- Rebate amounts are subject to change without notification.
- This program shall, at all times, be subject to change or termination without prior notice.

STRATEGIC PLAN

This item addresses the City Council’s Strategic Plan objective to “incentivize programs for saving electricity, water, and other essential resources”.

FINANCIAL IMPACT

Twenty-five Thousand Dollars (\$25,000) will be budgeted in the Fiscal Year 2022-23 Annual Operating Budget.

ATTACHMENTS

1. Draft City Council Resolution 2022-
2. Turf Replacement Program Guidelines
3. Top 10 California Friendly Native Plants

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
ESTABLISHING THE TURF REPLACEMENT PROGRAM GUIDELINES**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE "CITY COUNCIL") DOES HEREBY RESOLVE THAT:

WHEREAS, California and the western United States are experiencing a severe climate-driven drought ; and

WHEREAS, climate change continues to intensify the impacts of droughts on our communities, environment, and economy, and California is in a third consecutive year of dry conditions resulting in a continuing drought in all parts of the State; and

WHEREAS, the most consequential, immediate actions that our residents can take to extend available supplies is to voluntarily reduce their water use by implementing certain measures; and

WHEREAS, outdoor landscaping is the single largest use of water in a typical California home or business; and

WHEREAS, in August 2021 the Riverbank City Council established a Strategic Plan Objective to incentivize programs for saving electricity, water, and other essential resources; and

WHEREAS, it is the desire of the Riverbank City Council to establish a Turf Replacement Program as detailed in Exhibit A, herein attached; and

WHEREAS, on an annual basis the Riverbank City Council will determine if funding is available for said program via the annual budgeting process.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Riverbank does hereby adopt the Turf Replacement Program Guidelines.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Turf Replacement Program Guidelines



Turf Replacement Rebate Program Guidelines

Who Qualifies?

- City of Riverbank customers who pay a water utility bill to the City of Riverbank.
- Customer accounts that are in good standing.
- Tenants who provide written approval from the property owner or property manager.
- Area to be converted must have grass or traditional sprinklers intact at the Pre-Inspection appointment in order to qualify for the rebate.

Timelines

- Program applies to turf replaced in fiscal years when funding is allocated.
- A pre-inspection will be scheduled once the application has been received.
- After approval of pre-inspection, you will have 60 days to complete the conversion of your existing landscaping, which will be indicated in the Notice to Proceed Letter.
- Once completed, contact the City of Riverbank to schedule the post- inspection.
- Itemized dated sales receipts for the products used in the conversion are required at the post- inspection.
- If not approved at inspection, you have 30 days to make corrections and to schedule a final inspection.

Turf Replacement

- Turf replacement must be drought tolerant and permeable (allow water to penetrate into the ground). Product used must be approved by the City prior to installation.
- Applicant must provide a simple sketch of the proposed landscape, as well as photos of the existing landscape as part of the initial application.
- When replacing turf, irrigation system must be capped, eliminated or converted to drip.
- Turf replacement must be maintained and kept in healthy condition for a minimum of 5 years.
- Turf replacement must be installed within the Riverbank City service area and at the address listed on the application.
- Applicants must provide a list of proposed drought tolerant plants with the application. For a list of preferred plants, please see the attached "Top 10 California Friendly Native Plants".
- If only part of the lawn is converted, the new planting area must be on a separate valve.

Rebates

- Existing artificial turf, turf installation costs, new construction, accessories, and taxes do not qualify. Reimbursement is for products used in the conversion. Labor cost does not qualify.

Turf Replacement Program Guidelines

- Rebate checks will be mailed within 8 weeks after completing the rebate process.
- Rebate amount cannot exceed the cost of the products used in the conversion.
Dated, itemized sales receipts are required at the post-inspection.
- Rebates are limited to \$2,000 per residential utility billing account per fiscal year when funding is made available.

Application and Rebate Approval or Denial

- On-site compliance verification is required.
- Original itemized, dated sales receipt for the products used in the conversion area is required at the post-inspection
- Incomplete, incorrect or unsigned applications cannot be processed. We will contact you with any discrepancies and may require you to submit a new application.
- Customer must fulfill all program guidelines to be eligible for rebates.

Other Considerations

- The Rebate Program is not responsible for materials lost by mail.
- Submission or possession of a rebate application does not guarantee receiving a rebate.
- Rebates are processed on a first come, first served basis.
- Funding for this rebate program is limited to available resources.
- Rebate amounts are subject to change without notification.
- This program shall at all times be subject to change or termination without prior notice.



bewaterwise.com



**The Metropolitan Water District
of Southern California**
700 N. Alameda St.
Los Angeles, CA 90012

P.O. Box 54153
Los Angeles, CA 90054-0153
(213) 217-6000
(800) call-mwd (255-5693)

Printed by MWD Imaging Services June 2019/1000

A **California Friendly®** garden is filled with native and low-water use plants, perfectly suited to our mild winters and warm, dry summers. They are low maintenance, use little to no water, don't need soil preparation or fertilizing, and even attract wildlife like birds and butterflies. Here are some favorites to start; there are many more choices. Visit **bewaterwise.com** for a more complete catalogue of plant possibilities, garden ideas, rebate information and conservation tips. And click on our Native Plant Profile tab for inspiration.

TOP 10

**California Friendly®
Native Plants**

bewaterwise.com®



Deer Grass
Muhlenbergia rigens

This native California grass is narrow-leaved and forms a dense clump up to 2-3 feet high and wide with flower stalks that can reach 6 feet high. The bright green leaves are joined by spiky cream-colored flowers in spring. The deer grass is drought tolerant and does best with little to moderate water in full sun or light shade. Deer grass can be fire-prone if not properly maintained and should not be planted within 5 feet of a structure. They attract birds and beneficial insects.

Wild Strawberry
Fragaria sp.

Wild strawberries make an excellent lawn substitute since they grow only about 2-4 inches high. Beach strawberry prefers sandy soil and rarely fruit. Woodland strawberry can grow in multiple soil types but need afternoon shade when grown inland. Woodland strawberry has emerald green leaves and delicious half-inch berries.



California Lilac
Ceanothus sp.

The California lilac blooms late winter to spring with clusters of flowers in white and every shade of blue from very light to deep violet. Generally an evergreen, the California lilac comes in all shapes and sizes including low and spreading, tightly grouped and bushy, and straight and angular. Only a few varieties lose their leaves in cold weather. They require full sun and little to no water.



Toyon
Heteromeles arbutifolia

Toyon is also known as Christmasberry or California Holly for their brilliant red berry clusters from November through January. They are a large evergreen shrub with thick, leathery, glossy-green leaves 2 to 4 inches long. They have small white flowers in flattish clusters, which bloom June through July. Toyon can be fire retardant when given enough moisture and make excellent hedge plants to protect privacy. Birds, butterflies and beneficial insects like them.



Foothill Penstemon
Penstemon heterophyllus

Penstemons, also known as beardtongues, are brightly flowered perennials that vary in size, shape and color. Flower colors vary from electric blue-lavendar, to bright red to pink. Penstemons can be grown in any garden provided that they have good drainage. They attract hummingbirds and beneficial insects.



Hummingbird Sage
Salvia spathacea

This hardy, small clumping sage is a magnet for hummingbirds because of its spikes of deep magenta flowers. This sage prefers shade to partial sun and requires moderate water. Its root system helps it to survive drought.



Coral Bells or Alum Root
Heuchera sp.

Slender, spiky stems of loose, small bell-shaped flowers grow from clumps of round scalloped leaves. The delicate blossoms come in shades of red, coral, rose pink, greenish and white. Most varieties bloom between early spring and late summer, with some lasting until fall. In warmer areas, they do best with afternoon shade and moderate to regular water. Hummingbirds love them.



Douglas Iris
Iris douglasiana

This easygoing and easy-growing iris is native to the California coast. A spring bloomer, the Douglas Iris has evergreen leaves and long stems up to 2 feet that are sometimes branched and crowned with purple and blue flowers. They like partial to full shade and moderate to little water in summer, with well-drained soil. Many cultivated varieties are available with yellow, rose, burgundy and purple flowers.



Bigberry Manzanita
Arctostaphylos glauca

This slow-growing native Californian has blue-gray leaves which offset clusters of pink to white urn-shaped flowers. The flowers bloom in late winter to early spring and are followed by berrylike red or brown fruits that attract birds. Known for its crooked branches of dark purple bark, this variety is a tall shrub that can spread up to 15 feet tall and 20 feet wide. There are many different varieties of manzanita; all are evergreen, take full sun or light shade and require little to moderate water.



Dudleya
Dudleya sp.

Dudleyas are one of the largest group of native California succulents. They vary in shape, size, and flower color and are usually under 4 inches until they flower. They are easy to grow and make excellent accent plants. Surround them with rocks and make sure they have good drainage. And watch the hummingbirds that come to visit.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.7

SECTION 11: NEW BUSINESS

Meeting Date: June 14, 2022

Subject: Authorize the City Manager to direct the City's On-Call Utility Engineer to conduct rehabilitation and testing of Well No. 10 to assess reduction in well nitrate for the wells continued use during upcoming high water demands.

From: Maricela Garcia, City Manager

Submitted by: Michael Riddell, Public Works Director

RECOMMENDATION

It is recommended that the City Council authorize the City Manager to direct the City's on-call Utility Engineer Kjeldsen, Sinnock & Neudeck, Inc. (KSN) to perform certain rehabilitation, test pumping, and monitoring of Well No. 10. The work is to ascertain if modifying well operations can allow Well 10 to be brought on-line quickly to meet expected peak water demands in July and August, 2022. The expected cost of the rehabilitation, test pumping, and monitoring (including well and pump contractor work and analytical laboratory as well as project engineering) is anticipated to be \$255,000. Work is to be performed under the exiting January 12, 2022 On-Call Utility Engineering Contract between the City of Riverbank and KSN.

SUMMARY

In October of 2021, following a period of heavy rains, the City's Well No. 10 experienced a rapid rise in nitrate concentration, a constituent with a primary drinking water standard of 10 mg/L as nitrogen. Well 10 nitrate concentrations were historically less than 5.8 mg/L as N with an average of 5.9 mg/L as N. High nitrate concentrations were first monitored on October 26, 2021 at 18.0 mg/L as N, above the 10 mg/L as N drinking water limit. At that time the well was taken off-line from the potable water system and City staff initiated a program of evaluating the well for its continued use. Following the well pumping and testing procedures and well inspection described below, it appears that high-nitrate water is entering the well from shallow zones and therefore it is proposed to modify the well operation by blocking these shallow zones as a means to produce water that meets the nitrate drinking water criteria and will allow Well 10 to meet upcoming peak water demands. The current proposed program includes:

1. Removing the existing well pump and storing it on-site for later use.
2. Rehabilitating the well through a cleaning process to promote restoration of capacity to the lower screened zones of the well, including additional video inspection.
3. Installing a test pump in the well with an inflatable packer (isolation device) to block water from the sounding pipe and upper screen zone of 165 to 185 feet below the ground level.
4. Pumping this test well for approximately 24 hours with measurement of well water quality and well performance.
5. Lowering the inflatable packer to isolate both the upper zone and the second zone located at 210 to 230 feet below the ground surface.
6. Pump the test well at this lower production configuration for an additional 24 hours, with additional measurement of well water quality and well performance.
7. Evaluate the results of the test pump operation with the upper 165 to 185 and 210 to 230-foot zones being isolated consecutively.

If this process shows acceptable results, and upon concurrence by the Division of Drinking Water of the State Water Resources Control Board (DDW), a modified well pump (with either permanent inflatable packers or blank casing installed) will be installed in the well as soon as possible to allow supply to the City's drinking water system without violating the nitrate drinking water standard. Authorization of additional expenditure for modifying the well pump will be requested following the testing process described above.

BACKGROUND

Increases in nitrate concentrations in the City's Well No. 10 started to occur in October of 2021 following a heavy fall rain event. As a result of the nitrate concentrations in Well 10 exceeding the primary drinking water standard of 10 mg/L (as nitrogen), the City isolated the well from the distribution system and DDW issued Compliance Order No. 01-10-21R-003 (Compliance Order). The first sample indicating exceedance of the nitrate standard was collected on October 26, 2021. Compliance Order No. 01-10-21R-003 required preparation of a Compliance Action Plan. The City prepared and submitted the Compliance Action Plan on April 7, 2022. The Compliance Action Plan outlined a program to evaluate whether modifications to the well could be accomplished to eliminate or reduce the source and concentration of nitrate in the well to allow it to be used. If this was not found to be practicable, then the other alternatives to maintaining the capacity provided by Well 10 included:

1. Blending of Well 10 with water from Well 8.
2. Acceleration of construction of the new in the Crossroads West development.
3. Construct nitrate treatment at Well No. 10.

Each of these alternatives is significantly more costly and require more than a year for permitting and construction. Blending with Well 8 would not address the peak water demand requirements to maintain water supply and pressure in the southwest zone of the City due to the likely need to significantly reduce the production from Well 10. Updated planning level costs for alternatives 2 and 3 have not been developed, however

they are expected to be on the multi-million-dollar level for alternative permitting, design, and construction.

Currently the City is not delivering water to the distribution system from Well 10. The well's controls are turned off and an isolation valve is closed to not allow it to discharge to the City's system. Well 10 will remain in this inactive status until water quality improves, the well is modified, or other improvements are made.

Well 10 normally produced approximately 1,500 gpm and therefore is one of the City's larger wells. Because of the well's location on Oakdale Rd. immediately south of the MID canal, it is the primary source of water to the growing southwest portion of the City. While the City's remaining wells can produce sufficient water to meet day-to-day needs, operation of Well 10 is necessary to maintain adequate system pressure in the southwest part of the City during peak demand periods.

Following isolating the well from the City's distribution system, the well was pumped to waste to assess the persistence of the elevated nitrate concentrations. Pumping to waste has not resulted in a consistent lowering of the nitrate concentration, therefore additional efforts to ascertain the source of the nitrate and to develop alternatives for allowing Well 10 to be used have been conducted.

The City retained a team of experts to evaluate the condition and water quality of the well with the purpose of assessing if modifications to the well or its operation could be performed to allow the well to be brought back online within as short a timeframe as possible. This effort was led by the City's Utility Engineer KSN with the firm BESST, Inc. and FGL Environmental for laboratory analysis. The assessment included the following:

1. Video inspection of the well.
2. Flow profiling of the seven (7) individual screened zones of the well to assess how much water was coming from each zone.
3. Water quality profiling of the seven (7) individual screened zones of the well to assess the relative water quality of each zone, for a suite of constituents that included nitrate and other constituents of potential concern.

The video and sampling were conducted in March and April, with a follow-up sampling conducted early May, 2022. This investigation concluded the following:

- A. A hole in the existing 2-inch diameter sounding pipe was noted at approximately 125 feet below the ground surface, with an observed flow into the well and a high nitrate concentration of nitrate at 36.8 mg/L as N.
- B. The uppermost screened zone from 165 to 185 feet was noted as producing about 26% of the well production and had an estimated nitrate concentration of approximately 17.6 mg/L as N (based on field sampling data).
- C. The second shallowest screened zone from 210 to 230 feet was noted as producing about 5.6% of the well production and had an estimated nitrate concentration of approximately 24.0 mg/L as N (based on field sampling data).
- D. The remaining deeper five screened zoned (producing the remaining 68.7% of the well total) had nitrate concentrations well less than the 10 mg/L as N drinking water

limit and other monitored constituents of concern were not above their respective drinking water limits.

It is important to note that when the well was constructed, in 2007, it was installed with an intermediate seal located from 400 to 500 feet below the ground surface using clay and cement. This intermediate seal would allow a more thorough isolation of the well production zones, whereas blanking off portions of the casings within the upper zone above 400 feet might allow some leakage from the shallower screened zones into the deeper screened zones. To identify if modifying the upper portion of the well can limit the loss of well production and reduce nitrate to acceptable levels, the following program is proposed:

1. Removing the existing well pump and storing it on-site for later use.
2. Rehabilitating the well through a cleaning process to promote restoration of capacity to the lower screened zones of the well, including additional video inspection.
3. Installing a test pump in the well with an inflatable packer (isolation device) to block water from the sounding pipe and upper screen zone of 165 to 185 feet below the ground level.
4. Pumping this test well for approximately 24 hours with measurement of well water quality and well performance.
5. Lowering the inflatable packer to isolate both the upper zone and the second zone located at 210 to 230 feet below the ground surface.
6. Pump the test well at this lower production configuration for an additional 24 hours, with additional measurement of well water quality and well performance.
7. Evaluate the results of the test pump operation with the upper 165 to 185 and 210 to 230-foot zones being isolated consecutively.

The cost for the recently completed studies and this proposed well testing are summarized below.

Well Investigation Component	Cost
Initial Well Profiling	
Engineering, KSN	\$22,650
Well Profiling Contractor, BESST, Inc.	\$46,991
Analytical Laboratory, FGL Environmental	\$6,952
Subtotal	\$76,593
Proposed Well Rehabilitation and Testing	
Engineering, KSN	\$20,000
Well Contractor, rehab., packer installation, test pump, Maggiora Bros. Drilling, Inc.	\$234,000
Analytical Laboratory, FGL Environmental	\$1,000
Subtotal	\$255,000
Total Testing Phase	\$331,593

Outcomes of this testing would be:

- Modifying the well and/or well pump to isolate one or more of the upper zones and reinstall the production pump (with suction lowered to be within the 350 to 400-foot depth) to allow the well to be used, if the testing is successful; or
- Modify the well and/or well pump to isolate the entire upper zone (above 400 feet) and use the well to produce water only from the deeper zone, if the testing does not reduce nitrate to reasonably below the drinking water limit.

Results of this testing will be compiled and presented to DDW), a modified well pump (with either permanent inflatable packers or blank casing installed) will be installed in the well as soon as possible to allow supply to the City's drinking water system without violating the nitrate drinking water standard. Authorization of additional expenditure for modifying the well pump will be requested following the testing process described above.

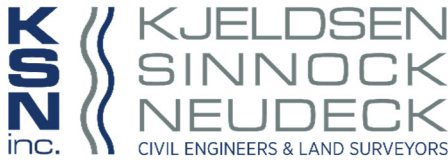
Continuing with this process of confirming the ability to modify the well be able to produce water meeting drinking water quality standards is expected to avoid incurring significantly higher costs for the alternatives of providing treatment or attempting to accelerate the Crossroads West well, both of which would likely require approximately two years to complete.

FINANCIAL IMPACT

Continued investigation of the feasibility of modifying Well No. 10 to produce water meeting drinking water standards is estimate to cost \$255,000 with, to be appropriated from the City's Water Enterprise Fund, with an already expended cost of \$76,593 to determine that this approach could be practicably be implemented.

ATTACHMENTS

1. May 23, 2022 Memorandum, KSN, Proposed Modification of Well No. 10
2. KSN Proposal for Well No. 10 Rehabilitation and Testing, June 7, 2022.



Stephen K. Sinnock, P.E.
Christopher H. Neudeck, P.E.
Neal T. Colwell, P.E.
Barry O'Regan, P.E.

2249-0240
03-001

MEMORANDUM

May 23, 2022

To: Bhupinder Sahota, P.E., Division of Drinking Water, State Water Resources Control Board
Tahir Mansoor, Division of Drinking Water, State Water Resources Control Board

Via e-mail only

Subject: Compliance Order No. 01-10-21R-003, Proposed Modification of Well No. 10

Project: City of Riverbank Well No. 10

From: Neal Colwell, P.E.

A handwritten signature in blue ink, appearing to read 'Neal Colwell', is placed over the printed name.

cc: Michael Riddell, Director of Public Works, City of Riverbank

1.0 Preliminary Well Profiling and Water Quality Investigation Results.

Pursuant to the City of Riverbank's (City's) Corrective Action Plan dated April 7, 2022 for Well No. 10, an assessment of the condition of Well No. 10 has been completed, with a flow and water quality profiling. The final results and report regarding the water quality and flow profiling is pending, with laboratory water quality results due in the next two to three days. However, preliminary results of the condition assessment, flow profiling, and preliminary water quality analysis based on collected field data, have been used to develop the below proposed process for rehabilitating and modifying Well No. 10.

Well condition was reviewed through a video inspection of the well and several of its features through use of a small diameter (0.75 inch) video camera. The results are summarized in the below figure, with the following defects noted:

1. Moderate scaling of the casing as surveyed through the vent pipe to the pump bowls at a depth of 137.3 feet below the ground surface (BGS).
2. A corrosion hole observed in the 2-inch diameter transducer access pipe at approximately 124 feet BGS.
3. Moderate scale on the blank casing below the pump bowls, with the casing noted as being in poor condition from 415 feet BGS.
4. Loose encrustation in the screen slots, with poorer condition observed in the deeper, 740-760 and 810-820 feet BGS sections).
5. Accumulated sediment in the lower portion of the well, 815-830 feet BGS, obscuring the bottom 5 feet of well screen.

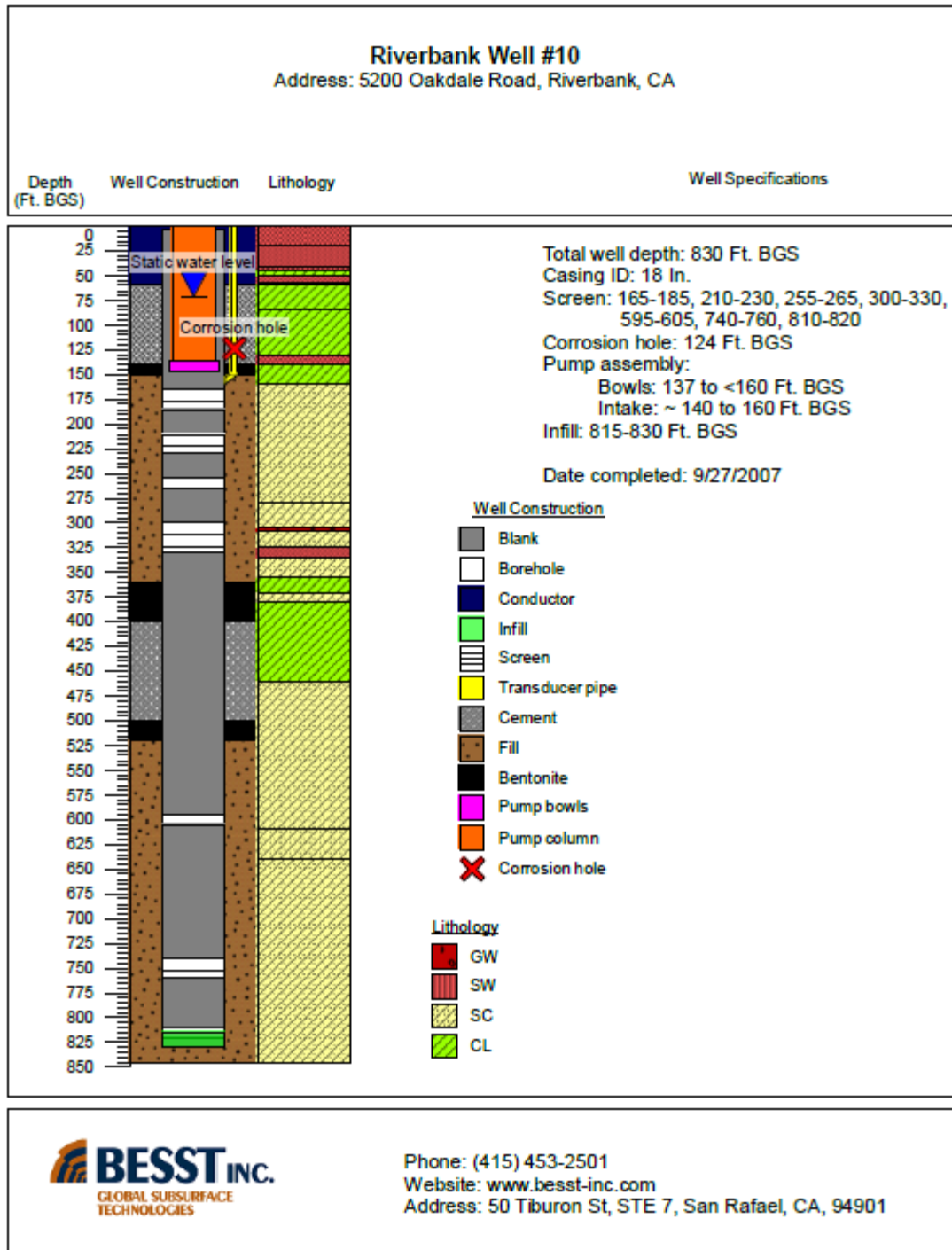


Figure 1: Riverbank Well No. 10 Construction Diagram
(Source: BEEST, Inc. Video Camera Survey Report, March 24, 2022)



Figure 2: Riverbank Well No. 10 Transducer Pipe Corrosion Hole
(Source: BEEST, Inc. Video Camera Survey Report, March 24, 2022)

A well production dynamic profiling was conducted by BESST, Inc. on March 15, 2022, to assess the relative production from each of the well's screened zones. This profiling was coupled with discrete sampling to assess potential sources of high nitrate in the well, completed on March 16, 2022. The initial sampling results were reviewed, and a subsequent discrete sampling investigation completed on May 4, 2022. The second sampling investigation was conducted due to unsteady nitrate results from the well during the first approximately seven-hour sampling process. The second investigation was conducted following allowing the well to pump to waste for approximately one week and field monitoring of well discharge for pH, temperature, specific conductance, and nitrate (using a Hach DR890 and Nitra Ver 5 nitrate reagent-based colorimetric measurement of nitrate as N). Well head and discrete zone samples were collected for laboratory analysis of nitrate, general minerals, and several additional metals and radiological constituents. Results from the laboratory analyses are still pending, but the below figure represents a preliminary assessment of field data to estimate the nitrate as N concentration and flow contributions of the well during the May 4, 2022 investigation.

As part of the subsequent investigation, flow and water quality estimates were made of the transducer pipe and the noted pipe corrosion hole.

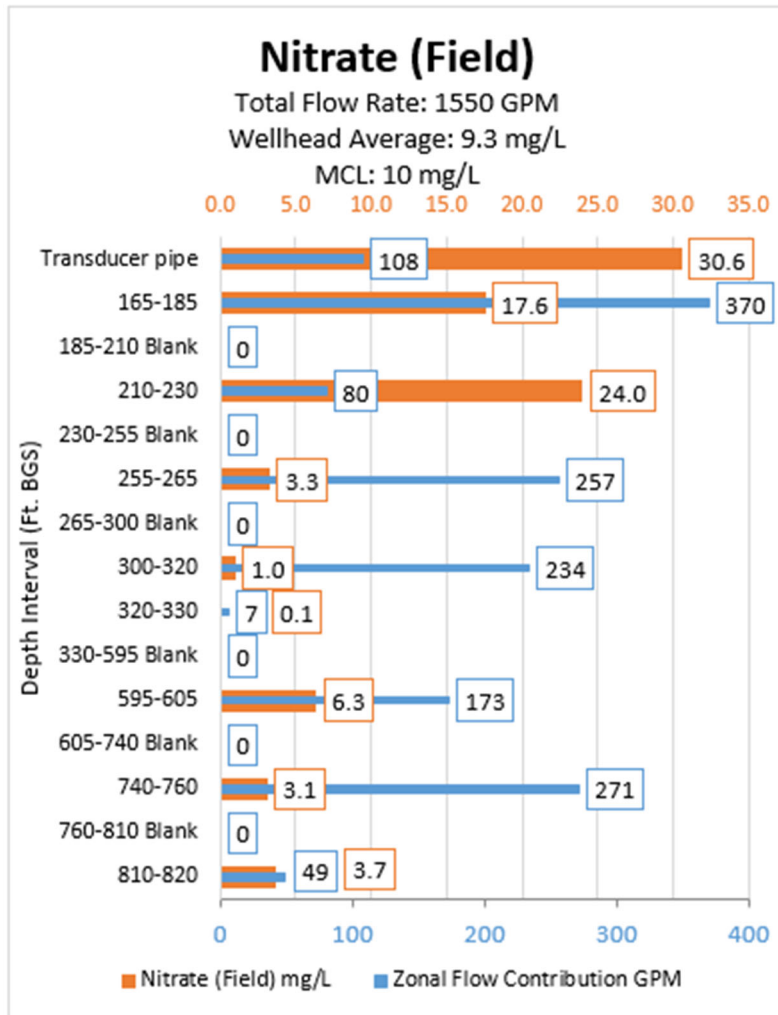


Figure 3: Riverbank Well No. 10 Field Data Nitrate Profiling Preliminary Results
(Source: BEEST, Inc. May 19, 2022 e-mail)

These preliminary results indicate that the transducer pipe has a high concentration of nitrate (at 30.6 mg/L as N) and a potential moderate but significant flow contribution. Laboratory data will be evaluated to confirm these preliminary results; however, the following preliminary conclusions have been reached:

1. The transducer pipe corrosion hole and defect is contributing a significant concentration and likely mass of nitrate to the well water and this source needs to be eliminated.
2. The two uppermost screened zones, 165-185 feet and 210-230 feet BGS are both indicated as having high nitrate at 17.6 mg/L as N and 24.0 mg/L as N respectively, in excess of the primary drinking water standard of 10 mg/L as N. Although the well was pumped to waste for approximately one week before the sampling (excepting for an approximately 24-hour period the Sunday before the test), it is possible that the high nitrate results in these two uppermost screened zones is from the transducer pipe and vertical gradients between these zones and more shallow groundwater.

3. The remaining screen zones (below 230 feet BGS) have nitrate concentrations in the range of 0.1 to 6.3 mg/L as N, indicating that isolation of the upper zones could result in producing water meeting the drinking water standard for nitrate.

2.0 Proposed Well Modification and Testing

Based on the preliminary results summarized above, the City is proposing to conduct the following well modifications and testing. This proposed program is planned to proceed as quickly as possible to reduce the potential negative effect of Well No. 10 not being operational during the upcoming hot months:

1. The existing well pump will be removed, and the well will be cleaned and rehabilitated through a combination of brushing, swabbing, air-lift pumping, and chemical addition (chemical products are tentatively planned to consist of Johnson NuWell 120, 310, and 410, all NSF certified products). An objective of the cleaning and rehabilitation is to regain some capacity of the lower production zones. Video inspection will be conducted of the well pre- and post-cleaning.
2. A test pump will be installed in the well with an inflatable packer installed to isolate the transducer pipe (which enters the main casing at approximately 159 feet BGS) and pumped to waste to assess the resulting well water quality. The test will likely be operated at approximately 500 gpm, as opposed to the normal pump production of around 1,500 gpm. Intake of the test pump will be lower than the current pump and will be within the intermediate seal zone between 400 and 500 feet BGS. The well will be pumped for several days to up to a week to monitor water quality.
3. Following the first test pumping, the test pump will be reinstalled with the inflatable packer installed within the approximately 225-to-250-foot BGS blank screen zone and pumped to waste similar to the program isolating the transducer pipe.
4. Testing results will be assessed to develop the final well modification program (if warranted), likely to consist of:
 - a. Swaging off or otherwise isolating the transducer pipe, and/or
 - b. Isolating the upper two screened zones, above 230 feet BGS, and
 - c. Installing the production pump (modified if needed) to draw water from the intermediate seal zone at approximately 400 feet BGS.

3.0 Proposed Testing-Period Sampling Plan

During the test pump operation, the following sampling program is proposed:

1. Field data to be collected will include:
 - a. Flow and well water level.
 - b. Well discharge water pH, temperature, specific conductance, and nitrate as N (using a Hach DR800 series and NitraVer 5 colorimetric method).
2. Samples for laboratory analysis of the following:
 - a. Nitrate
 - b. General mineral, including total dissolved solids, iron, manganese, and arsenic.

Field data will be collected on an hourly basis for the first day of pumping to waste and then reduced to one to two times per day, depending on variability of results. Samples for laboratory analysis will be collected daily (during the week).



4.0 Schedule

It is the City's intent to initiate the above testing program as soon as possible, with a likely total duration of the program of approximately four to five weeks. The City is currently working to have a well contractor scheduled for the cleaning and testing program, with the work to be initiated as soon as possible. Following the testing, well and pump modifications will be made as soon as possible.



Stephen K. Sinnock, P.E.
Christopher H. Neudeck, P.E.
Neal T. Colwell, P.E.
Barry O'Regan, P.E.

2249-0240

99-100

June 7, 2022

Mr. Michael Riddell
Director of Public Works
City of Riverbank
6707 3rd Street
Riverbank, CA 95367

Via e-mail: mriddell@riverbank.org

Re: Well No. 10 Rehabilitation and Testing

Dear Mr. Riddell,

Please find enclosed our proposed scope of services to conduct rehabilitation and testing of the City's Well No. 10 in order to assess if relatively minor modifications to the well and/or its pumping operation would allow the well to be brought back online soon. This testing is proposed following completion of well flow and water quality profiling that shows the high nitrate in Well No. 10 is coming from the upper screened zones and a defect (hole) in the 2-inch sounding pipe. The well modification concept to be tested is whether isolating the upper screened zones could result in the water produced from the well meeting drinking water standards, particularly for nitrate.

We have engaged Maggiora Bros. Drilling, Inc. of Watsonville, CA to provide the enclosed well rehabilitation and test pumping services as a sub-consultant to KSN. Maggiora Bros. is familiar with this well construction, being the contractor who performed the original well drilling and construction. Following the well testing and rehabilitation, KSN will evaluate the results and make a recommendation regarding long-term well modifications. We will work with the City to review those recommendations with the Division of Drinking Water of the State Water Resources Control Board before any further actions are taken.

We are proposing to provide these services under our on-call Utility Engineering agreement with a proposed not-to-exceed additional fee of **\$255,000** to be billed according to the negotiated rates for our on-call utility engineering agreement. We anticipate that once scheduled, this effort will require an additional approximately four to five weeks to complete.



Mr. Michael Riddell
City of Riverbank
June 7, 2022
Page 2 of 2

If this proposed scope and fee for extra services is acceptable, we are prepared to commence immediately upon receipt of an authorization to proceed. Please feel free to contact me at (916) 403-5900 or ncolwell@ksninc.com with any questions.

Sincerely,
KJELDTSEN, SINNOCK & NEUDECK, INC.

A handwritten signature in blue ink, appearing to read 'N. Colwell', is written over a horizontal line.

Neal Colwell, P.E., Principal Engineer

Enclosures

Scope of Services

Task Hours Breakdown

On-call Utility Engineering Rate Schedule

City of Riverbank
Well No. 10 Rehabilitation and Testing
Scope of Services
June 7, 2022

Project Background

In March and April/May of 2022, KSN and BESST, Inc. performed a well video survey, flow profiling, and water quality profiling of the City's Well No. 10 to identify if there were specific sources of nitrate to the well that could be addressed (reduced) through well modifications or modified well operations. Preliminary results show that high nitrate water is entering the well through the following locations:

1. An observed hole in the 2-inch diameter sounding pipe at a depth of approximately 124 feet below the ground surface;
2. The uppermost screened interval from 165 to 185 feet below the ground surface; and
3. The second screened interval from 210 to 230 feet below the ground surface.

The remaining screened sections of the well indicated nitrate concentrations well below the primary drinking water standard of 10 mg/L as nitrogen. The below scope of services is proposed following review of the flow and water quality profiling and development of a process to validate whether modified well operations and blanking off of the upper zones of concern may result in the well being put back online near-term and meet drinking water standards.

The below scope of services is intended to accomplish the following:

- A. Provide a cleaning and rehabilitation of the well through readily accessible means with the intent of restoring capacity and production of the screened zones of the well.
- B. Test, using a test pump and inflatable packers, modified operation of the well to reduce the contribution of the uppermost sources of nitrate (in the sounding pipe and uppermost screened zones).
- C. Through pumping and water quality sampling, monitor the effects of the test pumping to assess if more permanent modifications to the well could readily result in a reduction in nitrate to allow the well to be put back online.

Scope of Services

Task 1.0: Well Rehabilitation and Testing

KSN and our sub-contractor Maggiora Bros. Drilling, Inc. will perform the following rehabilitation and testing of Well No. 10.

1.1 Well Rehabilitation and Testing by Well Contractor

The scope of Maggiora Bros. Drilling, Inc. includes:

1. Pulling the existing well pump and placing it within the Well No. 10 site for storage.
2. Conducting a pre-rehabilitation well video to record conditions of the casing and screen.
3. Brush and bail the well to dislodge and remove accumulated and loose sediment.
4. Swab the well to continue to dislodge and remove well fouling material as much as practicable.
5. Pump/aid swab the well to continue to clean the well and remove debris.
6. Swab the well with well rehabilitation products Johnson Nu-Well 120 and 310.
7. Agitate and line swab the well, monitoring pH for approximately 12 to 16 hours.
8. Pump and air swab the well to clean and remove debris, with water to be discharged to the adjacent storm drain pond.
9. Install a contractor-provided test pump (with intake at the 400 to 600 foot depth) with a packer set in the blank zone from 185 to 210 feet, to isolate the sounding pipe and upper 165 to 185 foot depth screened zone.
10. Pump the well for 24 hours to allow monitoring of the well performance and collection of samples.
11. Lower the pump in the well so the packer is placed within the 265 to 300 foot depth blank casing zone, to isolate the uppermost two screened zones down to 230 feet and the sounding pipe).
12. Pump the well at the lower setting for 24 hours to allow monitoring of the well performance and collection of samples.
13. Remove the test pump and associated appurtenances.
14. Swab the well with 12.5% sodium hypochlorite solution and Nu-Well 410 to sanitize the well.
15. Conduct post-cleaning video inspection of the well.
16. Reinstall the City's production pump and motor.

1.2 Site Observation and Sampling

During the two 24 hour well test pumping sequences, KSN staff will monitoring the pumping operation and collect field data ,including hourly monitoring of well discharge pH, specific conductance, temperature, and nitrate (using a Hach DR890 and NitroVer field measurement of nitrate). At the conclusion of each 24 hour test pumping, KSN will collect samples for laboratory analysis of the following analytes:

- a. Total dissolved solids,
- b. Nitrate,
- c. Arsenic,
- d. General mineral characteristics,
- e. Iron and manganese,

- f. Total and hexavalent chromium,
- g. Gross Beta particle activity,
- h. Silica,
- i. Uranium,
- j. Total Phosphorus, and
- k. 1,2,3-TCP.

Task 2.0: Reporting and DDW Coordination

Following completion of the well rehabilitation and testing, KSN will provide the following reporting and coordination.

2.1 Compile and Review Well Testing Data

Field and laboratory data collected from the well rehabilitation and testing will be reviewed and compiled for preparation of the Well Modification Memorandum.

2.2 Research for Potential Sources of Nitrate

Since it is apparent that nitrate entering the well is coming from shallower groundwater sources in the vicinity of Well No. 10, KSN will conduct a reconnaissance investigation of the potential point or non-point sources of the nitrate contamination. This reconnaissance investigation will consist of obtaining and reviewing background data in the vicinity from the following sources:

- Regional Water Quality Control Board permits for discharges in proximity to Well No. 10.
- Regional Water Quality Control Board and Stanislaus County Environmental Health and/or the California Department of Water Resources records regarding domestic, agricultural, and monitoring wells in proximity to Well No. 10.
- State web databases regarding groundwater quality.
- Records and monitoring data available regarding historical dairy, feed lot, and associated agricultural activities within the vicinity of Well No. 10.

Information gathered from the above sources will be reviewed and compiled and used to identify any potential source or combination of sources of nitrate in the south-western portion of the City that would be of concern for continued operation of Well No. 10 and of concern for consideration of new municipal wells in this area.

2.3 Prepare Well Modification Recommendation Memorandum

Field and laboratory data collected and compiled under this scope of services will be reviewed to assess the potential to be successful in modifying Well No. 10 or its operation to allow the well to be brought online meeting drinking water standards. The memorandum will be prepared to include the following:

- Narrative of the well rehabilitation and testing operation and results.
- Field and laboratory data, with data analysis.

- Recommendations regarding well modifications and/or pump and pumping operation changes.
- Opinion of probable cost for well and/or pump modifications.

2.4 Coordinate with DDW

KSN will prepare for and attend a virtual review meeting with the Division of Drinking Water (DDW) of the State Water Resources Control Board regarding the well rehabilitation and testing results and the well modifications recommendations.

Scope Understandings and Assumptions

Our proposed scope of services and budget are based on the following additional limitations, assumptions, and understandings:

1. No permanent modifications to the well or well pump are included in this scope.
2. Pumping and discharge from the well will be to the adjacent storm pond and it is assumed that treatment or containing the discharge will not be required.
3. Additional well rehabilitation effort, if warranted following the first series of activities described above, would be completed under separate scope at a later date.
4. Scope does not include repair of the well or well pump required as a result of age and deterioration.

City of Riverbank
Well No. 10 Rehabilitation and Testing
 Extra Services 2249-0240, 99-100
TASK HOURS BREAKDOWN

TASKS AND DESCRIPTIONS	KJELDTSEN, SINNOCK & NEUDECK, INC. STAFF HOURS				Total Labor Hours	Total Labor Budget	OTHER DIRECT COSTS			Other Direct Costs Budget	Total Budget (Rounded)
	Principal Engineer	Junior Engineer	Junior Engineer	Admin II			Direct Expense	Mileage Expense	Sub Consultant		
	Staff Initials	NTC	PHM	JAL	RAB		110%	0.56	110%		
Rates	\$273	\$151	\$151	\$98							
PROJECT TASKS											
1.0 Well Rehabilitation and Testing	8	27	24	0	59	\$ 9,885	\$ 330	\$ 403	\$ 235,080	\$ 235,813	\$ 245,700
1.1 Well Rehabilitation and Testing by Well Contractor	4	3			7	\$ 1,545	\$0	\$0	\$234,080	\$234,080	\$ 235,630
1.2 Site Observation and Sampling	4	24	24		52	\$ 8,340	\$330	\$403	\$1,000	\$1,733	\$ 10,070
2.0 Reporting and DDW Coordination	10	10	32	2	54	\$ 9,268	\$ 29	\$ -	\$ -	\$ 29	\$ 9,300
2.1 Compile and Review Well Testing Data	4		8	1	13	\$ 2,398	\$0	\$0	\$0	\$0	\$ 2,400
2.2 Research for Potential Sources of Nitrate	2		16		18	\$ 2,962	\$0	\$0	\$0	\$0	\$ 2,960
2.3 Prepare Well Modification Recommendation Memorandum	2	8	8	1	19	\$ 3,060	\$29	\$0	\$0	\$29	\$ 3,090
2.4 Coordination with DDW	2	2			4	\$ 848	\$0	\$0	\$0	\$0	\$ 850
PROJECT TOTALS	18	37	56	2	113	\$ 19,153	\$ 359	\$ 403	\$ 235,080	\$ 235,842	\$ 255,000

General Note: This costs allocation represents our best estimate at this time and may change subject to future developments during the project. It is possible that some of the estimated manpower requirements for specific task items may increase while others may not require the entire anticipated effort. Charges to this project will be made for actual time spent on the project and will be charged as per the attached Fee Schedule.

**2022 FEE SCHEDULE
RIVERBANK UTILITY ENGINEERING
Effective July 1, 2022**

Position	Rate
Principal Engineer	\$ 273.00
Associate Engineer	\$ 247.00
Senior Engineer	\$ 216.00
Engineer II	\$ 196.00
Engineer I	\$ 185.00
Junior Engineer	\$ 151.00
Senior Surveyor	\$ 221.00
Surveyor	\$ 191.00
Assistant Surveyor	\$ 160.00
Field Crew-One Man & Vehicle	\$ 216.00
Field Crew-Two Man & Vehicle	\$ 330.00
Inspector	\$ 170.00
Inspector & Vehicle	\$ 201.00
Senior Project Manager	\$ 235.00
Project Manager	\$ 206.00
Grant Manager	\$ 160.00
GIS Specialist	\$ 155.00
GIS/CAD Technician III	\$ 151.00
GIS/CAD Technician II	\$ 134.00
GIS/CAD Technician I	\$ 103.00
Project Accountant	\$ 145.00
Administrative III	\$ 113.00
Administrative II	\$ 98.00
Administrative I	\$ 82.00

Equipment	Hourly Rate
3D Point Cloud Work Station	\$ 25.00
GPS Receivers-Per Receiver Per Hour	\$ 25.00
Robotic Total Station	\$ 35.00
HDS Scanner	\$ 150.00
Boat	\$ 55.00

Expenses	
Auto Mileage per current Federal Rates	
Special Consultants	Cost Plus 10%
Reimbursable Expenses	Cost Plus 10%
(Printing, Photos, Copies, Travel, Telephone, Fax, Survey Materials, etc.)	

Additional charges may apply for overtime services.

Fees are due and payable within 30 days from the date of billing. Fees past due may be subject to a finance charge computed on the basis of 1 1/2% of the unpaid balance per month.

Hourly rates are subject to review and adjustment July 1st of each year.

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.8

SECTION 11: NEW BUSINESS

Meeting Date: June 14, 2022

Subject: A Resolution Approving an Intergovernmental Cooperation Agreement between the County of Stanislaus and the City of Riverbank for Joint Participation in the Community Development Block Grant Program

From: Marisela H. Garcia, City Manager

RECOMMENDATION

It is recommended that the City Council consider approving a Cooperation Agreement between Stanislaus County and the City of Riverbank for participation in the Community Development Block Grant Program.

SUMMARY

As of July 2020 the City of Riverbank joined the Stanislaus Urban County Consortium which entitles us to the direct allocation of Community Development Block Grant funds on an annual basis. The City must reconsider its participation in the CDBG Consortium every three years. While the current Agreement does not expire until June 2023, we are required to declare our intent to continue participating at least one year in advance. Tonight's action would allow the City to remain as a participant.

BACKGROUND

On May 28, 2019 the City Council adopted Resolution No. 2019-039 which authorized the City to join the Stanislaus Urban County ("Urban County") for the purpose of receiving entitlement funding from the Department of Housing & Urban Development ("HUD"). Prior to this action the City of Riverbank was required to apply for funding on a competitive basis. Unfortunately, the City had not been successful in receiving grant funds and we felt that this option would provide the City with a stable source of funding for a variety of projects, including funding for our first-time homebuyers' program and for infrastructure projects in sections of town that had at least 51% low-moderate income levels.

Approval of a new Cooperation Agreement would entitle Riverbank to Community Development Block Grant Funding for the years of July 1, 2023 – June 30, 2026.

STATUS OF CURRENT PROJECTS FUNDED VIA THE URBAN COUNTY

Castleburg Park Trail Project

The City's first project being funded with the Urban County CDBG funding is the Castleburg Park Trail Project. This project will rehabilitate the trail and will improve the safety for pedestrians and add ADA accessibility to areas with no previous access. The Environmental process is currently underway and we hope to begin construction during the fall. Approximate funding from the Urban County is \$135,000.

Riverside Water Line Installation

This involves upgrading the water line in the alley way on Riverside from the Corporation Yard to 4th Street. We require two years of funding for this project including the FY 2022-23 funding. Project description and Environmental will begin this year so that construction can be completed by June 2023.

FUTURE PROJECTS

Upon joining the Urban County, the City developed a five-year Consolidated Plan of Projects that would be funded via CDBG. For future years, these projects include the following:

FY 2023-24

Project	Location	Cost Estimate
Water Line Installation	In Topeka Alley from 1 st to Cannery Site	\$150,000
Castleberg Park ADA Improvements	Kentucky & 8 th Street	\$10,000
Pioneer Park ADA Improvements	1 st & High Street	\$6,300
Total FY 2023-24		\$166,300

FY 2024-25

Project	Location	Cost Estimate
Water Line Installation	On 7 th Street from Nevada to Arizona	\$40,000
Castleberg Park ADA Improvements	Kentucky & 8 th Street	\$10,000
Pioneer Park ADA Improvements	1 st & High Street	\$6,300
Total FY 2023-24		\$56,300

ENTITLEMENT FUNDING

Participation in the Urban County would result in Riverbank becoming entitled to a specific funding amount which is allocated based on criteria established by HUD. For Fiscal Year

2022-23 the City of Riverbank will receive \$169,237 which includes \$16,403 for administration purposes.

STRATEGIC PLAN

This item is related to the City's Strategic Plan Goal to "Ensure the City's Continued Financial Stability" and "Enhance Quality of Life".

FINANCIAL IMPACT

Riverbank will continue to be entitled to CDBG funding directly from HUD. Fiscal Year 2022-23 funding has been calculated at \$169,237, including \$16,403 for administration.

ATTACHMENTS

1. Draft City Council Resolution 2022-
2. Intergovernmental Cooperation Agreement Stanislaus Urban County Community Development Block Grant Program - DRAFT

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
APPROVING AN INTERGOVERNMENTAL COOPERATION AGREEMENT
BETWEEN THE COUNTY OF STANISLAUS AND THE CITY OF RIVERBANK
FOR JOINT PARTICIPATION IN THE
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the County of Stanislaus (“County”), a political subdivision of the State of California, and the City of Riverbank (“City”) a municipal corporation, desire to participate in the Community Development Block Grant (CDBG) program administered by the U.S. Department of Housing and Urban Development (HUD); and

WHEREAS, said program will promote the public health, safety, and welfare by providing grant funds to be used by the City and County to improve housing opportunities for low and moderate-income households, to encourage economic reinvestment, to improve community facilities and public services, and to provide other housing-related facilities, or services; and

WHEREAS, to qualify for CDBG funds under HUD eligibility guidelines, the County must have a population of at least 200,000 persons; and

WHEREAS, the City desires to continue to participate jointly with the County in said program; and

WHEREAS, HUD requires that the parties enter into a Cooperation Agreement between the County of Stanislaus and the City of Riverbank for joint participation in the Community Development Block Grant Program and the Emergency Solutions Grant Program for the period of time from October 1, 2023 to September 30, 2026 to define their rights and obligations as a prerequisite to participation in the CDBG program; and

WHEREAS, the proposed Cooperation Agreement is consistent with the City and County General Plans and with City and County policies encouraging cooperation between agencies on issues of regional significance such as affordable housing; and

WHEREAS, the proposed Cooperation Agreement will promote the public health, safety, and welfare by enabling the City and County to participate in the HUD’s CDBG program under an “Urban County” entitlement; thus, making available funds for a variety

of housing, economic development, and public services programs not otherwise available; and

WHEREAS, the City and County will enter into yearly Subrecipient Agreements which will establish administrative policies and procedures, performance standards, and guidelines for funding specific CDBG programs and projects; and

WHEREAS, the proposed Cooperation Agreement is not a “project” for purposes of compliance with the provisions of the California Environmental Quality Act (CEQA) and the City’s CEQA Guidelines.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Riverbank as follows:

1. The City Council hereby approves and authorizes the Mayor to enter into the Cooperation Agreement with the County to enable joint participation in HUD’s CDBG Program in the form attached hereto as Exhibit “A”.
2. The City Manager or his/her designee is hereby authorized to act on behalf of the City in connection with the implementation of the Cooperation Agreement, ongoing operation of the CDBG program, and other activities necessary to carry out the intent of the Cooperation Agreement.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O’Brien
Mayor

Attachment: Exhibit A – Intergovernmental Cooperation Agreement Stanislaus Urban County Community Development Block Grant Program

**INTERGOVERNMENTAL COOPERATION AGREEMENT
STANISLAUS URBAN COUNTY
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Three Year Agreement
October 1, 2023 To September 30, 2026**

This Intergovernmental Cooperation Agreement for the Stanislaus Urban County Community Development Block Grant Program for Federal Fiscal Years (“FY”) 2023-2025 (which begins on October 1, 2023 and ends on September 30, 2026) (“**Agreement**”) is made and entered into this ____ day of ____, 202__ by and between the Cities of Ceres, Hughson, Newman, Oakdale, Patterson, Riverbank and Waterford, each a municipal corporation of the State of California (individually a “**City**” and collectively, “**Cities**”) and Stanislaus County through its Department of Planning and Community Development (the “**County**”). The Cities and the County are collectively referred to herein as the “**Parties**”; and, individually, a “**Party**”.

WITNESSETH

WHEREAS, in 1974, the U.S. Congress enacted and the President signed a law entitled The Housing and Community Development Act of 1974, herein called the “**Act**.” The Act is omnibus legislation relating to federal involvement in a wide range of housing and community development activities and contains eight separate titles; and

WHEREAS, Title I of the Act is entitled “Community Development” and governs programs for housing and community development within metropolitan cities and urban counties or communities by providing financial assistance annually for area-wide plans and for housing, public services and public works programs; and

WHEREAS, the Community Development Block Grant Program (hereinafter referred to as “**CDBG**”), the HOME Investment Partnerships Act Program (hereinafter referred to as “**HOME Program**”), and the Emergency Solutions Grants Program (hereinafter referred to as “**ESG**”) are consolidated under Title I of the Act (collectively, the “**Programs**”); funds from the Programs are referred to herein as “**Program Funds**”; and

WHEREAS, the Stanislaus Urban County (hereinafter referred to as “**Urban County**”) formed in 2000 to receive entitlement CDBG and ESG funds. The Urban County includes the unincorporated areas of Stanislaus County and the cities of Ceres, Hughson, Newman, Oakdale, Patterson, Riverbank and Waterford; and

WHEREAS, since 1991, Stanislaus County has been a member jurisdiction in the City of Turlock/Stanislaus HOME Consortium (hereinafter referred to as the “**Consortium**”) to obtain a direct allocation of funds under the Cranston-Gonzalez National Affordable Housing Act of 1990. The Consortium includes the City of Turlock and all of the Urban County participants. In 2022, the City of Turlock notified the County that it was withdrawing as Lead Agency for the Consortium effective September 30, 2022. The County has agreed to take over as Lead Agency for the Consortium effective October 1, 2022.

WHEREAS, because Turlock opted out of the Urban County, Turlock is not entitled to receive any Program Funding under this Agreement. However, the County and the Cities of Ceres, Hughson, Newman, Oakdale, Patterson, Riverbank, Turlock and Waterford have entered into or will enter into a separate Consortium Agreement relating to funding through the HOME Program (“**Consortium Agreement**”); and

WHEREAS, the CDBG regulations issued pursuant to the Act provide that qualified urban counties must submit an application to the HUD for Program Funds, and cities and smaller communities within the metropolitan area not qualifying as metropolitan cities may join the County in said application and thereby become a part of a more comprehensive County effort; and

WHEREAS, to have their populations counted and to be eligible for an allocation of grant funding, the Cities desire to participate jointly with the County in the Programs; and

WHEREAS, as the Urban County applicant, the County must take responsibility and assume all obligations of an applicant under federal statutes, including: the analysis of needs, the setting of objectives, the development of community development and housing assistance plans, the consolidated plan, and the assurances of certifications; and

WHEREAS, by executing this Agreement, the Parties hereby give notice of their intention to participate in the Programs.

NOW THEREFORE, in consideration of the mutual promises, recitals and other provisions hereof, the Parties agree as follows:

1. **Scope of Agreement.** This Agreement covers the CDBG Entitlement program and, where applicable, the HOME Investment Partnerships (HOME) and Emergency Solutions Grants (ESG) Programs (i.e., where the Urban County receives funding under the ESG program, or receives funding under the HOME program as an urban county or as a member of a HOME consortium).

2. **Full Cooperation and Affordable Housing.** The County and the Cities, each as a cooperating unit of general local government, agree to cooperate to undertake, or assist in undertaking, community renewal and lower-income housing assistance activities.

3. **Term of Agreement.**

a. The term of this Agreement shall be for a period of three (3) years commencing on October 1, 2023 and ending on September 30, 2026 (Federal FY 2023-2025), for the County/City program years commencing on July 1, 2023 and ending on June 30, 2026.

b. This Agreement shall remain in effect until the CDBG (and, where applicable, HOME and ESG) funds and program income received with respect to activities carried out during the three-year qualification period are expended and the funded activities completed. The County

and each City cannot terminate or withdraw from this Cooperation Agreement while it remains in effect.

c. By the date specified in HUD's Urban County qualification notice for the next three year qualification period, the Urban County will notify the City in writing of its right not to participate. A copy of the County's notification to the jurisdiction must be sent to the HUD Field Office by the date specified in the Urban County qualification schedule.

4. **Responsible Officers.** The County's Chief Executive Officer is the responsible officer for the County, and the Director of the Stanislaus County Department of Planning and Community Development (hereinafter referred to as "**Director**") is hereby authorized to implement and administer Program activities and requirements on behalf of the County. The City Manager or his/her designee for each City is hereby authorized to act as the responsible officer for each City under the Programs.

5. **Cities as Subrecipients.**

a. Pursuant to the Act and 24 CFR 570.501(b), each City is subject to the same requirements applicable to subrecipients as set forth in 24 CFR 570.503. Where a City carries out an eligible activity funded by the Urban County, the Urban County and the City shall, prior to disbursing any Program Funds for any such activity or project, execute a written Subrecipient Agreement containing the minimum requirements found at 24 CFR 570.503. The Subrecipient Agreement must remain in effect during any period that the unit of local government has control over CDBG funds, including program income.

b. The written Subrecipient Agreement between the County and each City shall specify whether program income received is to be returned to the County or retained by the City. Where program income is to be retained by the City, the Subrecipient Agreement shall specify the activities that will be undertaken with the program income and that all provisions of the written agreement shall apply to the specified activities. (See 24 CFR 570.504).

6. **Acknowledgement by Cities.** By executing this Agreement, each City understands that it a) may not apply for grants from appropriations under the State CDBG Program for the fiscal years during the period in which it participates in the Urban County's CDBG program; and b) may receive a formula allocation under the HOME Program only through the Urban County.

7. **Ad Hoc Committee and Panel.**

a. Each Party to this Agreement (i.e., the governing body or its designee) shall designate one individual from its staff to serve on the ad hoc Technical Committee and the ad hoc Ranking Panel (each, a "**Designated Representative**"). An alternate may be designated to serve if the Designated Representative is unable to attend. Each Designated Representative shall act on behalf of and in an advisory capacity to its respective jurisdiction.

b. An ad hoc Technical Committee consisting of one (1) Designated Representative from the County and one (1) Designated Representative from each participating City may meet from time to time to review, aid in development, and provide recommendations on policies, procedures, and documentation required by HUD for the implementation and administration of Program Funds. The Technical Committee will facilitate distribution of information to residents within their respective jurisdictions and the opportunity to participate in the development of programs and priorities.

c. An ad hoc Ranking Panel consisting of (1) representative from the County, one (1) Designated Representative from each participating City may meet from time to time to review, evaluate, and rank projects proposing to be funded with Program Funds. The Panel shall convene as determined necessary by the County. Panel rankings will be used by the County in making recommendations for allocation and awarding of funding.

8. Consolidated Plan.

a. Each City shall assist the County by participating in the preparation of a Consolidated Plan pursuant to 24 CFR 91.1-91.600, which identifies community development and housing needs, projects and programs for each City, and specifies both short and long-term City objectives, consistent with requirements of the Act. The County agrees to: (1) include City projects the program application, and (2) take into consideration each City's priorities as submitted by each City.

b. The County has final responsibility for selecting CDBG (and, where applicable, HOME and ESG) activities and submitting the Consolidated Plan to HUD. However, since the County is a member of a HOME Consortium, as the lead Agency the County will approve the Plan for the entire geographic area encompassed by the Consortium prior to its submittal to HUD. The Parties hereto agree that the responsible entity with the final responsibility for analyzing needs, setting objectives, developing plans, selecting projects for community development and housing assistance, selecting CDBG Public Service and ESG programs to be funded, and filing the Consolidated Plan, and other plans and reports required by the Act, is the County.

c. Each City understands and agrees that the County shall have final responsibility for selecting the Program activities and projects to be included in each annual grant request and project grant request and for filing the Consolidated Plan with HUD on an annual basis.

d. During the period of time during which the County has qualified as an Urban County, the Parties agree not to veto or otherwise obstruct the implementation of the approved Consolidated Plan during that three-year period and for such additional time as may be required for the expenditure of funds granted for that period.

9. Grant Eligibility. The Parties acknowledge that they shall not be eligible to apply for grants under the Small Cities or State CDBG Programs for appropriations for fiscal years during

which the Parties are participating in the Urban County CDBG entitlement program; and further, each City shall not be eligible to participate in the HOME, or ESG Programs except through the Urban County or the Consortium Agreement.

10. County Responsibility.

a. The County shall, as applicant, be responsible for holding meetings and preparing and submitting the required plans and applications for CDBG, HOME and ESG Program Funding as required by the Act and the applicable federal regulations.

b. The County shall be the primary general-purpose local governmental unit pursuant to the Act. The County shall apply for grants, execute grant agreements, administer all funds received, and undertake or assist in undertaking essential community development and housing assistance activities. The County shall have the authority to carry out activities which will be funded from annual Program Funds covered by this Agreement. Records shall be kept by County in accordance with approved accounting procedures and said records shall be available for public inspection at all times. The County shall be responsible thereunder for the proper performance, implementation or monitoring of the plans and the Programs.

c. The environmental effects of activities carried out with Program Funds must be assessed in accordance with the provisions of the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321) and the related authorities listed in HUD's implementing regulations at 24 CFR parts 50 and 58. The County is the responsible entity for the environmental review and each City agrees to assist the County by securing all information and documentation relating to projects within their respective jurisdictions under the National Environmental Policy Act (NEPA) and the California Environmental Quality Act (CEQA), if required, including paying for consulting services and technical evaluations, and providing the same to the County for final review and approval.

11. City Responsibilities.

a. Each City agrees to undertake the necessary actions to support the County's efforts to obtain Program Funding, and to meet the requirements of the Programs under the Act and the applicable laws and regulations.

b. Each City agrees to act in good faith and with due diligence in performance of City obligations and responsibilities under this Agreement and under the Consortium Agreement (when applicable), the Allocation Agreement(s), Subrecipient Agreement(s) and all Grant Agreements (collectively, **Program Agreements**”).

12. Compliance with Urban County Certification and Applicable Laws.

a. The County and each City agrees to take all actions necessary to assure compliance with the Urban County's certification under section 104(b) of Title I of the Housing and Community Development Act of 1974, that the grant will be conducted and administered in conformity with Title VI of the Civil Rights Act of 1964, and the implementing regulations at 24 CFR part 1, and the Fair Housing Act, and the implementing regulations at 24 CFR part 100, and will affirmatively further fair housing. See 24 CFR § 91.225(a) and Affirmatively Furthering Fair Housing Definitions and Certifications (86 FR 30779, June 10, 2021), to be codified at 24 CFR 5.151 and 5.152, available at <https://www.federalregister.gov/documents/2021/06/10/2021-12114/restoring-affirmativelyfurthering-fair-housing-definitions-and-certifications>. These requirements include the obligation to comply with section 109 of Title I of the Housing and Community Development Act of 1974, and the implementing regulations at 24 CFR part 6, which incorporates Section 504 of the Rehabilitation Act of 1973, and the implementing regulations at 24 CFR part 8, Title II of the Americans with Disabilities Act, and the implementing regulations at 28 CFR part 35, the Age Discrimination Act of 1975, and the implementing regulation at 24 CFR part 146, and Section 3 of the Housing and Urban Development Act of 1968. The County and the Cities also agree to comply with other applicable laws. This Agreement prohibits Urban County funding for activities that do not affirmatively further fair housing within its own jurisdiction or that impede the County's actions to comply with the County's fair housing certification.

13. Program Funding

a. All funds received by the County pursuant to this Agreement shall be identified and allocated pursuant to HUD regulations and as described in the Annual Action Plan to the specific HUD approved projects or activities; provided, however, that a different distribution may be made when required by HUD to comply with Title I of the Housing and Community Development Act of 1974, as amended.

b. The County shall notify the participating Cities of the availability of the funds. It is understood by the Parties, hereto, the Program funds being used for the purposes of this Agreement are funds furnished to the County, through HUD, pursuant to the provisions of the Act. Notwithstanding any other provision of this Agreement, the liability of the County shall be limited to Program funds actually received by the County. Each City understands that the County must wait for release of Program funds from HUD before the funds may be distributed. The County shall incur no liability to any City, its officers, agents, employees, suppliers, or contractors for any delay in making any such payments. All requests for payment requests must be made on forms approved by HUD and the County, with supporting documentation required by HUD and the County.

c. Program Administrative Costs may be allocated pursuant to 24 CFR 570.206 and applicable laws and regulations.

14. **Public Services.** An amount not to exceed fifteen (15) percent of the total annual CDBG funds, may be allocated for eligible public services, as defined in 24 CFR 570.201, and related projects. Eligible public services (labor, supplies, and materials) include but not limited to those concerned with employment, crime prevention, child care, health, drug abuse, education, fair housing counseling, energy conservation, welfare (but excluding the provision of income payments identified under 24 CFR 570.207(b)(4)), homebuyer down payment assistance, or recreational needs. (24 CFR 570.201(e)).

15. **Program Income.**

a. Program income shall be tracked received, expended and reported as required by 24 CFR 570.504 and applicable laws and regulations.

b. The County shall monitor the use of any program income. Each City shall maintain appropriate record-keeping and provide prompt reporting of program income.

16. **Change in Use of Property.** A City shall obtain the County's prior written approval to modify or change the use of real property acquired or improved in whole or in part using Program Funds, to a use which was not contemplated at the time of acquisition or improvement, including disposition. Such notification shall be made within six (6) months before the effective date of such proposed change of use, and any change in use shall comply with the provisions of 24 CFR 570.505.

17. **Fair Housing Implementation.** The Parties agree no Program funding shall be allocated or expended for activities in or in support of any cooperating unit of general local government that does not affirmatively further fair housing within its own jurisdiction or that impedes the County's actions to comply with its fair housing certification.

18. **Claims and Indemnification.**

a. To the fullest extent permitted by law, a Party (including its employees, agents, elected officials and volunteers) whose act, omission, negligence, misconduct or other fault gives rise to any claim, loss, liability, cost or expense, including, but not limited to, reasonable attorneys' fees, court costs, penalties, claims for reimbursement and sanctions (hereinafter collectively referred to as "claims"), made by HUD or any third party shall defend and hold harmless the other Parties from and against any and all such claims.

b. Each City agrees to indemnify and hold harmless the County and each of their respective officers, directors, agents, designated representatives, employees and affiliates ("Indemnified Parties") from any all claims arising out of, or in any way related to any its negligence or wrongful acts, breach or failure to comply with the terms and conditions of this Agreement or the Program Agreements, or failure to comply with applicable law. The obligations under this provision are independent of all other rights or obligations set forth herein. This

indemnification provision shall survive the disbursement of the Award funds, as well as any termination of this Agreement or the Program Agreements.

19. **Audit.** Each City agrees to cooperate, at no cost to the County, in any audit of Program activities involving Program Funds received by that City, including not limited to preparing appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 24 CFR 200.510; promptly follow up and take corrective action on audit findings; comply with any corrective action plans issued in connection with the audit; and provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required applicable regulations.

20. **Default and Remedial Action.** Pursuant to 2 CFR 200, et seq., if a Party fails to comply with any term(s) outlined in this Agreement or the Program Agreements, the County may take appropriate corrective or remedial action against the defaulting Party in accordance with 2 CFR 570.910.

21. **Consolidated and Further Continuing Appropriations Act.** No City may sell, trade, or otherwise transfer all of any portion of Program funds to another metropolitan city, Urban County, unit of general local government, or Indian tribe, or insular area that directly or indirectly receives Program funds in exchange for any other funds, credits or non-Federal considerations, but must use such funds for activities eligible under Title I of the Act.

22. **Allocation Agreement.** For each fiscal year during the term of this Agreement, the County and each City may enter into an Annual Allocation Agreement, prepared jointly by the County and each City, which identifies the City's annual allocation of Program funds that the County will administer during that program year. The reimbursements made shall not exceed the amount of the annual allocation.

23. **Amendments.** Any amendments to this Agreement shall be in writing. Parties agree any such fully executed amendment or amendments to this Agreement may be entered into at any time if required or necessary to implement the plans contemplated hereunder, or to comply with any related grant agreement or the regulations issued pursuant to the Act. Periodically, statutory or regulatory changes may require the County to amend this Agreement to add the new provision(s). The County may draft a separate amendment to its existing agreements that includes the new provision(s) rather than drafting a new Cooperation Agreement that contains the new provisions. However, the separate amendment must be executed by the City Manager of each of the Cities or his/her designee.

24. **Compliance with Federal Regulations.**

a. **General.** The Parties agree to take all actions necessary to assure compliance with the Urban County's certifications required by section 104(b) of Title I of the Housing and Community Development Act of 1974, as amended, regarding Title VI of the Civil Rights Act of

1964, the Fair Housing Act, affirmatively furthering fair housing, Section 109 of Title I of the Housing and Community Development Act of 1974; the National Environmental Policy Act of 1969; the Uniform Relocation Assistance and Real Property Acquisition Act of 1970; and other applicable laws.

b. Citizen Participation. The Parties agree to comply with federal citizen participation requirements of 24 CFR Part 91, and provide citizens with:

i) An estimate of the amount of Program funds proposed to be used for activities that will benefit persons of low and moderate income; and

ii) A plan for minimizing displacement of persons as a result of Program - assisted activities and programs, and to provide assistance to such persons.

c. Citizen Participation Plan. The Parties agree to follow a citizen participation plan which:

i) Provides for and encourages citizen participation, particularly those of low or moderate income who reside in slum or blighted areas where CDBG funds are proposed to be used;

ii) Provides citizens with reasonable and timely access to local meetings, staff reports, and other information relating to grantee's proposed use of funds, as required by HUD regulations related to the actual use of funds under the Act;

iii) Provides for meetings to obtain citizen views and to respond to proposals and questions at all stages of the community development program, including at least: 1) formulation of needs; 2) review of proposed grant activities; and 3) review of program performance; for which public hearings shall be held after adequate notice, at times and locations convenient to potential or actual beneficiaries, and with accommodation of handicapped persons;

iv) Provides for a timely written answer to written complaints and grievances, within 15 working days where practicable;

v) Identifies how the needs of non-English speaking residents will be met in the case of meetings where a significant number of non-English speaking residents can be reasonably expected to participate.

25. **Conflict of Interest.** No federal grant monies have been paid or will be paid, by or on behalf of the Parties, to any officer or employee or any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any federal contract, grant, loan, or cooperative agreement.

26. **Influence.** If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit standard form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

27. **Certifications Disclosure.** The Parties agree to include this certification in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements), and that all grant subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was entered into.

a. **Certification Regarding Policies Prohibiting Use of Excessive Force and Regarding Enforcement of State and Local Laws Barring Entrances.** In accordance with Section 519 Public Law 101-144 (the 1990 HUD Appropriations Act), each Party certifies that it has adopted and is enforcing:

i) A policy prohibiting the use of excessive force by law enforcement agencies within their respective jurisdictions against any individuals engaged in non-violent civil rights demonstrations; and

ii) A policy of enforcing applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such non-violent civil rights demonstrations within their jurisdictions.

28. **Qualification Documentation.** A fully executed copy of this Agreement, together with the approving resolutions of both the City and the County, shall be submitted to HUD by the County as part of its qualification documentation and the City does hereby give the County the authority to carry out Program activities and projects which will be funded from annual Program funds during the term of his agreement and from any Program income generated from the expenditures of those funds.

29. **HUD Certification.** Program recipients shall make all certifications required under 24 CFR 91.225 and applicable laws and regulations.

30. **Maintenance of Records.** Each City shall maintain records of activities for any projects undertaken pursuant to the Programs and said records shall be open and available for inspection by auditors assigned by HUD and/or the County on reasonable notice during the normal business hours of the City.

31. **General Provisions.**

a. Headings or captions to the provisions of this Agreement are solely for the convenience of the parties, are not part of this Agreement, and shall not be used to interpret or determine the validity of this Agreement. Any ambiguity in this Agreement shall not be construed against the drafter, but rather the terms and provisions hereof shall be given a reasonable interpretation as if both parties had in fact drafted this Agreement.

b. Any notice, communication, amendment, addition or deletion to this Agreement, including change of address of either party during the term of this Agreement, which any Consortium Member shall be required or may desire to make shall be in writing and may be personally served or, alternatively, sent by prepaid first class mail to the respective parties as set forth in Attachment 1 to this Agreement.

c. This Agreement shall be deemed to be made under and shall be governed by and construed in accordance with, the laws of the State of California. Any action brought to enforce the terms or provisions of this Agreement shall have venue in the County of Stanislaus, State of California.

d. The Board of Supervisors and the City Council of each City shall authorize this Agreement. The Chief Executive Officer of the County or the City Manager of the City, or their authorized designees must sign this Agreement on behalf of their respective jurisdiction. This Agreement must include as attachments the authorizing resolutions from the governing body stating that the party signing the agreement has the authority to sign the Agreement.

e. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement, and all of which, when taken together, will be deemed to constitute one and the same agreement. The facsimile, email or other electronically delivered signatures of the Parties shall be deemed to constitute original signatures, and facsimile or electronic copies hereof shall be deemed to constitute duplicate originals.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year first hereinabove written.

[SIGNATURES BEGIN ON THE FOLLOWING PAGE]

STANISLAUS COUNTY:

By _____
Jody Hayes
Chief Executive Officer

Dated

APPROVED AS TO CONTENT:
Angela Freitas, Director
Planning and Community Development Department

By _____
Angela Freitas
Director

OPINION OF COUNTY COUNSEL

The terms and provisions of this Agreement are fully authorized under Federal, State and local law. This Agreement provides that Stanislaus County will serve as Lead Agency under applicable laws and regulations; and that Stanislaus County has the authority to undertake, or assist in undertaking, essential community renewal and lower income housing assistance activities.

STANISLAUS COUNTY COUNSEL
Thomas E. Boze

By: _____
G. Michael Ziman, Deputy County Counsel

CITY OF CERES:

By _____
Javier Lopez
Mayor

_____ Dated

ATTEST:

By _____
Diane Nayares-Perez
City Clerk

APPROVED AS TO CONTENT:

By _____
Alex Terrazas
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF HUGHSON:

By _____
George Carr
Mayor

Dated

ATTEST:

By _____
Ashton Gose
Deputy City Clerk

APPROVED AS TO CONTENT:

By _____
Merry Mayhew
City Manager

APPROVED AS TO FORM:

By _____
Daniel J. Schroeder
City Attorney

CITY OF NEWMAN:

By _____
Casey Graham
Mayor

Dated _____

ATTEST:

By _____
Mike Maier
City Clerk

APPROVED AS TO CONTENT:

By _____
Michael E. Holland
City Manager

APPROVED AS TO FORM:

By _____
Nubia Goldstein
City Attorney

CITY OF OAKDALE:

By _____
Cherilyn Bairos
Mayor

Dated

ATTEST:

By _____
Rouze Roberts
City Clerk

APPROVED AS TO CONTENT:

By _____
Bryan Whitemyer
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF PATTERSON:

By _____
Dennis McCord
Mayor

Dated _____

ATTEST:

By _____
Aracely Alegre
City Clerk

APPROVED AS TO CONTENT:

By _____
Ken Irwin
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF RIVERBANK:

By _____
Richard D. O'Brien
Mayor

_____ Dated

ATTEST:

By _____
Gabriela Hernandez
City Clerk

APPROVED AS TO CONTENT:

By _____

Marisela Garcia
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF WATERFORD:

By _____
Jose Aldaco
Mayor

Dated _____

ATTEST:

By _____
Patricia Krause
City Clerk

APPROVED AS TO CONTENT:

By _____
Michael G. Pitcock
City Manager

APPROVED AS TO FORM:

By _____
Corbett Browning
City Attorney

Attachment 1
Member Notice Information

County of Stanislaus
Department of Planning and Community Development
Attention: Deputy Director
1010 Tenth Street, Suite 3400
Modesto, CA 95354

City of Ceres
Department of Planning and Building
2720 Second Street
Ceres, CA 95307

City of Hughson
Department of Community Development
P.O. Box 9
Hughson, CA 95326

City of Newman
Department of Community Development
P.O. Box 787
Newman, CA 95360

City of Oakdale
Department of Community Development
455 S. Fifth Street
Oakdale, CA 95361

City of Patterson
Department of Community Development
P.O. Box 667
Patterson, CA 95363

City of Riverbank
Department of Economic Development and Housing
6707 3rd Street
Riverbank, CA 95367

City of Waterford
City Manager's Office
P.O. Box 199
Waterford, CA 95386

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.9

SECTION 11: NEW BUSINESS

Meeting Date: June 14, 2022

Subject: Adopt Resolutions Approving the:

1. HOME Investment Partnership Consortium Agreement for One Year from October 1, 2022 to September 30, 2023, and

2. HOME Investment Partnership Program Consortium Agreement for Three Years from October 1, 2023 to September 30, 2026

From: Marisela H. Garcia, City Manager

RECOMMENDATION

It is recommended that the City Council consider approving the HOME Investment Partnership Program Consortium One-Year and Three-Year Agreements for continued participation in the HOME Consortium.

SUMMARY

As of October 2020, the City of Riverbank joined the HOME Investment Partnership Program Consortium ("HOME Consortium") which entitles us to the direct allocation of HOME funds on an annual basis. When the City first joined, the City of Turlock was the lead agency and a Consortium Agreement was signed between the two cities. On April 1, 2022 Turlock withdrew as the lead agency and Stanislaus County has notified the Department of Housing and Urban Development (HUD) of its intent to create a new HOME Consortium and serve as the lead entity. HUD requires that the HOME Cooperative Agreements align with the CDBG Cooperative Agreements therefore we are requesting approval of a One Year Agreement in order to bring us in line with the currently existing agreement. This initial agreement would expire on September 30, 2023.

The City must also reconsider its participation in the HOME Consortium every three years. We are required to declare our intent to continue participating at least one year in advance. Tonight's action would allow the City to remain as a participant through September 30, 2026.

BACKGROUND

On May 28, 2019 the City Council authorized staff to accept an invitation to participate as part of the HOME Investment Partnership Program Consortium (“HOME Consortium”) for the purpose of receiving entitlement funding from the Department of Housing & Urban Development (“HUD”). Prior to this action the City of Riverbank was required to apply for funding on a competitive basis. Unfortunately, the City had not been successful in receiving grant funds and we felt that this option would provide the City with a stable source of funding for a variety of projects, including funding for our first-time homebuyers and housing rehabilitation programs.

When the City first joined the HOME Consortium, the City of Turlock was the Lead Entity tasked with administering this program for the County and other participants. On April 1, 2022 Turlock withdrew as the Lead Entity and Stanislaus County has notified HUD of its intent to form a new HOME Consortium with the County as the Lead. HUD requires that the HOME Investment Partnership Consortium Agreements align with currently established CDBG Agreements, therefore the County is requesting approval of a One-Year Agreement to continue our participation in the HOME Consortium under the existing timeline to expire on September 30, 2023.

In addition, at least one-year prior to the expiration date of a current agreement, the City must determine its continued participation in the HOME Consortium for a three-year period. Therefore, approval of a new Consortium Agreement would entitle Riverbank to HOME Funding for the years of October 1, 2023 – September 30, 2026.

FIVE-YEAR HOME PROJECT LIST

In 2020, the City Council approved the Five-Year Consolidated Plan Project List. This list would authorize the City to use HOME funds for the following projects:

- Affordable Housing (including new construction)
- Housing Acquisition with Rehab
- Rehabilitation
- Down Payment Assistance (First-Time Homebuyers)
- Administration (staff costs)

ENTITLEMENT FUNDING

Participation in the HOME Consortium would result in Riverbank becoming entitled to a specific funding amount which is allocated based on criteria established by HUD. For Fiscal Year 2022-23 the City of Riverbank will be allocated \$124,195.

STRATEGIC PLAN

This item is related to the City’s Strategic Plan Goal to “Ensure the City’s Continued Financial Stability” and “Enhance Quality of Life”.

FINANCIAL IMPACT

Riverbank will continue to be entitled to HOME funding directly from HUD. Fiscal Year 2022-23 funding has been calculated at \$124,195.

ATTACHMENTS

1. Draft City Council Resolution 2022-
2. HOME Investment Partnerships Program Consortium Agreement One Year Agreement October 1, 2022 – September 30, 2023 – DRAFT
3. Draft City Council Resolution 2022-
4. HOME Investment Partnerships Program Consortium Agreement Three Year Agreement October 1, 2023 – September 30, 2026 – DRAFT

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
APPROVING THE HOME INVESTMENT PARTNERSHIP CONSORTIUM
ONE YEAR AGREEMENT**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the County of Stanislaus (“County”), a political subdivision of the State of California, and the City of Riverbank (“City”) a municipal corporation, desire to participate in the HOME Investment Partnership Program administered by the U.S. Department of Housing and Urban Development (“HUD”); and

WHEREAS, said program will promote the public health, safety, and welfare by providing grant funds to be used by the City and County to improve housing opportunities for low and moderate-income households; and

WHEREAS, HUD requires that the parties enter into a Consortium Agreement for participation in the HOME Investment Partnerships Program for the period of time from October 1, 2022 to September 30, 2023 to define their rights and obligations as a participant in the Program; and

WHEREAS, the proposed Consortium Agreement is consistent with the General Plan and with City and County policies encouraging cooperation between agencies on issues of regional significance such as affordable housing; and

WHEREAS, the proposed Consortium Agreement will promote the public health, safety, and welfare by enabling the City and County to participate in the U.S. Department of Housing and Urban Development’s HOME Investment Partnership program; thus making available funds for a variety of housing, economic development, and public services programs not otherwise available; and

WHEREAS, the City and County enter into yearly subrecipient agreements which establish administrative policies and procedures, performance standards, and guidelines for funding specific programs and projects; and

WHEREAS, the proposed Consortium Agreement is not a “project” for purposes of compliance with the provisions of the California Environmental Quality Act (“CEQA”) and the City’s CEQA Guidelines.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Riverbank as follows:

1. The City Council hereby approves and authorizes the Mayor or City Manager to execute the HOME Investment Partnership Consortium Agreement with the County and participating Cities to enable joint participation in HUD's HOME program in the form attached hereto as Exhibit "A".
2. The City Manager is authorized and to act on behalf of the City in connection with the implementation of the Consortium Agreement, ongoing operation of the HOME program, and other activities necessary to carry out the intent of the Consortium Agreement.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

Attachment: Exhibit "A" Stanislaus HOME Investment Partnership Program Consortium Agreement One Year Agreement October 1, 2022 To September 30, 2023

**STANISLAUS
HOME INVESTMENT PARTNERSHIPS PROGRAM
CONSORTIUM AGREEMENT
One Year Agreement
October 1, 2022 To September 30, 2023**

This Stanislaus Home Investment Partnerships Program Consortium Agreement ("**Agreement**") is between the Cities of , Ceres, Hughson, Newman, Oakdale, Patterson, Riverbank, Turlock and Waterford, each a municipal corporation of the State of California (individually a "**City**" and collectively, "**Cities**") and Stanislaus County through its Department of Planning and Community Development (the "**County**"). The Cities and the County are collectively referred to herein as the "**Consortium**," or the "**Stanislaus HOME Consortium**," or the "**Parties**"; and, individually, "**Consortium Member**" or "**Party**".

WHEREAS, Parties agree that it is desirable and in the interests of their citizens to secure approval by the federal government to be considered as a consortium under the federal HOME Program operated by the U.S. Department of Housing and Urban Development ("**HUD**") as authorized under the HOME Investment Partnerships Act, Title II of the Cranston-Gonzalez National Affordable Housing Act of 1990, as amended (hereafter collectively referred to as the "**Act**"); and,

WHEREAS, Title II of the Act creates the Home Investment Partnerships Program (hereinafter "**HOME**") that provides funds to states and local governments for acquisition, rehabilitation, new construction of affordable housing, and tenant-based rental assistance; and

WHEREAS, the Act provides that units of local government that are geographically contiguous may form a consortium for the purposes of receiving an allocation to participate in the HOME Investment Partnerships Program (hereinafter "**HOME Program**") to be funded by HUD; and,

WHEREAS, the proposed level of federal funding is unlikely to provide grants to individual municipalities, but by cooperating in a consortium they may as a group become eligible participants in the HOME Program; and,

WHEREAS, the consortium of geographically contiguous local governments has notified HUD of their intention to participate in the HOME Program; and,

WHEREAS, this Agreement constitutes an intergovernmental agreement under California law which meets the criteria pursuant to 24 CFR Part 92.101, and the Consortium Members are authorized to enter into and adopt this Agreement by their respective legislative bodies; and,

WHEREAS, the Parties wish to enter into this Agreement to authorize the County to act in a representative capacity for the Cities for the purposes of ensuring that the Consortium's HOME Program is carried out in compliance with the requirements of 24 CFR Part 92 (24 CFR 92.101(a)(2)(ii)); and,

WHEREAS, under 24 CFR 92.101, the Consortium's qualification as a unit of general local government generally continues for a period of three successive federal fiscal years. As required

by applicable regulations, to align the Community Development Block Grant (hereinafter “CDBG”) and HOME qualification cycles, the parties agree that the term of this agreement shall for a period of one (1) year, from October 1, 2022 to September 30, 2023;

NOW, THEREFORE, the Parties hereby enter into this Agreement for the purposes of receiving an allocation from the HOME Program and agree to cooperate to undertake or to assist in undertaking housing assistance activities for the HOME Program.

1. **Consortium.** This Consortium shall be known as the Stanislaus HOME Consortium. The Consortium Members agree to cooperate to undertake or assist in housing assistance activities for the HOME Program, and affirmatively support and enforce fair housing laws and regulations.

2. **Lead Agency.** The County shall be designated as Lead Agency of the Consortium to act in a representative capacity for all member units for the purposes of the HOME Program. The County will assume overall responsibility for ensuring that the Consortium’s HOME Program Activities are carried out in compliance with HOME rules, including requirements relating to the Consolidated Plan. No Member of the Consortium may obstruct the implementation of the Consortium’s approved Consolidated Plan.

3. **Designated Representatives.**

a. Each Consortium Member (i.e., the governing body or its designee) shall designate one individual from its staff to serve on the ad hoc Technical Committee and the ad hoc Ranking Panel (each, a “**Designated Representative**”). An alternate may be designated to serve if the Designated Representative is unable to attend. Each Designated Representative shall act on behalf of and in an advisory capacity to its respective jurisdiction. Additionally, each Consortium Member may select one (1) member of the public within its jurisdiction with experience and knowledge relating to affordable housing to serve on the ad hoc Ranking Panel (“**Public Representatives**”).

b. An ad hoc Technical Committee consisting of one (1) Designated Representative from the County and one (1) Designated Representative from each participating City will meet from time to time to review, aid in development, and provide recommendations on policies, procedures, and documentation required by HUD for the implementation and administration of the HOME Program. The Technical Committee will facilitate distribution of information to residents within the respective jurisdictions of the HOME Consortium concerning community housing needs and the opportunity to participate in the development of programs and priorities.

c. An ad hoc Ranking Panel consisting of (1) representative from the County, one (1) Designated Representative from each participating City, and selected Public Representatives, will meet from time to time to review, evaluate, and rank proposals for designation of a CHDO and projects proposing to be funded with HOME funds. The Panel shall convene as determined necessary by the County. Panel rankings will be used by the County in making recommendations for allocation and awarding of funding. The representatives from local agencies shall be selected by the County with input from the Technical Committee.

4. One Year Qualification Period.

a. This Agreement is for funding HOME Program activities for the 2022/2023 federal fiscal years (October 1, 2022 to September 30, 2023) or until the HOME program funds for the one-year qualification period are closed out pursuant to 24 CFR 92.507, whichever is later. In accordance with 24 CFR 91.402, all units of general government that are Consortium Members must be on the same program year that starts on each July 1st for CDBG, HOME, and Emergency Solutions Grants programs (“ESG”).

b. Although the current qualification period for the Consortium is one (1) year, members have an obligation to abide by HOME requirements throughout the period of affordability for funded projects.

5. Program Year. The Program Year for the start date for the Consortium is the commencement of the fiscal year of the Consortium Members, which begins on July 1, 2022.

6. Consolidated Plan. The County, on behalf of this Consortium, shall submit to HUD a single, unified Consolidated Plan, which describes the Consortium’s strategy for addressing housing, homeless and supportive housing needs and Citizen Participation Plan. The Consortium shall also submit to HUD Annual Action Plans, Consolidated Annual Performance and Evaluation Reports (“CAPERs”) and other reports, as required by HUD. Per regulation, all Consortium plans and reports shall contain goals and accomplishments for the Consortium.

7. Allocation of Funds.

a. The Consortium Members shall be notified by the County of the availability of HOME Program funds for the Consortium. These funds shall be allocated to individual Consortium Members and will be required to be committed to an approved project within six (6) months from July 1 of each year, unless such deadline is extended by the County. An approved project shall be a project included within a HUD certified Annual Action Plan approved by the County. Funds will be considered committed if they are under a fully executed agreement that has been reviewed by and determined adequate by the County, and the environmental determination for the project has been certified by the County. All proposed projects will be submitted to the County for the upcoming fiscal year by January 1 of each year. A City shall not proceed to commit funds without the County’s approval of the project and completion of the environmental review. If funds are not committed within the deadline established by the County, then the funds shall revert back to the County for use in an eligible HUD program as determined by the County.

b. If a Consortium Member opts not to accept its annual pro rata share of available HOME Program funds, it must provide written notification to the County. The allocation will be redistributed among all remaining HOME Consortium Members per their pro rata share. A Consortium Member that returns its allocation remains a member of the Consortium.

c. When a shared consultant/service provider is hired on behalf of the Consortium, the costs will be shared on a pro-rata basis. This share will be calculated based on the annual Consortium Members’ collective annual HOME allocation. Consortium Member’s pro-rata annual

HOME allocation will be reduced by each Consortium Member's cost share. The decision to hire shared consultants/service providers shall be at the sole discretion of the County.

8. Program Income.

a. Program income must be deposited in the participating jurisdiction's HOME Investment Trust Fund local account unless the participating jurisdiction permits the subrecipient to retain the program income for additional HOME projects pursuant to the written agreement required by 24 CFR 92.503 and 504.

b. The County shall be responsible to track and determine the use of any Program Income it receives in accordance with applicable laws and regulations (See 24 CFR 92.503(a)).

9. Matching Funds. Each Consortium Member will be responsible for providing its pro-rata share of matching non-federal funds not previously used each time it makes a draw against its allocation of federal funds from the HOME Program (See 24 CFR 92.218).

10. Non-Appropriation. In the event funds are not appropriated to the HOME program, HUD guidance shall be followed. If grant closeout is required, the County will be responsible for grant close-out, and each City shall cooperate in the effort. The Consortium Members will be responsible for maintaining compliance on previous HOME-funded units.

11. County's Responsibilities. Each City hereby authorizes the County to act on its behalf in any way required to comply with this Agreement and applicable laws and regulations. The County shall have final responsibility for selecting the program activities and projects to be included in each annual grant request and project grant request and for filing the Consolidated Plan with HUD on an annual basis. The County agrees to:

a. Prepare the Consortium's Five-Year Consolidated Plan and Annual Action Plans.

b. Prepare the Consortium's CAPER.

c. Prepare applications, request for proposals, and contract templates for Community Housing Development Organizations ("CHDO"). Publish Public Notices on CHDO funds.

d. Monitor Consortium Members and CHDOs and prepare monitoring tools. The County has the right and responsibility to monitor and assure compliance with all HOME requirements during the project implementation and the affordability period.

e. Coordinate/chair Consortium meetings, and prepare, maintain and disseminate agendas, minutes, and records.

f. Coordinate/chair public hearings and publish notices.

g. Process agenda items (i.e., plans, intergovernmental agreements, contracts) through the Stanislaus County Board of Supervisors.

h. Submit Requests for Release of Funds documents to HUD on behalf of Consortium Members. Transmit Authority to Use Grant Funds documents from HUD to Consortium Members.

i. Process project setups, revisions, and completion reports.

j. Process reimbursement requests from County funds and process drawdowns from HUD.

k. Prepare Consortium financial reports and reconcile with HUD's financial data.

l. Calculate annual Consortium allocation.

m. Coordinate reallocation of funds when necessary.

n. Provide technical assistance to Consortium Members as needed.

o. Facilitate audits and/or monitoring with HUD and State Auditor General.

p. Maintain all applicable Stanislaus HOME Consortium application, implementation, and financial files for HOME and CHDO activities. In addition, the County will maintain all files associated with monitoring and reporting to HUD. The County will maintain these administrative and programmatic files according to the current applicable State and Federal record retention schedule and regulations.

q. Procure and contract with shared consultant/services.

r. Maintain a Programmatic Agreement with the State Historic Preservation Office ("SHPO") for Section 106 reviews per Part 58, contingent upon SHPO approval.

s. Perform market study to determine annual HOME homeownership value limits and submit to HUD for approval.

t. Serve as the "Certifying Officer" with respect to environmental matters on all Consortium-funded projects. However, no funds may be committed to a HOME activity or project before the completion of the environmental review and approval of the request for release of funds and related certification, except as authorized by 24 CFR part 58. (24 CFR 92.352).

u. The County shall receive and allocate administrative funds as set forth in applicable HOME regulations.

12. City Responsibilities. The Cities agree to:

a. Develop criteria for project selection and guidelines for implementation within HUD statutes and regulations.

b. Complete required reports for project set-up and completion; process Deeds of Trust.

- c. Review and submit reimbursement requests for its sub-recipients.
- d. Track payments for each project, and submit reimbursement requests to the County for payment.
- e. Provide information and data for the Consolidated Plan, Annual Action Plans, CAPERs and other reports as required by HUD by the date and in the format specified by the County.
- f. Support the objectives of the Consortium's Citizen Participation Plan and the Consolidated Plan.
- g. Provide general project oversight for projects within the Consortium Member's jurisdiction.
- h. Attend and participate in the work of the ad hoc Consortium Technical Committee meetings and Review Panel meetings. Telephonic or attendance by video conferencing is acceptable.
- i. Participate in Consortium training sessions for subrecipients as necessary.
- j. Assist the County in conducting appropriate environmental reviews for all projects in accordance with 24 CFR part 58.
- k. Assist the County in completing appropriate environmental clearance documents for all projects, including CHDO projects, administered by the Consortium Member.
- l. Publish notices when appropriate. Consortium Members will submit any Request for Release of Funds documents to the County for review and forwarding to HUD.
- m. Submit all financial reimbursement requests, revisions, and completion reports to the County using the County's approved forms. Each Consortium Member is responsible for requiring that each of its subrecipients follow the terms and conditions of this Agreement, the Project Agreements and the procedures and time involved for processing activity reimbursement approvals, draws, and payments. Each Consortium Member shall request drawdowns of funds from the County for all activities within its jurisdiction with proper documentation including proof of payment and updated match log. Each Consortium Member shall process and submit reimbursement requests in a timely manner and facilitate the reimbursement process by providing complete and accurate information.
- n. Report, retain, account for, and expend program income generated in their jurisdictions per federal regulations.
- o. Maintain all applicable application, implementation, financial, and program files. The Consortium Member will maintain these administrative and programmatic files according to the current applicable State and Federal record retention schedule and regulations. No records shall be destroyed by a Consortium Member without obtaining prior written authorization from the County.

p. Monitor rental properties in respective jurisdictions at the specified intervals throughout the period of affordability and submit monitoring reports to the County.

q. Carry out activities in compliance with HUD rules and regulations and the requirements of the HOME Program including the provisions of 24 CFR 92.504(c)(2).

r. Notify the County of their willingness to participate in a Programmatic Agreement with SHPO for the Stanislaus HOME Consortium.

s. Act in good faith and with due diligence in performance of City obligations and responsibilities under this Agreement and under all applicable Allocation Agreements, Subrecipient Agreements, and Grant Agreements (“**Program Agreements**”). Each City further agrees that it shall fully cooperate with the County in all things required by applicable law and appropriate to comply with the provisions of any Grant Agreement received by the County pursuant to the Act and its regulations.

13. Compliance with Applicable Laws.

a. The Parties acknowledge and agree that some existing programs may need to be modified if they are to be carried out with HOME funds, but the Consortium’s activities do not impact CDBG-funded programs.

b. Each Consortium Member agrees to affirmatively further fair housing as required by 24 CFR Part 91.425(a)(1)(i) and agrees to participate in any HUD-required analysis of fair housing or assessment of fair housing. The Parties agree to comply with all applicable state and federal laws, rules, and regulations regarding equal opportunity, equal access, non-discrimination, and affirmative action.

c. The Consortium shall comply with applicable California open meeting (when applicable), public records, ethics laws and all other applicable laws and regulations.

d. The environmental effects of activities carried out with HOME funds must be assessed in accordance with the provisions of the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321) and the related authorities listed in HUD's implementing regulations at 24 CFR parts 50 and 58. The applicability of the provisions of 24 CFR part 50 or part 58 is based on the HOME project (new construction, rehabilitation, acquisition) or activity (tenant-based rental assistance) as a whole, not on the type of the cost paid with HOME funds. The County is the responsible entity for the environmental review and each City agrees to assist the County by securing all information and documentation relating to projects within their respective jurisdictions under the National Environmental Policy Act (NEPA) and the California Environmental Quality Act (CEQA), if required, including paying for consulting services and technical evaluations, and providing the same to the County for final review and approval.

e. Each Consortium Member must adopt and follow affirmative marketing procedures and a minority outreach programs as required by 24 CFR 92.351.

f. Consortium Members shall comply with applicable conflict of interest provisions, including 24 CFR Part 85 and those contained in 24 CFR 92.356.

g. The County, as Lead Agency, shall monitor Program activities so that the Consortium's HOME Program is carried out in compliance with HUD rules and regulations and the requirements of the HOME Program. These requirements include a Consolidated Plan in accordance with HUD regulations 24 CFR Parts 91 and 92 and the requirements of 24 CFR 92.350 and all related regulations and notices required by HUD for administration. As Lead Agency, the County shall be responsible for the administration of the Consortium HOME funds. As such, the County has been designated the Participating Jurisdiction by HUD in the HOME Program.

h. The requirements of 2 CFR part 200 apply to this Agreement, except for the following provisions: 200.306, 200.307, 200.308 (not applicable to participating jurisdictions), 200.311 (except as provided in 92.257), 200.312, 200.329, 200.333, and 200.334. The provisions of 2 CFR 200.305 apply as modified by 92.502(c). If there is a conflict between definitions in 2 CFR part 200 and 24 CFR part 92, the definitions in 24 CFR part 92 shall govern.

i. The requirements of 24 CFR 92.252 shall apply to affordable housing/rental units.

j. The requirements of 24 CFR 92.300 and 92.301 shall apply to allocations for housing programs to be owned, developed or sponsored by community housing development organizations (CHDO programs).

k. The requirements of 40 CFR Subpart H - Other Requirements, are applicable to this Agreement, including:

68.200 Recordkeeping.

68.210 Availability of information to the public.

68.215 Permit content and air permitting authority or designated agency requirements.

68.220 Audits

l. Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein, and the Agreement shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not correctly inserted, then upon the application of either party, the Agreement shall forthwith be physically amended to make such insertion or correction.

14. **Default and Remedial Action.** Pursuant to 2 CFR 200, et seq., if a Consortium Member fails to comply with any term(s) outlined in this Agreement or the Program Agreements, the County may take corrective or remedial action against the Member in accordance with 24 CFR 92.551 and 24 CFR 92.552.

15. **Claims and Indemnification.**

a. To the fullest extent permitted by law, a Party (including its employees, agents, elected officials and volunteers) whose act, omission, negligence, misconduct or other fault gives rise to any claim, loss, liability, cost or expense, including, but not limited to, reasonable attorneys' fees, court costs, penalties, claims for reimbursement and sanctions (hereinafter collectively

referred to as “claims”), made by HUD or any third party shall defend and hold harmless the other Parties from and against any and all such claims.

b. Each City agrees to indemnify and hold harmless the County and each of their respective officers, directors, agents, designated representatives, employees and affiliates (“Indemnified Parties”) from any all claims arising out of, or in any way related to any its negligence or wrongful acts, breach or failure to comply with the terms and conditions of this Agreement, or failure to comply with applicable law. The obligations under this provision are independent of all other rights or obligations set forth herein. This indemnification provision shall survive the disbursement of the Award funds, as well as any termination of this Agreement.

16. **Audit.** Each City agrees to cooperate, at no cost to the County, in any audit of Program activities involving Program Funds received by that City, including not limited to preparing appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 24 CFR 200.510; promptly follow up and take corrective action on audit findings; comply with any corrective action plans issued in connection with the audit; and provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required applicable regulations.

17. **Reallocation of Funds.** During administration of the HOME Program, the Consortium may determine that there are circumstances under which reallocation of certain Consortium Member(s) and/or CHDO(s) HOME Program Funds is necessary. Reallocation may be made by the County or as set forth in 92 CFR 450 et seq.

18. **Withdrawal/New Members.**

a. Except as provided by law, no Consortium Member may withdraw from the Consortium while the Agreement remains in effect. If a Consortium Member elects to withdraw from the Consortium, written notification must be provided to the County prior to the renewal date. The County will notify HUD of the Consortium Member’s withdrawal from the Agreement/Consortium. The Consortium Member shall be withdrawn effective on the first business day of the renewal period.

b. New Members may be added to the Consortium upon consent of a simple majority of the Consortium Members. When a new Member is added, the Agreement will be amended accordingly; and the Parties agree to execute such further instruments as may be reasonably required to effect such amendment. The Agreement will be amended in the federal fiscal year before the year in which the new Member is to be added.

19. **Departing Consortium Member.** In the event a Consortium Member elects to no longer participate in the Consortium, such decision is effective only at the conclusion of the qualification period. The following duties and obligations will be required with respect to those Consortium funds controlled by the departing Consortium Member:

a. Planning and Reporting.

i) The departing Consortium Member shall use its own Citizen Participation Plan for all Consortium-funded projects committed after the date of separation. The departing

Consortium Member shall maintain all appropriate reports as described in the Agreement, on all Consortium-funded projects for the entirety of each project's respective affordability period.

ii) The departing Consortium Member shall remit these reports to the County upon request.

b. Monitoring.

i) The departing Consortium Member shall maintain separate records for all Consortium-funded projects in accordance with the applicable Consortium policy and shall provide these reports to the County upon request.

ii) The departing Consortium Member shall monitor its subrecipient and CHDO agreements related to projects funded by the departing Consortium Member in accordance with the applicable HUD regulations for the entirety of each applicable affordability period.

c. Meetings. The departing Consortium Member may participate in Consortium meetings in a non-voting capacity until all Consortium funds held by the departing Consortium Member as of the date of separation have been expended.

d. Unencumbered/unexpended funds.

i) Consortium HOME funds allocated prior to the date of separation, shall not be commingled with any other HOME funds in any one project.

ii) All funds allocated to the departing Consortium Member by the Consortium must be encumbered before encumbering funds granted to the departing Consortium Member directly by HUD.

iii) If departing Consortium Member encumbers the bulk of Consortium funds, but a funds remain, the departing Consortium Member shall return the funds to the Consortium.

iv) The departing Consortium Member shall return to the Consortium any Consortium funds allocated to the departing Consortium Member that have not been expended by the expenditure and encumbrance timelines specified in this Agreement.

v) The departing Consortium Member shall name the County as Lead Agency and beneficiary on documents (e.g. deeds of trust, liens) associated with any Consortium-funded projects that the departing Consortium Member enters into and shall modify all documents necessary to meet this requirement.

e. Program Income.

i) The departing Consortium Member shall remit to the County all Program Income received attributable to Consortium-funded projects. (See 24 CFR 92.503(a)).

ii) The County, as Lead Agency, shall be responsible for using any Program Income it receives in accordance with applicable statutes and regulations and shall reallocate such funds according to the Consortium Reallocation Policy.

f. Match.

i) The departing Consortium Member shall retain any match credits held by the departing Consortium Member as of the date of separation, to be used in accordance with statute and HUD regulations and guidelines.

ii) The departing Consortium Member shall apply match credits to Consortium-funded projects first; when those projects have the full required match amount, then the departing Consortium Member may apply the credits to the departing Consortium Member's funded projects.

20. General Provisions.

a. This Agreement may be amended by the County and such amendments shall be effective upon notice to the other Consortium Members. Before the beginning of each renewal date, the County will submit to the HUD Field Office a statement of whether or not any amendments have been made to this Agreement, a copy of each amendment to the Agreement, and if the Consortium's Membership has changed, the certification required under 24 CFR 92.101(a)(2)(i).

b. Headings or captions to the provisions of this Agreement are solely for the convenience of the parties, are not part of this Agreement, and shall not be used to interpret or determine the validity of this Agreement. Any ambiguity in this Agreement shall not be construed against the drafter, but rather the terms and provisions hereof shall be given a reasonable interpretation as if both parties had in fact drafted this Agreement.

c. Any notice, communication, amendment, addition or deletion to this Agreement, including change of address of either party during the term of this Agreement, which any Consortium Member shall be required or may desire to make shall be in writing and may be personally served or, alternatively, sent by prepaid first class mail to the respective parties as set forth in Attachment 1 to this Agreement.

d. This Agreement shall be deemed to be made under and shall be governed by and construed in accordance with, the laws of the State of California. Any action brought to enforce the terms or provisions of this Agreement shall have venue in the County of Stanislaus, State of California.

e. Each Consortium Member has authorized the undersigned person signing as officers on behalf of the local agency, to enter into this Agreement on behalf of said local agency and to bind the same to this Agreement, and, further that said local agency has authority to enter into this Agreement and that there are no restrictions or prohibitions contained in any article of incorporation or bylaws against entering into this Agreement.

f. The Chief Executive Officer of the County and the City Manager each City must sign this Agreement. This Agreement must include as attachments the authorizing resolutions from the governing body of each Consortium Member stating that the party signing the Agreement has the authority to sign the Agreement.

g. Counterparts and Electronic Signatures. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement, and all of which, when taken together, will be deemed to constitute one and the same agreement. The facsimile, email or other electronically delivered signatures of the Parties shall be deemed to constitute original signatures, and facsimile or electronic copies hereof shall be deemed to constitute duplicate originals.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year first hereinabove written.

[SIGNATURES BEGIN ON THE FOLLOWING PAGE]

STANISLAUS COUNTY:

By _____
Jody Hayes
Chief Executive Officer

Dated

APPROVED AS TO CONTENT:

Angela Freitas, Director
Planning and Community Development Department

By _____
Angela Freitas
Director

OPINION OF LEAD AGENCY COUNSEL

The undersigned has reviewed this Agreement and has concluded that the terms and provisions of the Agreement are fully authorized under state and local law and that the Agreement provides full legal authority for Stanislaus County to undertake housing assistance activities for the HOME Program.

Stanislaus County Counsel
Thomas E. Boze

By  _____
G. Michael Ziman
Deputy County Counsel

CITY OF CERES:

By _____
Javier Lopez
Mayor

Dated

ATTEST:

By _____
Cristina Aguilar
Deputy City Clerk

APPROVED AS TO CONTENT:

By _____
Alex Terrazas
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF HUGHSON:

By _____
George Carr
Mayor

Dated

ATTEST:

By _____
Ashton Gose
Deputy City Clerk

APPROVED AS TO CONTENT:

By _____
Merry Mayhew
City Manager

APPROVED AS TO FORM:

By _____
Daniel J. Schroeder
City Attorney

CITY OF NEWMAN:

By _____
Casey Graham
Mayor

Dated

ATTEST:

By _____
Mike Maier
City Clerk

APPROVED AS TO CONTENT:

By _____
Michael E. Holland
City Manager

APPROVED AS TO FORM:

By _____
Nubia Goldstein
City Attorney

CITY OF OAKDALE:

By _____
Cherilyn Bairos
Mayor

Dated

ATTEST:

By _____
Rouze Roberts
City Clerk

APPROVED AS TO CONTENT:

By _____
Bryan Whitemyer
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF PATTERSON:

By _____
Dennis McCord
Mayor

Dated

ATTEST:

By _____
Aracely Alegre
City Clerk

APPROVED AS TO CONTENT:

By _____
Ken Irwin
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF RIVERBANK:

By _____
Richard D. O'Brien
Mayor

Dated

ATTEST:

By _____
Annabelle Aguilar
City Clerk

APPROVED AS TO CONTENT:

By _____

Marisela Garcia
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF TURLOCK:

By _____
Amy Bublak
Mayor

Dated

ATTEST:

By _____
Julie Christel
City Clerk

APPROVED AS TO CONTENT:

By _____
Reagan M. Wilson
City Manager

APPROVED AS TO FORM:

By _____
George A. Petrulakis
City Attorney

CITY OF WATERFORD:

By _____
Jose Aldaco
Mayor

Dated _____

ATTEST:

By _____
Patricia Krause
City Clerk

APPROVED AS TO CONTENT:

By _____
Michael G. Pitcock
City Manager

APPROVED AS TO FORM:

By _____
Corbett Browning
City Attorney

Attachment 1
Consortium Member Notice Information

Stanislaus County
Department of Planning and Community Development
Attn: Deputy Director
1010 Tenth Street, Suite 3400
Modesto, CA 95354

City of Ceres
Department of Planning and Building
2720 Second Street
Ceres, CA 95307

City of Hughson
Department of Community Development
P.O. Box 9
Hughson, CA 95326

City of Newman
Department of Community Development
P.O. Box 787
Newman, CA 95360

City of Oakdale
Department of Community Development
455 S. Fifth Street
Oakdale, CA 95361

City of Patterson
Department of Community Development
P.O. Box 667
Patterson, CA 95363

City of Riverbank
Department of Economic Development and Housing
6707 3rd Street
Riverbank, CA 95367

City of Turlock
Planning Division
156 S. Broadway, Ste. 120
Turlock, CA 95380-5456

City of Waterford
City Manager's Office
P.O. Box 199
Waterford, CA 95386

CITY OF RIVERBANK

RESOLUTION 2022-

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIVERBANK, CALIFORNIA
APPROVING THE HOME INVESTMENT PARTNERSHIP CONSORTIUM
THREE YEAR AGREEMENT**

THE CITY OF RIVERBANK CITY COUNCIL (HEREAFTER REFERRED TO AS THE “CITY COUNCIL”) DOES HEREBY RESOLVE THAT:

WHEREAS, the County of Stanislaus (“County”), a political subdivision of the State of California, and the City of Riverbank (“City”) a municipal corporation, desire to participate in the HOME Investment Partnership Program administered by the U.S. Department of Housing and Urban Development (“HUD”); and

WHEREAS, said program will promote the public health, safety, and welfare by providing grant funds to be used by the City and County to improve housing opportunities for low and moderate-income households; and

WHEREAS, HUD requires that the parties enter into a Consortium Agreement for participation in the HOME Investment Partnerships Program for the period of time from October 1, 2023 to September 30, 2026 to define their rights and obligations as a participant in the Program; and

WHEREAS, the proposed Consortium Agreement is consistent with the General Plan and with City and County policies encouraging cooperation between agencies on issues of regional significance such as affordable housing; and

WHEREAS, the proposed Consortium Agreement will promote the public health, safety, and welfare by enabling the City and County to participate in the U.S. Department of Housing and Urban Development’s HOME Investment Partnership program; thus making available funds for a variety of housing, economic development, and public services programs not otherwise available; and

WHEREAS, the City and County will enter into Subrecipient Agreements which establish administrative policies and procedures, performance standards, and guidelines for funding specific programs and projects; and

WHEREAS, the proposed Consortium Agreement is not a “project” for purposes of compliance with the provisions of the California Environmental Quality Act (“CEQA”) and the City’s CEQA Guidelines.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Riverbank as follows:

1. The City Council hereby approves and authorizes the Mayor or City Manager to execute the HOME Investment Partnership Consortium Agreement with the County and participating Cities to enable joint participation in HUD's HOME program in the form attached hereto as Exhibit "A".
2. The City Manager is authorized and to act on behalf of the City in connection with the implementation of the Consortium Agreement, ongoing operation of the HOME program, and other activities necessary to carry out the intent of the Consortium Agreement.

PASSED AND ADOPTED by the City Council of the City of Riverbank at a regular meeting held on the 14th day of June, 2022; motioned by Councilmember _____, seconded by Councilmember _____, and upon roll call was carried by the following City Council vote of _____:

AYES:

NAYS:

ABSENT:

ABSTAINED:

ATTEST:

APPROVED:

Kathy L. Teixeira
Interim City Clerk

Richard D. O'Brien
Mayor

**Attachment: Exhibit "A" HOME Investment Partnerships Program Consortium
Three Year Agreement October 1, 2023 – September 30, 2026**

**STANISLAUS
HOME INVESTMENT PARTNERSHIPS PROGRAM
CONSORTIUM AGREEMENT**

**Three Year Agreement
October 1, 2023 To September 30, 2026**

This Stanislaus Home Investment Partnerships Program Consortium Agreement ("**Agreement**") is between the Cities of Turlock, Ceres, Hughson, Newman, Oakdale, Patterson, Riverbank and Waterford, each a municipal corporation of the State of California (individually a "**City**" and collectively, "**Cities**") and Stanislaus County through its Department of Planning and Community Development (the "**County**"). The Cities and the County are collectively referred to herein as the "**Consortium**," or the "**Stanislaus HOME Consortium**," or the "**Parties**"; and, individually, "**Consortium Member**" or "**Party**".

WHEREAS, Parties agree that it is desirable and in the interests of their citizens to secure approval by the federal government to be considered as a consortium under the federal HOME Program operated by the U.S. Department of Housing and Urban Development ("**HUD**") as authorized under the HOME Investment Partnerships Act, Title II of the Cranston-Gonzalez National Affordable Housing Act of 1990, as amended (hereafter collectively referred to as the "**Act**"); and,

WHEREAS, Title II of the Act creates the Home Investment Partnerships Program (hereinafter "**HOME**") that provides funds to states and local governments for acquisition, rehabilitation, new construction of affordable housing, and tenant-based rental assistance; and

WHEREAS, the Act provides that units of local government that are geographically contiguous may form a consortium for the purposes of receiving an allocation to participate in the HOME Investment Partnerships Program (hereinafter "**HOME Program**") to be funded by HUD; and,

WHEREAS, the proposed level of federal funding is unlikely to provide grants to individual municipalities, but by cooperating in a consortium they may as a group become eligible participants in the HOME Program; and,

WHEREAS, the consortium of geographically contiguous local governments has notified HUD of their intention to participate in the HOME Program; and,

WHEREAS, this Agreement constitutes an intergovernmental agreement under California law which meets the criteria pursuant to 24 CFR Part 92.101, and the Consortium Members are authorized to enter into and adopt this Agreement by their respective legislative bodies; and,

WHEREAS, the Parties wish to enter into this Agreement to authorize the County to act in a representative capacity for the Cities for the purposes of ensuring that the Consortium's HOME Program is carried out in compliance with the requirements of 24 CFR Part 92 (24 CFR 92.101(a)(2)(ii)); and,

WHEREAS, under 24 CFR 92.101, the Consortium's qualification as a unit of general local government generally continues for a period of three successive federal fiscal years. As required

by applicable regulations, to align the Community Development Block Grant (hereinafter “CDBG”) and HOME qualification cycles, the parties agree that the term of this agreement shall for a period of three (3) years, from October 1, 2023 to September 30, 2026 (Federal Fiscal Years (“FY”) 2023-2025);

NOW, THEREFORE, the Parties hereby enter into this Agreement for the purposes of receiving an allocation from the HOME Program and agree to cooperate to undertake or to assist in undertaking housing assistance activities for the HOME Program.

1. **Consortium.** This Consortium shall be known as the Stanislaus HOME Consortium. The Consortium Members agree to cooperate to undertake or assist in housing assistance activities for the HOME Program, and affirmatively support and enforce fair housing laws and regulations.

2. **Lead Agency.** The County shall be designated as Lead Agency of the Consortium to act in a representative capacity for all member units for the purposes of the HOME Program. The County will assume overall responsibility for ensuring that the Consortium’s HOME Program Activities are carried out in compliance with HOME rules, including requirements relating to the Consolidated Plan. No Member of the Consortium may obstruct the implementation of the Consortium’s approved Consolidated Plan.

3. **Designated Representatives.**

a. Each Consortium Member (i.e., the governing body or its designee) shall designate one individual from its staff to serve on the ad hoc Technical Committee and the ad hoc Ranking Panel (each, a “**Designated Representative**”). An alternate may be designated to serve if the Designated Representative is unable to attend. Each Designated Representative shall act on behalf of and in an advisory capacity to its respective jurisdiction. Additionally, each Consortium Member may select one (1) member of the public within its jurisdiction with experience and knowledge relating to affordable housing to serve on the ad hoc Ranking Panel (“**Public Representatives**”).

b. An ad hoc Technical Committee consisting of one (1) Designated Representative from the County and one (1) Designated Representative from each participating City will meet from time to time to review, aid in development, and provide recommendations on policies, procedures, and documentation required by HUD for the implementation and administration of the HOME Program. The Technical Committee will facilitate distribution of information to residents within the respective jurisdictions of the HOME Consortium concerning community housing needs and the opportunity to participate in the development of programs and priorities.

c. An ad hoc Ranking Panel consisting of (1) representative from the County, one (1) Designated Representative from each participating City, and selected Public Representatives, will meet from time to time to review, evaluate, and rank proposals for designation of a CHDO and projects proposing to be funded with HOME funds. The Panel shall convene as determined necessary by the County. Panel rankings will be used by the County in making recommendations for allocation and awarding of funding. The representatives from local agencies shall be selected by the County with input from the Technical Committee.

4. Three Year Qualification Period.

a. This Agreement is for funding HOME Program activities for the 2023-2025 federal fiscal years (October 1, 2023 to September 30, 2026) or until the HOME program funds for the three-year qualification period are closed out pursuant to 24 CFR 92.507, whichever is later. In accordance with 24 CFR 91.402, all units of general government that are Consortium Members must be on the same program year that starts on each July 1st for CDBG, HOME, and Emergency Solutions Grants (“ESG”) programs.

b. Although the current qualification period for the Consortium is three (3) years, members have an obligation to abide by HOME requirements throughout the period of affordability for funded projects.

5. Program Year. The Program Year for the start date for the Consortium is the commencement of the fiscal year of the Consortium Members, which begins on July 1, 2023.

6. Consolidated Plan. The County, on behalf of this Consortium, shall submit to HUD a single, unified Consolidated Plan, which describes the Consortium’s strategy for addressing housing, homeless and supportive housing needs and Citizen Participation Plan. The Consortium shall also submit to HUD Annual Action Plans, Consolidated Annual Performance and Evaluation Reports (“CAPERs”) and other reports, as required by HUD. Per regulation, all Consortium plans and reports shall contain goals and accomplishments for the Consortium.

7. Allocation of Funds.

a. The Consortium Members shall be notified by the County of the availability of HOME Program funds for the Consortium. These funds shall be allocated to individual Consortium Members and will be required to be committed to an approved project within six (6) months from July 1 of each year, unless such deadline is extended by the County. An approved project shall be a project included within a HUD certified Annual Action Plan approved by the County. Funds will be considered committed if they are under a fully executed agreement that has been reviewed by and determined adequate by the County, and the environmental determination for the project has been certified by the County. All proposed projects will be submitted to the County for the upcoming fiscal year by January 1 of each year. A City shall not proceed to commit funds without the County’s approval of the project and completion of the environmental review. If funds are not committed within the deadline established by the County, then the funds shall revert back to the County for use in an eligible HUD program as determined by the County.

b. If a Consortium Member opts not to accept its annual pro rata share of available HOME Program funds, it must provide written notification to the County. The allocation will be redistributed among all remaining HOME Consortium Members per their pro rata share. A Consortium Member that returns its allocation remains a member of the Consortium.

c. When a shared consultant/service provider is hired on behalf of the Consortium, the costs will be shared on a pro-rata basis. This share will be calculated based on the annual Consortium Members’ collective annual HOME allocation. Consortium Member’s pro-rata annual

HOME allocation will be reduced by each Consortium Member's cost share. The decision to hire shared consultants/service providers shall be at the sole discretion of the County.

8. Program Income.

a. Program income must be deposited in the participating jurisdiction's HOME Investment Trust Fund local account unless the participating jurisdiction permits the subrecipient to retain the program income for additional HOME projects pursuant to the written agreement required by 24 CFR 92.503 and 504.

b. The County shall be responsible to track and determine the use of any Program Income it receives in accordance with applicable laws and regulations (See 24 CFR 92.503(a)).

9. Matching Funds. Each Consortium Member will be responsible for providing its pro-rata share of matching non-federal funds not previously used each time it makes a draw against its allocation of federal funds from the HOME Program (See 24 CFR 92.218).

10. Non-Appropriation. In the event funds are not appropriated to the HOME program, HUD guidance shall be followed. If grant closeout is required, the County will be responsible for grant close-out, and each City shall cooperate in the effort. The Consortium Members will be responsible for maintaining compliance on previous HOME-funded units.

11. County's Responsibilities. Each City hereby authorizes the County to act on its behalf in any way required to comply with this Agreement and applicable laws and regulations. The County shall have final responsibility for selecting the program activities and projects to be included in each annual grant request and project grant request and for filing the Consolidated Plan with HUD on an annual basis. The County agrees to:

- a. Prepare the Consortium's Five-Year Consolidated Plan and Annual Action Plans.
- b. Prepare the Consortium's CAPER.
- c. Prepare applications, request for proposals, and contract templates for Community Housing Development Organizations ("CHDO"). Publish Public Notices on CHDO funds.
- d. Monitor Consortium Members and CHDOs and prepare monitoring tools. The County has the right and responsibility to monitor and assure compliance with all HOME requirements during the project implementation and the affordability period.
- e. Coordinate/chair Consortium meetings, and prepare, maintain and disseminate agendas, minutes, and records.
- f. Coordinate/chair public hearings and publish notices.
- g. Process agenda items (i.e., plans, intergovernmental agreements, contracts) through the Stanislaus County Board of Supervisors.

- h. Submit Requests for Release of Funds documents to HUD on behalf of Consortium Members. Transmit Authority to Use Grant Funds documents from HUD to Consortium Members.
- i. Process project setups, revisions, and completion reports.
- j. Process reimbursement requests from County funds and process drawdowns from HUD.
- k. Prepare Consortium financial reports and reconcile with HUD's financial data.
- l. Calculate annual Consortium allocation.
- m. Coordinate reallocation of funds when necessary.
- n. Provide technical assistance to Consortium Members as needed.
- o. Facilitate audits and/or monitoring with HUD and State Auditor General.
- p. Maintain all applicable Stanislaus HOME Consortium application, implementation, and financial files for HOME and CHDO activities. In addition, the County will maintain all files associated with monitoring and reporting to HUD. The County will maintain these administrative and programmatic files according to the current applicable State and Federal record retention schedule and regulations.
- q. Procure and contract with shared consultant/services.
- r. Maintain a Programmatic Agreement with the State Historic Preservation Office ("SHPO") for Section 106 reviews per Part 58, contingent upon SHPO approval.
- s. Perform market study to determine annual HOME homeownership value limits and submit to HUD for approval.
- t. Serve as the "Certifying Officer" with respect to environmental matters on all Consortium-funded projects. However, no funds may be committed to a HOME activity or project before the completion of the environmental review and approval of the request for release of funds and related certification, except as authorized by 24 CFR part 58. (24 CFR 92.352).
- u. The County shall receive and allocate administrative funds as set forth in applicable HOME regulations.

12. **City Responsibilities.** The Cities agree to:

- a. Develop criteria for project selection and guidelines for implementation within HUD statutes and regulations.
- b. Complete required reports for project set-up and completion; process Deeds of Trust.

- c. Review and submit reimbursement requests for its sub-recipients.
- d. Track payments for each project, and submit reimbursement requests to the County for payment.
- e. Provide information and data for the Consolidated Plan, Annual Action Plans, CAPERs and other reports as required by HUD by the date and in the format specified by the County.
- f. Support the objectives of the Consortium's Citizen Participation Plan and the Consolidated Plan.
- g. Provide general project oversight for projects within the Consortium Member's jurisdiction.
- h. Attend and participate in the work of the ad hoc Consortium Technical Committee meetings and Review Panel meetings. Telephonic or attendance by video conferencing is acceptable.
- i. Participate in Consortium training sessions for subrecipients as necessary.
- j. Assist the County in conducting appropriate environmental reviews for all projects in accordance with 24 CFR part 58.
- k. Assist the County in completing appropriate environmental clearance documents for all projects, including CHDO projects, administered by the Consortium Member.
- l. Publish notices when appropriate. Consortium Members will submit any Request for Release of Funds documents to the County for review and forwarding to HUD.
- m. Submit all financial reimbursement requests, revisions, and completion reports to the County using the County's approved forms. Each Consortium Member is responsible for requiring that each of its subrecipients follow the terms and conditions of this Agreement, the Project Agreements and the procedures and time involved for processing activity reimbursement approvals, draws, and payments. Each Consortium Member shall request drawdowns of funds from the County for all activities within its jurisdiction with proper documentation including proof of payment and updated match log. Each Consortium Member shall process and submit reimbursement requests in a timely manner and facilitate the reimbursement process by providing complete and accurate information.
- n. Report, retain, account for, and expend program income generated in their jurisdictions per federal regulations.
- o. Maintain all applicable application, implementation, financial, and program files. The Consortium Member will maintain these administrative and programmatic files according to the current applicable State and Federal record retention schedule and regulations. No records shall be destroyed by a Consortium Member without obtaining prior written authorization from the County.

p. Monitor rental properties in respective jurisdictions at the specified intervals throughout the period of affordability and submit monitoring reports to the County.

q. Carry out activities in compliance with HUD rules and regulations and the requirements of the HOME Program including the provisions of 24 CFR 92.504(c)(2).

r. Notify the County of their willingness to participate in a Programmatic Agreement with SHPO for the Stanislaus HOME Consortium.

s. Act in good faith and with due diligence in performance of City obligations and responsibilities under this Agreement and under all applicable Allocation Agreements, Subrecipient Agreements, and Grant Agreements (“**Program Agreements**”). Each City further agrees that it shall fully cooperate with the County in all things required by applicable law and appropriate to comply with the provisions of any Grant Agreement received by the County pursuant to the Act and its regulations.

13. Compliance with Applicable Laws.

a. The Parties acknowledge and agree that some existing programs may need to be modified if they are to be carried out with HOME funds, but the Consortium’s activities do not impact CDBG-funded programs.

b. Each Consortium Member agrees to affirmatively further fair housing as required by 24 CFR Part 91.425(a)(1)(i) and agrees to participate in any HUD-required analysis of fair housing or assessment of fair housing. The Parties agree to comply with all applicable state and federal laws, rules, and regulations regarding equal opportunity, equal access, non-discrimination, and affirmative action.

c. The Consortium shall comply with applicable California open meeting (when applicable), public records, ethics laws and all other applicable laws and regulations.

d. The environmental effects of activities carried out with HOME funds must be assessed in accordance with the provisions of the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321) and the related authorities listed in HUD's implementing regulations at 24 CFR parts 50 and 58. The applicability of the provisions of 24 CFR part 50 or part 58 is based on the HOME project (new construction, rehabilitation, acquisition) or activity (tenant-based rental assistance) as a whole, not on the type of the cost paid with HOME funds. The County is the responsible entity for the environmental review and each City agrees to assist the County by securing all information and documentation relating to projects within their respective jurisdictions under the National Environmental Policy Act (NEPA) and the California Environmental Quality Act (CEQA), if required, including paying for consulting services and technical evaluations, and providing the same to the County for final review and approval.

e. Each Consortium Member must adopt and follow affirmative marketing procedures and a minority outreach programs as required by 24 CFR 92.351.

f. Consortium Members shall comply with applicable conflict of interest provisions, including 24 CFR Part 85 and those contained in 24 CFR 92.356.

g. The County, as Lead Agency, shall monitor Program activities so that the Consortium's HOME Program is carried out in compliance with HUD rules and regulations and the requirements of the HOME Program. These requirements include a Consolidated Plan in accordance with HUD regulations 24 CFR Parts 91 and 92 and the requirements of 24 CFR 92.350 and all related regulations and notices required by HUD for administration. As Lead Agency, the County shall be responsible for the administration of the Consortium HOME funds. As such, the County has been designated the Participating Jurisdiction by HUD in the HOME Program.

h. The requirements of 2 CFR part 200 apply to this Agreement, except for the following provisions: 200.306, 200.307, 200.308 (not applicable to participating jurisdictions), 200.311 (except as provided in 92.257), 200.312, 200.329, 200.333, and 200.334. The provisions of 2 CFR 200.305 apply as modified by 92.502(c). If there is a conflict between definitions in 2 CFR part 200 and 24 CFR part 92, the definitions in 24 CFR part 92 shall govern.

i. The requirements of 24 CFR 92.252 shall apply to affordable housing/rental units.

j. The requirements of 24 CFR 92.300 and 92.301 shall apply to allocations for housing programs to be owned, developed or sponsored by community housing development organizations (CHDO programs).

k. The requirements of 40 CFR Subpart H - Other Requirements, are applicable to this Agreement, including:

68.200 Recordkeeping.

68.210 Availability of information to the public.

68.215 Permit content and air permitting authority or designated agency requirements.

68.220 Audits

l. Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein, and the Agreement shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not correctly inserted, then upon the application of either party, the Agreement shall forthwith be physically amended to make such insertion or correction.

14. Default and Remedial Action. Pursuant to 2 CFR 200, et seq., if a Consortium Member fails to comply with any term(s) outlined in this Agreement or the Program Agreements, the County may take corrective or remedial action against the Member in accordance with 24 CFR 92.551 and 24 CFR 92.552.

15. Claims and Indemnification.

a. To the fullest extent permitted by law, a Party (including its employees, agents, elected officials and volunteers) whose act, omission, negligence, misconduct or other fault gives rise to any claim, loss, liability, cost or expense, including, but not limited to, reasonable attorneys' fees, court costs, penalties, claims for reimbursement and sanctions (hereinafter collectively

referred to as “claims”), made by HUD or any third party shall defend and hold harmless the other Parties from and against any and all such claims.

b. Each City agrees to indemnify and hold harmless the County and each of their respective officers, directors, agents, designated representatives, employees and affiliates (“Indemnified Parties”) from any all claims arising out of, or in any way related to any its negligence or wrongful acts, breach or failure to comply with the terms and conditions of this Agreement, or failure to comply with applicable law. The obligations under this provision are independent of all other rights or obligations set forth herein. This indemnification provision shall survive the disbursement of the Award funds, as well as any termination of this Agreement.

16. **Audit.** Each City agrees to cooperate, at no cost to the County, in any audit of Program activities involving Program Funds received by that City, including not limited to preparing appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 24 CFR 200.510; promptly follow up and take corrective action on audit findings; comply with any corrective action plans issued in connection with the audit; and provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required applicable regulations.

17. **Reallocation of Funds.** During administration of the HOME Program, the Consortium may determine that there are circumstances under which reallocation of certain Consortium Member(s) and/or CHDO(s) HOME Program Funds is necessary. Reallocation may be made by the County or as set forth in 92 CFR 450 et seq.

18. **Withdrawal/New Members.**

a. Except as provided by law, no Consortium Member may withdraw from the Consortium while the Agreement remains in effect. If a Consortium Member elects to withdraw from the Consortium, written notification must be provided to the County prior to the renewal date. The County will notify HUD of the Consortium Member’s withdrawal from the Agreement/Consortium. The Consortium Member shall be withdrawn effective on the first business day of the renewal period.

b. New Members may be added to the Consortium upon consent of a simple majority of the Consortium Members. When a new Member is added, the Agreement will be amended accordingly; and the Parties agree to execute such further instruments as may be reasonably required to effect such amendment. The Agreement will be amended in the federal fiscal year before the year in which the new Member is to be added.

19. **Departing Consortium Member.** In the event a Consortium Member elects to no longer participate in the Consortium, such decision is effective only at the conclusion of the qualification period. The following duties and obligations will be required with respect to those Consortium funds controlled by the departing Consortium Member:

a. Planning and Reporting.

i) The departing Consortium Member shall use its own Citizen Participation Plan for all Consortium-funded projects committed after the date of separation. The departing

Consortium Member shall maintain all appropriate reports as described in the Agreement, on all Consortium-funded projects for the entirety of each project's respective affordability period.

ii) The departing Consortium Member shall remit these reports to the County upon request.

b. Monitoring.

i) The departing Consortium Member shall maintain separate records for all Consortium-funded projects in accordance with the applicable Consortium policy and shall provide these reports to the County upon request.

ii) The departing Consortium Member shall monitor its subrecipient and CHDO agreements related to projects funded by the departing Consortium Member in accordance with the applicable HUD regulations for the entirety of each applicable affordability period.

c. Meetings. The departing Consortium Member may participate in Consortium meetings in a non-voting capacity until all Consortium funds held by the departing Consortium Member as of the date of separation have been expended.

d. Unencumbered/unexpended funds.

i) Consortium HOME funds allocated prior to the date of separation, shall not be commingled with any other HOME funds in any one project.

ii) All funds allocated to the departing Consortium Member by the Consortium must be encumbered before encumbering funds granted to the departing Consortium Member directly by HUD.

iii) If departing Consortium Member encumbers the bulk of Consortium funds, but a funds remain, the departing Consortium Member shall return the funds to the Consortium.

iv) The departing Consortium Member shall return to the Consortium any Consortium funds allocated to the departing Consortium Member that have not been expended by the expenditure and encumbrance timelines specified in this Agreement.

v) The departing Consortium Member shall name the County as Lead Agency and beneficiary on documents (e.g. deeds of trust, liens) associated with any Consortium-funded projects that the departing Consortium Member enters into and shall modify all documents necessary to meet this requirement.

e. Program Income.

i) The departing Consortium Member shall remit to the County all Program Income received attributable to Consortium-funded projects. (See 24 CFR 92.503(a)).

ii) The County, as Lead Agency, shall be responsible for using any Program Income it receives in accordance with applicable statutes and regulations and shall reallocate such funds according to the Consortium Reallocation Policy.

f. Match.

i) The departing Consortium Member shall retain any match credits held by the departing Consortium Member as of the date of separation, to be used in accordance with statute and HUD regulations and guidelines.

ii) The departing Consortium Member shall apply match credits to Consortium-funded projects first; when those projects have the full required match amount, then the departing Consortium Member may apply the credits to the departing Consortium Member's funded projects.

20. General Provisions.

a. This Agreement may be amended by the County and such amendments shall be effective upon notice to the other Consortium Members. Before the beginning of each renewal date, the County will submit to the HUD Field Office a statement of whether or not any amendments have been made to this Agreement, a copy of each amendment to the Agreement, and if the Consortium's Membership has changed, the certification required under 24 CFR 92.101(a)(2)(i).

b. Headings or captions to the provisions of this Agreement are solely for the convenience of the parties, are not part of this Agreement, and shall not be used to interpret or determine the validity of this Agreement. Any ambiguity in this Agreement shall not be construed against the drafter, but rather the terms and provisions hereof shall be given a reasonable interpretation as if both parties had in fact drafted this Agreement.

c. Any notice, communication, amendment, addition or deletion to this Agreement, including change of address of either party during the term of this Agreement, which any Consortium Member shall be required or may desire to make shall be in writing and may be personally served or, alternatively, sent by prepaid first class mail to the respective parties as set forth in Attachment 1 to this Agreement.

d. This Agreement shall be deemed to be made under and shall be governed by and construed in accordance with, the laws of the State of California. Any action brought to enforce the terms or provisions of this Agreement shall have venue in the County of Stanislaus, State of California.

e. Each Consortium Member has authorized the undersigned person signing as officers on behalf of the local agency, to enter into this Agreement on behalf of said local agency and to bind the same to this Agreement, and, further that said local agency has authority to enter into this Agreement and that there are no restrictions or prohibitions contained in any article of incorporation or bylaws against entering into this Agreement.

f. The Chief Executive Officer of the County and the City Manager each City must sign this Agreement. This Agreement must include as attachments the authorizing resolutions from the governing body of each Consortium Member stating that the party signing the Agreement has the authority to sign the Agreement.

g. Counterparts and Electronic Signatures. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement, and all of which, when taken together, will be deemed to constitute one and the same agreement. The facsimile, email or other electronically delivered signatures of the Parties shall be deemed to constitute original signatures, and facsimile or electronic copies hereof shall be deemed to constitute duplicate originals.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year first hereinabove written.

[SIGNATURES BEGIN ON THE FOLLOWING PAGE]

STANISLAUS COUNTY:

By _____
Jody Hayes
Chief Executive Officer

Dated

APPROVED AS TO CONTENT:

Angela Freitas, Director
Planning and Community Development Department

By _____
Angela Freitas
Director

OPINION OF LEAD AGENCY COUNSEL

The undersigned has reviewed this Agreement and has concluded that the terms and provisions of the Agreement are fully authorized under state and local law and that the Agreement provides full legal authority for Stanislaus County to undertake housing assistance activities for the HOME Program.

Stanislaus County Counsel
Thomas E. Boze

By  _____
G. Michael Ziman
Deputy County Counsel

CITY OF CERES:

By _____
Javier Lopez
Mayor

Dated

ATTEST:

By _____
Cristina Aguilar
City Clerk

APPROVED AS TO CONTENT:

By _____
Alex Terrazas
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF HUGHSON:

By _____
George Carr
Mayor

Dated

ATTEST:

By _____
Ashton Gose
Deputy City Clerk

APPROVED AS TO CONTENT:

By _____
Merry Mayhew
City Manager

APPROVED AS TO FORM:

By _____
Daniel J. Schroeder
City Attorney

CITY OF NEWMAN:

By _____
Casey Graham
Mayor

Dated

ATTEST:

By _____
Mike Maier
City Clerk

APPROVED AS TO CONTENT:

By _____
Michael E. Holland
City Manager

APPROVED AS TO FORM:

By _____
Nubia Goldstein
City Attorney

CITY OF OAKDALE:

By _____
Cherilyn Bairos
Mayor

Dated

ATTEST:

By _____
Rouze Roberts
City Clerk

APPROVED AS TO CONTENT:

By _____
Bryan Whitemyer
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF PATTERSON:

By _____
Dennis McCord
Mayor

Dated

ATTEST:

By _____
Aracely Alegre
City Clerk

APPROVED AS TO CONTENT:

By _____
Ken Irwin
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF RIVERBANK:

By _____
Richard D. O'Brien
Mayor

Dated

ATTEST:

By _____
Annabelle Aguilar
City Clerk

APPROVED AS TO CONTENT:

By _____

Marisela Garcia
City Manager

APPROVED AS TO FORM:

By _____
Tom Hallinan
City Attorney

CITY OF TURLOCK:

By _____
Amy Bublak
Mayor

Dated

ATTEST:

By _____
Julie Christel
City Clerk

APPROVED AS TO CONTENT:

By _____
Reagan M. Wilson
City Manager

APPROVED AS TO FORM:

By _____
George A. Petrulakis
City Attorney

CITY OF WATERFORD:

By _____
Jose Aldaco
Mayor

Dated _____

ATTEST:

By _____
Patricia Krause
City Clerk

APPROVED AS TO CONTENT:

By _____
Michael G. Pitcock
City Manager

APPROVED AS TO FORM:

By _____
Corbett Browning
City Attorney

Attachment 1
Consortium Member Notice Information

Stanislaus County
Department of Planning and Community Development
Attn: Deputy Director
1010 Tenth Street, Suite 3400
Modesto, CA 95354

City of Ceres
Department of Planning and Building
2720 Second Street
Ceres, CA 95307

City of Hughson
Department of Community Development
P.O. Box 9
Hughson, CA 95326

City of Newman
Department of Community Development
P.O. Box 787
Newman, CA 95360

City of Oakdale
Department of Community Development
455 S. Fifth Street
Oakdale, CA 95361

City of Patterson
Department of Community Development
P.O. Box 667
Patterson, CA 95363

City of Riverbank
Department of Economic Development and Housing
6707 3rd Street
Riverbank, CA 95367

City of Turlock
Planning Division
156 S. Broadway, Ste. 120
Turlock, CA 95380-5456

City of Waterford
City Manager's Office
P.O. Box 199
Waterford, CA 95386

RIVERBANK CITY COUNCIL / LOCAL REDEVELOPMENT AUTHORITY

AGENDA ITEM NO. 11.10

SECTION 11: NEW BUSINESS

Meeting Date:	June 14, 2022
Subject:	Fiscal Year 2022-23 Major Fund Budget Workshop
From:	Marisela H. Garcia, City Manager

RECOMMENDATION

It is recommended that the City Council receive a presentation on the Fiscal Year 2022-23 Major Fund Proposed Budgets and provide feedback in anticipation of the adoption of the Final Budget on June 28, 2022.

SUMMARY

An overview of the proposed Fiscal Year 2022-23 Major Fund budget will be presented to the City Council in anticipation of the adoption of the preliminary budget. This is an opportunity for the City Council to review on-going annual expenditures (also referred to as the Base Budget) as well as review capital requests from each of the departments. Major funds include: General Fund, Gas Tax Fund, Sewer Operating Fund, Water Operating Fund, Recreation Fund, and the Public Benefit Fund.

BACKGROUND

With the assistance of the City's departments, the Fiscal Year 2022-23 Proposed Major Fund Budgets were developed. Projections for revenue sources were prepared by the Assistant Finance Director with a combination of information received from the State of California Dept. of Finance, consultants, and historical information on trends and experiences within the City. Department Heads and Managers were tasked with preparing base budget projections for on-going revenues and expenditures.

GENERAL FUND RESERVE PROJECTIONS

The General Fund is anticipated to end the current 2021-22 Fiscal Year with a 41% Reserve. Projections for the 2022-23 Fiscal Year are as follows:

Beginning Reserve 07/1/2022	\$4,792,600
Projected Revenues	\$12,948,400
Projected Base Expenditures	\$13,228,900
Anticipated Ending Reserve 06/30/2023	\$4,512,100

Reserve Level	35%
Structural Operating Deficit	(\$280,500)

GENERAL FUND REVENUE PROJECTIONS

Overall, General Fund Revenues, when compared to FY 2021-22 budgeted revenues will experience an increase of 10%.

FY 2021-22 Budget	FY 2022-23 Budget	Difference	% Change
\$11,761,300	\$12,948,400	+\$1,187,100	+10%

Property Tax

Revenue sources such as Property Tax, will continue to see increases as the market continues in an upswing, particularly as new properties are added to the cities tax roll. The Property Tax Department of the State Board of Equalization has notified the County Assessor's office that they may prepare their 2022 assessment roll with an inflationary factor of 2%. The FY 22-23 revenues are based on Assessed Values that are set by the County Assessor as of January 1, 2022 along with an increase for new home constructions.

Several new housing developments are currently underway which will cause an increase in Assessed Valuations and result in increased revenues to the City. Currently underway is the Countryside I development and FCB Homes (Parkwoods Unit I) in the offsite improvement phase.

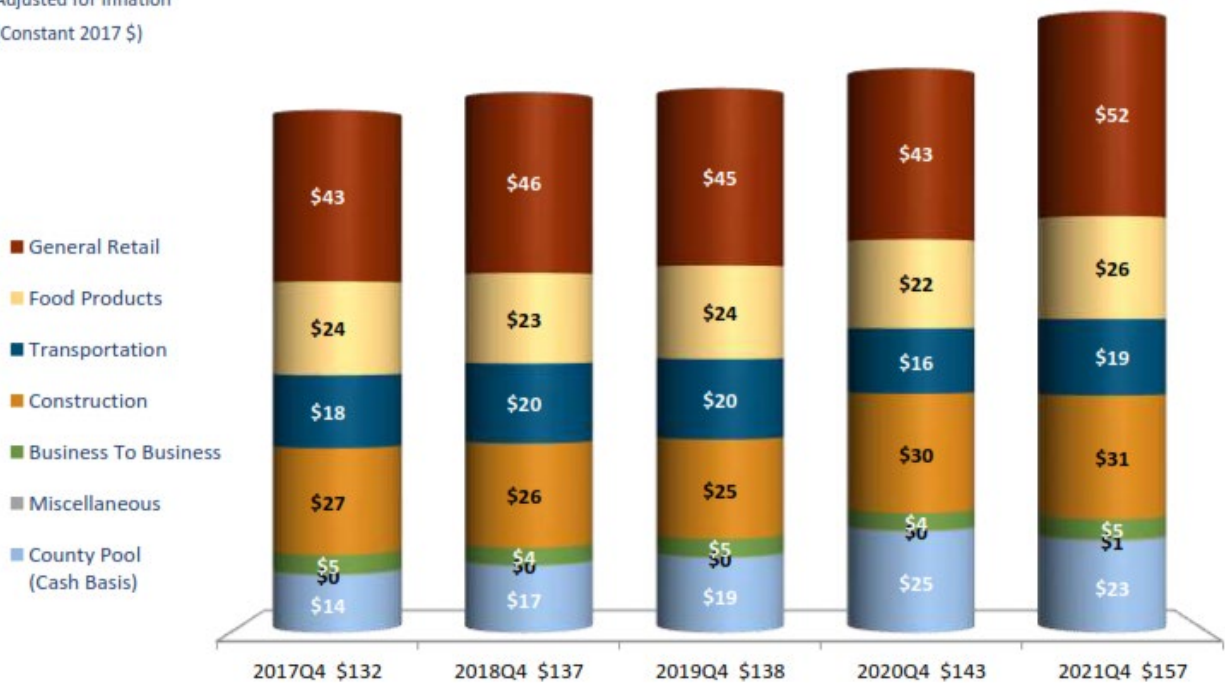
Going hand in hand with new development are fees associated with construction. New housing construction and the continued issuance of solar permits have resulted in growing Building Permit Revenue over the past several years. Staff anticipates an increase of approximately 35% in this revenue stream.

Sales Tax

This revenue source has consistently grown over the past three fiscal years. For the upcoming fiscal year, the City will experience a 15% growth in revenues. It has been the Finance Department's past practice to be extremely conservative in its projections for Sales Tax. Typically, the City receives projections from our consultants, MuniServices/Avenu, which includes Pessimistic, Optimistic, and Overly Optimistic projections. We have typically leaned towards budgeting for the Pessimistic projection as to not over-encumber for resources we may not receive. Sales Tax is a volatile revenue source where impacts (both positive and negative) are typically felt immediately. Due to the experience over the past several fiscal years, the City is optimistic in its revenue projects thereby reflecting an increase of \$600,000.

Riverbank

Annual Per Capita Sales Tax
Adjusted for Inflation
(Constant 2017 \$)



GENERAL FUND EXPENDITURE PROJECTIONS

Overall, for the upcoming fiscal year, expenditures are anticipated to increase by 11%.

FY 2021-22 Budget	FY 2022-23 Budget	Difference	% Change
\$11,914,700	\$13,228,900	\$1,314,200	+11%

Salary & Benefit Projections

The City has reached a Tentative Agreement with the LIUNA Miscellaneous Bargaining Unit for a new labor contract that will begin July 1, 2023 and expire on June 30, 2025. Based on the agreed-upon terms, the employees within this unit will be receiving a 7% Cost of Living Adjustment (COLA).

PERS Unfunded Accrued Liability Costs continue to increase for the City. In the upcoming fiscal year, we will experience a 15% increase in costs, resulting in the City contributing approximately \$638,000 this fiscal year, with 1/3 of that being paid directly by the General Fund.

Health Insurance costs are anticipated to increase in the upcoming by approximately 10% based on past trends. Currently, employees contribute 15% towards their monthly premium.

Personnel

In anticipation of the continued growth throughout the city, we are recommending funding for the following two positions in the Planning & Building Division:

1. Building Inspector
2. Transition Part-Time Development Services Clerk to Full-Time Community Development Clerk.

Police Services

Cost increases for the Law Enforcement Contract with the Stanislaus County Sheriff's department include:

- Addition of a School Resource Officer Position (partially funded by Riverbank Unified School District)
- Salary & Benefits: 3.2% Increase
- Vehicle & Replacement Costs: 29.5% Increase
- SR 911 Dispatch: 5.5% decrease

Capital Expenditures

As the General Fund reserves continue to be at a healthy level, staff is proposing one time funding for the following projects:

Project	Amount
Budgeting Software for the Finance Department	\$26,000
Community Center Park Gazebo Fascia Replacement	\$5,500
Museum Carpet Replacement	\$10,800
Track Loader for Storm Basin Maintenance	\$7,000

GAS TAX

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account (RMRA) which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall).

The State provides annual projections on these revenue sources and has recently updated those as a result of the COVID-19 pandemic. For the current fiscal year, the City will see an approximate increase of 6% in Gas Tax Revenues. These revenues fund streets and roads maintenance and operations and major projects (SB1).

	FY 2021-22 Budget	FY 2022-23 Budget	Difference	% Change
Revenues	\$1,585,400	\$1,677,728	\$92,328	+6%
Expenditures	\$2,996,350	\$1,677,558	\$-1,318,792	-44%

Gas Tax Maintenance Budget Deficit

Over the past two years, the Gas Tax Fund has been experiencing deficit spending in the Maintenance budget. This has been a result of decreased Gas Tax revenues being received as significant increases in supplies and materials have been on-going. For the current fiscal year, staff is anticipating a shortfall of approximately \$79,800, to be funded via the General Fund.

SEWER FUND

The Sewer Fund receives 97% of its revenue from user fees charged to customers (residential, commercial, and industrial). Overall, the City will see an increase of 3% in revenues as the commercial and industrial rate users are billed for consumption as per the five-year rates adopted.

Expenditures will see an overall decrease of 5.6%. The City has funded all of the Rate Study projects in the prior fiscal years and has reached a point where funds are being allocated towards capital reserves.

	FY 2021-22 Budget	FY 2022-23 Budget	Difference	% Change
Revenues	\$4,834,600	\$4,997,661	+\$163,061	+3%
Expenditures	\$4,361,150	\$4,114,522	-\$246,628	-5.6%

Capital Projects

The Sewer Fund will undergo a series of capital projects that will address delayed maintenance throughout the sewer system. This includes lift station upgrades as well as equipment upgrades. Included in the capital projects are:

- Lift Station Upgrades: Roselle & Candlewood

Personnel Requests

As is the case city-wide, the growth currently experienced by the City is requiring departments to evaluate their staffing needs. For the City's Sewer Collection and Waste Water Treatment Plan Operations, we are requesting the following positions:

1. Maintenance Worker I: Sewer
2. Waste Water Treatment Plant Operator in Training.

WATER FUND

In March 2020 the City completed its Water Meter Upgrade project and began to bill customers based on consumption. This has allowed for the collection of fees in order to begin addressing the Water Rate Capital Improvement Projects that were adopted as part of the five-year rate increase. For the upcoming fiscal year, the city will experience a 3% increase in revenues as a result of consumption billing.

Overall, expenditures are anticipated to increase by 31% with notable changes in Equipment/Projects to address the Rate Study projects and Transfers Out of Management Fees for the addition of new staff in Public Works. Transfers Out are typically related to the reimbursement to other funds for Administrative charges for employees.

	FY 2021-22 Budget	FY 2022-23 Budget	Difference	% Change
Revenues	\$3,160,800	\$3,245,549	+\$84,749	+3%
Expenditures	\$3,355,550	\$4,407,695	+\$1,052,145	+31%

Capital Projects

As the City is now billing for the consumption rate we are able to begin programming the budget for the Rate Study Capital Improvements. For the upcoming fiscal year the Water Fund budget will include funds for:

- Water Line Replacement on Santa Fe from 8th to 4th Street
- Water Line Replacement on Sierra Alley from 3rd to 8th Street
- Water Line Replacement on Topeka Alley from 1st to Cannery Site

Personnel Requests

As is the case city-wide, the growth currently experienced by the City is requiring departments to evaluate their staffing needs. For the City's Sewer Collection and Waste Water Treatment Plan Operations, we are requesting the following positions:

1. Water Maintenance Worker I – Two positions

PUBLIC BENEFIT FUND

In June 2018, the City Council authorized the creation of the Public Benefit Fund. The intent of the fund was to ensure that all cannabis-related revenues were segregated and easily accounted for in a specific fund. In addition to establishing the fund, the City Council developed an expenditure policy which was focused on allocating the funds received for public safety (including police and code enforcement) and other projects that would provide a public benefit.

Currently, Perfect Union (previously Riverbank Cannabis Collective) is closed and may be in the process of selling. Until such time that occurs, we have taken a conservative

approach and have not budgeted any revenues from their site. In addition, Canna+Rise has requested to revisit their Development Agreement and the public benefit fee being assessed to them due to the rising excise taxes they are required to pay to the State of California and a significant drop in the value of cannabis.

	FY 2021-22 Budget	FY 2022-23 Budget	Difference	% Change
Revenues	\$360,200	\$477,000	+\$116,800	+32%
Expenditures	\$529,900	\$502,900	-\$27,000	-5%

The upcoming fiscal year includes only those on-going expenses of the fund, including offsets for the Sheriff's Law Enforcement Contract, Neighborhood Improvement, and annual lease payments for the City's Camera System.

STRATEGIC PLAN

On February 25, 2019, the City Council established a Strategic Plan Goal to "Ensure the City's Continued Financial Stability". This report addresses this matter.

FINANCIAL IMPACT

There is no financial impact anticipated with this report. Staff will incorporate any final feedback from the City Council and present a final budget at the June 28, 2022 meeting.

ATTACHMENTS

1. Fiscal Year 2022-23 General Fund Budget Projections
2. Fiscal Year 2022-23 Gas Tax Budget Projections
3. Fiscal Year 2022-23 Sewer Operating Fund Budget Projections
4. Fiscal Year 2022-23 Water Operating Fund Budget Projections
5. Fiscal Year 2022-23 Public Benefit Fund Budget Projections

FISCAL YEAR 2022-2023

PROPOSED BUDGET

GENERAL FUND

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> Prior year <u>Actual</u>	<u>2019-20</u> Prior year <u>Actual</u>	<u>2020-21</u> Prior year <u>Actual</u>	<u>2021-22</u> Current year <u>Budget</u>	<u>2021-22</u> Current year <u>Actual</u>	<u>2022-23</u> Dept Request <u>Budget</u>	<u>%</u> <u>Increase</u>
REVENUES								
101-000.000-400.010	PROP TAX CURRENT SECURED	1,296,190.04	1,263,289.19	1,295,619.58	1,352,000.00	1,271,129.45	1,406,100.00	4%
101-000.000-400.020	PROP TAX CURRENT UNSECURED	71,113.30	74,826.94	67,320.62	75,100.00	70,113.81	75,000.00	0%
101-000.000-400.030	PROP TAX PRIOR SECURED	4,768.02	2,276.89	2,722.43	2,000.00	0	2,000.00	0%
101-000.000-400.040	PROP TAX PRIOR UNSECURED	2,281.48	3,519.19	2,479.86	300	563.67	500	67%
101-000.000-400.050	SALES TAX	3,618,080.82	3,304,670.79	4,440,844.11	4,100,000.00	3,289,878.97	4,700,000.00	15%
101-000.000-400.060	PROP TRANSFER TAX	70,386.81	62,087.95	82,134.40	44,000.00	50,216.58	82,000.00	86%
101-000.000-400.070	UNITARY TAXES	29,193.52	28,894.41	32,499.51	28,000.00	28,883.61	30,000.00	7%
101-000.000-400.080	PAYMENT IN LIEU OF TAXES PILOT	35,294.14	34,137.24	34,404.46	34,000.00	45,028.40	40,000.00	18%
101-000.000-400.090	MOTOR VEHICLE IN LIEU TAX	12,117.33	20,038.04	18,357.97	29,000.00	29,099.81	29,000.00	0%
101-000.000-400.100	HOMEOWNERS PROP TAX RELIEF	11,660.66	19,252.49	10,847.72	10,000.00	18,543.95	10,000.00	0%
101-000.000-400.130	SB 813 SUPPL. TAXES	40,200.31	27,083.85	31,515.99	17,000.00	5,541.27	17,000.00	0%
101-000.000-400.190	VLf SWAP - PROPERTY TAX	1,967,246.00	2,056,917.00	2,131,438.00	2,243,400.00	1,122,228.50	2,250,000.00	0%
101-000.000-450.000	BUSINESS LICENSE	68,733.25	66,038.80	68,659.60	60,000.00	70,185.00	62,000.00	3%
101-000.000-450.010	ANIMAL CONTROL LICENSE FEES	11,491.00	8,296.00	1,390.00	9,000.00	5,910.00	7,000.00	-22%
101-000.000-450.020	MISC LIC-BIKE/DANCE/YARD SALE	693	265	147	400	250	300	-25%
101-000.000-450.030	BUILDING PERMIT FEES	139,542.24	127,183.95	242,417.01	240,000.00	350,735.85	325,000.00	35%
101-000.000-501.000	COPS/SLESA	148,746.54	187,738.65	109,637.82	150,000.00	144,169.32	150,000.00	0%
101-000.000-600.000	FRANCHISE FEES - GARBAGE	326,452.08	323,982.88	299,693.34	320,000.00	293,706.96	330,000.00	3%
101-000.000-600.010	POLICE SERVICES	1,233.35	473	958.1	600	969.75	800	33%
101-000.000-600.030	POLICE/TRAFFIC REPORTS	606	480	457.75	500	804.25	700	40%
101-000.000-600.040	SB1186 REVENUES	2,993.00	2,666.52	3,446.42	2,500.00	-11,376.63	200	-92%
101-000.000-600.050	BOOKING FEES	686.98	1,101.49	1,062.89	1,000.00	13.9	0	-100%
101-000.000-600.090	PLAN CHECK FEES	38,562.47	25,410.75	46,302.12	75,000.00	147,345.97	75,000.00	0%
101-000.000-600.100	PLANNING & ZONING FEES	13,951.67	16,998.51	10,497.65	22,000.00	37,881.99	23,100.00	5%
101-000.000-600.120	PEG FEES	19,923.58	20,385.15	20,859.25	21,000.00	15,712.73	21,000.00	0%
101-000.000-600.130	FRANCHISE FEES - UTILITIES	307,209.35	295,023.96	329,366.49	300,000.00	270,892.81	300,000.00	0%
101-000.000-600.160	MISC CURRENT SERVICES	65.1	274	288.6	200	150.75	200	0%
101-000.000-600.170	VEHICLE CODE FINES	59,513.85	47,201.23	38,412.54	40,000.00	35,650.74	40,000.00	0%
101-000.000-600.200	MEASURE L SALARY REIMBURSEMENT	7,467.43	12,819.53	11,680.43	0	9,263.50	7,500.00	0%
101-000.000-655.000	FINES, FORFEITURES,PENALTIES	40,794.55	27,675.42	-107.16	50,000.00	31,627.69	42,000.00	-16%
101-000.000-660.040	VEHICLE RELEASES	13,315.00	14,450.00	15,100.00	14,500.00	9,800.00	12,000.00	-17%
101-000.000-664.000	INTEREST INCOME	121,778.11	82,090.76	52,574.81	25,000.00	38,369.06	15,000.00	-40%
101-000.000-665.000	RENTS	14,400.00	13,200.00	14,520.00	14,400.00	14,520.00	15,800.00	10%
101-000.000-665.020	ELECTRONIC SIGN RENTAL REVENUE	0	0	15,031.95	7,500.00	6,875.00	7,500.00	0%
101-000.000-675.030	STRONG MOTION FEES	74.77	62.04	179.89	200	145.61	200	0%
101-000.000-675.050	AB939 REIMBURSEMENT	0	0	65	100	703	100	0%
101-000.000-675.090	MISCELLANEOUS REVENUES	18,317.43	15,780.94	18,728.49	45,000.00	55,664.68	20,000.00	-56%

FISCAL YEAR 2022-2023**PROPOSED BUDGET**

101-000.000-675.190	RAILROAD CROSSING FEES	90,000.00	0	0	87,000.00	0	315,000.00	262%
101-000.000-675.340	PUBLIC WORKS FEES	22,107.70	41,559.70	48,472.90	30,000.00	52,499.92	40,000.00	33%
101-000.000-675.550	UNCLAIMED MONEY REVENUE	0	0	13	0	0	0	0%
101-000.000-675.600	CASH OVER-CASH UNDER	10.26	212.04	-5.92	0	37.31	0	0%
101-000.000-680.025	MISC PROGRAM INCOME	24,315.26	24,402.63	35,099.00	31,000.00	21,567.45	30,000.00	-3%
101-000.000-680.034	REALIZED GAIN/LOSS ON INVEST	-2,964.00	0	0	0	0	0	0%
101-000.000-699.000	TRANSFERS IN	1,467,924.65	1,577,768.32	2,383,953.54	2,279,600.00	0	2,466,400.00	8%
Total GENERAL FUND REVENUES:		10,116,477.05	9,830,535.25	11,919,087.16	11,761,300.00	7,535,304.63	12,948,400.00	10%

FISCAL YEAR 2022-2023**PROPOSED BUDGET****CITY COUNCIL**

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year <u>Actual</u>	2019-20 Prior year <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Increase</u>
101-401.000-701.001	PERSONNEL REGULAR	21,775.00	21,600.00	21,775.00	21,600.00	19,800.00	22,000.00	2%
101-401.000-702.031	RENTS & LEASES	11,000.00	11,000.00	11,000.00	12,000.00	0	12,000.00	0%
101-401.000-702.032	PROFESSIONAL/SPECIAL SERV	21,241.13	10,503.85	6,530.56	22,300.00	15,925.57	22,300.00	0%
101-401.000-703.024	POSTAGE	0	19.73	1.02	0	0	0	0%
101-401.000-703.025	OFFICE EXPENSE	2,328.42	2,582.64	2,103.64	3,800.00	1,072.96	3,800.00	0%
101-401.000-704.022	COMMUNICATIONS	1,092.36	2,773.86	3,088.62	4,200.00	3,105.66	4,200.00	0%
101-401.000-706.033	PROMOTIONAL EXPENSE	3,598.48	2,860.04	3,078.94	3,000.00	5,053.70	3,000.00	0%
101-401.000-706.034	CENTENNIAL CELEBRATION	0	0	0	50,000.00	25,955.35	20,000.00	-60%
101-401.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	11,701.40	13,580.00	14,644.00	15,100.00	14,981.00	15,600.00	3%
101-401.000-706.037	CONFERENCES & MEETINGS	11,088.90	12,255.35	3,800.00	15,500.00	4,849.38	14,000.00	-10%
101-401.000-706.056	STATE/COUNTY FEES	25,124.84	24,646.06	25,384.88	26,200.00	26,145.96	27,000.00	3%
101-401.000-707.002	CAPITAL EXPENDITURES	0	0	0	4,000.00	2,570.19	2,000.00	-50%
101-401.000-708.005	MEDICARE	306.06	304.92	307.46	300	279.51	300	0%
101-401.000-708.006	PERS RETIREMENT	739.76	632.76	694.08	700	625.35	700	0%
101-401.000-708.007	PAYROLL TAXES	412.3	520.8	531.65	500	477.4	700	40%
101-401.000-999.000	TRANSFERS OUT	90,000.00	0	95,000.00	87,000.00	0	315,000.00	262%
Total CITY COUNCIL:		200,408.65	103,280.01	187,939.85	266,200.00	120,842.03	462,600.00	74%

CITY COUNCIL
PROPOSED BUDGET
FY 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-401.000-701.001 Personnel Regular	City Council Monthly Stipends	22,000
101-401.000-702.031 Rents & Leases	Cannon Copier Lease	2,000
	Building Replacement Fund	10,000
		12,000
101-401.000-702.032 Prof/Special Services	InfoSend: Bi-Monthly Utility Newsletter	4,800
	Strategic Planning	12,000
	Stanislaus Co. Senior Meals	5,500
		22,300
101-401.000-703.024 Postage	Postage Expense	0
		0
101-401.000-703.025 Office Expense	City Council Office Supplies	3,000
	Business Card Expense	800
		3,800
101-401.000-704.022 Communications	City Council Cell Phones	4,200
	Approx. \$311/mo	0
		4,200
101-401.000-706.033 Promotional Expense	Flag Posting	300
	Promotional Items	2,700
		3,000
101-401.000-706.034 Centennial Celebration	Mural	10,000
	Final downtown celebration	10,000
		20,000
101-401.000-706.036 Membership, Dues, etc.	StanCOG	1,900
	League of California Cities	11,500
	League of California Cities - CVD Dues	0
	US Conference of Mayors	2,000
	Chamber of Commerce	200
		15,600
101-401.000-706.037 Travel, Conf. Meetings	League Annual Conference	6,000
	National Conference of Mayors	3,500
	Other Conferences, Travel Allowance	4,500
		14,000
101-401.000-706.056 State/County Fees	Housing Authority Fire Assessments	27,000
		27,000
101-401.000-999.000 Transfers Out	Quarry Fee Transfer for Railroad Impovments	315,000
	*Payments due from Settlement for:	
	2020 - \$108,000	
	2021 - \$120,000	
	2022 - \$87,000	

FISCAL YEAR 2022-2023**PROPOSED BUDGET****CITY MANAGER**

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> Prior year <u>Actual</u>	<u>2019-20</u> Prior year <u>Actual</u>	<u>2020-21</u> Prior year <u>Actual</u>	<u>2021-22</u> Current year <u>Budget</u>	<u>2021-22</u> Current year <u>Actual</u>	<u>2022-23</u> Dept Request <u>Budget</u>	<u>%</u> <u>Increase</u>
101-402.000-701.001	PERSONNEL REGULAR	128,806.27	136,953.10	146,763.40	213,800.00	149,482.76	204,100.00	-5%
101-402.000-702.031	RENTS & LEASES	4,000.00	4,000.00	4,000.00	5,000.00	122.44	5,000.00	0%
101-402.000-702.032	PROFESSIONAL/SPECIAL SERV	7,465.89	738.84	2,019.63	3,000.00	1,245.69	3,000.00	0%
101-402.000-702.040	SPECIAL EVENT	0	0	0	0	-39.4	0	0%
101-402.000-703.025	OFFICE EXPENSE	416.45	1,504.52	224.12	1,000.00	241.29	1,000.00	0%
101-402.000-704.022	COMMUNICATIONS	614.25	590.8	674.63	800	399.48	800	0%
101-402.000-706.015	EMPLOYEE FUNCTIONS	943.81	2,125.62	3,715.78	8,500.00	6,398.44	8,500.00	0%
101-402.000-706.035	INSURANCE & SURETY BONDS	625	625	625	700	0	700	0%
101-402.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	1,153.96	1,694.00	2,430.00	4,400.00	3,559.00	4,500.00	2%
101-402.000-706.037	CONFERENCES & MEETINGS	4,540.14	4,374.29	1,074.00	6,000.00	352.62	6,000.00	0%
101-402.000-706.038	STAFF DEVELOPMENT	1,500.00	0	0	1,500.00	0	1,500.00	0%
101-402.000-708.004	MIS EMPLOYEE BENEFITS	24,624.66	5,118.49	2,554.85	0	-32,298.00	0	0%
101-402.000-708.005	MEDICARE	1,845.16	2,246.14	2,012.96	2,900.00	2,052.41	3,000.00	3%
101-402.000-708.006	PERS RETIREMENT	19,188.08	24,241.30	28,436.45	36,600.00	24,031.15	47,600.00	30%
101-402.000-708.007	PAYROLL TAXES	308	679.42	290.63	300	244.71	300	0%
101-402.000-708.008	HEALTH DENTAL VISION INSURANCE	87.94	4,719.47	14,399.24	17,000.00	8,430.37	3,600.00	-79%
101-402.000-708.009	NATIONAL RETIREMENT	4,264.00	4,660.12	4,721.14	4,700.00	2,971.90	4,700.00	0%
101-402.000-708.010	SELF INS. PREMIUM	17,729.40	20,544.76	20,387.13	26,200.00	16,696.44	30,700.00	17%
101-402.000-708.012	DEFERRED COMPENSATION	3,999.99	5,016.34	5,475.02	7,500.00	4,783.54	7,500.00	0%
Total CITY MANAGER:		222,113.00	219,832.21	239,803.98	339,900.00	188,674.84	332,500.00	-2%

CITY MANAGER
PROPOSED BUDGET
FY 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-402.000-702.031		
Rents & Leases	Savin Copier Lease	1,000
	Building Replacement Fund	4,000
		<u>5,000</u>
101-402.000-702.032		
Prof/Special Services	Professional Services	3,000
		<u>3,000</u>
101-402.000-703.024		
Postage	Postage Expense	0
		<u>0</u>
101-402.000-703.025		
Office Expense	Office Supplies	1,000
		<u>1,000</u>
101-402.000-704.022		
Communications	Cell Phone Stipend	800
		<u>800</u>
101-402.000-706.015		
Employee Functions	Annual Employee Luncheon	3,000
	Other Employee Functions	5,500
		<u>8,500</u>
101-402.000-706.035		
Insurance & Surety Bond	Public Officials Bond	700
		<u>700</u>
101-402.000-706.036		
Membership, Dues, etc.	ICMA-City Manager	2,000
	ICMA-Assistant CM	1,400
	CCMF - CM & ACM	800
	Other Memberships/Books	300
		<u>4,500</u>
101-402.000-706.037		
Travel, Conf. Meetings	League Annual Conference (2)	2,000
	City Manager's Department Meeting (2)	2,000
	Other Conferences and Meetings	2,000
		<u>6,000</u>
101-402.000-706.038		
Staff Development	Tuition Reimbursement (Per MOU)	1,500
	For Staff	<u>1,500</u>

FISCAL YEAR 2022-2023

PROPOSED BUDGET

FINANCE DEPARTMENT

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year <u>Actual</u>	2019-20 Prior year <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Increase</u>
101-403.000-701.001	PERSONNEL REGULAR	425,926.98	458,120.68	476,671.43	543,400.00	455,207.71	578,200.00	6%
101-403.000-701.002	PERSONNEL PART TIME	19,950.00	22,764.32	12,362.98	2,000.00	2,346.84	0	-100%
101-403.000-701.003	PERSONNEL OVERTIME	316.2	209.51	721.59	1,000.00	7.5	1,000.00	0%
101-403.000-702.030	MAINT. OPERATION EQUIP	20,038.78	17,581.73	19,235.32	16,000.00	10,277.32	17,350.00	8%
101-403.000-702.031	RENTS & LEASES	21,000.00	21,000.00	23,000.00	24,000.00	4,125.69	26,800.00	12%
101-403.000-702.032	PROFESSIONAL/SPECIAL SERV	60,205.42	51,993.42	52,643.82	55,200.00	65,462.57	58,400.00	6%
101-403.000-702.034	OTHER CONTRACT SERVICES	15,508.20	17,514.98	27,964.42	30,000.00	28,972.10	32,000.00	7%
101-403.000-703.024	POSTAGE	6,212.72	5,363.69	6,537.26	11,000.00	11,658.88	12,000.00	9%
101-403.000-703.025	OFFICE EXPENSE	11,688.43	8,605.93	6,256.77	9,400.00	5,373.50	9,900.00	5%
101-403.000-704.022	COMMUNICATIONS	957.47	1,091.18	1,947.07	1,900.00	1,099.31	1,900.00	0%
101-403.000-706.023	ADVERTISING	1,368.34	506.57	2,383.20	900	1,275.60	1,200.00	33%
101-403.000-706.035	INSURANCE & SURETY BONDS	625	625	625	700	625	700	0%
101-403.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	1,404.00	655	579.89	1,100.00	630	1,250.00	14%
101-403.000-706.037	CONFERENCES & MEETINGS	11,308.18	7,063.99	6,316.76	13,200.00	5,086.17	15,100.00	14%
101-403.000-706.999	BAD DEBTS	20,761.68	12,091.04	3,770.24	0	15,918.53	0	0%
101-403.000-707.002	CAPITAL EXPENDITURES	0	0	0	2,000.00	1,028.97	30,000.00	1400%
101-403.000-708.004	MIS EMPLOYEE BENEFITS	-821.14	8,514.12	-2,714.99	0	-47,239.88	0	0%
101-403.000-708.005	MEDICARE	5,847.67	6,401.34	6,313.66	7,800.00	5,789.03	8,400.00	8%
101-403.000-708.006	PERS RETIREMENT	70,346.33	84,639.15	90,828.16	115,300.00	91,823.76	123,300.00	7%
101-403.000-708.007	PAYROLL TAXES	2,802.87	2,960.14	2,352.01	2,800.00	2,149.01	1,800.00	-36%
101-403.000-708.008	HEALTH DENTAL VISION INSURANCE	44,242.22	43,311.84	41,406.31	66,600.00	40,919.29	53,000.00	-20%
101-403.000-708.009	NATIONAL RETIREMENT	25,306.25	27,960.72	28,507.64	33,000.00	28,525.72	33,000.00	0%
101-403.000-708.010	SELF INS. PREMIUM	62,113.32	65,333.98	63,644.78	81,900.00	68,921.90	87,100.00	6%
101-403.000-708.012	DEFERRED COMPENSATION	8,425.51	9,024.76	9,662.26	10,900.00	9,654.60	13,800.00	27%
Total FINANCE DEPARTMENT:		835,534.43	873,333.09	881,015.58	1,030,100.00	809,639.12	1,106,200.00	7%

**FINANCE DEPARTMENT
FY 2022-2023**

ACCOUNT NUMBER	DESCRIPTION	FYE23 REQUEST
101-403.000-701.002	Personnel Temporary/Part-Time	0.00
101-403.000-701.003	Personnel Overtime	1,000.00
101-403.000-702.030	Maint. Operations Equipment	
	IT and Misc. Maintenance	1,000.00
	Ez Signer Maintenance (AP Solutions)	250.00
	Caselle Maitenance 1/3 cost	16,100.00
		17,350.00
101-403.000-702.031	Rents & Leases	
	Savin Copier Lease	4,800.00
	Mail Equipment Lease & Supplies	2,000.00
	Equip. Pool Allocation: Fuel/Maint	20,000.00
		26,800.00
101-403.000-702.032	Professional/Special Services	
	Audit Fees (FY 21-22)	36,000.00
	CalPers	1,600.00
	Thales Consulting - SCO Reports	3,800.00
	MuniServices- Sales Tax Audits	7,500.00
	Info Send	7,500.00
	Misc Services	2,000.00
		58,400.00
101-403.000-702.034	Other Contract Services	
	WAB/XBP Bank Fees	32,000.00
101-403.000-703.024	Postage Expense	12,000.00
101-403.000-703.025	Office Expense	
	Department Supplies	3,000.00
	Coupiet Count	2,100.00
	Forms/Envelopes/Check Stock	3,000.00
	Pacific Storage	800.00
	Desk space enhancements	1,000.00
		9,900.00
101-403.000-704.022	Communications	
	Other	1,900.00

**FINANCE DEPARTMENT
FY 2022-2023**

ACCOUNT NUMBER	DESCRIPTION	FYE23 REQUEST
101-403.000-706.023	Advertising	
	AB 1600	400.00
	Annual Budget, Mid-Year	400.00
	Other Advertising	400.00
		1,200.00
101-403.000-706.035	Surety Bonds	
	Treasurer Surety Bondy	700.00
101-403.000-706.036	Membership, Dues, Books, etc.	
	CSMFO (3)	400.00
	CMTA	0.00
	GFOA (2)	300.00
	CMRTA	150.00
	Other department material	400.00
		1,250.00
101-403.000-706.037	Conferences & Meetings	
	CSMFO Annual Conference	4,000.00
	Caselle Annual Conference	3,500.00
	CMRTA-Muni Revenu Conference	2,500.00
	Ittron-Utiltiy Week	2,500.00
	Meetings/Mileage/Staff Training	2,600.00
		15,100.00
101-403.000-707.002	Capital Expenditures	
	New Budgeting Software and miscellaneous technology purchases and replacements	30,000.00
		\$ 207,600.00

FISCAL YEAR 2022-2023**PROPOSED BUDGET****LEGAL DEPARTMENT****Account Number****Account Title****2018-19
Prior year
Actual****2019-20
Prior year
Actual****2020-21
Prior year
Actual****2021-22
Current year
Budget****2021-22
Current year
Actual****2022-23
Dept Request
Budget****%
Increase**

101-404.000-702.032

PROFESSIONAL/SPECIAL SERV

0

0

0

0

132.99

0

0%

101-404.000-702.033

SPECIAL COUNSEL

141,290.30

149,068.04

204,090.41

270,000.00

105,734.15

400,000.00

48%

101-404.000-706.009

LEGAL SETTLEMENT

141,211.69

133,042.41

124,873.18

0

0

0

0%

Total LEGAL DEPARTMENT:**282,501.99****282,110.45****328,963.59****270,000.00****105,867.14****400,000.00****48%**

LEGAL DEPARTMENT
PROPOSED BUDGET
FY 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-404.000-702.032 Professional/Special Serv.	Property Tax Sharing Negotiations	<u>0</u>
101-404.000-702.033 Special Counsel	Legal Matters City Attorney Pending Litigation Labor Relations (Negotiations)	<u>400,000</u>
101-404.000-706.009 Legal Settlement	Skate Park Settlement Final Pd FY 2020-21	<u>0</u>

FISCAL YEAR 2022-2023

PROPOSED BUDGET

PLANNING DEPARTMENT

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year 3 <u>Actual</u>	2019-20 Prior year 2 <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Increase</u>
101-405.000-701.001	PERSONNEL REGULAR	188,760.91	259,624.98	267,894.68	278,800.00	254,232.38	338,600.00	21%
101-405.000-701.002	PERSONNEL PART TIME	0	0	0	27,000.00	8,436.00	0	-100%
101-405.000-701.005	PLANNING COMMISSIONERS COMP	3,650.00	4,163.80	4,200.00	6,600.00	3,350.00	6,600.00	0%
101-405.000-702.030	MAINT. OPERATION EQUIP	500	0	0	500	0	500	0%
101-405.000-702.031	RENTS & LEASES	2,500.00	4,000.00	6,000.00	7,000.00	1,466.10	7,000.00	0%
101-405.000-702.032	PROFESSIONAL/SPECIAL SERV	19,144.16	7,554.32	7,734.53	20,000.00	13,423.41	20,000.00	0%
101-405.000-702.034	OTHER CONTRACT SERVICES	24,057.61	435	0	0	0	0	0%
101-405.000-703.024	POSTAGE	1,609.06	1,791.15	2,781.40	2,000.00	1,463.84	3,000.00	50%
101-405.000-703.025	OFFICE EXPENSE	3,110.45	3,861.17	2,711.10	4,600.00	4,037.27	4,600.00	0%
101-405.000-704.022	COMMUNICATIONS	2,130.84	2,178.28	2,261.61	2,300.00	1,994.64	2,500.00	9%
101-405.000-706.016	COMMISSIONERS TRAINING	0	4,462.21	0	5,000.00	3,531.48	5,000.00	0%
101-405.000-706.023	ADVERTISING	3,540.00	3,560.00	4,855.16	6,500.00	6,570.97	7,000.00	8%
101-405.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	755.76	727	977	3,500.00	872.4	3,500.00	0%
101-405.000-706.037	CONFERENCES & MEETINGS	1,139.26	2,089.74	1,533.34	5,000.00	3,052.00	5,000.00	0%
101-405.000-707.002	CAPITAL EXPENDITURES	0	0	1,585.47	2,000.00	0	2,000.00	0%
101-405.000-707.003	EQUIPMENT/PROJECTS	0	0	0	2,500.00	0	2,500.00	0%
101-405.000-708.004	MIS EMPLOYEE BENEFITS	-2,099.13	8,808.93	12,470.78	1,200.00	-23,169.99	1,200.00	0%
101-405.000-708.005	MEDICARE	2,443.22	3,298.08	3,395.81	4,400.00	3,405.35	4,900.00	11%
101-405.000-708.006	PERS RETIREMENT	30,091.04	45,954.06	51,702.78	58,300.00	51,935.70	72,700.00	25%
101-405.000-708.007	PAYROLL TAXES	901.03	1,450.96	1,007.98	3,100.00	1,559.03	1,000.00	-68%
101-405.000-708.008	HEALTH DENTAL VISION INSURANCE	28,243.21	33,042.92	32,516.72	33,900.00	29,619.72	66,800.00	97%
101-405.000-708.009	NATIONAL RETIREMENT	8,692.00	13,980.36	14,163.42	14,200.00	12,233.38	18,900.00	33%
101-405.000-708.010	SELF INS. PREMIUM	28,093.83	37,838.98	37,557.59	42,500.00	37,994.81	51,700.00	22%
101-405.000-708.012	DEFERRED COMPENSATION	4,196.40	4,196.40	4,196.40	4,200.00	3,954.30	4,200.00	0%
Total PLANNING DEPARTMENT:		351,459.65	443,018.34	459,545.77	535,100.00	419,962.79	629,200.00	18%

Fund 101-405: Planning

702.032	Professional/Special Services	\$20,000
	**Annual LAFCO Fees, GIS Online, Lien Recording, Planning Assistance	
703.024	Postage	\$3,000
706.016	Commissioners Training	\$5,000
	League of CA Cities	
	Planning Commissioners Academy	

FISCAL YEAR 2022-2023

PROPOSED BUDGET

BUILDING DEPARTMENT

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year 3 <u>Actual</u>	2019-20 Prior year 2 <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Increase</u>
101-406.000-701.001	PERSONNEL REGULAR	161,569.29	169,846.46	181,586.59	191,260.00	191,308.11	276,000.00	44%
101-406.000-701.003	PERSONNEL OVERTIME	1,761.53	1,425.22	0	2,000.00	1,647.59	2,000.00	0%
101-406.000-701.080	SALARY REQUEST	0	0	0	0	0	110,000.00	0%
101-406.000-702.030	MAINT. OPERATION EQUIP	0	0	1,026.33	0	0	0	0%
101-406.000-702.031	RENTS & LEASES	8,000.00	10,000.00	12,000.00	13,000.00	0	13,000.00	0%
101-406.000-702.032	PROFESSIONAL/SPECIAL SERV	13,770.00	18,140.00	22,587.50	25,000.00	17,420.00	25,000.00	0%
101-406.000-703.024	POSTAGE	55.22	9.65	46.89	100	33.7	100	0%
101-406.000-703.025	OFFICE EXPENSE	2,185.51	2,050.01	1,977.00	3,000.00	1,891.87	4,000.00	33%
101-406.000-704.022	COMMUNICATIONS	2,776.40	3,177.44	2,835.97	3,200.00	2,356.07	3,200.00	0%
101-406.000-706.027	BOOT & JACKET ALLOWANCE	199.56	274.09	200	400	0	500	25%
101-406.000-706.028	SMALL TOOLS	198.19	105.53	165.09	200	69.53	300	50%
101-406.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	173.74	1,357.75	184	1,500.00	145	2,500.00	67%
101-406.000-706.037	CONFERENCES & MEETINGS	300	457.26	0	500	0	1,000.00	100%
101-406.000-706.038	STAFF DEVELOPMENT	0	2,599.78	0	2,000.00	950	4,000.00	100%
101-406.000-706.073	UNIFORMS & RAGS	302.13	338.5	460.43	500	430.13	1,000.00	100%
101-406.000-707.002	CAPITAL EXPENDITURES	0	57,958.14	0	0	0	0	0%
101-406.000-708.004	MIS EMPLOYEE BENEFITS	-2,439.50	5,446.57	5,035.95	0	-28,033.45	0	0%
101-406.000-708.005	MEDICARE	2,084.16	2,173.19	2,307.68	2,700.00	2,468.33	4,000.00	48%
101-406.000-708.006	PERS RETIREMENT	27,184.69	32,682.23	37,430.25	43,200.00	42,664.82	64,000.00	48%
101-406.000-708.007	PAYROLL TAXES	770	798	672	700	517.99	900	29%
101-406.000-708.008	HEALTH DENTAL VISION INSURANCE	47,275.42	49,674.10	51,364.80	55,200.00	51,334.82	58,200.00	5%
101-406.000-708.009	NATIONAL RETIREMENT	8,528.00	9,320.24	9,442.28	9,400.00	9,401.60	14,200.00	51%
101-406.000-708.010	SELF INS. PREMIUM	22,835.57	24,306.74	24,325.03	29,140.00	27,856.42	42,100.00	44%
101-406.000-708.012	DEFERRED COMPENSATION	0	1,462.50	1,950.00	2,000.00	1,837.50	3,900.00	95%
Total BUILDING DEPARTMENT:		297,529.91	393,603.40	355,597.79	385,000.00	324,300.03	629,900.00	64%

Fund 101-406: Building

702.032	Professional/Special Services	\$25,000
	Building Inspection Assistance, Plan Check Admin Fees	
703.024	Postage	\$100

FISCAL YEAR 2022-2023

PROPOSED BUDGET

BUILDING MAINTENANCE

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Prior year 3</u> <u>Actual</u>	<u>2019-20</u> <u>Prior year 2</u> <u>Actual</u>	<u>2020-21</u> <u>Prior year</u> <u>Actual</u>	<u>2021-22</u> <u>Current year</u> <u>Budget</u>	<u>2021-22</u> <u>Current year</u> <u>Actual</u>	<u>2022-23</u> <u>Dept Request</u> <u>Budget</u>	<u>%</u> <u>Increase</u>
101-407.000-701.001	PERSONNEL REGULAR	51,963.66	56,816.47	59,431.75	60,400.00	56,450.79	64,600.00	7%
101-407.000-701.002	PERSONNEL PART TIME	4,992.00	2,989.75	2,453.50	5,000.00	3,420.50	12,900.00	158%
101-407.000-702.030	MAINT. OPERATION EQUIP	2,000.00	4,155.68	1,524.17	3,500.00	3,406.28	3,100.00	-11%
101-407.000-702.031	RENTS & LEASES	5,000.00	5,000.00	7,000.00	8,000.00	0	8,000.00	0%
101-407.000-702.032	PROFESSIONAL/SPECIAL SERV	16,779.13	26,740.19	29,073.81	24,000.00	29,974.83	35,000.00	46%
101-407.000-703.028	SMALL TOOLS	442.28	0	0	200	0	200	0%
101-407.000-704.021	UTILITIES	28,263.85	30,750.96	30,355.09	35,000.00	27,785.46	31,000.00	-11%
101-407.000-704.022	COMMUNICATIONS	21,858.36	29,344.48	28,270.82	29,500.00	32,015.11	29,500.00	0%
101-407.000-706.027	BOOT & JACKET ALLOWANCE	200	184.22	200	200	200	300	50%
101-407.000-706.029	MAIN OF BLDG/STRUCTURES/GRDS	13,370.01	12,702.55	14,090.54	12,500.00	12,444.88	16,000.00	28%
101-407.000-706.056	STATE/COUNTY FEES	2,369.64	2,415.52	2,489.12	2,500.00	2,563.66	2,600.00	4%
101-407.000-706.073	UNIFORMS & RAGS	1,240.60	1,547.52	1,788.37	1,700.00	1,505.20	1,800.00	6%
101-407.000-707.002	CAPITAL EXPENDITURES	0	0	4,309.61	2,300.00	2,276.48	17,500.00	661%
101-407.000-707.003	EQUIPMENT/PROJECTS	15,939.00	102,025.02	0	47,300.00	46,857.00	0.00	-100%
101-407.000-708.004	MIS EMPLOYEE BENEFITS	-1,141.80	2,121.31	-252.13	0	-5,156.04	0	0%
101-407.000-708.005	MEDICARE	730.77	850.45	816.84	1,000.00	769.23	900	-10%
101-407.000-708.006	PERS RETIREMENT	9,420.09	11,175.63	12,333.62	13,800.00	12,808.33	15,300.00	11%
101-407.000-708.007	PAYROLL TAXES	923.59	1,277.59	786.48	700	521.19	300	-57%
101-407.000-708.008	HEALTH DENTAL VISION INSURANCE	25,929.79	32,091.44	33,748.38	36,200.00	29,636.75	27,100.00	-25%
101-407.000-708.009	NATIONAL RETIREMENT	4,264.00	4,660.12	4,721.14	4,700.00	4,318.86	4,700.00	0%
101-407.000-708.010	SELF INS. PREMIUM	8,049.79	8,126.49	8,029.40	9,200.00	8,362.45	9,900.00	8%
Total BUILDING MAINTENANCE:		212,594.76	334,975.39	241,170.51	297,700.00	270,160.96	280,700.00	-6%

BUILDING MAINTENANCE DIVISION

Proposed Budget 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101.407.701.002 Part time Personnel	Coverage for alternating Fridays Coverage for full time custodian absence Custodial Assistance in General	12,900
101.407.702.030 Maint. Operation Equip	Misc. Repair (in-house) key copies, lock replacement Corp Yard Gate Service Flag Replacement	2,000 200 300 600 <u>3,100</u>
101.407.702.032 Professional Services	Bay Alarm HVAC Services Fire Extinguisher Service Charter Teen Center/City Hall N Pest Control Service Annual Generator Service	11,000 15,000 500 2,500 4,000 2,000 <u>35,000</u>
101.407.703.028 Small Tools	Tools needed for repairs or maintenance	<u>200</u>
101.407.706.029 Maint of Bldg./Structures/Gr.	Paper supplies, cleaning supplies, carpet shampoo, waxing Misc. equipment	16,000
101.407.706.073	Uniforms & Rags	1,650
101.407.000.707.002	Capital Expense Roof Replacement @ Scout Hall Carpet Replacement @ Museum	17,500

FISCAL YEAR 2022-2023

PROPOSED BUDGET

ADMIN SERVICES

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Prior year 3</u> <u>Actual</u>	<u>2019-20</u> <u>Prior year 2</u> <u>Actual</u>	<u>2020-21</u> <u>Prior year</u> <u>Actual</u>	<u>2021-22</u> <u>Current year</u> <u>Budget</u>	<u>2021-22</u> <u>Current year</u> <u>Actual</u>	<u>2022-23</u> <u>Dept Request</u> <u>Budget</u>	<u>%</u> <u>Increase</u>
101-408.000-701.001	PERSONNEL REGULAR	265,959.43	300,441.56	323,524.70	366,300.00	302,316.60	353,900.00	-3%
101-408.000-701.002	PERSONNEL PART TIME	420	0	3,000.00	15,000.00	29,538.50	24,800.00	65%
101-408.000-701.003	PERSONNEL OVERTIME	0	0	248.3	500	2,250.69	1,000.00	100%
101-408.000-702.030	MAINT. OPERATION EQUIP	11,200.00	3,535.32	2,430.36	6,800.00	2,658.73	5,800.00	-15%
101-408.000-702.031	RENTS & LEASES	6,713.21	8,000.00	10,000.00	11,000.00	4,184.09	12,000.00	9%
101-408.000-702.032	PROFESSIONAL/SPECIAL SERV	75,594.92	92,632.38	79,021.55	80,000.00	91,865.34	98,700.00	23%
101-408.000-702.034	OTHER CONTRACT SERVICES	3,924.56	4,331.00	2,955.00	5,700.00	0	4,200.00	-26%
101-408.000-702.039	SPECIAL COMMUNITY SERVICES	24,469.70	13,006.35	1,039.16	25,000.00	42.96	25,000.00	0%
101-408.000-703.023	ADVERTISING	2,048.00	241	1,758.11	2,000.00	6,020.60	5,000.00	150%
101-408.000-703.024	POSTAGE	334.06	373.03	368.37	1,000.00	240.81	1,000.00	0%
101-408.000-703.025	OFFICE EXPENSE	2,271.91	3,743.62	5,268.68	4,500.00	4,473.55	4,500.00	0%
101-408.000-704.022	COMMUNICATIONS	6,423.55	6,766.75	7,219.09	7,300.00	7,905.57	9,100.00	25%
101-408.000-706.014	MISC PERSONNEL EXPENSE	2,250.38	1,546.86	1,858.11	2,500.00	1,156.45	2,500.00	0%
101-408.000-706.026	MISCELLANEOUS EXPENSE	0	0	0	0	-95.98	0	0%
101-408.000-706.035	INSURANCE & SURETY BONDS	318	318	318	400	318	400	0%
101-408.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	633.17	870.96	971.27	1,300.00	1,023.02	1,400.00	8%
101-408.000-706.037	CONFERENCES & MEETINGS	1,625.61	3,508.16	1,399.00	4,000.00	394	4,000.00	0%
101-408.000-706.042	SAFETY	44.36	114.28	63.77	1,000.00	0	1,000.00	0%
101-408.000-706.047	WEB SITE	9,645.76	10,692.17	10,391.02	10,400.00	10,706.87	11,000.00	6%
101-408.000-706.066	ELECTIONS	15,783.33	56.84	4,729.52	2,000.00	64.35	30,000.00	1400%
101-408.000-707.002	CAPITAL EXPENDITURES	0	20,055.67	0	2,400.00	0	2,400.00	0%
101-408.000-707.003	EQUIPMENT/PROJECTS	1,287.96	1,518.56	0	4,000.00	0	0	-100%
101-408.000-707.004	SOFTWARE UPGRADE GENERAL	567.57	430.18	0	1,000.00	0	1,000.00	0%
101-408.000-707.017	COMPUTER COMPONENTS	2,715.95	6,024.07	8,313.20	14,000.00	9,867.52	15,000.00	7%
101-408.000-708.004	MIS EMPLOYEE BENEFITS	-8,654.90	7,191.82	8,349.90	0	-48,079.89	0	0%
101-408.000-708.005	MEDICARE	3,253.50	3,569.01	3,895.97	5,200.00	3,785.29	5,100.00	-2%
101-408.000-708.006	PERS RETIREMENT	43,957.02	56,244.15	65,479.75	76,900.00	61,974.46	81,300.00	6%
101-408.000-708.007	PAYROLL TAXES	1,155.00	1,981.03	1,517.77	2,900.00	2,912.46	2,200.00	-24%
101-408.000-708.008	HEALTH DENTAL VISION INSURANCE	58,209.37	63,818.20	65,592.01	67,200.00	60,269.81	86,500.00	29%
101-408.000-708.009	NATIONAL RETIREMENT	14,942.45	18,117.29	18,884.56	18,900.00	15,727.34	18,900.00	0%
101-408.000-708.010	SELF INS. PREMIUM	37,673.50	41,993.75	43,728.08	52,400.00	41,995.19	53,900.00	3%
101-408.000-708.012	DEFERRED COMPENSATION	6,712.50	5,850.00	5,850.00	5,900.00	4,912.50	5,900.00	0%
Total ADMIN SERVICES:		591,479.87	676,972.01	678,175.25	797,500.00	618,428.83	867,500.00	9%

Administrative Services Department 22/23 Base Budget Request

	FY 22/23	Description
701.002 Personnel Part-Time	<u>\$24,800</u>	Part-time, Temporary staffing as needed.
702.030 Maintenance of Oper & Equip		
COOP Maintenance Fee	500	Emergency Management Plans (Admin; CD; PW)
Emergency Management	1,000	EOC Updates
ECS Imaging Incorporated	2,500	Laserfiche Annual Fee & Tech Support
HRN Management - Appraisal	1,800	Performance Appraisal Software
People Track Annual Maintenance	0	Human Resources Program
Watchguard	0	Spam Filter (Mid-Valley) Annual Support
Total	<u>\$5,800</u>	
702.031 Rents & Leases	<u>\$12,000</u>	Building Replacement Allocations Copier Lease
702.032 Professional/Special Services		
Codification of Municipal Code	\$2,600	Codify Municipal Code - American Legal Code Services
Mid-Valley IT Annual Service	88,000	Monthly charge for IT services
Admin Teams Fee	600	Monthly charge for Microsoft Teams
Management Training	5,000	City Wide Training
Storage Fees	100	Pacific Storage
Watch Guard Subscription	2,400	Firewall (\$2000) and Spam Filter (\$400)
Total	<u>\$98,700</u>	
702.034 Other Contract Services		
OES Contract	\$1,200	Contract services with Stan County Office of Emergency Services
Centration	0	Mandated costs
Liebert, Cassidy, Whitmore	3,000	Employment Consortium
Total	<u>\$4,200</u>	
702.039 Special Community Services		
Government Channel - Filming	\$25,000	Monthly fee for Council Chamber AV Contract
Total	<u>\$25,000</u>	
703.023 Advertising	<u>\$5,000</u>	Public Hearings, Employment Ads
703-024 Postage	<u>\$1,000</u>	Recruitments; Daily
703.025 Office Expense	<u>\$4,500</u>	Office Supplies; Copy Count Distribution
704.022 Communications	\$3,200	Cell Phone Stipend, City Issued Phones
Ayera - Web Hosting/Registration	3,800	Internet Service
Charter	1,800	Backup Internet Service
	300	AT&T
	<u>\$ 9,100</u>	
706.014 Misc. Personnel Expense	<u>\$2,500</u>	Physicals; Fingerprints; Annual DOT

Administrative Services Department 22/23 Base Budget Request

	FY 22/23	Description
706.035 Insurance & Bonds		
CC Bond	<u><u>\$400</u></u>	City Clerk Required Bond
706.036 Memberships, Dues, Books, etc.		
IPMA-HR-CCC	\$200	Membership Dues (Cheryl/ACM)
IIMC	300	Membership Dues (City Clerk)
Cal-Gov HR	100	Membership Dues (ACM)
Riverbank News	100	Annual Fee
CCAC Annual Dues	200	Membership Dues (City Clerk)
Modesto Bee	500	Annual Fee
Total	<u><u>\$1,400</u></u>	
706.037 Travel, Conf & Meetings	<u><u>\$4,000</u></u>	All Admin Employees
706.042 Safety	<u><u>\$1,000</u></u>	City-Wide, First Aid Replenishment
706.047 Web Site Development	\$10,800	Yearly cost for website maintenance - Civic Plus
	\$200	Web Domain Annual Cost
	<u><u>\$11,000</u></u>	
706.066 Elections	<u><u>\$30,000</u></u>	Public Notices, Preparations for Nov 2022 elections
707.002 Capital Expenditures	<u><u>\$2,400</u></u>	IT & Posting Needs
707.004 Software Upgrade General	<u><u>\$1,000</u></u>	Software License Purchases
707.017 Computer Components	<u><u>15,000</u></u>	City Computer Replacement Program

FISCAL YEAR 2022-2023**PROPOSED BUDGET****POLICE DEPARTMENT**

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year 3 <u>Actual</u>	2019-20 Prior year 2 <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Increase</u>
101-409.000-702.030	MAINT. OPERATION EQUIP	917.2	478.98	1,707.96	2,000.00	1,840.43	2,000.00	0%
101-409.000-702.031	RENTS & LEASES	20,000.00	20,000.00	22,000.00	23,000.00	1,456.54	24,000.00	4%
101-409.000-702.032	PROFESSIONAL/SPECIAL SERV	-20	90.06	96.29	500	5.67	500	0%
101-409.000-702.034	OTHER CONTRACT SERVICES	166,316.29	155,691.60	147,356.97	196,700.00	147,531.78	334,700.00	70%
101-409.000-702.039	SPECIAL COMMUNITY SERVICES	10,894.72	0	15,000.00	15,000.00	8,663.79	15,000.00	0%
101-409.000-702.060	CONTRACT SHERIFF SERVICES	3,700,966.11	3,865,466.68	4,018,511.58	4,685,800.00	3,686,651.15	4,886,900.00	4%
101-409.000-703.024	POSTAGE	492.67	764.9	671.26	1,000.00	1,299.32	1,200.00	20%
101-409.000-703.025	OFFICE EXPENSE	2,622.81	2,761.53	1,521.33	3,000.00	1,760.53	3,000.00	0%
101-409.000-704.021	UTILITIES	32,610.47	41,148.74	44,916.38	43,000.00	37,560.11	47,300.00	10%
101-409.000-704.022	COMMUNICATIONS	1,201.69	929.27	938.72	1,000.00	720.34	1,000.00	0%
101-409.000-706.026	MISCELLANEOUS EXPENSE	10.03	151.21	0	200	0	0	-100%
101-409.000-706.072	SDEA CONTRIBUTION	15,914.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0%
101-409.000-707.003	EQUIPMENT/PROJECTS	0	0	24,428.10	35,000.00	34,776.22	0	-100%
101-409.000-708.006	PERS RETIREMENT	42,421.00	51,549.72	63,791.00	78,000.00	75,371.00	87,800.00	13%
Total POLICE DEPARTMENT:		3,994,346.99	4,154,032.69	4,355,939.59	5,099,200.00	4,012,636.88	5,418,400.00	6%

POLICE SERVICES
PROPOSED BUDGET
FY 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-409.000-702.030		
Maint. Operations Eq.	Equipment Maint./Lidar Guns	2,000
		<u>\$2,000</u>
101-409.000-702.031		
Rents & Leases	Building Replacement Fund	20,000
	Copier Lease - MoCal	4,000
		<u>\$24,000</u>
101-409.000-702.032		
Professional/special Serv.	Appeals Board Member	500
	Citation Appeals	<u>\$500</u>
101-409.000-702.034**		
Other Contract Serv.	Sheriff Vehicle Maintenance	334,700
	Stan County	<u>\$334,700</u>
101-409.000-702.039		
Special Comm. Services	Special Enforcement	15,000
		<u>\$15,000</u>
101-409.000-702.060**		
Contract Sheriff Services	Sheriff's Contract - Stan County	4,886,900
		<u>\$4,886,900</u>
101-409.000-703.024		
Postage	Postage Expense	1,200
		<u>\$1,200</u>
101-409.000-703.025		
Office Expense	Citation Books	1,000
	Mo-Cal Copy County	2,000
		<u>\$3,000</u>
101-409.000-704.021		
Utilities	Building Utilities - PG&E	47,300
		<u>\$47,300</u>
101-409.000-704.022		
Communications	Communication System	1,000
	AT&T	<u>\$1,000</u>
101-409.000-706.023		
Advertising	Riverbank News	0
	SLESF Public Hearing	<u>\$0</u>
101-409.000-706.072		
SDEA Contribution	Stan Drug Enforcement Agency	15,000
		<u>\$15,000</u>
101-409.000-708.006		
PERS Retirement	Unfunded Liability	87,800
		<u>\$87,800</u>
Total Police Services FY 2021-22 Budget		<u>\$5,418,400</u>

EXHIBIT B
CITY OF RIVERBANK CONTRACT RATES

	Final Budget 2021/2022	Base Budget 2022/2023	Additions 2022/2023	Proposed Budget 2022/2023
Salaries and Benefits	3,796,512	3,919,092	136,827	4,055,919
Overtime	329,409	339,291		339,291
Extra Help	23,291	23,990		23,990
Services and Supplies	72,901	76,913	21,950	98,863
SR911 Dispatch services	303,219	286,430		286,430
Other Charges (County CAP's)	114,347	191,832		191,832
Transcription Costs	12,360	5,562		5,562
Vehicle & Replacement Costs	196,709	254,677	80,000	334,677
Total Cost of City Contract	4,848,748	5,097,787	238,777	5,336,564
		5.14%		10.06%
City LE Svcs	4,826,469	5,074,840	238,777	5,313,617
Security Svcs/Contractual Events	22,279	22,947		22,947
Total Revenue	4,848,748	5,097,787	238,777	5,336,564

*SRO Offset by RUSD: \$115,000

Staffing	
Lieutenant/Chief (No Backfill)	1.00
Sergeant (No Backfill)	3.00
Deputy Sheriff/Patrol (Backfill)	10.00
Deputy Sheriff/Traffic (No Backfill)	3.00
Deputy Sheriff/Detective (No Backfill)	3.00
Deputy Sheriff/SRO (No Backfill)*	1.00
Community Services Officer (No Backfill)	1.00
Supervising Legal Clerk (No Backfill)	1.00
Legal Clerk (No Backfill)	2.00
Total Officers including Lieutenant	21.00
Officers per 1,000 based on Population of 24,740	0.85

*new in Fiscal Year 2022-2023

FISCAL YEAR 2022-2023**PROPOSED BUDGET****ANIMAL & CODE CONTROL****Account Number****Account Title****2018-19
Prior year 3
Actual****2019-20
Prior year 2
Actual****2020-21
Prior year
Actual****2021-22
Current year
Budget****2021-22
Current year
Actual****2022-23
Dept Request
Budget****%
Increase**

101-411.000-702.034

OTHER CONTRACT SERVICES

198,563.14

192,358.72

229,282.29

235,000.00

205,894.45

255,000.00

9%

101-411.000-999.000

TRANSFERS OUT

84,454.38

102,931.96

97,900.00

102,900.00

0

108,800.00

6%

Total ANIMAL & CODE CONTROL:**283,017.52****295,290.68****327,182.29****337,900.00****205,894.45****363,800.00****8%**

CODE COMPLIANCE DEPARTMENT
PROPOSED BUDGET
FY 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-411.000-702.034		
Other Contract Services	Animal Control Services	255,000
	Other Animal Control Exp.	0
	Overtime	<u>255,000</u>
	Chameleon Software	
101-411.000-699.000	General Fund Subsidy	<u>108,800</u>
Transfers Out	Subsidy to Neighborhood Improvement Fund 117	

FISCAL YEAR 2022-2023

PROPOSED BUDGET

DEVELOPMENT SERVICES ADMIN

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year 3 Actual	2019-20 Prior year 2 Actual	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Dept Request Budget	% Increase
101-412.000-701.001	PERSONNEL REGULAR	397,251.71	416,956.30	420,035.36	496,975.00	394,674.45	524,100.00	5%
101-412.000-701.002	PERSONNEL PART TIME	0	0	6,258.00	27,000.00	13,432.00	0	-100%
101-412.000-701.003	PERSONNEL OVERTIME	0	0	2,080.84	1,000.00	318.53	0	-100%
101-412.000-702.031	RENTS & LEASES	8,000.00	8,000.00	10,000.00	11,000.00	900.86	11,000.00	0%
101-412.000-702.032	PROFESSIONAL/SPECIAL SERV	3,503.58	5,391.91	12,721.13	29,500.00	6,288.54	22,500.00	-24%
101-412.000-702.035	ENGINEERING	36,134.00	28,150.00	40,681.00	40,000.00	25,777.50	40,000.00	0%
101-412.000-703.023	ADVERTISING	660	677	999	2,200.00	1,610.70	2,000.00	-9%
101-412.000-703.024	POSTAGE	777.32	351.15	562.67	800	152.53	800	0%
101-412.000-703.025	OFFICE EXPENSE	2,147.95	1,043.47	2,258.79	8,000.00	2,375.23	2,500.00	-69%
101-412.000-704.022	COMMUNICATIONS	1,362.91	1,570.57	2,128.30	2,000.00	1,708.71	0	-100%
101-412.000-706.026	MISCELLANEOUS EXPENSE	876.64	462.22	152.49	2,000.00	500.56	1,000.00	-50%
101-412.000-706.027	BOOT & JACKET ALLOWANCE	335.07	0	136.54	600	0	1,000.00	67%
101-412.000-706.028	SMALL TOOLS	540.37	669.93	31.72	400	420.83	600	50%
101-412.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	777.22	575.98	747.48	1,100.00	725.79	2,400.00	118%
101-412.000-706.038	STAFF DEVELOPMENT	2,871.91	-207.28	832.19	2,100.00	506.69	3,600.00	71%
101-412.000-706.050	SAFETY EQUIPMENT	0	0	77.39	100	77.98	200	100%
101-412.000-706.073	UNIFORMS & RAGS	294.59	339.02	546.75	600	468.77	1,200.00	100%
101-412.000-708.004	MIS EMPLOYEE BENEFITS	-5,892.94	-114.03	7,988.83	0	-30,780.26	0	0%
101-412.000-708.005	MEDICARE	5,231.02	5,338.11	5,645.65	7,400.00	5,515.11	7,600.00	3%
101-412.000-708.006	PERS RETIREMENT	66,613.78	78,478.99	86,637.95	113,200.00	88,929.97	119,100.00	5%
101-412.000-708.007	PAYROLL TAXES	1,924.98	1,923.17	2,307.88	4,040.00	2,271.92	2,200.00	-46%
101-412.000-708.008	HEALTH DENTAL VISION INSURANCE	81,862.93	84,833.18	77,393.35	92,785.00	77,711.32	93,300.00	1%
101-412.000-708.009	NATIONAL RETIREMENT	16,174.50	18,013.53	18,884.56	26,000.00	18,843.88	28,000.00	8%
101-412.000-708.010	SELF INS. PREMIUM	58,501.16	58,876.23	57,651.25	77,500.00	57,576.33	79,800.00	3%
101-412.000-708.012	DEFERRED COMPENSATION	4,550.00	4,082.00	3,866.00	4,600.00	3,942.50	8,200.00	78%
Total DEVELOPMENT SERVICES ADMIN:		684,498.70	715,411.45	760,625.12	950,900.00	673,950.44	951,100.00	0.02%

Fund 101-412: Development Services Administration

702.032	Professional/Special Services		\$22,500
	Traffic Engineer – Capital Projects	\$ 2,000	
	Bay Alarm	\$ 1,500	
	Environmental Services – Capital Projects	\$ 4,000	
	SB 1383 Consulting Services	\$15,000	
702.035	Contract Engineering		\$ 40,000
703.023	Advertising		\$ 2,000
703.024	Postage		\$ 800
703.025	Office Expense		\$ 2,500
706.026	Miscellaneous Expense		\$ 1,000
706.027	Boot & Jacket Allowance		\$ 1,000
	4 Employees		
706.028	Small Tools		\$ 600
706.036	Memberships, Dues, Books, Etc.		\$ 2,400
	APWA Membership	\$ 200	
	Stormwater Partnership Coalition	\$ 100	
	Books	\$ 600	
	Street Saver Software – Annual Fee	\$1,500	
706.038	Staff Development		\$ 3,600
	League of California Cities Public Works	\$1,600	
	Caltrans Tech Transfer Classes/Workshops	\$2,000	
706.050	Safety Equipment		\$ 200
	2 - Employee		
706.073	Uniforms and Rags		\$ 1,200
	2 - Employee		

FISCAL YEAR 2022-2023**PROPOSED BUDGET****STORM WATER ADMIN.**

Account Number	Account Title	2018-19 Prior year 3 <u>Actual</u>	2019-20 Prior year 2 <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Increase</u>
101-413.000-702.030	MAINT. OPERATION EQUIP	5,607.22	31,954.69	12,827.95	20,000.00	16,865.95	20,000.00	0%
101-413.000-702.031	RENTS & LEASES	29,392.78	19,000.00	10,000.00	12,000.00	9,731.65	12,000.00	0%
101-413.000-702.032	PROFESSIONAL/SPECIAL SERV	11,461.78	13,699.26	15,457.25	21,300.00	10,458.24	22,400.00	5%
101-413.000-704.021	UTILITIES	8,413.74	10,641.91	13,751.25	12,000.00	9,295.42	12,000.00	0%
101-413.000-706.029	MAIN OF BLDG/STRUCTURES/GRDS	1,747.23	528.54	1,502.07	1,500.00	1,202.50	1,500.00	0%
101-413.000-706.056	STATE/COUNTY FEES	750.14	19,611.66	20,157.06	20,900.00	20,865.34	22,000.00	5%
101-413.000-707.003	EQUIPMENT/PROJECTS	20,606.49	0	0	0	0	7,000.00	0%
101-413.000-999.000	TRANSFERS OUT	0	54,265.82	132,220.16	117,700.00	0	79,800.00	-32%
Total STORM WATER ADMIN.:		77,979.38	149,701.88	205,915.74	205,400.00	68,419.10	176,700.00	-14%

Fund 101-413: Storm Water Administration

702.030	Maintenance Operation Equipment		\$ 20,000
	Pump Station Maintenance		
702.032	Professional/Special Services		\$ 22,400
	WGR Consulting Services	\$10,000	
	Storm Water Outreach/Radio	\$ 700	
	Viaduct Maintenance	\$ 3,300	
	Pyrethroid Management Plan Outreach	\$ 4,000	
	CASQA Membership	\$ 400	
	MS4-Integrated Pest Mgmt Outreach	\$ 4,000	
704.021	Utilities		\$ 12,000
	MID	\$10,800	
	City of Riverbank	\$ 1,200	
706.029	Maintenance of Building/Structures/Grounds		\$ 1,500
706.056	State/County Fees		\$ 22,000
	Property Taxes	\$ 1,100	
	Order for Delta Water Quality Monitoring	\$ 10,300	
	State Water Resource Control Board	\$ 10,600	
707.003	New Track Loader (GF Allocation Only)		\$ 7,000
999.000	General Fund Subsidy to Gas Tax Fund		\$79,800

FISCAL YEAR 2022-2023

PROPOSED BUDGET

PARKS		2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	
Account Number	Account Title	Prior year 3	Prior year 2	Prior year	Current year	Current year	Dept Request	%
		Actual	Actual	Actual	Budget	Actual	Budget	Increase
101-414.000-701.001	PERSONNEL REGULAR	212,392.26	223,825.21	245,056.83	247,200.00	239,920.23	270,100.00	9%
101-414.000-701.002	PERSONNEL PART TIME	35,945.27	33,258.81	43,735.67	50,100.00	49,769.37	52,400.00	5%
101-414.000-701.003	PERSONNEL OVERTIME	1,657.14	2,841.40	491.91	2,000.00	2,848.10	2,500.00	25%
101-414.000-701.004	STANDBY PAY	567.41	1,902.60	1,215.10	2,000.00	2,532.79	2,500.00	25%
101-414.000-701.080	SALARY REQUEST	0	0	0	0	0	102,000.00	0%
101-414.000-702.030	MAINT. OPERATION EQUIP	802.01	1,028.03	150.07	1,000.00	771.19	1,000.00	0%
101-414.000-702.031	RENTS & LEASES	51,800.00	53,200.00	55,200.00	56,200.00	2,699.32	59,200.00	5%
101-414.000-702.032	PROFESSIONAL/SPECIAL SERV	90,970.74	87,231.98	114,516.50	108,200.00	79,196.04	149,000.00	38%
101-414.000-703.025	OFFICE EXPENSE	870.35	571.2	988.6	600	492.87	600	0%
101-414.000-703.028	SMALL TOOLS	251.06	79.54	123.79	300	367.26	1,000.00	233%
101-414.000-703.049	CHEMICALS	1,848.62	1,705.21	2,392.58	2,000.00	1,023.06	2,500.00	25%
101-414.000-703.050	POOL EXPENSES & CHEMICALS	21,740.68	24,228.50	25,340.02	24,000.00	24,447.00	36,000.00	50%
101-414.000-703.051	BARK/FIBER	9,312.11	191.28	5,151.33	6,000.00	1,823.09	6,000.00	0%
101-414.000-704.021	UTILITIES	33,420.46	38,736.08	32,832.22	36,000.00	33,409.28	36,000.00	0%
101-414.000-704.022	COMMUNICATIONS	1,050.44	2,058.22	2,169.98	2,300.00	2,121.54	2,300.00	0%
101-414.000-706.027	BOOT & JACKET ALLOWANCE	720.14	686.57	769.54	800	558.18	0	-100%
101-414.000-706.029	MAIN OF BLDG/STRUCTURES/GRDS	24,472.18	28,807.75	35,230.67	28,000.00	26,551.77	32,000.00	14%
101-414.000-706.038	STAFF DEVELOPMENT	3,346.40	3,016.51	1,346.47	3,000.00	2,304.07	4,000.00	33%
101-414.000-706.050	SAFETY EQUIPMENT	595.81	404.76	527.48	400	503.19	400.00	0%
101-414.000-706.056	STATE/COUNTY FEES	3,635.46	3,717.98	3,796.18	4,500.00	1,326.90	4,500.00	0%
101-414.000-706.073	UNIFORMS & RAGS	2,438.04	2,532.50	3,085.19	2,500.00	3,527.22	3,800.00	52%
101-414.000-706.081	DOWNTOWN & WATER FALL MAINT.	2,513.48	3,084.71	1,915.31	2,500.00	2,441.06	2,500.00	0%
101-414.000-707.002	CAPITAL EXPENDITURES	14,436.66	48,236.32	8,537.45	14,500.00	10,186.41	5,500.00	-62%
101-414.000-707.003	EQUIPMENT/PROJECTS	11,851.80	24,963.67	67,970.17	20,100.00	8,337.59	8,000.00	-60%
101-414.000-708.004	MIS EMPLOYEE BENEFITS	2,968.83	3,753.66	3,141.35	0	-31,224.31	0	0%
101-414.000-708.005	MEDICARE	3,088.10	3,134.68	3,659.26	4,200.00	3,911.94	3,900.00	-7%
101-414.000-708.006	PERS RETIREMENT	34,010.71	41,330.37	47,599.79	53,400.00	49,572.53	60,200.00	13%
101-414.000-708.007	PAYROLL TAXES	3,077.52	2,428.49	5,020.76	6,100.00	5,842.06	7,200.00	18%
101-414.000-708.008	HEALTH DENTAL VISION INSURANCE	51,838.59	62,847.47	70,261.14	74,700.00	68,578.69	73,000.00	-2%
101-414.000-708.009	NATIONAL RETIREMENT	17,056.00	18,640.48	18,884.56	18,900.00	17,677.72	18,900.00	0%
101-414.000-708.010	SELF INS. PREMIUM	30,575.65	32,025.70	32,816.59	37,300.00	34,620.00	40,800.00	9%
101-414.000-708.012	DEFERRED COMPENSATION	0	787.5	1,950.00	2,000.00	1,837.50	3,900.00	95%
Total PARKS:		669,253.92	751,257.18	835,876.51	810,800.00	647,973.66	991,700.00	22%

PARK MAINTENANCE DIVISION
Proposed Budget Narrative 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101.414.701.002	Park RR opening/closing year round (Includes alternating Fridays-City closed)	9,000
Personnel Part time	Seasonal Park Aide (Apr.-Sept)	17,700
	Park Aide (Feb/Mar)	3,500
	JMP- To be reimbursed by parking fees	22,200
		52,400
101.141.000.701.003	Unplanned overtime	2,000
Personnel Overtime		
101.414.702.030	Unplanned Minor Repairs	1,000
Maint. Operation Equip		
101.414.702.031	Motor Pool	53,800
Rents & Leases	Copier	2,400
	Rental Equipment	3,000
		59,200
101.414.702.032	Landscaping Contract **	129,200
Professional Services	Sports complex annual maintenance	10,000
	Dog Park Annual Maintenance	5,000
	Offset by \$10,000 sports complex revenue) (offset by \$14,000 verizon cell tower agreement)	
	Estimate: Currently out to bid- updated with new contract proposal	
	Various Park Security	1,000
	Gopher Treatment/parks	3,800
		149,000
101.414.000.703.025	Office Expense	600
101.414.703.028	Tools needed for repairs or maintenance	1000
Small Tools		
101.414.703.049	Pesticides and other chemicals needed	2,500
Chemicals		
101.414.703.050	Pool Expenses	36,000
Pool Expenses & Chemicals	Pool chemicals	

PARK MAINTENANCE DIVISION
Proposed Budget Narrative 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101.414.703.051 Bark	Bark fiber for playground surfacing	6,000
101.414.704.021 Utilities	MID PG&E	36,000
101.414.000.704.022 communications	City phones	2,300
101.414.706.029 Maint/Blgs/Grounds	Supplies & Equip for al all Parks & other areas Toilet paper, hand towels irrigation repair, construction supplis, plumbing, faucets	32,000
101.414.706.038 Staff Development	Certificate renewals, CEU Playground, pool certificates CPRS Conference	4,000
101.414.706.050 Safety Equipment	Safety glasses and other equipment	400
101.414.706.073 Uniforms & Rags	Uniforms/Rags	3,800
101.414.706.081 Downtown & Waterfall Maint	Repairs, supplies, general expense	2,500
101.414.000.707.002 Capital Expenditures	Fascia Replacement @ Community Center Park Gazebo	5,500
101.414.000.707.003 Equipment Projects	Annual Park Equipment Replacement	8,000

FISCAL YEAR 2022-2023

PROPOSED BUDGET

ECONOMIC DEVELOPMENT

Account Number

Account Title

101-439.000-702.034

OTHER CONTRACT SERVICES

Total ECONOMIC DEVELOPMENT:

2018-19 Prior year 3 <u>Actual</u>	2019-20 Prior year 2 <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Increase</u>
10,000.00	10,000.00	10,000.00	25,000.00	25,000.00	25,000.00	0%
10,000.00	10,000.00	10,000.00	25,000.00	25,000.00	25,000.00	0%

RECREATION

Account Number

Account Title

101-459.000-999.000

TRANSFERS OUT

Total RECREATION:

2018-19 Prior year 3 <u>Actual</u>	2019-20 Prior year 2 <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Increase</u>
404,616.76	465,020.16	421,200.00	564,000.00	0	593,600.00	5%
404,616.76	465,020.16	421,200.00	564,000.00	0.00	593,600.00	5%

GENERAL FUND Revenue Total:

10,116,477.05 9,830,535.25 11,919,087.16 11,761,300.00 7,535,304.63 12,948,400.00 10%

GENERAL FUND Expenditure Total:

9,117,335.53 9,867,838.94 10,288,951.57 11,914,700.00 8,491,750.27 13,228,900.00 11%

Net Grand Totals:

999,141.52 -37,303.69 1,630,135.59 -153,400.00 -956,445.64 -280,500.00

ECONOMIC DEVELOPMENT DEPARTMENT
PROPOSED BUDGET
FY 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-439.000-702.034 Other Contract Services	Annual Investment Opportunity Stanislaus	<u>25,000</u>

RECREATION SUBSIDY
PROPOSED BUDGET
FY 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-411.000-999.000		
Transfers Out	Subsidy to Fund 118	26,850
	Subsidy to Fund 134	566,750
		<u>593,600</u>

118 = Community Center Fund
134 = Recreation Fund

FISCAL YEAR 2022-2023

PROPOSED BUDGET

RECREATION & PARK DEVELOPMENT

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year <u>Actual</u>	2019-20 Prior year <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Change</u>
REVENUES								
134-000.000-672.000	POOL REVENUE	37,405.30	22,228.53	55,155.00	30,000.00	50,300.00	40,000.00	33%
134-000.000-672.001	POOL CONCESSIONS	1,039.48	0	215.07	500	547.59	500	0%
134-000.000-672.003	DONATIONS	1,998.25	575	290	0	275	500	0%
134-000.000-675.090	MISCELLANEOUS REVENUES	414	0	0	0	182.95	0	0%
134-000.000-680.001	PROGRAM REVENUE	51,894.77	30,214.88	20,561.50	25,000.00	51,063.00	42,000.00	68%
134-000.000-680.002	CONTRACT PROGRAMS	220	0	0	0	0	0	0%
134-000.000-680.010	SUMMER LUNCH PROGRAM	80	0	0	0	200	0	0%
134-000.000-699.000	TRANSFERS IN	346,911.43	357,453.47	336,651.22	539,200.00	0	563,250.00	4%
Total RECREATION REVENUES:		439,963.23	410,471.88	412,872.79	594,700.00	102,568.54	646,250.00	9%

EXPENDITURES

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year <u>Actual</u>	2019-20 Prior year <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Change</u>
134-459.000-701.001	PERSONNEL REGULAR	232,227.31	227,026.51	214,906.92	219,000.00	199,024.79	216,900.00	-1%
134-459.000-701.002	PERSONNEL PART TIME	84,639.82	75,970.22	60,089.58	106,000.00	83,655.25	132,000.00	25%
134-459.000-701.003	PERSONNEL OVERTIME	119.2	0	0	100	0	100	0%
134-459.000-701.080	SALARY REQUEST	0	0	0	0	0	92,500.00	0%
134-459.000-702.030	MAINT. OPERATION EQUIP	420.83	749.25	0	0	0	500	0%
134-459.000-702.031	RENTS & LEASES	23.76	128.36	173.61	100	33.89	100	0%
134-459.000-702.032	PROFESSIONAL/SPECIAL SERV	9,080.13	7,105.45	8,224.54	43,200.00	37,737.00	8,750.00	-80%
134-459.000-703.024	POSTAGE	232.08	151.65	65.51	200	123.63	300	50%
134-459.000-703.025	OFFICE EXPENSE	1,700.60	1,274.41	1,439.11	1,300.00	1,414.89	1,400.00	8%
134-459.000-703.027	RECREATION PROGRAM SUPPLIES	6,935.65	6,980.72	7,570.15	6,500.00	6,937.96	7,000.00	8%
134-459.000-704.021	UTILITIES	0	0	0	0	803	0	0%
134-459.000-704.022	COMMUNICATIONS	2,862.27	3,330.33	3,302.95	4,100.00	3,096.14	4,100.00	0%
134-459.000-706.023	ADVERTISING	1,904.10	1,816.00	2,907.10	2,000.00	1,922.90	3,000.00	50%
134-459.000-706.026	MISCELLANEOUS EXPENSE	0	30.9	0	0	-2.64	0	0%
134-459.000-706.027	BOOT & JACKET ALLOWANCE	166.86	534.55	1,023.52	400	470.13	1,000.00	150%
134-459.000-706.029	MAIN OF BLDG/STRUCTURES/GRDS	702.23	0	0	0	0	0	0%
134-459.000-706.037	CONFERENCES & MEETINGS	3,369.19	4,154.42	2,208.59	3,000.00	4,602.01	3,500.00	17%
134-459.000-706.052	GYM EXPENSES	16,071.73	16,436.05	17,978.61	18,000.00	13,517.79	18,000.00	0%
134-459.000-706.065	PRINTING EXPENSE	3,884.48	2,939.12	4,138.40	3,500.00	3,499.11	6,000.00	71%

FISCAL YEAR 2022-2023**PROPOSED BUDGET****EXPENDITURES**

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> Prior year <u>Actual</u>	<u>2019-20</u> Prior year <u>Actual</u>	<u>2020-21</u> Prior year <u>Actual</u>	<u>2021-22</u> Current year <u>Budget</u>	<u>2021-22</u> Current year <u>Actual</u>	<u>2022-23</u> Dept Request <u>Budget</u>	<u>%</u> <u>Change</u>
134-459.000-707.002	CAPITAL EXPENDITURES	0	0	0	6,400.00	7,173.18	0	-100%
134-459.000-707.003	EQUIPMENT/PROJECTS	3,414.29	0	0	0	7,012.65	7,000.00	0%
134-459.000-708.004	MIS EMPLOYEE BENEFITS	2,256.73	-1,431.47	154.31	0	-5,628.09	0	0%
134-459.000-708.005	MEDICARE	4,407.27	3,892.06	3,649.96	5,200.00	3,908.20	3,100.00	-40%
134-459.000-708.006	PERS RETIREMENT	37,297.16	42,257.88	42,002.12	53,900.00	43,370.17	48,100.00	-11%
134-459.000-708.007	PAYROLL TAXES	11,156.06	9,053.13	7,984.87	14,200.00	9,290.39	13,400.00	-6%
134-459.000-708.008	HEALTH DENTAL VISION INSURANCE	42,484.03	46,971.34	45,692.77	53,500.00	36,071.32	33,400.00	-38%
134-459.000-708.009	NATIONAL RETIREMENT	12,792.00	12,907.90	11,465.05	14,200.00	9,305.39	9,400.00	-34%
134-459.000-708.010	SELF INS. PREMIUM	33,092.01	32,835.58	28,440.84	38,800.00	29,626.66	33,400.00	-14%
134-459.000-708.012	DEFERRED COMPENSATION	1,562.50	3,250.00	1,975.00	3,300.00	3,062.50	3,300.00	0%
134-459.000-999.000	TRANSFERS OUT	0	0	-49,660.23	0	0	0	0%
Total RECREATION:		512,802.29	498,364.36	415,733.28	596,900.00	500,028.22	646,250.00	8%
RECREATION FUND Revenue Total:		439,963.23	410,471.88	412,872.79	594,700.00	102,568.54	646,250.00	
RECREATION FUND Expenditure Total:		512,802.29	498,364.36	415,733.28	596,900.00	500,028.22	646,250.00	
Net Total RECREATION FUND:		-72,839.06	-87,892.48	-2,860.49	-2,200.00	-397,459.68	0.00	

RECREATION & PARK DEVELOPMENT EXPENSES

Proposed Budget 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
134.459.701.002		
Personnel Part time	Substitute Admin. Clerk	21,000
	Aquatics	44,300 revenue offset \$40,000
	Tot Time	23,120 revenue offset \$21,375
	Teen Center	23,000
	Misc. Programs	2,780
	Day Camps	17,800 revenue offset \$18,000
		<u>132,000</u>
Personnel Overtime	staff overtime-unplanned	<u>100</u>
134.459.000.701.003		
134.459.000.702.030	Unplanned minor repairs	<u>500</u>
Maint. Operation Equip		
134.459.000.702.031	Equipment Lease	<u>100</u>
Rents & Leases		
134.459.000.702.032	Rec Desk online Registration	<u>6,500</u>
Professional services	fingerprint/physical fees	700
	Special Programs	1000
	Scheduling Program	200
	Poster my wall annual	350
,		<u>8,750</u>
134.459.000.703.024	Postage	<u>300</u>
Postage		
134.459.000.703.025	copy paper	<u>1,400</u>
Office Expense	general office supplies	
134.459.703.027	Supplies for camps, Teen Center	<u>7,000</u>
Recreation Program Supplies	supplies for Tot Time	
	general supplies/minor equip.	
	swim team supplies	
134.459.000.704.022		
Communication	AT&T invoices	<u>4,100</u>
	Phone lines	
134.459.000.706.023	Employee Recruitment	<u>3,000</u>
Advertising	Public Notices	
134.459.000.706.027		
Boot & Jacket Allowance	Part time staff shirts	<u>1000</u>
	Sweatshirts	

RECREATION & PARK DEVELOPMENT EXPENSES

Proposed Budget 2022-23

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
134.459.000.706.037	Memberships	3,500
Conferences & Mtgs	Conferences & Workshops	
134.459.000.706.052	Utilites & Supplies	18,000 revenue offset \$14,000
Gym Expenses	Split with School District	
134.459.706.065	Activity Guides	6,000
Printing Expense	Misc. Printing needs	
134.459.000.707.003	Scoreboard for Gym	7,000
Equipment/Projects	(Shared cost w/ RUSD)	

FISCAL YEAR 2022-2023
PROPOSED BUDGET

GAS TAX FUND		2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	%
Account Number	Account Title	Prior year Actual	Prior year Actual	Prior year Actual	Current year Budget	Current year Actual	Dept Request Budget	Change
REVENUES								
102-000.000-400.140	STATE GAS TAX 2106	86,720.03	77,975.55	77,529.89	87,300.00	72,404.89	97,207.00	11%
102-000.000-400.150	STATE GAS TAX 2107	174,184.41	163,075.55	172,555.12	201,200.00	135,745.13	222,022.00	10%
102-000.000-400.160	STATE GAS TAX 2107.5	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	0%
102-000.000-400.170	STATE GAS TAX 2105	138,504.30	129,149.27	127,519.25	147,500.00	117,200.84	162,516.00	10%
102-000.000-400.175	STATE GAS TAX 2103	84,333.66	174,576.95	166,993.39	213,600.00	168,513.60	248,086.00	16%
102-000.000-600.020	STREET SWEEPING	4,159.00	4,159.00	4,159.00	4,200.00	2,079.50	4,200.00	0%
102-000.000-600.050	SB1-RMRA REVENUE	432,470.79	454,161.75	446,424.03	517,800.00	460,149.37	574,175.00	11%
102-000.000-600.200	MEASURE L SALARY REIMBURSEMENT	1,929.48	189.75	0	0	0	0	0%
102-000.000-664.000	INTEREST INCOME	4,508.20	3,934.06	1,096.09	0	391.63	250	0%
102-000.000-675.090	MISCELLANEOUS REVENUES	33,467.77	33,842.99	528.29	300	18,859.80	0	-100%
102-000.000-699.000	TRANSFERS IN	186,326.80	259,870.61	330,242.06	407,500.00	0	363,272.00	-11%
Total GAS TAX FUND REVENUE:		1,152,604.44	1,306,935.48	1,333,047.12	1,585,400.00	981,344.76	1,677,728.00	6%

EXPENDITURES		2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	%
Account Number	Account Title	Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Budget	Current year Actual	Dept Request Budget	Change
102-418.000-701.001	PERSONNEL REGULAR	240,109.34	270,093.01	291,428.04	296,700.00	241,317.24	317,500.00	7%
102-418.000-701.003	PERSONNEL OVERTIME	3,601.66	2,470.70	7,357.54	7,000.00	2,364.74	7,000.00	0%
102-418.000-701.004	STANDBY PAY	13,211.70	8,926.92	10,828.93	16,000.00	12,676.32	16,000.00	0%
102-418.000-701.080	SALARY REQUEST	0	0	0	0	0	87,200.00	0%
102-418.000-702.030	MAINT. OPERATION EQUIP	18,462.73	26,650.79	37,933.17	20,000.00	38,979.84	35,000.00	75%
102-418.000-702.031	RENTS & LEASES	10,000.00	10,000.00	19,000.00	19,000.00	18,179.56	19,000.00	0%
102-418.000-702.032	PROFESSIONAL/SPECIAL SERV	36,709.74	23,590.82	33,967.18	35,000.00	15,932.34	35,000.00	0%
102-418.000-702.034	OTHER CONTRACT SERVICES	1,609.38	1,500.00	0	4,200.00	0	4,000.00	-5%
102-418.000-702.036	STREET SWEEPING CONTRACT	91,537.32	94,008.84	95,415.00	95,500.00	90,866.93	95,500.00	0%
102-418.000-702.037	STREET LIGHT REPAIR	1,974.12	0	2,145.00	4,000.00	1,773.59	4,000.00	0%
102-418.000-703.028	SMALL TOOLS	677.18	383.17	1,286.56	1,000.00	456.1	1,000.00	0%
102-418.000-703.062	STREET SIGNS/STRIPING	54,406.84	62,633.38	47,898.62	62,000.00	58,060.68	62,000.00	0%
102-418.000-704.021	UTILITIES	103,349.78	103,003.04	103,612.49	110,000.00	87,932.72	110,000.00	0%
102-418.000-704.022	COMMUNICATIONS	24.22	-105	1,340.00	1,500.00	1,485.00	1,500.00	0%
102-418.000-706.026	MISCELLANEOUS EXPENSE	2,566.68	1,611.80	2,934.77	2,000.00	237.31	3,000.00	50%
102-418.000-706.027	BOOT & JACKET ALLOWANCE	917.47	546.38	977.54	1,000.00	559.98	1,625.00	63%
102-418.000-706.029	MAIN OF BLDG/STRUCTURES/GRDS	10,029.65	18,073.38	7,730.04	21,000.00	9,206.23	21,000.00	0%

FISCAL YEAR 2022-2023

PROPOSED BUDGET

EXPENDITURES

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> Prior year 3 <u>Actual</u>	<u>2019-20</u> Prior year 2 <u>Actual</u>	<u>2020-21</u> Prior year <u>Actual</u>	<u>2021-22</u> Current year <u>Budget</u>	<u>2021-22</u> Current year <u>Actual</u>	<u>2022-23</u> Dept Request <u>Budget</u>	<u>%</u> <u>Change</u>
102-418.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	505.99	188	192	1,500.00	1,884.00	2,000.00	33%
102-418.000-706.037	CONFERENCES & MEETINGS	272.88	0	0	500	0	1,000.00	100%
102-418.000-706.038	STAFF DEVELOPMENT	182.5	262.5	0	1,800.00	796.85	1,800.00	0%
102-418.000-706.050	SAFETY EQUIPMENT	1,022.73	1,541.08	1,510.92	1,600.00	465.01	1,600.00	0%
102-418.000-706.073	UNIFORMS & RAGS	1,883.52	1,899.02	2,164.18	1,800.00	1,488.18	2,000.00	11%
102-418.000-707.060	SB1-RMRA EXPENSES	0	0	0	410,000.00	0	574,000.00	40%
102-418.000-707.065	SB1-PAVEMENT RESTORATION	38,722.00	0	0	0	0	0	0%
102-418.000-707.066	SB1-PAVEMENT RESTORATION 2019	6,325.00	253,310.52	0	0	0	0	0%
102-418.000-707.067	SB1-PAVEMENT RESTORATION 2020	0	10,962.50	236,297.90	0	0	0	0%
102-418.000-707.068	PAVEMENT RESTORATION SPRING 21	0	0	0	60,000.00	61,228.64	0	-100%
102-418.000-707.070	SB1-SANTA FE STREET IMPROVEMEN	0	19,500.00	116,561.75	0	0	0	0%
102-418.000-707.071	SB1-TOPEKA ST OVERLAY 3RD-5TH	0	0	31,200.00	1,225,088.00	704,401.92	0	-100%
102-418.000-707.072	TOPEKA ST OVERLAY CALLENDAR	0	0	0	233,670.00	0	0	-100%
102-418.000-707.080	VALLEY GUTTER CHIEF TUCKER &KA	0	0	2,175.00	15,000.00	12,825.00	0	-100%
102-418.000-707.081	VALLEY GUTTER STANISLAUS &JACK	0	0	2,175.00	20,000.00	17,825.00	0	-100%
102-418.000-707.082	VALLEY GUTTER CYPRESSWOODS &CA	0	0	2,150.00	20,000.00	92,750.24	0	-100%
102-418.000-707.083	VALLEY GUTTER & ADA -2ND & RIV	0	0	0	65,192.00	0	0	-100%
102-418.000-708.004	MIS EMPLOYEE BENEFITS	-4,861.30	8,389.57	2,010.63	0	-20,131.91	0	0%
102-418.000-708.005	MEDICARE	3,405.13	3,565.57	3,919.09	4,300.00	3,246.23	4,600.00	7%
102-418.000-708.006	PERS RETIREMENT	37,457.03	47,328.10	55,032.55	62,300.00	50,373.24	68,500.00	10%
102-418.000-708.007	PAYROLL TAXES	1,924.99	1,994.97	1,680.01	1,700.00	1,036.00	1,300.00	-24%
102-418.000-708.008	HEALTH DENTAL VISION INSURANCE	68,649.09	71,438.42	71,653.83	76,100.00	65,998.89	79,600.00	5%
102-418.000-708.009	NATIONAL RETIREMENT	19,042.45	23,300.60	23,605.70	23,600.00	17,334.20	23,600.00	0%
102-418.000-708.010	SELF INS. PREMIUM	34,809.48	38,335.18	39,437.25	45,300.00	36,294.61	48,300.00	7%
102-418.000-708.012	DEFERRED COMPENSATION	262.5	1,950.00	1,950.00	2,000.00	1,837.50	6,300.00	215%
102-418.000-999.000	TRANSFERS OUT	29,774.67	35,649.66	34,344.98	29,000.00	0	42,633.00	47%
Total GAS TAX:		828,566.47	1,143,002.92	1,291,915.67	2,996,350.00	1,629,682.18	1,677,558.00	-44%
GAS TAX FUND Revenue Total:		1,152,604.44	1,306,935.48	1,333,047.12	1,585,400.00	981,344.76	1,677,728.00	
GAS TAX FUND Expenditure Total:		828,566.47	1,143,002.92	1,291,915.67	2,996,350.00	1,629,682.18	1,677,558.00	
Net Total GAS TAX FUND:		324,037.97	163,932.56	41,131.45	-1,410,950.00	-648,337.42	170.00	

DEPARTMENT 102-418: GAS TAX 22 – 23

702.030	Maintenance of Operations Equipment		\$35,000
	Road Maintenance/Repairs		
	Increase due to the cost of material		
702.031	Rents & Leases		\$19,000
702.032	Professional/Special Services		\$35,000
	State Permits/Fees	\$10,000	
	Storm Water Testing filters	\$ 9,000	
	Pump Repairs	\$10,000	
	Dry Well Maintenance	\$ 6,000	
702.036	Street Sweeping Contract		\$95,500
702.037	Street Light Repair		\$4,000
703.028	Small Tools		\$1,000
703.062	Street Signs/Stripping		\$62,000
	Street Signs	\$25,411	
		\$36,589	
704.021	Utilities		\$110,000
	MID	\$600	
	PG&E	\$104,400	
	Dept. of Transportation	\$5,000	
706.026	Miscellaneous Expense		\$3,000
	Computer/Repairs	\$2,800	
	Radio Repairs	\$100	
	Tools	\$100	
706.027	Boot & Jackets		\$1,625
706.029	Maintenance/Bldgs./Structures		\$21,000
	Asphalt Maintenance/Parts	\$12,000	
	Signals Battery System Backups	\$3,800	
	Other Maintenance	\$5,000	

DEPARTMENT 102-418: GAS TAX 22 – 23

706.036	Memberships, Dues, Books, Etc.		\$2,000
	811	\$100	
	CWEA	\$100	
	Books for Certification	\$1,500	
	APWA	\$200	
	Pesticide Regulations	\$100	
706.037	Conference & Meetings		\$1,000
706.038	Staff Development		\$1,800
	Training Classes/Certifications	\$950	
	CWEA	\$100	
	APWA	\$750	
706.050	Safety Equipment		\$1,600
706.073	Uniform & Rags		\$2,000
999.000	Transfer Out to Sewer Fund-Salary Reimb.		\$42,633

FISCAL YEAR 2022-2023

PROPOSED BUDGET

SEWER FUND

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Prior year</u> <u>Actual</u>	<u>2019-20</u> <u>Prior year</u> <u>Actual</u>	<u>2020-21</u> <u>Prior year</u> <u>Actual</u>	<u>2021-22</u> <u>Current year</u> <u>Budget</u>	<u>2021-22</u> <u>Current year</u> <u>Actual</u>	<u>2022-23</u> <u>Dept Request</u> <u>Budget</u>	<u>%</u> <u>Change</u>
REVENUES								
106-000.000-501.001	GRANTS	0	0	0	0	105,553.30	0	0%
106-000.000-600.180	SEWER SERVICE CHARGE	4,275,430.73	4,580,273.15	4,700,337.09	4,658,000.00	3,911,764.28	4,797,740.00	3%
106-000.000-600.200	MEASURE L SALARY REIMBURSEMENT	401.2	0	0	0	0	0	0%
106-000.000-600.225	INSPECTION FEES	210.16	1,756.44	750.54	1,000.00	0	7,500.00	650%
106-000.000-655.000	FINES, FORFEITURES,PENALTIES	79,191.08	57,740.70	-9.9	80,000.00	68,885.16	81,000.00	1%
106-000.000-664.000	INTEREST INCOME	14,988.76	16,620.26	14,418.44	10,000.00	9,572.39	10,000.00	0%
106-000.000-675.090	MISCELLANEOUS REVENUES	0	2,720.20	1,950.00	0	0	0	0%
106-000.000-675.160	INDUSTRIAL PERMITS REVENUE	99,791.73	77,109.70	18,282.25	20,000.00	65,685.20	20,000.00	0%
106-000.000-675.550	UNCLAIMED MONEY REVENUE	0	0	6.4	0	0	0	0%
106-000.000-699.000	TRANSFERS IN	128,816.73	268,194.94	264,103.52	65,600.00	0	81,421.00	24%
Total SEWER FUND:		4,598,830.39	5,004,415.39	4,999,838.34	4,834,600.00	4,161,460.33	4,997,661.00	3%

EXPENDITURES

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Prior year</u> <u>Actual</u>	<u>2019-20</u> <u>Prior year</u> <u>Actual</u>	<u>2020-21</u> <u>Prior year</u> <u>Actual</u>	<u>2021-22</u> <u>Current year</u> <u>Budget</u>	<u>2021-22</u> <u>Current year</u> <u>Actual</u>	<u>2022-23</u> <u>Dept Request</u> <u>Budget</u>	<u>%</u> <u>Change</u>
SEWER COLLECTION								
106-423.000-701.001	PERSONNEL REGULAR	83,450.28	92,478.16	101,586.99	104,000.00	110,778.06	109,500.00	5%
106-423.000-701.003	PERSONNEL OVERTIME	447.92	88.92	562.95	1,000.00	425.5	1,000.00	0%
106-423.000-701.004	STANDBY PAY	12,092.11	11,112.79	11,268.47	15,000.00	12,543.26	15,000.00	0%
106-423.000-701.080	SALARY REQUEST	0	0	0	0	0	87,200.00	0%
106-423.000-702.030	MAINT. OPERATION EQUIP	6,185.53	15,152.45	13,625.10	15,000.00	18,664.92	15,000.00	0%
106-423.000-702.031	RENTS & LEASES	30,000.00	39,000.00	39,000.00	40,000.00	6,188.02	40,000.00	0%
106-423.000-702.032	PROFESSIONAL/SPECIAL SERV	14,657.28	29,654.44	31,597.63	38,700.00	27,891.53	38,700.00	0%
106-423.000-702.034	OTHER CONTRACT SERVICES	43,287.31	32,403.61	35,606.82	40,000.00	29,157.77	41,000.00	3%
106-423.000-703.023	ADVERTISING	556	149	87	300	0	300	0%
106-423.000-703.024	POSTAGE	7,130.36	7,159.22	6,794.52	7,200.00	5,161.13	7,200.00	0%
106-423.000-703.025	OFFICE EXPENSE	2,843.88	1,573.44	1,601.43	2,000.00	1,495.60	2,000.00	0%
106-423.000-703.049	CHEMICALS	124.49	1,243.80	0	1,500.00	0	1,500.00	0%
106-423.000-703.068	URAP	4,332.00	0	7,312.00	7,500.00	0	7,500.00	0%
106-423.000-704.021	UTILITIES	34,643.12	35,434.91	31,738.63	32,000.00	29,943.16	32,000.00	0%
106-423.000-704.022	COMMUNICATIONS	3,050.96	2,890.27	2,648.72	4,000.00	5,181.58	4,000.00	0%
106-423.000-706.010	DEPRECIATION EXPENSE	270,812.52	266,944.70	263,588.29	0	0	0	0%
106-423.000-706.026	MISCELLANEOUS EXPENSE	3,183.48	1,312.00	1,788.45	2,000.00	90.13	2,500.00	25%
106-423.000-706.027	BOOT & JACKET ALLOWANCE	200	383.37	367.19	400	400	1,875.00	369%

FISCAL YEAR 2022-2023**PROPOSED BUDGET****EXPENDITURES**

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> Prior year <u>Actual</u>	<u>2019-20</u> Prior year <u>Actual</u>	<u>2020-21</u> Prior year <u>Actual</u>	<u>2021-22</u> Current year <u>Budget</u>	<u>2021-22</u> Current year <u>Actual</u>	<u>2022-23</u> Dept Request <u>Budget</u>	<u>%</u> <u>Change</u>
106-423.000-706.028	SMALL TOOLS	362.79	433.22	821.53	1,000.00	38.82	1,000.00	0%
106-423.000-706.029	MAIN OF BLDG/STRUCTURES/GRDS	9,242.59	15,804.80	6,721.25	21,400.00	1,338.82	21,400.00	0%
106-423.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	1,019.00	795.34	563	500	367	500	0%
106-423.000-706.037	CONFERENCES & MEETINGS	0	0	0	0	0	1,000.00	0%
106-423.000-706.038	STAFF DEVELOPMENT	2,572.86	1,404.92	977	2,000.00	1,271.00	2,000.00	0%
106-423.000-706.050	SAFETY EQUIPMENT	2,249.06	989.18	1,251.00	2,000.00	1,263.21	2,000.00	0%
106-423.000-706.056	STATE/COUNTY FEES	65.24	67.18	3,853.78	4,000.00	3,468.49	4,000.00	0%
106-423.000-706.060	DEBT SERVICE	2,175.89	1,820.25	1,462.83	74,000.00	0	74,000.00	0%
106-423.000-706.073	UNIFORMS & RAGS	628.49	662.46	705.37	800	1,287.29	1,600.00	100%
106-423.000-706.999	BAD DEBTS	34,495.23	19,788.24	6,948.72	0	34,797.32	0	0%
106-423.000-707.003	EQUIPMENT/PROJECTS	905,000.00	182,037.42	0	558,900.00	297,625.09	90,000.00	-84%
106-423.000-708.004	MIS EMPLOYEE BENEFITS	3,740.52	2,697.99	3,332.31	0	-17,886.84	0	0%
106-423.000-708.005	MEDICARE	1,230.00	1,224.28	1,345.44	1,500.00	1,411.22	1,600.00	7%
106-423.000-708.006	PERS RETIREMENT	13,066.73	15,942.18	18,741.24	21,600.00	22,305.04	23,500.00	9%
106-423.000-708.007	PAYROLL TAXES	769.98	798.01	671.96	700	999.98	500	-29%
106-423.000-708.008	HEALTH DENTAL VISION INSURANCE	25,634.42	27,238.87	28,276.25	30,200.00	29,454.27	27,300.00	-10%
106-423.000-708.009	NATIONAL RETIREMENT	8,528.00	9,320.24	9,442.28	9,400.00	10,206.16	9,400.00	0%
106-423.000-708.010	SELF INS. PREMIUM	12,346.84	13,032.36	13,338.18	15,900.00	16,449.88	16,700.00	5%
106-423.000-708.020	PENSION EXPENSE	36,536.10	19,310.30	0	0	0	0	0%
106-423.000-999.000	TRANSFERS OUT	1,256,044.07	1,305,806.75	1,328,527.45	1,573,250.00	505,156.56	1,707,797.00	9%
Total SEWER COLLECTION:		2,832,705.05	2,156,155.07	1,976,153.78	2,627,750.00	1,157,473.97	2,390,572.00	-9%

FISCAL YEAR 2022-2023

PROPOSED BUDGET

EXPENDITURES

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> Prior year <u>Actual</u>	<u>2019-20</u> Prior year <u>Actual</u>	<u>2020-21</u> Prior year <u>Actual</u>	<u>2021-22</u> Current year <u>Budget</u>	<u>2021-22</u> Current year <u>Actual</u>	<u>2022-23</u> Dept Request <u>Budget</u>	<u>%</u> <u>Change</u>
SEWER TREATMENT (WWTP)								
106-424.000-701.001	PERSONNEL REGULAR	189,148.91	199,730.62	203,657.56	222,500.00	200,031.82	240,600.00	8%
106-424.000-701.003	PERSONNEL OVERTIME	32,631.47	34,019.46	35,560.54	36,000.00	29,916.16	36,000.00	0%
106-424.000-701.004	STANDBY PAY	0	0	0	0	1,737.79	0	0%
106-424.000-701.080	SALARY REQUEST	0	0	0	0	0	90,900.00	0%
106-424.000-702.030	MAINT. OPERATION EQUIP	32,774.67	64,745.57	48,859.45	65,000.00	66,698.90	65,000.00	0%
106-424.000-702.031	RENTS & LEASES	25,000.00	25,000.00	34,000.00	35,000.00	19,969.15	35,000.00	0%
106-424.000-702.032	PROFESSIONAL/SPECIAL SERV	109,880.31	164,752.82	144,057.78	172,700.00	106,377.98	175,000.00	1%
106-424.000-702.034	OTHER CONTRACT SERVICES	0	0	0	696,000.00	72,105.15	621,000.00	-11%
106-424.000-702.056	PIRTS & APPRAISALS,TAXES	2,010.10	2,035.60	2,040.96	2,500.00	2,059.36	2,500.00	0%
106-424.000-703.025	OFFICE EXPENSE	3,356.16	2,838.82	1,922.93	5,000.00	2,024.56	5,000.00	0%
106-424.000-703.049	CHEMICALS	3,100.30	2,523.65	3,599.51	5,700.00	3,869.80	5,700.00	0%
106-424.000-704.021	UTILITIES	185,189.44	235,057.41	192,886.49	220,000.00	154,284.67	220,000.00	0%
106-424.000-704.022	COMMUNICATIONS	1,620.00	1,554.70	1,685.23	1,700.00	3,310.80	1,700.00	0%
106-424.000-706.010	DEPRECIATION EXPENSE	140,715.94	158,460.15	140,635.69	0	0	0	0%
106-424.000-706.026	MISCELLANEOUS EXPENSE	0	0	96.81	2,800.00	564.02	2,800.00	0%
106-424.000-706.027	BOOT & JACKET ALLOWANCE	600	579.47	591.48	600	200	1,250.00	108%
106-424.000-706.028	SMALL TOOLS	1,731.45	2,651.95	2,301.34	3,000.00	1,616.84	3,000.00	0%
106-424.000-706.029	MAIN OF BLDG/STRUCTURES/GRDS	18,719.58	12,072.55	15,150.41	35,000.00	15,780.86	35,000.00	0%
106-424.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	1,656.55	1,362.33	1,436.50	3,500.00	1,163.00	3,500.00	0%
106-424.000-706.038	STAFF DEVELOPMENT	4,118.23	2,185.63	1,232.95	4,500.00	2,103.31	4,500.00	0%
106-424.000-706.050	SAFETY EQUIPMENT	1,437.03	2,928.28	1,131.69	3,300.00	1,271.16	3,300.00	0%
106-424.000-706.053	LEEVE REPAIR AND A.C.	7,585.98	8,634.66	8,849.22	10,000.00	5,464.55	10,000.00	0%
106-424.000-706.073	UNIFORMS & RAGS	1,997.66	2,037.51	2,344.80	2,000.00	2,266.81	2,500.00	25%
106-424.000-706.076	BOND INTEREST EXPENSE	5,397.04	3,840.41	2,220.85	600	558.79	600	0%
106-424.000-707.002	CAPITAL EXPENDITURES	0	0	0	66,300.00	63,894.61	0	-100%
106-424.000-708.004	MIS EMPLOYEE BENEFITS	-1,260.78	2,311.65	2,027.46	0	-18,525.31	0	0%
106-424.000-708.005	MEDICARE	3,006.21	3,113.63	3,152.27	3,100.00	3,016.34	3,500.00	13%
106-424.000-708.006	PERS RETIREMENT	30,321.72	36,268.31	40,216.57	46,600.00	43,040.85	54,200.00	16%
106-424.000-708.007	PAYROLL TAXES	1,155.00	1,197.01	1,008.01	1,000.00	776.99	800	-20%
106-424.000-708.008	HEALTH DENTAL VISION INSURANCE	34,414.17	35,593.30	36,555.95	39,300.00	40,878.92	44,700.00	14%
106-424.000-708.009	NATIONAL RETIREMENT	12,765.25	13,980.36	14,163.42	14,200.00	12,956.58	14,200.00	0%
106-424.000-708.010	SELF INS. PREMIUM	26,436.52	27,187.34	26,897.78	32,100.00	29,091.04	36,700.00	14%
106-424.000-708.012	DEFERRED COMPENSATION	2,287.44	3,449.94	3,449.94	3,400.00	3,250.90	5,000.00	47%
106-424.000-999.000	TRANSFERS OUT	0	192,500.00	0	0	0	0	0%
Total SEWER TREATMENT (WWTP):		877,796.35	1,242,613.13	971,733.59	1,733,400.00	871,756.40	1,723,950.00	-1%

FISCAL YEAR 2022-2023**PROPOSED BUDGET****EXPENDITURES**

<u>Account Number</u>	<u>Account Title</u>	2018-19 Prior year <u>Actual</u>	2019-20 Prior year <u>Actual</u>	2020-21 Prior year <u>Actual</u>	2021-22 Current year <u>Budget</u>	2021-22 Current year <u>Actual</u>	2022-23 Dept Request <u>Budget</u>	% <u>Change</u>
SEWER FUND Revenue Total:		4,598,830.39	5,004,415.39	4,999,838.34	4,834,600.00	4,161,460.33	4,997,661.00	
SEWER FUND Expenditure Total:		3,710,501.40	3,398,768.20	2,947,887.37	4,361,150.00	2,029,230.37	4,114,522.00	
Net Total SEWER FUND:		888,328.99	1,605,647.19	2,051,950.97	473,450.00	2,132,229.96	883,139.00	

DEPARTMENT 106.423: SEWER COLLECTIONS 22 – 23

702.030	Maintenance Operation Equipment	\$15,000
702.031	Rents & Leases	\$39,000
702.032	Professional/Special Services	\$38,700
	Monitoring Fees	\$3,000
	Special/Emergency Work	\$10,000
	CVCWA	\$1,000
	Work order Software Maint.	\$1,000
	SWRCB Annual Permit	\$8,000
	SSMP	\$2,000
	Du-All Safety	\$11,700
702.034	Other Contract Services	\$41,000
	Banking Fees (Utility Billing Services)	
	Accounting Services	
703.023	Advertising	\$300
703.024	Postage	\$7,200
703.025	Office Expense	\$2,000
703.049	Chemicals	\$1,500
704.021	Utilities	\$32,000
704.022	Communications	\$4,000
	AT&T Mobility	
	AT&T Calnet 2	
703.068	URAP	\$7,500
706.026	Miscellaneous	\$2,500
706.026	Boot & Jacket Allowance	\$1,875
706.028	Small Tools	\$1,000
706.029	Maintenance Bldgs. /Structures	\$21,400
	Sewer System Repairs	\$15,600
	Heads for Jetter	\$5,800

DEPARTMENT 106.423: SEWER COLLECTIONS

706.036	Membership, Dues, Books, Etc.	\$500
	Employee Books for Certification	\$305
	CWEA	\$195
706.037	Conferences & Meetings	\$1,000
706.038	Staff Development	\$2,000
706.050	Safety Equipment	\$2,000
706.073	Uniforms & Rags	\$1,600
706.056	State & County Fees	\$4,000
	SWRCB Annual SSO Permit	
706.060	Debt Service	\$74,000
	Internal Loan due to Streets SDF	
707.003	Equipment/Projects	\$90,000
	Lift Station Control Panel Replacements (2)	

DEPARTMENT 106-424: SEWER TREATMENT 22 – 23

702.030	Maintenance Operation Equipment	\$65,000
702.031	Rents & Leases	\$35,000
702.032	Professional/Special Services	\$175,000
	Lab Analysis	\$33,000
	Regional Reporting	\$29,000
	Lab Testing	\$19,000
	Water Monitoring	\$30,000
	Misc. Professional Services	\$30,000
	WDR Permit	\$20,000
	Du-All	\$12,000
702.034	Other Contract Services	\$621,000
	RRWP Design	
	RRWP Environmental	
	RRWP Rate Study	
702.056	Taxes	\$2,500
703.025	Office Expense	\$5,000
703.049	Chemicals	\$5,700
704.021	Utilities	\$220,000
	PG&E Office	\$10,000
	MID – WWTP	\$210,000
704.022	Communications	\$1,700
	AT&T Mobility	
706.026	Misc. Expense	\$2,800
706.027	Boot & Jacket Allowance	\$1,250
706.028	Small Tools	\$3,000
706.029	Maintenance of Bldgs./Structures/Grds	\$35,000
	WWTP Maintenance	

DEPARTMENT 106-424: SEWER TREATMENT 22 – 23

706.036	Memberships, Dues, Books, Etc.	\$3,500
	CWEA	\$2,000
	State Water Resources	\$300
	Staff Development Books	\$1,200
706.038	Staff Development	\$4,500
	Employee Training/Education/Certs/Exams	
706.053	Levee Repair	\$10,000
706.073	Uniforms and Rags	\$2,500

FISCAL YEAR 2022-2023

PROPOSED BUDGET

WATER FUND

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Prior year</u> <u>Actual</u>	<u>2019-20</u> <u>Prior year</u> <u>Actual</u>	<u>2020-21</u> <u>Prior year</u> <u>Actual</u>	<u>2021-22</u> <u>Current year</u> <u>Budget</u>	<u>2021-22</u> <u>Current year</u> <u>Actual</u>	<u>2022-23</u> <u>Dept Request</u> <u>Budget</u>	<u>%</u> <u>Increase</u>
REVENUES								
114-000.000-501.001	GRANTS	0	0	0	0	80,620.33	0	0%
114-000.000-600.140	WATER REVENUES	2,203,387.73	2,632,919.60	3,126,689.72	3,073,300.00	2,469,360.34	3,165,499.00	3%
114-000.000-600.160	BAD DEBT-UTILITY COLLECTIONS	0	5,035.90	4,585.58	3,000.00	3,850.61	3,000.00	0%
114-000.000-600.225	INSPECTION FEES	0	0	750	5,000.00	-375	8,550.00	71%
114-000.000-600.226	BACKFLOW INSPECTIONS	3,375.00	12,975.00	16,254.00	5,000.00	5,310.22	5,000.00	0%
114-000.000-655.000	FINES, FORFEITURES,PENALTIES	52,425.67	39,402.31	-5.41	60,000.00	46,488.66	54,000.00	-10%
114-000.000-660.000	WATER VIOLATIONS	0	-0.01	0	0	44.04	0	0%
114-000.000-664.000	INTEREST INCOME	26,896.21	27,631.09	12,551.27	10,000.00	8,357.09	8,000.00	-20%
114-000.000-675.090	MISCELLANEOUS REVENUES	17,437.58	1,120.00	6,780.76	4,500.00	1,799.04	1,500.00	-67%
114-000.000-675.550	UNCLAIMED MONEY REVENUE	0	0	89.83	0	0	0	0%
114-000.000-699.000	TRANSFERS IN	203,555.12	207,835.19	1,012.09	0	0	0	0%
Total WATER FUND REVENUES:		2,507,077.31	2,926,919.08	3,168,707.84	3,160,800.00	2,615,455.33	3,245,549.00	3%

EXPENDITURES

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Prior year</u> <u>Actual</u>	<u>2019-20</u> <u>Prior year</u> <u>Actual</u>	<u>2020-21</u> <u>Prior year</u> <u>Actual</u>	<u>2021-22</u> <u>Current year</u> <u>Budget</u>	<u>2021-22</u> <u>Current year</u> <u>Actual</u>	<u>2022-23</u> <u>Dept Request</u> <u>Budget</u>	<u>%</u> <u>Increase</u>
114-433.000-701.001	PERSONNEL REGULAR	307,633.28	331,359.11	335,974.79	334,100.00	308,647.93	351,500.00	5%
114-433.000-701.003	PERSONNEL OVERTIME	24,133.79	27,407.15	32,051.77	35,000.00	24,393.40	35,000.00	0%
114-433.000-701.004	STANDBY PAY	26,906.10	28,412.33	27,301.51	32,000.00	30,091.02	32,000.00	0%
114-433.000-701.080	SALARY REQUEST	0	0	0	0	0	185,000.00	0%
114-433.000-702.030	MAINT. OPERATION EQUIP	51,262.33	58,340.76	53,742.15	68,000.00	54,111.20	68,000.00	0%
114-433.000-702.031	RENTS & LEASES	22,000.00	31,000.00	31,000.00	32,000.00	2,305.30	32,000.00	0%
114-433.000-702.032	PROFESSIONAL/SPECIAL SERV	152,367.42	93,616.73	138,344.91	151,700.00	201,978.39	306,400.00	102%
114-433.000-702.034	OTHER CONTRACT SERVICES	41,404.47	39,899.03	40,570.72	40,000.00	49,009.83	45,000.00	13%
114-433.000-703.023	ADVERTISING	0	0	0	300	0	300	0%
114-433.000-703.024	POSTAGE	8,105.47	8,438.61	7,798.95	7,600.00	5,749.03	7,600.00	0%
114-433.000-703.025	OFFICE EXPENSE	2,588.38	2,659.37	3,286.48	3,000.00	2,561.35	3,000.00	0%
114-433.000-703.064	BACKFLOW INSPECTION EXPENSES	327.52	1,686.10	6,057.18	6,000.00	6,880.95	6,000.00	0%
114-433.000-703.067	WATER CONSERVATION PROGRAM	4,366.09	0	0	25,000.00	5,385.09	25,000.00	0%
114-433.000-703.068	URAP	5,994.00	0	10,054.00	15,000.00	0	15,000.00	0%
114-433.000-704.021	UTILITIES	322,653.87	343,180.08	378,943.87	400,000.00	325,637.73	400,000.00	0%
114-433.000-704.022	COMMUNICATIONS	4,019.63	5,476.69	7,167.06	7,300.00	9,485.88	7,300.00	0%
114-433.000-706.010	DEPRECIATION EXPENSE	331,305.76	337,230.57	324,455.88	0	0	0	0%
114-433.000-706.026	MISCELLANEOUS EXPENSE	2,160.90	733.58	2,001.48	2,200.00	1,645.31	2,200.00	0%

FISCAL YEAR 2022-2023

PROPOSED BUDGET

EXPENDITURES

<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> Prior year <u>Actual</u>	<u>2019-20</u> Prior year <u>Actual</u>	<u>2020-21</u> Prior year <u>Actual</u>	<u>2021-22</u> Current year <u>Budget</u>	<u>2021-22</u> Current year <u>Actual</u>	<u>2022-23</u> Dept Request <u>Budget</u>	<u>%</u> <u>Increase</u>
114-433.000-706.027	BOOT & JACKET ALLOWANCE	989.18	794.43	955.29	1,000.00	600	3,375.00	238%
114-433.000-706.028	SMALL TOOLS	32.35	1,041.03	3,855.86	1,800.00	5,533.23	1,800.00	0%
114-433.000-706.029	MAIN OF BLDG/STRUCTURES/GRDS	9,069.28	6,630.71	11,880.02	25,000.00	17,815.66	25,000.00	0%
114-433.000-706.036	MEMBERSHIPS,DUES,BOOKS,ETC	1,306.64	2,034.33	2,422.34	2,200.00	2,554.00	2,800.00	27%
114-433.000-706.037	CONFERENCES & MEETINGS	0	0	0	0	0	1,000.00	0%
114-433.000-706.038	STAFF DEVELOPMENT	3,719.16	4,558.64	5,136.91	4,500.00	2,137.85	4,500.00	0%
114-433.000-706.050	SAFETY EQUIPMENT	613.55	1,316.68	3,338.74	2,800.00	804.1	2,800.00	0%
114-433.000-706.054	DEBT SERVICES	71,757.45	64,622.33	57,463.49	387,000.00	25,971.41	388,000.00	0%
114-433.000-706.056	STATE/COUNTY FEES	24,178.88	27,868.94	28,086.34	34,000.00	33,855.76	34,000.00	0%
114-433.000-706.073	UNIFORMS & RAGS	2,240.57	2,027.10	2,380.66	2,500.00	2,114.04	3,500.00	40%
114-433.000-706.999	BAD DEBTS	25,096.33	12,614.56	4,342.92	5,000.00	23,421.67	0	-100%
114-433.000-707.002	CAPITAL EXPENDITURES	0	0	0	256,900.00	117,865.10	260,000.00	1%
114-433.000-707.003	EQUIPMENT/PROJECTS	0	0	0	260,000.00	0	825,000.00	217%
114-433.000-708.004	MIS EMPLOYEE BENEFITS	1,899.87	978.72	117.21	0	-41,409.10	0	0%
114-433.000-708.005	MEDICARE	3,574.55	3,666.73	3,808.54	4,200.00	3,448.75	3,800.00	-10%
114-433.000-708.006	PERS RETIREMENT	51,178.08	60,633.00	65,699.26	75,500.00	68,554.08	82,200.00	9%
114-433.000-708.007	PAYROLL TAXES	1,925.00	1,999.36	1,679.97	1,700.00	1,295.01	5,300.00	212%
114-433.000-708.008	HEALTH DENTAL VISION INSURANCE	80,188.90	85,677.21	81,219.12	92,700.00	81,749.25	86,200.00	-7%
114-433.000-708.009	NATIONAL RETIREMENT	25,584.00	27,836.65	27,774.61	23,600.00	23,983.12	23,600.00	0%
114-433.000-708.010	SELF INS. PREMIUM	43,862.71	44,535.03	43,149.37	51,000.00	45,325.13	53,700.00	5%
114-433.000-708.012	DEFERRED COMPENSATION	1,950.00	1,950.00	1,950.00	2,000.00	1,837.50	7,800.00	290%
114-433.000-708.020	PENSION EXPENSE	43,095.52	73,443.00	0	0	0	0	0%
114-433.000-999.000	TRANSFERS OUT	987,232.43	806,124.18	774,387.97	962,950.00	47,554.00	1,072,020.00	11%
Total WATER COLLECTION:		2,686,723.46	2,539,792.74	2,518,399.37	3,355,550.00	1,492,892.97	4,407,695.00	31%
WATER FUND Revenue Total:		2,507,077.31	2,926,919.08	3,168,707.84	3,160,800.00	2,615,455.33	3,245,549.00	
WATER FUND Expenditure Total:		2,686,723.46	2,539,792.74	2,518,399.37	3,355,550.00	1,492,892.97	4,407,695.00	
Net Total WATER FUND:		-179,646.15	387,126.34	650,308.47	-194,750.00	1,122,562.36	-1,162,146.00	

DEPARTMENT 114-433: WATER 22 – 23

702.030	Maintenance Operation Equipment	\$68,000
702.031	Rents & Leases	\$32,000
702.032	Professional/Special Services	\$306,400
	Software Licenses	\$4,358
	Testing/Sampling	\$16,205
	Backflow Testing	\$7,760
	CRWA	\$937
	American Water Works	\$2,000
	MCC Controls	\$920
	SJVAPCD	\$2,020
	EM Electric & Mach.	\$2,000
	Equarius waterworks	\$7,000
	Other Services	\$20,000
	STRGBA	\$67,000
	Du-All	\$11,660
	Increase due to Water Master Plan	\$151,400
702.034	Other Contract Services	\$45,000
	Banking Fees (Utility Billing Services)	
	Accounting Services	
703.023	Advertising	\$300
703.024	Postage	\$7,600
703.025	Office Expense	\$3,000
703.064	Backflow Inspection Expense	\$6,000
703.067	Water Conservation Program	\$25,000
704.021	Utilities	\$400,000
	PG&E	\$272,000
	MID	\$128,000
704.022	Communications	\$7,300
	AT&T Mobility	
706.026	Miscellaneous	\$2,200

DEPARTMENT 114-433: WATER

706.027	Boot & Jacket Allowance		\$3,375
706.028	Small Tools		\$1,800
706.029	Maintenance Building/Structures		\$25,000
706.036	Membership, Dues, Books. Etc.		\$2,800
706.038	Staff Development		\$4,500
	Training/Education/Certifications	\$1,500	
	CWEA Classes	\$1,500	
	CRWA Classes	\$1,500	
706.050	Safety Equipment		\$2,800
706.054	Debt Service		\$388,000
	Annual Loan Payment for Water Meter Project		
706.056	State/County Fees		\$34,000
706.073	Uniform & Rags		\$3,500

PROPOSED BUDGET

PUBLIC BENEFIT FUND		2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	
Account Number	Account Title	Prior year Actual	Prior year Actual	Prior year Actual	Current year Budget	Current year Actual	Dept Request Budget	% Change
REVENUES								
230-000.000-600.100	FLAVORS-PUBLIC BENEFIT PAYMENT	473,137.16	612,451.09	1,008,483.78	220,000.00	159,548.73	360,000.00	64%
230-000.000-600.150	RIVERBANK CANNABIS COLLECTIVE	25,000.00	84,000.00	117,000.00	44,200.00	29,252.66	0	-100%
230-000.000-600.200	CANNA+RISE PUBLIC BENEFIT PYMT	0	54,479.85	90,712.80	96,000.00	78,720.00	117,000.00	22%
Total PUBLIC BENEFIT FUND REVENUE:		498,137.16	750,930.94	1,216,196.58	360,200.00	267,521.39	477,000.00	32%
EXPENDITURES								
Account Number	Account Title	2018-19 Prior year Actual	2019-20 Prior year Actual	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Dept Request Budget	% Change
230-411.000-702.031	RENTS & LEASES	0	69,821.20	123,034.21	121,600.00	105,879.03	90,000.00	-26%
230-411.000-702.034	OTHER CONTRACT SERVICES	0	5,402.85	69,499.19	0	0	0	0%
230-411.000-702.060	CONTRACT SHERIFF'S SERVICES	0	49,990.71	0	300,000.00	0	324,000.00	8%
230-411.000-707.003	EQUIPMENT/PROJECTS	0	2,500.00	38,542.35	50,000.00	54,725.58	0	-100%
230-411.000-999.000	TRANSFERS OUT	0	0	300,000.00	58,300.00	0	88,900.00	52%
230-441.000-707.004	COMMUNITY CENTER KITCHEN REMOD	0	0	226,212.00	0	16,615.00	0	0%
Total PUBLIC BENEFIT FUND EXPENDITURES:		0.00	127,714.76	757,287.75	529,900.00	177,219.61	502,900.00	-5%
PUBLIC BENEFIT FUND Revenue Total:		498,137.16	750,930.94	1,216,196.58	360,200.00	267,521.39	477,000.00	
PUBLIC BENEFIT FUND Expenditure Total:		0.00	127,714.76	757,287.75	529,900.00	177,219.61	502,900.00	
Net Total PUBLIC BENEFIT FUND:		498,137.16	623,216.18	458,908.83	-169,700.00	90,301.78	-25,900.00	
Estimated Beginning Reserve 7/1/22:							\$ 1,507,400.00	
Estimated Ending Reserve 06/30/23:							\$ 1,481,500.00	