

The City of Hanford
CALIFORNIA



City Council Meeting Agenda

June 7, 2022
7:00 PM – Regular Meeting
Council Chambers
400 N. Douty St.

Council Members will meet in-person in the Council Chambers.
The meeting will also be lived streamed on the City's website:
<http://livestream.hanford.city/>

4:00 PM CALL TO ORDER STUDY SESSION AND CLOSED SESSION:

ROLL CALL BY THE CITY CLERK:

PUBLIC COMMENT:

*Comments from the public are limited to items on the agenda (GC 54954.3a). A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

STUDY SESSION :

- A. Review of the Council's Adopted Goal for Parks in the City of Hanford and discussion related Measurable Objectives for FY 22/23 and Funding options
- B. Presentation of the Fiscal Year 2021 Audited Financial Statements for the City of Hanford from the City's independent external auditors Hudson, Henderson & Company, Inc. Certified Public Accountants.

CLOSED SESSION FOR THE DISCUSSION OF THE FOLLOWING:

A. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION (GC 54956.9 (d)(2)):

Workers Compensation Claim

B. CONFERENCE WITH LEGAL COUNSEL-LABOR NEGOTIATIONS (GC 54957.6):

Agency Designated Representatives: Che Johnson, Mario Cifuentez, Sarah Cardoza, Chris Tavaréz, and Brenda Garcia.

Employee Organizations: Hanford Police Officers Association (POA); Hanford Firefighters; Local 3898 (IAFF); Hanford General Employees Management Association (GEMA); Service Employees International Union Local 521 (SEIU); and Executive Management Employees Association (EMEA).

C. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION (GC 54956.9 (d)(1)):

Darlene Mata v. City of Hanford
Kings County Case No. 22C0077

CALL TO ORDER REGULAR SESSION:

ROLL CALL:

INVOCATION:

Pastor Peter Anderson

FLAG SALUTE:

CLOSED SESSION ACTION REPORT:

COUNCIL REPORTS/GENERAL REPORTS:

Brief information-only reports from City Council and/or Staff, including committee reports and reports by City Council related to meetings attended at City expenses (AB1234).

PUBLIC COMMENT:

*This is the time for citizens to comment on subject matters within the jurisdiction of the Hanford City Council. This is also the public's opportunity to request an item from the Consent Calendar be pulled for discussion purposes or to comment on any item on the agenda. State law does not allow the Council to discuss or take action on issues not on the agenda, except that members of the Council or staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights (Gov. Code sec. 54954.2). A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

CONSENT CALENDAR:

Consent Calendar items are considered routine and will be enacted in one motion. There will be no separate discussion of these matters unless a request is made and then the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.

- A. PROCEDURAL WAIVER: Waive reading in full of resolutions and ordinances and approval and adoption of same by reading title the only.
- B. City Clerk: Denial of a claim for damages and authorization for the City Clerk to send out notification of such to Manuel Salazar
- C. City Clerk: Approval of the Minutes of the December 21, 2021 Meeting
- D. City Clerk: Approval of the Minutes of the January 18, 2022 Meeting
- E. City Clerk: Adoption of Resolution 22-23-R Calling for the holding of a General Municipal Election to be held on November 8, 2022 and requesting the Kings County Board of Supervisors to consolidate with the Statewide General Election.
- F. Fire: Second reading and Adoption of Ordinance No. 22-01, Amending most sections of Chapter 8.11 of the Hanford Municipal Code ILLEGAL FIREWORKS to update definitions, abatement procedures, penalties and re-identify the Hearing
- G. Fire: Approval of the award of the 2021 State Homeland Security Grant Program (SHSGP) funding, in the amount of \$28,000 for the Hanford Fire Department, and Authorization to utilize the funding to Purchase Base Station and Apparatus Mobile Radios.
- H. Fire: Approval of the award of the 2020 State Homeland Security Grant Program (SHSGP) funding, in the amount of \$25,650 for the Hanford Fire Department, and Authorization to utilize the funding to Purchase Portable Radios.
- I. Public Works: Authorization to reject a previously approved Contract with Robert Marks Plumbing and Re-Advertise the Civic Auditorium Sewer Main Replacement Project
- J. Public Works: Adoption of Ordinance No. 22-06 which amends Chapter 13.12 (Solid Waste Collection and Disposal), Chapter 2.48 (Purchasing system), and Chapter 12.08 (Water efficient landscape design and installation) of the Hanford Municipal Code relating to compliance with SB 1383.
- K. Public Works: Acceptance of Public Grant of Easement from Implacable Properties, LLC, dated May 6, 2022 for a 20' wide Sanitary Sewer Easement for Tract 865, Unit 2.
- L. Public Works: Approval of the Final Map and Subdivision Agreement for Tract No. 928, Unit No. 3, with San Joaquin Valley Homes, and acceptance of all easements and dedications offered for public use and adoption of Resolution 22-24-R restructuring properties within Assessment District No. 20-01 (District Restructure No. 20-01-B) (Southeast corner of Fargo Avenue and Centennial Drive)

GENERAL BUSINESS:

- A. City Attorney: Introduction of Ordinance No. 22-07, an Amendment of the City of Hanford's Water Service Discontinuation Policy
- B. City Attorney: Re-approval of Farley Law Firm Retainer Agreement

- C. Finance: Approval of an additional Appropriation of \$3,361,645 in the GF and \$8,016,639 across all Other Funds for the 2022-23 Fiscal Year Budget and the addition of three (3) allocated positions to the position control budget, one (1) to the salary schedule.

COUNCIL FUTURE AGENDA ITEMS:

At this time, any Council Member may ask a question for clarification, make an announcement, or report briefly on their activities. In addition, subject to Council Policies and Procedures, they may request staff to report back to the Council at a subsequent meeting concerning any matter or take action to direct staff to place a matter of business on a future agenda. (GOV. CODE SEC. 54954.2)

Council Future Agenda Items

Upcoming Events and Important Dates:

June 6-August 5: Parks and Community Services Summer Day Camp

https://www.cityofhanfordca.com/departments/parks_and_recreation/spring_day_camp.php

June 9-12: Kings County Fair, Kings County Fair Grounds

June 15: Hanford Chamber of Commerce Mega Mixer 4:00 pm – 6:00 pm

June 21: Regular City Council Meeting

ADJOURNMENT:

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available to public inspection in the City Clerk's Office located at 319 N. Douty Street, Hanford, California 93230, during normal business hours. Such agendas are also available at the city's website, www.cityofhanfordca.com subject to staff's ability to post the agenda before the meeting.

If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the City Clerk's office, 559-585-2515, 319 N. Douty Street, Hanford, California 93230, at least 2 days prior to the meeting {28 CFR 35.102.35.104 ADA Title II}



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022

AGENDA SECTION: A

SUBJECT:

Review of the Council's Adopted Goal for Parks in the City of Hanford and discussion related Measurable Objectives for FY 22/23 and Funding options

RECOMMENDATION:

The Council receives the presentation and arrives at a consensus on the measurable objectives to further Goal for Parks for FY 22/23.

BACKGROUND:

During March 29, 2022, Goals and Objectives meeting, Council adopted a revised goal regarding parks and community services. The revised plan is as follows:

"Council will value the important role of parks in helping to achieve improved quality of living for all citizens."

In alignment with this goal, the staff would propose four measurable objectives be completed within Fiscal Year 22/23. The four objectives include:

- Hidden Valley Park Renovation and Expansion
- Revised design standards for new development parks
- Completed design and final cost estimates for the new Heroes Park
- Council support and consensus on long-range finance strategies aligned with the 2020 Parks and Recreation Master Plan.

During this study session, Staff will seek input from Council and determine if there is a consensus to move forward with these objectives or to substitute any with other Council supported objectives.

Hidden Valley Park Renovation and Expansion

The City-owned vacant 18 Acres adjacent to Hidden Valley Park have been an ongoing debate within the community for many years. Based on Council's recent direction to move forward with a General Plan Amendment to re-zone the property to open space, the need to move this project forward has been accelerated.

The staff proposes to begin the initial planning process by scheduling three community-based planning meetings and an online survey to determine which recreation features and major support amenities are most requested by those living within a one-mile radius.

Direct mail postcards, social media, and press releases will notify the community of these meetings. The community-based planning results, conceptual drawings, and cost estimates will be presented to Council for consideration.

Revised design standards for new mini (pocket), and neighborhood parks

The need to update and modify the design standards of mini (pocket) and neighborhood parks is needed to ensure the level of recreation features, and support amenities meet the needs of the residents within or adjacent to planned residential development single-family or multiple-family.

Staff proposes analyzing park standards within comparable Central Valley cities to determine common design standards. Once the analysis is completed, the proposed and revised standards will be presented to the Parks and Recreation Commission for comment and adoption. The proposed park standards will be presented to Council for consideration based on the Commission's input.

Finalize acquisition, complete design, and final cost estimates for the new Heroes Park

The acquisition of 40-Acres for the new Heroes Park is currently in-progress. The preliminary Title, property survey, and legal description have been completed, and the property appraisal will be completed within the next two weeks. A draft Sale of Purchase and Escrow Instructions are currently being negotiated with the property owner.

The Request for Proposals for professional architectural and engineering services will be released by early June, with proposals due by mid-July. The expected length of time required for design is nine months. Phase one of the environmental review will be conducted concurrently and is expected to be completed within 60 days.

Council support and consensus on long-range finance strategies aligned with the 2020 Parks and Recreation Master Plan

On November 16, 2021, Council approved the submittal of a Request for Technical Assistance letter to the Trust for Public Land (TPL) in connection with our efforts to finance parks, trails, open space, and recreation priorities.

TPL is a non-profit organization founded in 1972. Its mission is to create parks and protect land for people, ensuring healthy, livable communities for generations to come. TPL works with cities, states, counties, and districts to pass ballot measures to create and unlock public funding for parks and open space. Since 1996, TPL has been involved in more than 600 successful ballot measures and dozens of statewide legislative campaigns creating more than \$84 million in funding for parks, restoration, and land conservation projects nationwide. In the recent November election, TPL successfully passed 26 out of 26 park and open space ballot measures.

Working in partnership with TPL staff David Weinstein, Western Conservation Finance Director, and Jessica Welch, Senior Conservation Research Analyst, the draft Feasibility Study was created and sent for review and comments by the City Manager and the Parks and Community Services Director.

In April, the TPL provided the Public Finance Feasibility Study (attached), exploring public funding options to support parks, improvements, and recreation amenities). The feasibility study includes an overview of existing park and recreation programs, governance, funding, and community background. Next, the report analyzes possible alternatives for funding parks and recreation facilities., including the authority for their use and revenue raising-capacity. Finally, since most revenue options require approval by voters, this report provides pertinent election information, such as voter turnout history and election results for local finance measures.

FISCAL IMPACT:

ATTACHMENTS:

Hanford CA Feasibility Study 050622



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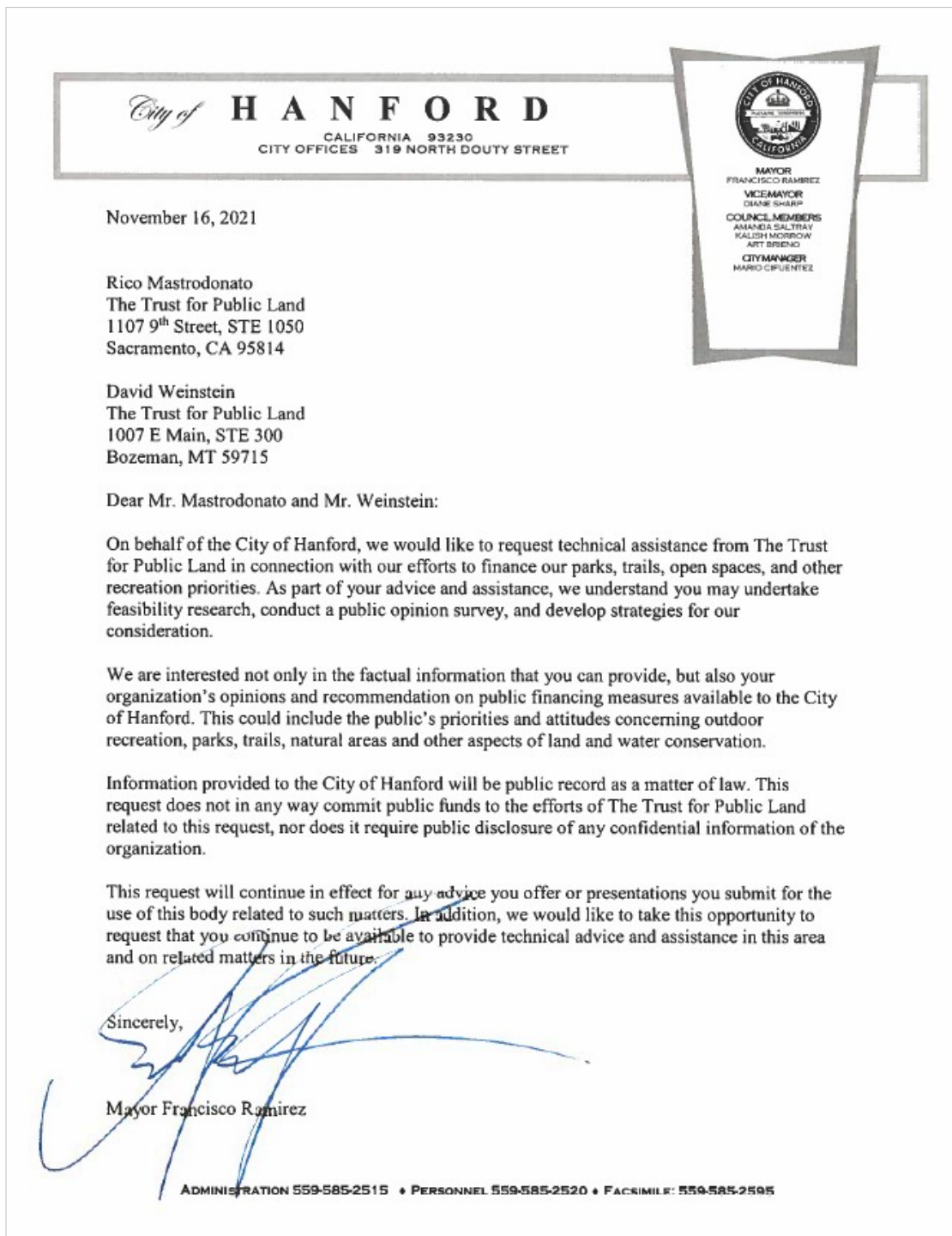
Hanford, California

Public Finance Feasibility Study

May 2022



Attachment: Hanford CA Feasibility Study 050622 (Parks and Community Services Department's Measurable Objectives for FY 22/23)



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Introduction

The Trust for Public Land (TPL) has been connecting communities to the outdoors, and to each other, since our founding in 1972. Our mission is to create parks and protect land for people, ensuring healthy, livable communities for generations to come. TPL has protected more than three million acres and completed 5,200 urban park and land and water conservation projects nationwide.

To help public agencies acquire land, build and improve parks, and fund park maintenance, TPL assists communities in securing public financing. TPL's conservation finance program offers technical assistance to elected officials, public agencies and community groups to design, pass and implement public funding measures that reflect popular priorities. Since 1996, TPL has been involved in more than 600 successful ballot measures and dozens of statewide legislative campaigns creating more than \$84 billion in new funding for parks, restoration, and land conservation across the nation. Voters have approved 83 percent of the ballot measures directed and supported by the Trust for Public Land.

Given the substantial investment of time and resources required for a successful local finance initiative, preliminary research is essential to determine which options and funding levels are feasible, economically prudent, and likely to be publicly acceptable. This research provides a stand-alone, fact-based reference document that can be used to evaluate financing mechanisms from an objective vantage point.¹

¹ The contents of this report are based on the best available information at the time of research and drafting, January-March 2022. This feasibility study is not a legal document and should not be relied upon for legal purposes.

Executive Summary

At the request of the City of Hanford, the Trust for Public Land has undertaken a feasibility analysis to explore public funding options to support parks improvements and recreational amenities. In order to understand what would be an appropriate funding source or sources, this report first provides a brief overview of existing park and recreation programs, governance, and funding as well as some background about the community. Next, the report analyzes possible alternatives for funding parks and recreation facilities, including the authority for their use and revenue raising-capacity. Finally, since most revenue options require approval by voters, this report provides pertinent election information, such as voter turnout history and election results for local finance measures.

In California, local government funding for parks and recreation most often takes the form of budget appropriations, special taxes, general obligation bonds, local sales taxes, and park impact fees. This study focuses on the options that present the best opportunities for financing in the City of Hanford, which are as follows (in alphabetical order):

- **Bonds:** To raise funds for capital improvements, such as land acquisition or building construction, counties, cities and districts may issue bonds. For example, a \$10 million bond would add about \$544,000 to the city's annual debt service and would cost approximately \$26 per year for the median homeowner over the life of the bond (30 years). Federal regulations governing the issuance of tax-exempt bonds limit the use of proceeds to capital purposes. Approval by 2/3rds of voters is required.
- **Community Facilities Districts:** The city could consider creating community facilities districts. These districts could levy taxes and issue bonds, subject to voter approval. All special district taxes require approval by 2/3rds of voters.
- **Coronavirus State and Local Fiscal Recovery Funds:** Hanford's allocation from CSLFRF is \$13,077,740. Some of this funding could be used for parks in the city. The City Council would need to appropriate the funds to parks.
- **Parcel Tax:** Hanford could consider a parcel tax for parks. A parcel tax of \$30 per parcel per year would generate more than \$597,000 annually. Parcel taxes are special taxes and must be approved by 2/3rds of voters.
- **Park Impact Fees:** Hanford should continue updating its impact fees annually and consider including commercial and industrial development in the calculations. The city should also ensure its impact fees are accounting for the expected growth and the goals included in the 2020 Parks Master Plan.
- **Sales Tax:** Hanford could consider adopting a local sales tax for parks. For example, a quarter-cent (0.25 percent) sales tax would generate more than \$2.7 million per year and cost the median household \$36 per year. Spending by residents would account for 24 percent of the revenues; the remaining 76 percent would come from visitor and business spending. Voter approval is required – a majority for a general tax, and 2/3rds for a special tax dedicated to parks.

Next steps should include selecting the funding option(s) that best matches the fiscal needs and political realities in the city and testing voter attitudes toward a specific funding proposal(s). The Trust for Public Land recommends conducting a public opinion survey that tests ballot language, tax tolerance, and program priorities of voters in Hanford.

Overview

Hanford is a commercial and cultural center in the south-central San Joaquin Valley and the county seat of Kings County, California. Incorporated in 1891, Hanford has steadily flourished into a community of more than 59,000 citizens. Hanford is proud of its small-town charm and rich history, and offers its residents a high quality of living along with larger-city amenities.²

Hanford is located 30 miles south of Fresno and 20 miles west of Visalia. Hanford is located in the northern portion of Kings County at an elevation of 249 feet above sea level. The city has a total area of 16.6 square miles, all of which is land not covered by water. The terrain is level. The only natural watercourse is Mussel Slough, remnants of which still exist on the city's western edge. The Kings River is about 6.5 miles north of Hanford. The People's Ditch, an irrigation canal dug in the 1870s, traverses Hanford from north to south.

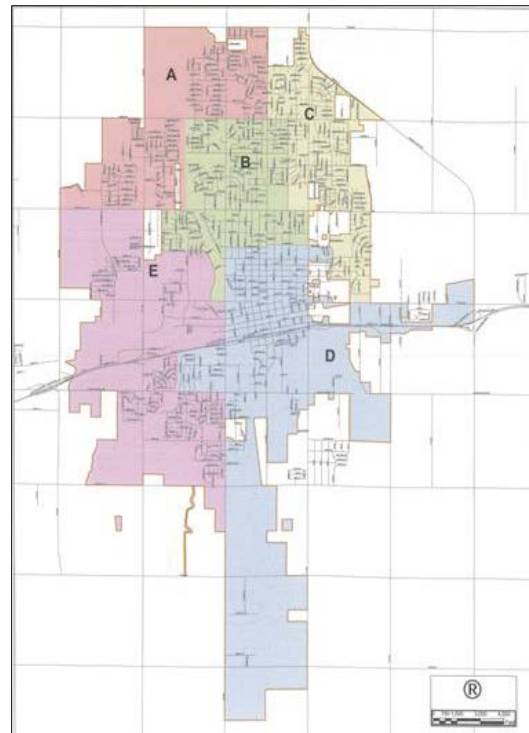
The San Joaquin Valley has remained predominantly an agricultural area since the 1850s. It is considered one of the most important agricultural regions in the world due to its unique combination of soils and Mediterranean climate that can grow a wide variety of nuts, fruits, vegetables, and cotton. Kings County's farms generate over \$1 billion a year in commercial crop production. Kings County is ranked as the 8th leading agricultural county in California and 25th in the nation, and is in the top 15 milk-producing counties in the nation. Kings County shares boundaries with the top four agricultural counties in the state, Fresno, Tulare, Monterey, and Kern, and is ranked lower than them only because of its smaller size.

There are four incorporated cities within Kings County. They are Avenal, Corcoran, Hanford, and Lemoore. Hanford is the largest of the four cities, both in physical size and population. The Naval Air Station Lemoore is located 16 miles west of Hanford. Santa Rosa Rancheria, the reservation of the Santa Rosa Indian Community and the site of the Tachi Palace Hotel & Casino, is located 8 miles southwest of Hanford.³

Governance

Members of the Hanford City Council are selected directly by the electorate to serve as the policy making board of the city. The city council is comprised of five members elected by district and serve 4-year staggered terms. Each year the city council members select a mayor and vice-mayor from amongst themselves.⁴

Hanford City Council		
Name	District	Term Expires
Kalish Morrow	Mayor, District B	2024
Diane Sharp	Vice Mayor, District C	2024
Amanda Saltray	District A	2022
Francisco Ramirez	District D	2022
Art Brieno	District E	2022



² https://www.cityofhanfordca.com/residents/about_hanford/index.php

³ 2034 General Plan Background Report, City of Hanford

⁴ https://www.cityofhanfordca.com/government/city_council/index.php

Demographics

Hanford Demographics				
Population	Note	Hanford	Kings County	California
Population, Census, April 1, 2020		57,990	152,486	39,538,223
Population, Census, April 1, 2010		53,967	152,982	37,253,956
Population, percent change		7.45%	-0.32%	6.13%
Race and Hispanic Origin				
White alone, percent		74.30%	80.80%	71.90%
Black or African American alone, percent	(a)	5.40%	7.50%	6.50%
American Indian and Alaska Native alone, percent	(a)	1.30%	3.20%	1.60%
Asian alone, percent	(a)	4.70%	4.40%	15.50%
Native Hawaiian and Other Pacific Islander alone, percent	(a)	0.30%	0.40%	0.50%
Two or More Races, percent		4.80%	3.70%	4.00%
Hispanic or Latino, percent	(b)	50.40%	55.30%	39.40%
White alone, not Hispanic or Latino, percent		35.90%	31.30%	36.50%
Housing				
Owner-occupied housing unit rate, 2015-2019		57.00%	52.30%	54.80%
Median value of owner-occupied housing units, 2015-2019		\$221,300	\$215,900	\$505,000
Median gross rent, 2015-2019		\$992	\$990	\$1,503
Families & Living Arrangements				
Households, 2015-2019		18,777	43,452	13,044,266
Language other than English spoken at home, percent of persons age 5 years+, 2015-2019		37.00%	41.50%	44.20%
Education				
High school graduate or higher, percent of persons age 25 years+, 2015-2019		80.00%	73.40%	83.30%
Bachelor's degree or higher, percent of persons age 25 years+, 2015-2019		19.20%	14.70%	33.90%
Health				
With a disability, under age 65 years, percent, 2015-2019		9.30%	8.60%	6.70%
Persons without health insurance, under age 65 years, percent		7.10%	9.40%	8.90%
Income & Poverty				
Median household income (in 2019 dollars), 2015-2019		\$62,413	\$57,848	\$75,235
Per capita income in past 12 months (in 2019 dollars), 2015-2019		\$27,379	\$22,373	\$36,955
Persons in poverty, percent		15.30%	14.50%	11.50%
Source: US Census Quickfacts				
Fact Notes: (a) Includes persons reporting only one race (b) Hispanics may be of any race, so also are included in applicable race categories				

Finances

The 2021-2023 Biennial Budget is comprised of all city funds, including the General Fund, Special Revenue Funds, Capital Funds, Enterprise Funds and Internal Service Funds. The overall proposed budget for FY 2021/2022 is \$81,636,204 million and \$86,087,050 million in FY 2022/2023.

All Funds Recommended Budget				
2021/2022 and 2022/2023				
Summary of Proposed Appropriations				
<u>2021/2022</u>				
<u>Fund Type</u>	Operations	Capital	Debt	Total
General Fund	37,320,920	1,854,777	73,154	39,248,851
Enterprise Funds	23,936,982	4,390,946	3,550,710	31,878,638
Special Funds	2,378,512	8,130,203		10,508,715
Total	63,636,414	14,375,926	3,623,864	81,636,204
Cap Prog.		14,205,644		
Cap Outlay		<u>170,282</u>		
Capital Total		<u>14,375,926</u>		
Summary of Proposed Appropriations				
<u>2022/2023</u>				
<u>Fund Type</u>	Operations	Capital	Debt	Total
General Fund	37,142,813	1,242,858	77,197	38,462,868
Enterprise Funds	24,133,155	7,676,296	3,549,344	35,358,795
Special Funds	1,971,973	10,293,414		12,265,387
Total	63,247,941	19,212,568	3,626,541	86,087,050
Cap Prog.		19,038,739		
Cap Outlay		<u>173,829</u>		
Capital Total		<u>19,212,568</u>		

The city's primary and largest fund is the General Fund, which supports general municipal services such as police, fire, streets, parks and community services. After a great deal of work by staff in response to a projected deficit, the operating budget for the General Fund is now projected to have balanced budgets in FY 2021/2022 and FY 2022/2023. Projected deficits were balanced by reducing non-essential expenditures, deferring capital replacements and by not increasing personnel or programs unless offset by new revenues or expense reductions. The city's budget includes all allocated positions and assumes no vacancies. The total proposed General Fund budget for FY 2021/2022 is \$39.3 million and FY 2022/2023 is \$38.5 million. The Parks Department accounts for approximately 1 percent of revenues and 12 percent of expenditures (including capital outlay) in each fiscal year.

General Fund Recommended Budget 2021/2022 and 2022/2023		
	<u>2021/2022</u>	<u>2022/2023</u>
Revenues		
General Fund (Non Departmental)	(28,503,962)	(29,400,962)
Admin	(902,775)	(902,775)
Com. Develop.	(1,505,550)	(1,555,550)
Eng & Streets	(277,530)	(279,080)
Fire	(454,525)	(329,525)
Parks & CS	(439,268)	(434,268)
Police	(1,559,072)	(1,501,072)
Total Operating Revenues	(33,642,682)	(34,403,232)
Allocations In	(3,911,601)	(3,738,141)
Total Revenues	(37,554,283)	(38,141,373)
Expenses*		
Admin	3,943,039	3,812,558
Com. Develop	1,898,408	1,928,249
Eng & Streets	4,784,320	4,890,520
Fire	7,360,102	7,082,927
Parks & CS	4,487,168	4,493,904
Police	14,995,575	15,102,714
Total Expenses	37,468,612	37,310,872
* Capital Outlay Included		
Debt Service Transfers	73,154	77,197
Total Net (Balanced)/Deficit	(12,517)	(753,304)
General Fund Capital	1,707,085	1,102,040
Total General Fund Appropriation	39,248,851	38,490,109

In addition to the economic impact of the COVID-19 pandemic and some loss of revenues for the city, there are ongoing challenges such as deferred capital improvement needs, increasing labor costs, retirement costs, and liabilities that continue to compete with the priorities and needs of the community.

The City's Capital Improvement Program (CIP) consists of a five-year plan with the first two years being appropriated with the recommended biennial budget. The projects recommended have been reviewed by City Council and committees and commission. While there are many projects needed and summarized in the CIP document, many projects will be deferred to later years until funding can be identified. The total CIP recommended for FY 2021/2022 is \$14,205,644 and \$19,038,739 for FY 2022/2023.

PROPOSED FIVE YEAR CAPITAL PROGRAM						
CATEGORY	2022	2023	2024	2025	2026	TOTAL
Facilities and General Projects	\$1,571,251	\$739,123	\$290,000	\$150,000	\$3,130,945	\$5,881,319
Parks and Recreation Projects	\$444,917	\$771,229	\$1,220,850	\$6,963,500	\$622,500	\$10,022,997
Transportation Projects	\$6,493,798	\$6,228,345	\$2,294,500	\$6,152,000	\$6,924,500	\$28,093,143
Storm Drainage Projects	\$391,586	\$436,275	\$345,000	\$95,000	\$95,000	\$1,362,861
Wastewater Projects	\$389,481	\$946,821	\$770,000	\$723,558	\$620,000	\$3,449,859
Water Projects	\$4,019,018	\$6,668,775	\$3,230,000	\$2,068,112	\$3,230,000	\$19,215,905
Downtown Projects	\$494,746	\$62,325	\$110,000	\$110,000	\$0	\$777,071
Airport Projects	\$400,849	\$3,185,846	\$1,560,000	\$95,000	\$0	\$5,241,695
Industrial Park Projects	\$0	\$0	\$0	\$0	\$0	\$0
	\$14,205,644	\$19,038,739	\$9,820,350	\$16,357,170	\$14,622,945	\$74,044,848

PARKS AND RECREATION PROJECTS - FIVE YEAR CAPITAL PLAN						
PROJECT TITLE	2022	2023	2024	2025	2026	
Park Development Oversizing Requirements	157,898	155,813	150,000	150,000	150,000	
Cameras in Parks and Recreation Facilities	16,489	12,215	35,100	0	0	
Youth Athletic Complex (YAC) Concession Building Restoration	270,531	0	0	0	0	
Earl F. Johnson Park Renovation	0	252,001	217,000	432,250	0	
Centennial Park Lighting Project	0	351,201	0	0	0	
ADA Parks/Recreation Modifications	0	0	35,000	35,000	35,000	
Street Median Landscape Renovation	0	0	150,000	0	150,000	
Park Restroom Replacement Project	0	0	483,750	276,250	287,500	
Indoor Recreational Facility	0	0	150,000	5,650,000	0	
Youth Athletic Complex (YAC) Field Lighting	0	0	0	420,000	0	
TOTAL	\$444,917	\$771,229	\$1,220,850	\$6,963,500	\$622,500	
FUNDING SOURCES						
0180 Parks Facility Impact Fee	157,898	507,014	517,000	6,232,250	150,000	
0004 Accumulated Capital Outlay	287,020	264,215	703,850	731,250	472,500	
TOTAL	\$444,917	\$771,229	\$1,220,850	\$6,963,500	\$622,500	

The city entered into FY 2020/2021 in a stable financial position and had strong revenue growth amongst many funds for a majority of the fiscal year. However, some services and revenues were tempered due to the COVID19 pandemic. As this budget for 2021/2022 and 2022/2023 was being finalized, the local economy was trending in a positive direction as businesses continue to reopen.

Due to fiscal prudence on the part of the City Council, and careful fiscal management on the part of city staff, the city is generally in a good financial position, with General Fund Emergency Reserves as of June 30, 2019 near 24 percent (\$7 mil) meeting Council's 15 percent policy established in 2020 by Resolution 2020-29-R.

Parks and Recreation Master Plan 2020⁵

The City of Hanford Parks and Recreation Master Plan was developed to provide the organization a roadmap for the future using knowledge gained from community input, park and program inventory review, comparison to national standards and trends and an assessment of the current economic and political climate. The planning process incorporated a comprehensive series of discovery and analysis strategies to understand the workings of the organization and included a strong community engagement process. Several strategic recommendations resulted from this effort and were aligned into the eight major categories of implementation actions found in Chapter 10.

Overall, the park system is valued by community residents and leaders. It serves multiple purposes including recreational, environmental, educational, social, economic development and higher quality of life. Adequate funding for upkeep of existing parks is a priority for residents as well as developing new parks. Improved communication between the community and the Department is another opportunity for

⁵ Largely excerpted from City of Hanford Parks and Recreation Master Plan 2020

enhancing programs, services and project activities. In short, investment in the city's park and recreation system should be a priority.

Programmatically, the Hanford Parks and Recreation Department is meeting the major needs of the community, but a regular review of offerings will ensure successful outcomes. Operationally, the Department is meeting expectations. The plan recommends continued development of processes that will allow for improved maintenance decision-making and utilization of contractual services, as staffing and funding levels are below what is needed.

To ensure that the city has a plan for capital projects, a three-tier approach was developed that organizes projects into the following categories: Sustainable projects, Expanded Services projects and Visionary projects. These approaches provide a way to categorize and prioritize projects which ultimately furnished a comprehensive capital improvement plan totaling \$30M to be accomplished over the next 10 years.

The Parks and Recreation Master Plan includes a system-wide approach for accomplishing short and long-term goals, initiatives, tactics and measurements to ensure that as the city grows in population, the Department does so as well – effectively, efficiently and sustainably – while providing first-class services, programs, parks, and facilities to the community for many years to come.

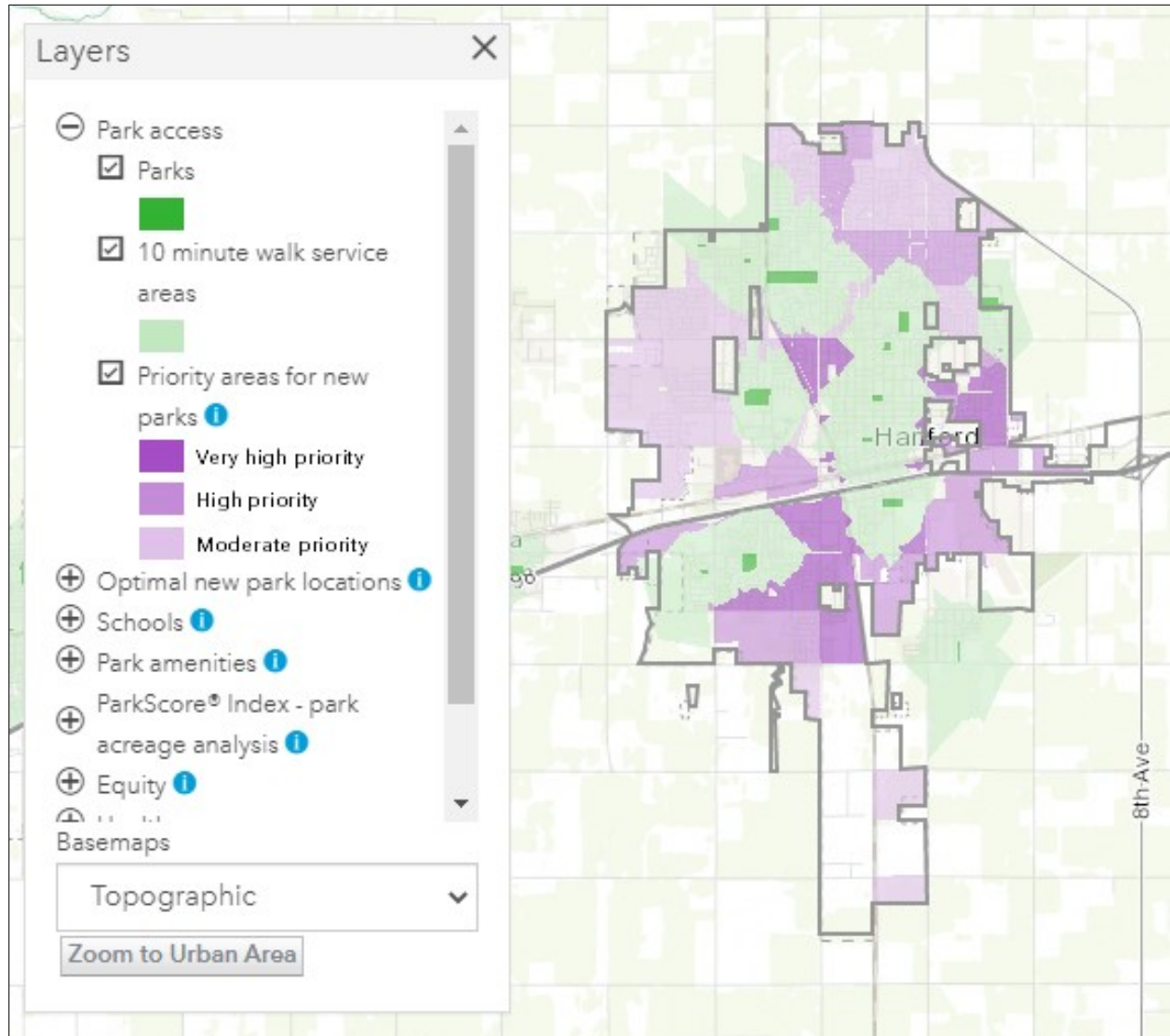
Funding the Master Plan

To achieve the outcomes identified in the key findings and recommendations as presented in the Master Plan, a reliable and sustainable funding plan is needed. Staff identified and analyzed 15 primary funding sources that may be used to fund portions of the capital improvement plan as part of the Master Plan process. (Notably, parcel taxes, general obligation bonds, and sales taxes were not included.)

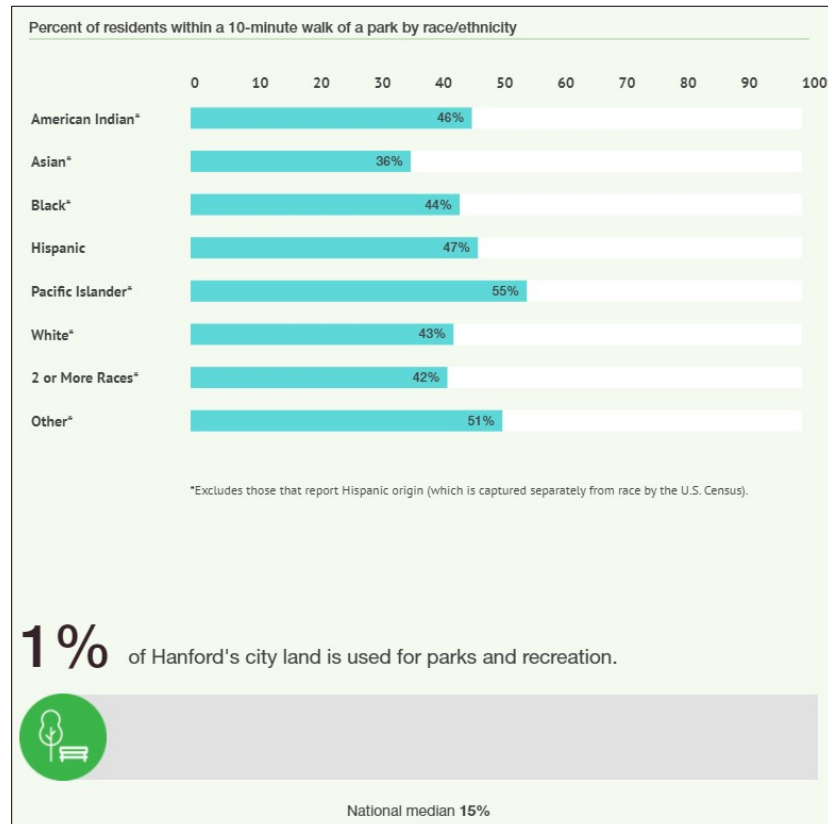
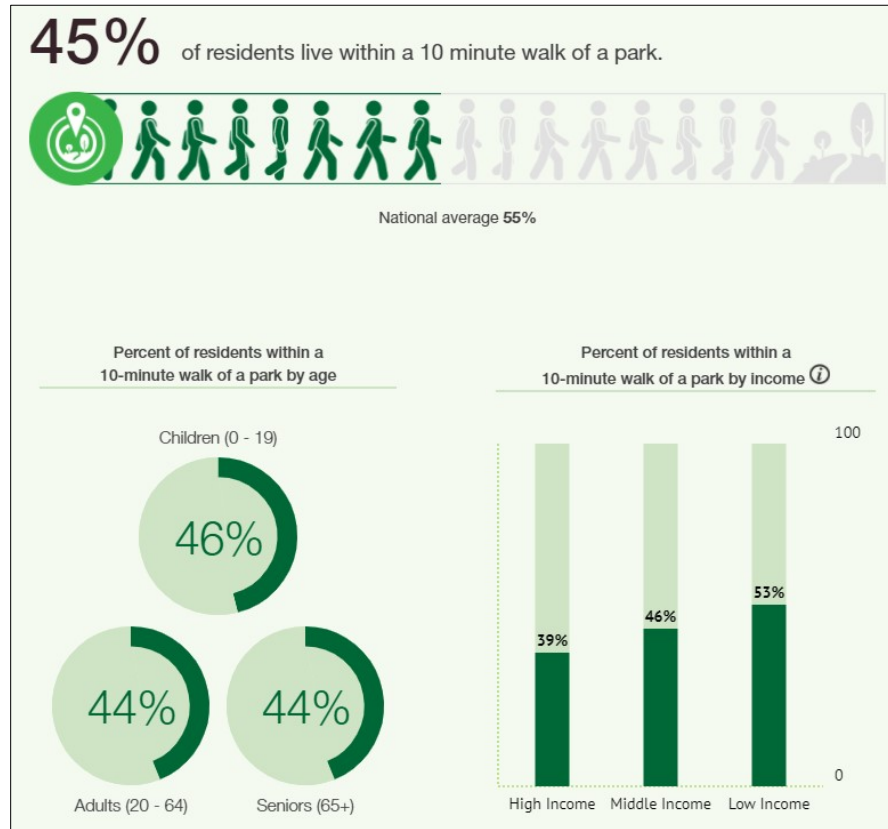
- External Funding
 - o Corporate sponsorships
 - o Partnerships
 - o Foundations/gifts
 - o Private donations
 - o Friends groups
 - o Volunteerism
- Capital Fees
 - o Dedication/Development Fees
 - o Impact Fees
- User Fees
 - o Recreation Service Fees
 - o Fees/charges
 - o Ticket sales/admissions
 - o Permits (special use permits)
 - o Reservations
- Grants
 - o Partnership Enhancement Monetary Grant Program
 - o CDBG Funding
 - o Proposition 68
- Tax Support
 - o Lighting and Landscape District/Community Facility Districts
- Franchises and Licenses
 - o Catering Permits and services
 - o Pouring rights
 - o Concession management
 - o Naming rights
 - o Easements
 - o Advertising sales
 - o Interlocal agreements

ParkServe

The Trust for Public Land's ParkServe database can help visualize a city's park system and inform decisions by identifying areas most in need of a new park. Hanford's park access statistics and map are shown below.⁶



⁶ Visit tpl.org/parkserv to explore the database.



Choosing a Local Funding Strategy

Generally, there are three primary types of revenue sources available to local governments to pay for parks and recreation: discretionary annual spending, creation of dedicated funding streams, and debt financing. The financing options utilized by a community will depend on a variety of factors such as taxing capacity, budgetary resources, voter preferences, and political will.

Significant, dedicated funding generally comes from broad-based taxes and/or the issuance of bonded indebtedness, which often require the approval of voters. In the Trust for Public Land's experience, local governments that create funding via the budget process often provide substantially less funding than those that create funding through ballot measures. As elected officials go through the process of making critical budgetary decisions, funding for land conservation often lags behind other public purposes, and the amount appropriated tends to be less than what voters would support. It is understandably often difficult to raise taxes without an indisputable public mandate for the intended purpose.

Ballot measures provide a tangible means to implement a local government's vision. With their own funding, local governments are better positioned to secure scarce funding from state or federal governments or private philanthropic partners. In addition, having a predictable funding source empowers the local jurisdiction to establish long-term parks and recreation priorities that meet important community goals and values.

Nationwide, a range of public financing options has been utilized by local jurisdictions to fund parks and open space, including general obligation bonds, the local sales tax, and the property tax. The ability of local governments to establish dedicated funding sources depends upon state enabling authority. In California, bonds, sales taxes and parcel taxes are among the most common funding mechanisms.

Public Finance Options in California

All taxes imposed by local governments in California are either general taxes or special taxes.⁷ **General taxes** may be imposed only by local governments for general government purposes. An imposition, extension or increase of any general tax requires the approval of a majority of voters at a regularly scheduled general election for members of the governing body. **Special taxes** are imposed for specific purposes by counties, cities and special districts. Historically, any imposition; extension or increase of a special tax has required approval with a two-thirds vote of the electorate.⁸ The paragraph below provides more information about special taxes proposed via the initiative petition process.

In August 2017, the California Supreme Court ruled that local measures placed on the ballot via an initiative are not bound by the same restrictions as those placed on the ballot by government agencies (*California Cannabis Coalition v. City of Upland*). Although the case did not directly implicate the two-thirds vote threshold required under Proposition 13 and Proposition 218, the ruling has had a significant impact on the approval of local special taxes. Some local governments interpret the *Upland* decision to allow majority-vote special taxes, including parcel taxes. Since the decision, eight measures have used the *Upland* decision to justify a majority-vote election result.⁹ The number of signatures required for a petition is a minimum of 10 percent of the votes cast for Governor at the last gubernatorial election. For Hanford, this would be 1,456 signatures, based on the 2018 gubernatorial election. (This number will need to be recalculated for a petition after the November 2022 gubernatorial election.)

The State of California authorizes communities to use various revenue sources for parks and recreation purposes including property-related taxes, sales and use taxes, general obligation bonds, the creation of financing districts that serve as financing mechanisms, and the creation of special districts. Each of these

⁷ Cal. Const. Art. XIII C, Sect. 2 (Proposition 218, "the Right to Vote on Taxes Act," 1996); Cal. Government Code §§53720-53730.

⁸ See Cal. Government Code §§50075-50077.5 (containing additional requirements for voter-approved special taxes).

⁹ Excerpted from: <https://www.caltax.org/foundation/reports/2021-Local-Tax-Trends-in-CA.pdf>.

funding mechanisms requires approval by the electorate (or landowners in the case of certain special district assessments) and, in various communities in California, they have enjoyed widespread support.

Roughly 72 percent of local conservation finance measures (58 of 81) on the ballot in California between 2000 and 2020 were approved.¹⁰ Success at the ballot is hampered somewhat in the state by the high approval threshold (2/3rds vote) required for local bond and special tax measures. The parcel tax (usually levied as a flat fee per parcel) is the most commonly used finance mechanism for parks and land conservation acquisition, followed by bonds and the local sales tax.

California Local Conservation Finance Measures, 2000-2020			
Finance Mechanism	# Measures	# Passed	% Passed
Parcel tax	23	16	70%
Bond	19	15	79%
Sales tax	17	10	59%
Other*	12	10	83%
Benefit assessment	10	7	70%
Total	81	58	72%
<i>Source: The Trust for Public Land, LandVote®, 2022, www.landvote.org.</i>			
<i>*Other = budget allocation, charter amendment, transient occupancy tax, utility tax</i>			

¹⁰ The Trust for Public Land, LandVote®, 2022, www.landvote.org. Figures include only ballot measures with funding for land acquisition.

Public Finance Options for Hanford

Bonds

To raise funds for capital improvements, such as land acquisition or building construction, counties, cities and districts may issue bonds.¹¹ In California, there are three types of bonds: (1) general obligation (“GO”) bonds, which are guaranteed by the local taxing authority; (2) revenue bonds that are paid by project-generated revenue or a dedicated revenue stream such as a particular tax or fee, and (3) limited tax bonds, which are paid by voter-approved sales tax revenue. Generally, bond proceeds are limited to capital projects and may not be used for operations and maintenance purposes.¹² As of June 30, 2020, the city had a total debt outstanding of \$35,979,291 (no general obligation bonds).¹³

OUTSTANDING DEBT						
	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Compensated absences	\$1,377,747	\$1,222,244	\$ 257,832	\$ 224,915	\$ 1,635,579	\$ 1,447,159
Revenue bonds payable	-	-	19,560,000	21,110,000	19,560,000	21,110,000
Unamortized bond premium	-	-	703,039	776,346	703,039	776,346
Notes payable	-	-	5,469,703	5,831,622	5,469,703	5,831,622
Lease purchase	-	-	8,610,970	9,210,709	8,610,970	9,210,709
Total Outstanding Debt	\$1,377,747	\$1,222,244	\$34,601,544	\$37,153,592	\$35,979,291	\$38,375,836

Debt Limit

The debt limit provisions in the California Constitution require two-thirds voter approval of certain forms of “indebtedness” and “liabilities” of certain public agencies so as to limit their ability to incur unfunded, long-term obligations. Article XVI, Section 18 of the California Constitution reads as follows:

“No county, city, town, township, board of education, or school district, shall incur any indebtedness or liability in any manner or for any purpose exceeding in any year the income and revenue provided for such year, without the assent of two-thirds of the voters of the public entity voting at an election to be held for that purpose.”

The purpose of the constitutional debt limit as described in an early California Supreme Court case, was to prevent “municipal extravagance” involving long-term financial commitments that exceed the current means of the public agency to repay. Each year’s income and revenue must pay each year’s indebtedness and liability,” the court said, and “no indebtedness or liability incurred in any one year shall be paid out of the income or revenue of any future year.” The debt limit provisions also serve as indirect limits on tax increases (by preventing obligations that would require them).¹⁴

Additionally, a city shall not incur an indebtedness for public improvements which exceeds in the aggregate 15 percent of the assessed value of all real and personal property of the city. Within the meaning of this section “indebtedness” means bonded indebtedness of the city payable from the

¹¹ Cal. Public Resources Code §5305.

¹² Federal IRS rules governing the issuance of tax-exempt bonds limit the use of proceeds to capital purposes such that only a small fraction of bond funds may be used for maintenance or operations of facilities. State and local laws may further limit the use of bond proceeds.

¹³ City of Hanford, Financial Statements with Independent Auditors’ Report, For the year ended June 30, 2020

¹⁴ “California Debt Financing Guide,” The California Debt and Investment Advisory Commission, June 2021

proceeds of taxes levied upon taxable property in the city.¹⁵ This debt limit for Hanford is approximately \$692.95 million.

General Obligation Bond for Parks

Hanford could considering issuing general obligation bonds for parks. The table below illustrates the estimated annual debt service, required property tax rate, and annual household cost of various general obligation bond issue amounts that could be considered by the city. For example, a \$10 million bond would add about \$544,000 to the city's annual debt service and would cost approximately \$26 per year for the median homeowner over the life of the bond (30 years). A \$30 million bond (to meet the master plan goal) would cost the median homeowner \$78 per year.

Hanford Bond Financing Estimates							
Bond Issue	Interest Rate	Maturity (years)	Annual Debt Service	Total Taxable Value*	Tax Required (per \$100 Taxable Value)	Annual Cost for Median Home**	Annual Cost per \$100K Taxable Value
\$6,000,000	3.5%	30	\$326,228	\$4,619,690,254	\$0.0071	\$16	\$7
\$8,000,000	3.5%	30	\$434,971	\$4,619,690,254	\$0.0094	\$21	\$9
\$10,000,000	3.5%	30	\$543,713	\$4,619,690,254	\$0.0118	\$26	\$12
\$12,000,000	3.5%	30	\$652,456	\$4,619,690,254	\$0.0141	\$31	\$14
\$14,000,000	3.5%	30	\$761,199	\$4,619,690,254	\$0.0165	\$36	\$16
\$30,000,000	3.5%	30	\$1,631,140	\$4,619,690,254	\$0.0353	\$78	\$35
*Kings County Assessor							
**If median taxable value = \$221,300 (US Census Quickfacts)							

The Trust for Public Land's bond cost calculations provide a basic estimate of debt service, tax increase, and cost to the typical homeowner in the community of potential bond issuances. Assumptions include the following: the entire debt amount is issued in the first year and payments are equal until maturity; 30-year maturity; and a conservative 3.5 percent interest rate. The property tax estimates assume that the jurisdiction would raise property taxes to pay the debt service on bonds. The cost per household represents the maximum estimated annual impact of increased property taxes levied to pay the debt service. The estimates do not take into account growth in the tax base due to new construction, annexation over the life of the bonds, or the possibility that the jurisdiction will sell bonds only as needed for specific projects, rather than all at once. The annual debt service and cost per household are the maximum tax impacts that could occur if the entire debt amount is issued at once. The jurisdiction's officials, financial advisors, bond counsel and underwriters would establish the actual terms of any bond.

Implementation¹⁶

A city may incur indebtedness for any municipal improvement¹⁷ requiring an expenditure greater than the amount allowed for it by the annual tax levy.¹⁸ Proceedings are initiated when the city legislative body passes a resolution by a two-thirds vote of all its members determining that the public interest or necessity demands the acquisition, construction, or completion of any municipal improvement.¹⁹ At any subsequent meeting, by a two-thirds vote of all its members, the legislative body may pass an ordinance ordering the submission of the proposition of incurring a bonded debt for the purpose set forth in said

¹⁵ Cal. Government Code 43605

¹⁶ Cal. Public Resources Code §5790.

¹⁷ As used in this article, "municipal improvement" includes bridges, waterworks, water rights, sewers, light and power works or plants, buildings for municipal uses, wharves, breakwaters, jetties, seawalls, schoolhouses, fire apparatus, street work, and other works, property, or structures necessary or convenient to carry out the objects, purposes, and powers of the city. "Municipal improvement" also includes the acquisition of real property for a civic center site or for any public use or uses, whether or not the improvement of said real property is part of the purposes for which the bonds are to be issued and whether or not funds for the improvement of said real property are presently available from other sources.

¹⁸ Cal. Government Code 43602

¹⁹ Cal. Government Code 43607

resolution to the qualified voters of the city at an election held for that purpose.²⁰ Propositions for more than one object or purpose may be submitted at the same election.²¹ The ordinance shall recite:

- (a) The object and purpose of incurring the indebtedness.
- (b) The estimated cost of the public improvements.
- (c) The amount of the principal of the indebtedness.
- (d) The rate or maximum rate of interest on the indebtedness, which shall not exceed 8 percent, and need not be recited if it does not exceed 4 1/2 percent. Said interest shall be payable semiannually except that interest for the first year after the date of the bonds may be made payable at the end of said year.
- (e) The date of the election.
- (f) The manner of holding the election and the procedure for voting for or against the proposition.²²

The ordinance shall be published once a day for at least seven days in a newspaper published at least six days a week in the city, or once a week for two weeks in a newspaper published less than six days a week in the city. If there are no such newspapers, it shall be posted in three public places in the city for two succeeding weeks. No other notice need be given.²³ If two-thirds of the electors voting on the proposition vote for it, the bonds may be issued.²⁴

Community Facilities Districts

The Mello-Roos legislation of 1982 authorizes local governments to create special districts, known as community facility districts (CFD), which can impose special taxes to pay for capital improvements or services. Revenue may be used to pay for facilities, services, or debt service used to finance facilities. The tax may be used for pay as you go items as well as for the principal and interest on bonded debt.

Eligible services include maintenance of parks, parkways, and open space;²⁵ environmental clean up and remediation services, and flood and storm protection services;^{26,27} and recreational program services, as well as operation and maintenance of museums and cultural facilities.²⁸ Bonds may not be issued to fund any services, although bonds may be issued to fund capital facilities to be used in providing these services.²⁹ Eligible facilities include local park, recreation, parkway, and open-space facilities.³⁰ The district may also finance the acquisition, improvement, rehabilitation or maintenance of property for flood and storm protection services.³¹ Revenue may also be used to pay debt service.³²

While Mello-Roos districts are typically used to finance facilities, they may also be used to finance services – or a combination of both. Generally, districts can use revenue for the purchase, construction, expansion, improvement, or rehabilitation of real property with a life span of five years or more. Parks, recreation, open space, and flood and storm protection are all examples of eligible services that Mello-Roos districts may finance.

The boundaries of the district do not need to match the jurisdictional boundaries of the city and do not need to be contiguous. Generally, boundaries cannot extend beyond the city's borders unless the city

²⁰ Cal. Government Code 43608

²¹ Cal. Government Code 43609

²² Cal. Government Code 43610

²³ Cal. Government Code 43611

²⁴ Cal. Government Code 43614

²⁵ California Government Code 53313(d)

²⁶ California Government Code 53313(f)

²⁷ California Government Code 53313(e)

²⁸ California Government Code 53313(c)

²⁹ California Government Code 53313.5(g)

³⁰ California Government Code 53313.5(a)

³¹ California Government Code 53313.5(f)

³² California Government Code 53313.5(g)

enters into a joint powers agency. Financed facilities are not required to be located within the boundaries of the district.

Unlike a typical voter-approved general obligation bond, which can only fund capital improvements, a voter-approved Mello-Roos tax could fund both bonds and services.

Creating a District

The formation of a Mello-Roos district is complicated. The local agency must first consider and adopt local goals and policies.³³ The process to create a district may be initiated by either city council or a citizen petition. The legislative body of the public agency creating a district, such as city council, may initiate the process. Two members of the city council must submit a written request for establishment to the city council.³⁴ A citizen petition may be filed. It must be signed by not less than 10 percent of the registered voters residing within the territory proposed to be included within the district or by owners of not less than 10 percent of the area of land proposed to be included within the district and not proposed to be exempt from the special tax.³⁵

The city council must adopt a resolution of intent to establish a district within 90 days of receiving either a written request or valid petition.³⁶ This resolution must do the following:³⁷

- a) State that a community facilities district is proposed to be established and describe the boundaries of the territory proposed for inclusion in the district, which may be accomplished by reference to a map on file in the office of the clerk, showing the proposed community facilities district. The boundaries of the territory proposed for inclusion in the district shall include the entirety of any parcel subject to taxation by the proposed district.
- b) State the name proposed for the district in substantially the following form: "Community Facilities District No. ____."
- c) Describe the public facilities and services proposed to be financed by the district. The description may be general and may include alternatives and options, but it shall be sufficiently informative to allow a taxpayer within the district to understand what the funds of the district may be used to finance. If the purchase of completed public facilities or the incurring of incidental expenses is proposed, the resolution shall identify those facilities or expenses. If facilities are proposed to be financed through any financing plan, including, but not limited to, any lease, lease-purchase, or installment-purchase arrangement, the resolution shall briefly describe the proposed arrangement.
- d) State that, except where funds are otherwise available, a special tax sufficient to pay for all facilities and services, secured by recordation of a continuing lien against all nonexempt real property in the district, will be annually levied within the area. The resolution shall specify the rate, method of apportionment, and manner of collection of the special tax in sufficient detail to allow each landowner or resident within the proposed district to estimate the maximum amount that he or she will have to pay. The legislative body may specify conditions under which the obligation to pay the specified special tax may be prepaid and permanently satisfied. The legislative body may specify conditions under which the rate of the special tax may be permanently reduced in compliance with the provisions of Section 53313.9.
- e) In the case of any special tax to pay for public facilities and to be levied against any parcel used for private residential purposes, (1) the maximum special tax shall be specified as a dollar amount which shall be calculated and thereby established not later than the date on which the parcel is first subject to the tax because of its use for private residential purposes, which amount shall not

³³ California Government Code 53312.7

³⁴ California Government Code 53318(a)

³⁵ California Government Code 53318(b), 53319(d)

³⁶ California Government Code 53320

³⁷ California Government Code 53321

be increased over time except that it may be increased by an amount not to exceed 2 percent per year, (2) the resolution shall specify a tax year after which no further special tax subject to this sentence shall be levied or collected, except that a special tax that was lawfully levied in or before the final tax year and that remains delinquent may be collected in subsequent years, and (3) the resolution shall specify that under no circumstances will the special tax levied in any fiscal year against any parcel subject to this sentence be increased as a consequence of delinquency or default by the owner or owners of any other parcel or parcels within the district by more than 10 percent above the amount that would have been levied in that fiscal year had there never been any such delinquencies or defaults. For purposes of this paragraph, a parcel shall be considered "used for private residential purposes" not later than the date on which an occupancy permit for private residential use is issued. Nothing in this paragraph is intended to prohibit the legislative body from establishing different tax rates for different categories of residential property, or from changing the dollar amount of the special tax for the parcel if the size of the residence is increased or if the size or use of the parcel is changed.

- f) Fix a time and place for a public hearing on the establishment of the district which shall be not less than 30 or more than 60 days after the adoption of the resolution.
- g) Describe any adjustment in property taxation to pay prior indebtedness pursuant to Sections 53313.6 and 53313.7.
- h) Describe the proposed voting procedure.

At the time of the adoption of the resolution of intention to establish a community facilities district, the legislative body shall direct each of its officers who is or will be responsible for providing one or more of the proposed types of public facilities or services to be financed by the district, if it is established, to study the proposed district. At or before the time of the hearing, the officers must file a report with the legislative body containing a brief description of the public facilities and services by type that will in his or her opinion be required to adequately meet the needs of the district and an estimate of the cost of providing those public facilities and services.³⁸

The clerk of the legislative body shall publish a notice of the hearing pursuant to Section 6061 in a newspaper of general circulation published in the area of the proposed district. Publication shall be complete at least seven days prior to the date of the hearing. The notice shall contain all of the following information:

1. The text or a summary of the resolution of intention to establish the district which may refer to documents on file in the office of the clerk for detail.
2. The time and place of the hearing on the establishment of the district.
3. A statement that at the hearing the testimony of all interested persons or taxpayers for or against the establishment of the district, the extent of the district, or the furnishing of specified types of public facilities or services will be heard. The notice shall also describe, in summary, the effect of protests made by registered voters or landowners against the establishment of the district, the extent of the district, the furnishing of a specified type of facilities or services, or a specified special tax, as provided in Section 53324.
4. A description of the proposed voting procedure.³⁹

The clerk of the legislative body may also give notice of the hearing by first-class mail to each registered voter and to each landowner within the proposed district. This notice shall contain the same information as is required to be contained in the notice published pursuant to Section 53322.⁴⁰

³⁸ California Government Code 53321.5

³⁹ California Government Code 53322

⁴⁰ California Government Code 53322.4

If 50 percent or more of the registered voters, or six registered voters, whichever is more, residing within the territory proposed to be included in the district, or the owners of one-half or more of the area of the land in the territory proposed to be included in the district and not exempt from the special tax, file written protests against the establishment of the district, and protests are not withdrawn so as to reduce the value of the protests to less than a majority, no further proceedings to create the specified community facilities district or to authorize the specified special tax shall be taken for a period of one year from the date of the decision of the legislative body. If the majority protests of the registered voters or of the landowners are only against the furnishing of a specified type or types of facilities or services within the district, or against levying a specified special tax, those types of facilities or services or the specified special tax shall be eliminated from the resolution of formation.⁴¹

If the legislative body determines to establish the district, it shall adopt a resolution of formation establishing the district. The resolution of formation shall contain all of the information required to be included in the resolution of intention to establish the district specified in Section 53321. If a special tax is proposed to be levied in the district to pay for any facilities or services and the special tax has not been eliminated by majority protest pursuant to Section 53324, the resolution shall:

- 1) State that the proposed special tax to be levied within the district has not been precluded by majority protest pursuant to Section 53324.
- 2) Identify any facilities or services proposed to be funded with the special tax.
- 3) Set forth the name, address, and telephone number of the office, department, or bureau that will be responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number and that will be responsible for estimating future special tax levies pursuant to Section 53340.2.
- 4) State that upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the district and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the tax by the legislative body ceases.
- 5) Set forth the county of recordation and the book and page in the Book of Maps of Assessments and Community Facilities Districts in the county recorder's office where the boundary map of the proposed community facilities district has been recorded pursuant to Sections 3111 and 3113 of the Streets and Highways Code.

In the resolution of formation, the legislative body shall determine whether all proceedings were valid and in conformity with the requirements of state statute. If the legislative body determines that all proceedings were valid and in conformity, it shall make a finding to that effect and that finding shall be final and conclusive.⁴²

A CFD tax is a special tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property. However, the special tax may be on or based on a benefit received by parcels of real property, the cost of making facilities or authorized services available to each parcel, or some other reasonable basis as determined by the legislative body.⁴³

The city council may then place a proposition on the ballot seeking approval of a special tax, as well as to establish or change the appropriations limit.⁴⁴ The proposition must be voted on between 90 and 180

⁴¹ California Government Code 53324

⁴² California Government Code 53325.1

⁴³ California Government Code 53325.3

⁴⁴ California Government Code 53325.7, 53326(a)

days following the adoption of the resolution of formation.⁴⁵ The formation of the district is approved if two-thirds of the votes cast in favor of levying the tax are in favor.⁴⁶

The tax revenue may be used only to pay for the public facilities, services, or debt service described in the proposition.

If the district seeks to issue bonds and incur debt, then it must seek voter approval. The authority to issue bonds may be included in the same proposition as the authority to levy a special tax. A two-thirds vote is also required for the issuance of bonds.⁴⁷

If the district receives approval for a special tax, the city may transfer money to the district prior to the first fiscal year in which the special tax may be levied.⁴⁸ The city may also contribute revenue for the acquisition or construction of a facility, acquisition of property, or payment of debt service.⁴⁹

Coronavirus State and Local Fiscal Recovery Funds

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. Hanford's allocation is \$13,077,740. (Local governments will receive funds in two tranches; Hanford has about \$3-4 million left from the first tranche, and the second should arrive in the fall of 2022.) Some of this funding could be used for parks in the city. The City Council would need to appropriate the funds to parks. Under the SLFRF program, funds must be used for costs incurred on or after March 3, 2021. Further, funds must be obligated by December 31, 2024, and expended by December 31, 2026.⁵⁰

Use of Funds

Recipients may use SLFRF funds to:

- Replace lost public sector revenue, using this funding to provide government services up to the amount of revenue lost due to the pandemic
- Respond to the far-reaching public health and negative economic impacts of the pandemic, by supporting the health of communities, and helping households, small businesses, impacted industries, nonprofits, and the public sector recover from economic impacts
- Provide premium pay for essential workers, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors
- Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet

The Coronavirus State and Local Fiscal Recovery Funds provide substantial flexibility for each jurisdiction to meet local needs within these four separate eligible use categories.⁵¹

The Final Rule issued January 27, 2022 indicates that investments in parks and other public outdoor recreation spaces are enumerated eligible uses for disproportionately impacted communities in order to promote healthier living environments. Spending on outdoor and recreational purposes may also be eligible under the assistance to small businesses eligible use category under Negative Economic

⁴⁵ California Government Code 53326(a)

⁴⁶ California Government Code 53328

⁴⁷ California Government Code 53353.5, 53354, 53355

⁴⁸ California Government Code 53314

⁴⁹ California Government Code 53314.8

⁵⁰ <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>

⁵¹ <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>

Impacts. There are multiple ways that investments in improving outdoor spaces could qualify as eligible uses within disproportionately impacted communities:

- Development of neighborhood features that promote improved health and safety outcomes, such as parks, green spaces, recreational facilities, sidewalks, pedestrian safety like crosswalks, projects that increase access to health foods, streetlights, neighborhood cleanup, and other projects to revitalize public spaces.
- Recipients may provide assistance to small businesses in all communities. Assistance to small businesses could include support to enhance outdoor spaces for COVID-19 mitigation (e.g., restaurant patios) or to improve the built environment of the neighborhood (e.g., façade improvements).
- Many governments saw significantly increased use of parks during the pandemic that resulted in damage or increased maintenance needs. The Interim Final Rule recognizes that “decrease[s] to a state or local government’s ability to effectively administer services” can constitute a negative economic impact of the pandemic.

Recipients may also utilize lost revenue as a means to provide any traditional government service, which may include maintaining and upgrading public parks.⁵²

Parcel Tax

A parcel tax is a tax collected on the property tax roll that is based on either a flat, per-parcel rate or a rate that varies based on other factors, such as parcel size, use, or other physical attributes. (Heckendorn v. City of San Marino (1986) 42 Cal.3d 481.) Parcel taxes based upon the value of the property are prohibited because they violate Proposition 13’s limits on ad valorem property taxes. (Cal. Const. art. XIII A, § 1; City of Oakland v. Digre (1988) 205 Cal.App.3d 99.)

Proposition 218 eventually limited the types of taxes that local governments can impose upon a parcel of property to the ad valorem property tax and any special tax that receives a two-thirds vote, as required by article XIII A, section 4 of the Constitution. Accordingly, local governments may only impose a parcel tax as a special tax. (Nielson v. City of California City (2006) 133 Cal.App.4th 1296, 1307-08.)⁵³

According to a policy brief from the California Taxpayers Association, the two most common types of parcel taxes are “fixed amount flat rate” and “fixed amount square footage” parcel taxes. Generally, state law requires that special district parcel taxes apply uniformly to all types of property. Some jurisdictions include exemptions for parcels owned by seniors and taxpayers with disabilities.⁵⁴

From 2010-2020, voters approved 492 parcel tax measures and rejected 310 measures, cumulatively increasing taxes more than \$1.48 billion annually. Of the 802 measures on the ballot, 299 were to fund education, 186 for fire services, 56 for healthcare services, and 55 for parks and recreational programs. Generally, parcel taxes contain a sunset date, however the California Tax Foundation identified 36 measures that will be levied in perpetuity, unless repealed by voters, and nine measures that will sunset between 2040 and 2069.⁵⁵ Recently, voters in Arcata approved a \$37 parcel tax for open space, parks, trails, forests, and wildfire prevention. The measure passed in 2020 with 80 percent voter approval.⁵⁶

In 2021, there were 28 parcel tax elections (for any purpose) in California, of which 21 were approved by voters. Of those approved, 20 were assessed as a flat tax per parcel, and one was a tax per square foot.

⁵² <https://www.naco.org/resources/featured/naco-recovery-fund-faqs>

⁵³ League of California Cities, Propositions 26 and 218 Implementation Guide, August 2021

⁵⁴ California Taxpayers Association. March 2013. “The Other Property Tax: an Overview of Parcel Taxes in California.” <http://www.caltax.org/ParcelTaxPolicyBrief.pdf>

⁵⁵ California Tax Foundation, Local Tax Trends in California: A Survey of Ballot Measure Elections from 2010-2020. September 2021.

⁵⁶ The Trust for Public Land, LandVote®, 2022, www.landvote.org.

The flat per parcel taxes ranged from \$61 to \$1,620, with an average of \$337 and a median of \$208.⁵⁷ Local governments are not required to include a sunset date for parcel taxes.

Hanford currently levies parcel taxes for several lighting and landscape districts throughout the city. These generally range from \$18.30 per parcel to \$512.70 per parcel.⁵⁸

Hanford Parcel Tax

Hanford could consider a citywide parcel tax for parks. There are nearly 20,000 parcels in the city. A parcel tax of \$30 per parcel per year would generate more than \$597,000 annually. To reach the master plan goal of \$30 million over 10 years, the parcel tax would need to be set at \$150.66 per parcel.

Hanford Parcel Tax Estimates			
Parcels*	Parcel Tax	Annual Revenue	Revenue over 10 Years
19,913	\$20	\$398,260	\$3,982,600
19,913	\$25	\$497,825	\$4,978,250
19,913	\$30	\$597,390	\$5,973,900
19,913	\$35	\$696,955	\$6,969,550
19,913	\$150.66	\$3,000,000	\$30,000,000
<i>*Kings County Auditor-Controller, 2021-22 Assessed Value by Taxing Entity</i>			

Implementation

Proposition 218 states that all taxes imposed by a local government are either general taxes or special taxes, and that both types of taxes must be approved by the local electorate. General taxes must be approved by a majority vote of registered voters, except that in the case of an emergency declared by a unanimous vote of the legislative body's members present, the election must be consolidated with a "regularly scheduled general election for members of the governing body of the local government" (Cal. Const. art. XIII C, § 2, subd. (b).) Special taxes must be approved by a two-thirds vote.⁵⁹ (Cal. Const. art. XIII C, § 2, subd. (d).)⁶⁰ See Appendix A for more information on general versus special taxes.

Park Impact Fees

California Government Code Sections 66000 et seq. (also known as the "Mitigation Fee Act") authorizes the legislative body of a city or county to, by ordinance, impose impact fees on development projects for the purpose of defraying all or a portion of the cost of public facilities related to the development project. The park and recreation impact fees are for purposes of developing new or rehabilitating existing park or recreational facilities.

Hanford currently imposes development impact fees on residential development for parks:

- \$2,740.28 per unit for low density residential,
- \$2,454.12 per unit for medium density residential, and
- \$2,167.95 per unit for high density residential.

Combined with other development impact fees for things like fire, police, water, and storm drainage, the total development impact fee for a single family residence is \$13,107.96.⁶¹ The parks impact fees are

⁵⁷ California Tax Foundation, 2021 Parcel Tax Elections, <https://www.caltaxfoundation.org/center-for-special-taxes>

⁵⁸ There are three other L&L districts which only cover 1 parcel each, and the amounts per parcel are \$11,037.00, \$50,581.26, and \$51,866.88.

⁵⁹ Special taxes proposed by initiative may be imposed, extended, or increased if approved by a majority vote.

⁶⁰ League of California Cities, Propositions 26 and 218 Implementation Guide, August 2021

⁶¹ Hanford Master Fee Schedule 2021-2022

expected to generate \$268,700 each year in the FY22-23 budget. (However, revenues totaled \$403,000 in 2021 and \$635,000 in 2020.)

Hanford's population is increasing and the 2035 General Plan projects the population to increase from approximately 58,000 to 90,000 by 2035. With a growing population, park and recreation services will need to strategically invest, develop, and maintain parks and facilities in relation to current and future housing development areas.⁶² Park impact fees need to evolve with increasing land/construction costs and growing pressures on the park system from new development. The following paragraph is excerpted from "Impact Fees: Practical Guide For Calculation And Implementation" by Dennis H. Ross, Fellow, ASCE, and Scott Ian Thorpe, RCS Principal:

"Update the impact fees periodically. Impact-fee calculations should be updated often to ensure that the assumptions are still valid. The projected growth of the community, the facility needs, and the cost for providing those facilities should be verified. Reviewing the impact-fee calculations together with the capital improvement plan or budget would be ideal. At a minimum, the impact fees should be reviewed every two years, or whenever a major change occurs (e.g., major annexation or general plan revision) in the community."⁶³

Hanford does provide for annual updates in the city code, however increases are limited to a percentage no greater than the engineering cost index:

- On an annual basis, the city council shall review this fee to determine whether the fee amounts are reasonably related to the impacts of developments and whether the described public facilities are still needed and/or what additional facilities may be needed. (15.44.020)
- The park facilities impact fee established hereunder may be adjusted by resolution of the city council of the city of Hanford on or before July 1 of each fiscal year by a percentage no greater than the engineering cost index as published by the Engineer News Record for the preceding twelve (12) months. (15.44.070)

The table to the right shows the average impact fee for parks in California in 2019, for different types of development. Hanford's park impact fees are well below the state average. Additionally, Hanford does not impose park impact fees on commercial or industrial development. Hanford should continue updating its impact fees annually and consider including commercial and industrial development in the calculations. The city should also ensure its impact fees are accounting for the expected growth and the goals included in the 2020 Parks Master Plan.

California Impact Fees	
Type of Development	Average Parks Impact Fee
Single-Family Unit	\$7,885
Multi-Family Unit	\$6,072
Retail	\$1,292
Office	\$1,429
Industrial	\$900
Source: National Impact Fee Survey: 2019, http://www.impactfees.com/resources/surveys/	

Sales Tax

The sales tax is imposed on retailers for the privilege of selling tangible personal property within California. The combined state and local sales and use tax rate is 7.25 percent. A number of cities, counties and special districts impose additional sales taxes (called "transactions and use taxes"). The combined state and local sales and use tax may be higher due to local add-ons (the rate has reached 10.25 percent in some areas). Hanford currently does not have an additional local sales and use tax.⁶⁴

⁶² City of Hanford Parks and Recreation Master Plan 2020

⁶³ Impact Fees: Practical Guide for Calculation, Ross and Thorpe, 1991 (<https://www.impactfees.com/resources/publications/>)

⁶⁴ California Tax Foundation, Tax Facts, April 2021.

TAX	HOW THE FUNDS ARE ALLOCATED	RATE	AUTHORITY
STATE SALES AND USE TAX	State General Fund	3.6875%	RTC §6051 and RTC §6201
	State General Fund	0.25%	RTC §6051.3 and RTC §6201.3
	Local Public Safety Fund	0.50%	California Constitution Article XIII, §35
	Local Revenue Fund (Health and Social Services)	0.50%	RTC §6051.2 and RTC §6201.2
	Local Revenue Fund (2011 Realignment)	1.0625%	RTC §6051.15 and RTC §6201.15
TOTAL STATE SALES AND USE TAX RATE		6.00%	
BRADLEY-BURNS LOCAL SALES TAX	County Transportation Budgets	0.25%	RTC §7202
	City/County General Operations	1.00%	RTC §7203
TOTAL LOCAL SALES AND USE TAX		1.25%	
CITY AND COUNTY TRANSACTIONS AND USE TAX	Voter-approved taxes imposed by cities, counties and special districts for general or special purposes. Rates vary by jurisdiction, but generally cannot exceed 2 percent. State law authorizes some jurisdictions to exceed the 2 percent cap for special purposes. Levies can be in increments as small as 0.125 percent.	Rate Varies	RTC §7261
COMBINED MINIMUM STATE AND LOCAL SALES AND USE TAX RATE:		7.25%	

TABLE 5.1 SALES AND USE TAX RATES.
Source: California Department of Tax and Fee Administration.

From 2010 to 2020, California voters approved 382 local transactions and use tax measures (330 general taxes and 52 special taxes), representing more than \$4.5 billion in annual sales taxes. Voters rejected 134 measures that cumulatively would have increased sales taxes another \$1.87 billion.

Of the 516 measures proposed, 401 were proposed to fund “general services.” Some of these majority-vote general taxes were coupled with advisory measures directing the local government to earmark the new sales tax revenue to a specific program. Outside of these “general services” measures, sales tax measures were earmarked to fund libraries (13 measures), public safety (23 measures), fire services (17 measures), and transportation (32 measures) – all of which required a two-thirds vote.⁶⁵

Hanford could consider adopting a local sales tax for parks. The tax can be levied in increments of 0.125 percent, up to 2 percent. For example, a quarter-cent (0.25 percent) sales tax would generate more than \$2.7 million per year and cost the median household \$36 per year. (Revenue over 10 years would grow to more than \$27.5 million, very close to the master plan goal of \$30 million over 10 years.) Spending by residents would account for 24 percent of the revenues; the remaining 76 percent would come from visitor and business spending. Voter approval is required – a majority for a general tax, and 2/3rds for a special tax.⁶⁶

⁶⁵ California Tax Foundation, Local Tax Trends in California: A Survey of Ballot Measure Elections from 2010-2020. September 2021.

⁶⁶ Special taxes proposed by initiative may be imposed, extended, or increased if approved by a majority vote.

Hanford Sales Tax Revenue & Cost Estimates					
Sales Tax Rate	Annual Revenue*	Annual Cost per Household	Total Revenue Attributed to Resident Spending	% Revenue Attributed to Resident Spending	Revenue over 10 Years
0.125%	\$1,379,384	\$18	\$336,930	24%	\$13,793,837
0.250%	\$2,758,767	\$36	\$673,859	24%	\$27,587,673
0.375%	\$4,138,151	\$54	\$1,010,789	24%	\$41,381,510
0.500%	\$5,517,535	\$72	\$1,347,718	24%	\$55,175,347
*Based on 2020 taxable sales of \$1,103,506,936 (California Department of Tax and Fee Administration, Taxable Sales by City)					

Implementation

The governing body of any city may levy, increase, or extend a transactions and use tax for general purposes at a rate of 0.125 percent or a multiple thereof, if the ordinance proposing that tax is approved by a two-thirds vote of all members of that governing body and the tax is approved by a majority vote of the qualified voters of the city voting in an election on the issue. The governing body may levy, increase, or extend more than one transaction and use tax.⁶⁷

Alternatively, the governing body of any city may levy, increase, or extend a transactions and use tax for specific purposes. The tax may be levied, increased, or extended at a rate of 0.125 percent, or a multiple thereof, for the purpose for which it is established, if all of the following requirements are met:

- (a) The ordinance proposing that tax is approved by a two-thirds vote of all members of the governing body and is subsequently approved by a two-thirds vote of the qualified voters of the city voting in an election on the issue.
- (b) The transactions and use tax conforms to the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)).
- (c) The ordinance includes an expenditure plan describing the specific projects for which the revenues from the tax may be expended.⁶⁸ See Appendix A for more information on general versus special taxes.

⁶⁷ Cal. RTC 7285.9

⁶⁸ Cal. RTC 7285.91

General Ballot Measure Requirements

Whenever an election called by a district, city, or other political subdivision for the submission of a question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for the statewide election, the district, city, or other political subdivision shall, at least 88 days prior to the date of the election (August 12 for the November 8, 2022 election), file with the board of supervisors, and a copy with the elections official, a resolution of its governing board that does all of the following:

- (1) Requests that the district, city, or other political subdivision election be consolidated with the statewide election.
- (2) Sets forth the exact form of the question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. The question or proposition to appear on the ballot shall conform to this code governing the wording of propositions submitted to the voters at a statewide election.
- (3) Acknowledges that the consolidated election will be held and conducted in the manner prescribed in Section 10418.

The resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election.⁶⁹

For a special local election, the governing body of the local agency shall issue a proclamation or a resolution calling the election.⁷⁰

In case of a municipal election on any measure, the city elections official shall publish a synopsis of the measure at least one time not later than one week before the election in a newspaper of general circulation in the city. If there is no newspaper of general circulation published and circulated in the city, the notice shall be typewritten and copies shall be posted conspicuously within the time prescribed in at least three public places in the city.

The notice shall be headed "Measure To Be Voted On" in conspicuous type and shall be substantially in the following form:

MEASURE TO BE VOTED ON

Notice is hereby given that the following measure is to be voted on at the ____ (general or special) municipal election to be held in the City of ____, on Tuesday, the ____ day of ____, 2__.

(Synopsis of measure or measures)

Dated ____

____ City Elections Official

City of _____

The city elections official shall consolidate the notice of election and the notice of measure to be voted on into one notice if the measure was placed on the ballot before the notice of election is published pursuant to Section 12101.⁷¹

⁶⁹ Cal. Elections Code 10403

⁷⁰ Cal. Elections Code 12001

⁷¹ Cal. Elections Code 12111

Ballot Language

The ballots used when voting upon a measure proposed by a local governing body⁷² or submitted to the voters as an initiative or referendum measure pursuant to Division 9 (commencing with Section 9000), including a measure authorizing the issuance of bonds or the incurrence of debt, shall have printed on them the words “Shall the measure (stating the nature thereof) be adopted?” To the right or below the statement of the measure to be voted on, the words “Yes” and “No” shall be printed on separate lines, with voting targets⁷³. If a voter marks the voting target next to the printed word “Yes,” the voter’s vote shall be counted in favor of the adoption of the measure. If the voter marks the voting target next to the printed word “No,” the voter’s vote shall be counted against its adoption.

If the proposed measure imposes a tax or raises the rate of a tax, the ballot shall include in the statement of the measure to be voted on the amount of money to be raised annually and the rate and duration of the tax to be levied. The statement of the measure shall be a true and impartial synopsis of the purpose of the proposed measure, and shall be in language that is neither argumentative nor likely to create prejudice for or against the measure.⁷⁴

Local governments are permitted to write the ballot questions for measures they place before voters. Under Elections Code Section 13119(c), “The statement of the measure shall be a true and impartial synopsis of the purpose of the proposed measure, and shall be in language that is neither argumentative nor likely to create prejudice for or against the measure.”

Recent changes to state law require local governments to provide voters with estimates of how much taxes will increase if a given tax or bond measure is approved. Elections Code Section 13119 provides that the ballot statement for any local measure that imposes a tax (or raises the rate of a tax) must include the amount of money to be raised annually and the rate and duration of the tax to be levied.

Elections Code Section 9401 additionally specifies that the voter information guide for any measure proposing a local bond that would be repaid with property taxes must include “the best estimate from official sources of the average annual tax rate that would be required to be levied to fund that bond issue over the entire duration of the bond debt service”⁷⁵

Ballot questions are limited to 75 words.⁷⁶ See Appendix B for a document that details the methodology for counting words applicable to the limit.

Example ballot language from 2020 measures⁷⁷

Bonds

11/3/2020, Piedmont Measure UU, Pass (2/3rds required)

Shall the measure to prevent permanent closure of Piedmont's Community Pool by constructing new pool facilities, restrooms and related areas, to conserve energy and water, provide greater community access and safety, and authorize Piedmont to issue \$19,500,000 in bonds at legal rates, generating \$1,257,950 annually at an average rate of 2.6 cents per \$100 of assessed valuation while bonds are outstanding, with all money staying local and independent citizens' oversight, be adopted?

⁷² “Local governing body” means the governing body of a city, county, city and county, including a charter city or charter county, or district, including a school district.

⁷³ “Target” means an object designated as the aim for a voter to make a vote selection.

⁷⁴ Cal. Elections Code 13119

⁷⁵ California Tax Foundation, Local Tax Trends in California: A Survey of Ballot Measure Elections from 2010-2020. September 2021.

⁷⁶ California Elections Code §13247 and § 9051

⁷⁷ California Secretary of State, County, City, School District & Ballot Measure Election Results, <https://www.sos.ca.gov/elections/county-city-school-district-ballot-measure-election-results>

Cannabis Tax

3/3/2020, El Monte Measure PC, Pass (2/3rds required)

To fund El Monte public safety, parks, recreation, and youth programs including: after-school programs; youth recreation; addiction prevention; community policing; and park improvements, shall a gross receipts tax be adopted for cannabis businesses up to 9% for retail, up to 6% for cultivation and manufacturing, and up to 5% for distribution and laboratory testing to raise approximately \$3,500,000 annually?

Parcel Tax

3/3/2020, Oakland Measure Q, Pass (2/3rds required)

Shall a measure to provide: homelessness support services and programs to help homeless individuals move into shelters and housing; trash removal from parks and creeks; safe, well-maintained parks and trails; clean, accessible park restrooms; improved water quality; and park facilities repairs, by enacting an annual \$148 parcel tax for single-family parcels, and other parcels as specified, for 20 years, raising approximately \$21,000,000 annually with exemptions for low-income seniors, be adopted?

Sales Tax

3/3/2020, Emeryville Measure F, Pass (2/3rds required)

To maintain health communities and improve quality of life in Emeryville, shall a measure to protect the safety of local residents, reduce property crimes/auto burglaries, improve fire protection services, and provide a nurturing environment for pre-K/early childhood education for working families by levying a quarter-cent sales tax, raising approximately \$2 million annually, until ended by voter, with independent oversight and audits, exclusively for public safety and child development in Emeryville, be adopted?

Election Analysis

Election Results History

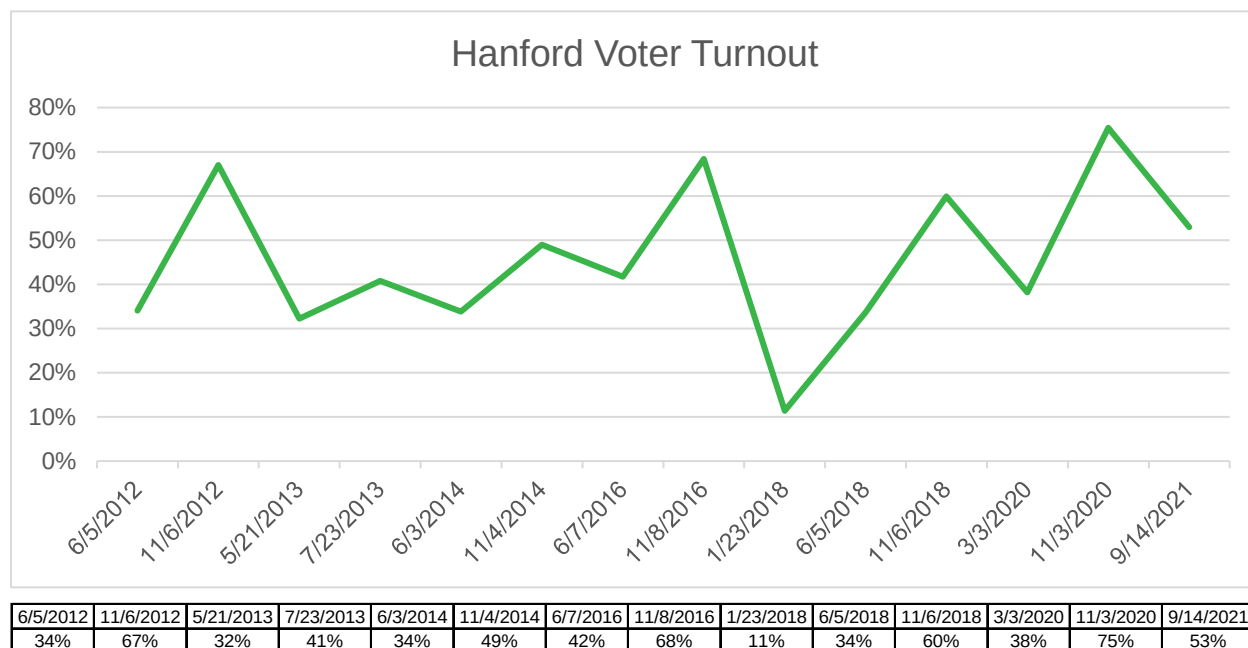
Election results can often be helpful in gauging voter support for capital projects and tolerance for public spending. The available financing options covered in this report require voter approval. As such, an examination of election history on similar fiscal questions can be instructive. Still, past election results are not necessarily indicative of current voter sentiment on public financing, nor on a particular proposal. The Trust for Public Land recommends engaging a professional pollster to conduct a public opinion survey that tests ballot language, tax tolerance, and program priorities of Hanford voters.

Hanford voters have voted to approve a few tax/bond/budget-related ballot measures over the past few years, including a 2018 city tax on cannabis, which passed with 72 percent approval. However, most measures have received less than 50 percent support from Hanford voters, including Prop 68 in 2018 (41 percent support in Hanford).

Hanford Election Results			
Election Date	Measure	Description	% Yes Hanford
11/3/2020	CA Prop 14	Issues \$5.5 billion in bonds for state stem cell research institute	39.1%
11/3/2020	CA Prop 15	Requires commercial and industrial properties to be taxed based on market value and dedicates revenue	34.2%
11/3/2020	CA Prop 19	Changes tax assessment transfers and inheritance rules	42.7%
3/3/2020	Hanford Elementary School District Measure H	\$23 million in bonds to repair and upgrade aging elementary and middle school facilities, make health, safety and security improvements, modernize outdated school facilities, and replace temporary portables with permanent classrooms	46.6%
3/3/2020	CA prop 13	Issues \$15 billion in bonds for school and college facilities	29.9%
11/6/2018	Hanford Measure C	Cannabis taxes to fund general municipal expenses such as police, fire, roads and recreation (estimated \$750,000 to \$1 million annually)	72.2%
11/6/2018	CA Prop 1	Issues \$4 billion in bonds for housing programs and veterans' home loans	42.6%
11/6/2018	CA Prop 2	Authorizes state to use revenue from millionaire's tax for \$2 billion in bonds for homelessness prevention housing	49.8%
11/6/2018	CA Prop 3	Issues \$8.877 billion in bonds for water-related infrastructure and environmental projects	50.9%
11/6/2018	CA Prop 4	Issues \$1.5 billion in bonds for children's hospitals	57.3%
11/6/2018	CA Prop 5	Revises process for homebuyers who are age 55 or older or severely disabled to transfer their tax assessments	41.0%
11/6/2018	CA Prop 6	Repeals 2017's fuel tax and vehicle fee increases and requires public vote on future increases	59.2%
6/5/2018	CA Prop 68	Issues \$4 billion in bonds for parks, environmental protection, and water infrastructure	40.7%
6/5/2018	CA Prop 69	Requires certain tax and fee revenue related to transportation be used for transportation purposes	73.0%
6/5/2018	CA Prop 70	Requires a one-time two-thirds vote to use revenue from the cap-and-trade program	36.3%
6/5/2018	CA Prop 72	Excludes rainwater capture systems from property tax assessments	76.3%
Sources: California Secretary of State Elections Division, Kings County Elections Department, and ballotpedia.org.			

Voter Registration and Turnout

Hanford Voter Registration		
Political Party	Registered Voters	% of Total
Republican	11,327	39%
Democratic	9,621	34%
Other/No Party Preference	7,745	27%
Total	28,693	100%
Source: California Secretary of State, Report of Registration - January 4, 2022		



Upcoming Elections

Currently there are two upcoming elections for Hanford voters scheduled in 2022: the statewide primary election on June 7 and the statewide general election on November 8. As of March 8, four ballot measures have been certified for the November ballot (none are tax/bond-related).

Appendix A: Additional Information about General and Special Taxes

Article XIII C, section 2 of the Constitution provides, in subdivision (b), that local agencies cannot “impose, extend, or increase” any general tax unless and until that tax is submitted to the electorate and approved by a majority vote, and in subdivision (d), that local agencies cannot “impose, extend, or increase” any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. These voting requirements track similar requirements found in sections 53722 and 53723 of the Government Code, which were enacted in 1986 by Proposition 62, a statutory initiative inapplicable to charter cities. (E.g., *Trader Sports, Inc. v. City of San Leandro* (2001) 93 Cal.App.4th 37, 49.) The voter approval requirement for special taxes dates back to Proposition 13; article XIII A, section 4 of the Constitution, like article XIII C, section 2, requires two-thirds voter approval for any city, county, or special district to “impose” any special tax.

The two-thirds voter approval requirements of article XIII C, section 2, subdivision (d) of the Constitution and article XIII A, section 4 of the Constitution do not apply to special tax measures proposed by voters through the initiative process. (*City and County of San Francisco v. All Persons Interested in the Matter of Proposition C* (2020) 51 Cal.App.5th 703; *City of Fresno v. Fresno Building Healthy Communities* (2020) 59 Cal.App.5th 220; *Howard Jarvis Taxpayers Ass’n v. City and County of San Francisco* (2021) 60 Cal.App.5th 227.) Special taxes proposed by initiative may be imposed, extended, or increased if approved by a majority vote. (Cal. Const. art. II, § 10, subd. (a); Elec. Code §§ 9122, 9217.)

Although Proposition 62 has been largely superseded by Proposition 218, it contains some procedural requirements that are not found in Proposition 218 and which remain in effect as to general law cities. Government Code section 53724, subdivision (a), states that any new tax “shall be proposed by an ordinance or resolution of the legislative body of the local government or district.” If a general tax is proposed, the ordinance or resolution must be approved by “a two-thirds vote of all members of the legislative body of the local government or district.” (Gov. Code § 53724, subd. (b).) An ordinance or resolution proposing a tax must state the type of tax, the tax rate, the method of collection, and the election date. (Gov. Code § 53724, subd. (a).) If a special tax is proposed, the ordinance or resolution must state “the purpose or service for which its imposition is sought.” (Gov. Code § 53724(a).) Additional procedural requirements for special taxes appear at Government Code sections 50075.1–50075.3 and 50077.⁷⁸

50075.1. On or after January 1, 2001, any local special tax measure that is subject to voter approval that would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (a) A statement indicating the specific purposes of the special tax.
- (b) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (c) The creation of an account into which the proceeds shall be deposited.
- (d) An annual report pursuant to Section 50075.3.

50075.3. The chief fiscal officer of the levying local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.

⁷⁸ League of California Cities, Propositions 26 and 218 Implementation Guide, August 2021

(b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.

50077. (a) Except as provided in Section 7282 of the Revenue and Taxation Code, the legislative body of any city, county, or district may, following notice and public hearing, propose by ordinance or resolution the adoption of a special tax. The ordinance or resolution shall include the type of tax and rate of tax to be levied, the method of collection, and the date upon which an election shall be held to approve the levy of the tax. The proposition shall be submitted to the voters of the city, county, or district, or a portion thereof, and, upon the approval of two-thirds of the votes cast by voters voting upon the proposition, the city, county, or district may levy the tax.

(b) The legislative body of a city, or district, may provide for the collection of the special tax in the same manner and subject to the same penalty as, or with, other charges and taxes fixed and collected by the city, or district, or, by agreement with the county, by the county on behalf of the city, or district. If the special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittal of the balance to the city.

(c) The legislative body of a local agency which is conducting proceedings for the incorporation of a city, the formation of a district, a change of organization, a reorganization, a change of organization of a city, a municipal reorganization, or the disincorporation of a city may propose by ordinance or resolution the adoption of a special tax in accordance with the provisions of subdivision (a) on behalf of an affected city or district.

(d) As used in this section "district" means an agency of the state, formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries.

Appendix B: How to Count Words

HOW TO COUNT WORDS

(Pursuant to Elections Code Section 9). This section shall not apply to counting words for ballot designations.

Each word is counted as one word except:

PUNCTUATION: Punctuation is not counted.

TITLES: Words used in the title of the document, such as "Argument in Favor of Measure A" are not counted.

GEOGRAPHICAL NAMES: All geographical names shall be counted as one word. Areas that have boundaries and can be mapped are considered geographic areas. For example, "County of Santa Barbara" and "Carpinteria Unified School District" shall each be counted as one word.

ABBREVIATIONS: Each abbreviation for a word, phrase, or expression shall be counted as one word.

HYPHENATIONS: Hyphenated words that appear in any generally available standard reference dictionary, published in the United States at any time within 10 calendar years, immediately preceding the election for which the words are counted, shall be considered as one word. Each part of all other hyphenated words shall be counted as a separate word.

DATES: Dates consisting of a combination of words and digits shall be counted as two words. Dates consisting of only a combination of digits shall be counted as one word. January 1, 2000 shall be counted as two words, whereas 1/1/00 shall be counted as one word.

NUMBERS: Any number consisting of a digit or digits shall be considered as one word. Any number that is spelled shall be considered as a separate word. "100" shall be counted as one word, whereas "one hundred" shall be counted as two words.

PHONE & INTERNET WEB ADDRESSES: Website addresses and telephone numbers shall be counted as one word.

PERCENT, ETC.: Numbers consisting of a digit or digits used with a dollar sign (\$), cent sign (¢), percentage sign (%), or number sign (#) shall be counted as one word.

Source: <http://www.sbcassessor.com/Elections/ElectionPdf/Call.pdf>

With any questions or for more information please contact:

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Western Conservation Finance Director

The Trust for Public Land

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Senior Conservation Research Analyst

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AGENDA STAFF REPORT

MEETING DATE: 6/7/2022

AGENDA SECTION: B

SUBJECT:

Presentation of the Fiscal Year 2021 Audited Financial Statements for the City of Hanford from the City's independent external auditors Hudson, Henderson & Company, Inc. Certified Public Accountants.

RECOMMENDATION:

Staff recommends that City Council receive a report by Hudson, Henderson & Company, Inc. of the City's Fiscal Year (FY) 2021 (ending June 30, 2021) Audited Financial Statements.

BACKGROUND:

State law requires the City of Hanford to prepare audited financial statements for each fiscal year. The City received an Unqualified Opinion (clean) in relation to the 2020/2021 financial statements audit for the fiscal year ending June 30, 2021 by its' independent auditors Hudson, Henderson & Company, Inc. The audit can be summarized by:

- Auditors have issued an unqualified (clean) opinion
- Financial condition of the City had mostly positive trends across funds

Based on the audited financials and resolution 2022-20-R:

- General Fund Reserve at 27% based on FY22 Budgeted Expenditures

Over the last couple of years the City Council has established some financial policies to improve the financial condition of the City. The policies as outlined in Resolution 2020-29-R and 2022-20-R are to:

- Adopt a balanced budget
- Goal of 35% reserve of expenditures in the General Fund for Operating Reserves and Contingency Reserve (Fiscal Emergency)
- Have minimum 15% reserve in Internal Service Funds and Other Funds

For the fiscal year 2020/2021 the City did pass a balanced budget and maintained a General Fund

Reserve of over 15% and made gain to the City's goal of a 35% reserve as adopted by City Council in Resolution 2022-20-R. Due primarily to better than anticipated revenues over budget and one-time revenues, the City did see an increase in unrestricted fund balance/reserve of approximately \$4.2 million. The City's revenues were higher than budgeted as the COVID19 Pandemic had less of an impact on the City than projected as the economy has recovered.

Based on the FY22 budgeted General Fund expenditures, the reserve will be at 27% (up from 18% prior year) with primary internal service funds (Medical, Liability and Workers Compensation) having at least a required minimum reserve of 15% of expenditures.

Table A - "Governmental Fund Financial Results" below, summarizes how these funds performed and a snapshot as of June 30, 2021 of their condition. The General Fund shows just over \$11 million in fund balance, of that approximately \$10.9 million is unrestricted which is available for Council's use which represents a 27% reserve in the General Fund (based on FY22 Budgeted Expenditures) for Operational Reserve (12% of a 20% goal) and Contingency Reserve (15%).

TABLE A:				
Governmental Fund Financial Results, 2020/2021				
(In Thousands)				
Governmental:				
Fund	Net Income (Loss)	Available Fund Balance	Growing	Comment
General Fund	4,210	11,038	Yes	Revenues received were substantially above budget in sales tax and property tax. The GF Reserve is at 35%.
Accumulated Capital Outlay (ACO) Fund	(190)	4,574	No	Funding will be transferred in from General Fund or Other Funds as directed by Council's Reserve Policy or as otherwise directed by Council for approved capital projects.
Housing	172	20,180	Yes	Restricted Funds: Revenues from new grants, loan payoffs and loan payments (CDBG, HOME and Housing Successor)
Transportation and Other Funds	1,669	14,872	No - TIF, Yes - Others	Restricted Funds: Non-Major Funds includes Transportation, Gas Tax, Transportation Impact Fee (TIF) and Other Funds

The City has four major enterprise funds summarized in Table B for Business Type (Proprietary) Funds that the City has to provide essential services for its residents and businesses.

TABLE B:				
Business Type (Proprietary) Funds Financial Results, 2020/2021				
(In Thousands)				
Business Type:				
Fund	Net Income (Loss)	Available Fund Balance	Growing	Comment
Water	4,539	15,868	Yes	There are significant capital needs, staff will continue to monitor and review rates for sustainability.
Wastewater	3,491	1,107	Yes	One major project reduced this fund's balance in FY21, staff will continue to monitor and review rates for sustainability.
Storm Drain	302	5,976	Yes	There are significant capital needs, staff will continue to monitor and review rates for sustainability.
Refuse	66	278	Yes	There are significant capital needs, staff will continue to monitor and is in process of reviewing rates.
Airport/Intermodal/ Courthouse	(370)	(1,556)	No	There are significant operational and capital needs, staff will continue to monitor and review rates for sustainability and payment of past debts.
Enterprise Sub Total	<u>8,028</u>	<u>23,228</u>		
Internal Service	<u>887</u>	<u>12,140</u>	Yes	These funds will not typically grow, however, there is a need for adequate reserves in these funds to pay for insurances and internal services.
* Note: Business activity fund equity includes fixed assets which are not expendable resources. As a result, net available cash is shown. Governmental funds do not include debt nor fixed assets. As a result Fund Balance is shown.				

The City should continue to pursue cost reductions, new revenues, cost recovery, minimizing staffing, and keep up on long term planning related to all funds in order to be able to adequately measure financial sustainability.

The fiscal year 2020/2021 audited financial statements have been finalized behind a normal timeline (due in March of each year, at the latest) ideally to be completed by January annually. This is an improvement of several months from the prior year and staff will work with the auditors to continue to improve timeliness of audit issuance.

The City had no issues or concerns identified in the FY21 audit; however, it did have several in the prior year and those were addressed and corrected. Staff will continue to work to mitigate any concerns or potential concerns by maintaining staff and assigning tasks to proactively keep monthly, quarterly and annual accounting up to date which will help in timely audit issuance.

Potential issues an audit may show

Material Weakness - 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.

Significant Deficiency - 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.

The City had no weaknesses or deficiencies identified in FY21.

In the past, a significant contribution to the findings and lack of staff contributed towards delays. City Council has also authorized an external Certified Public Accountant to assist the City in getting more timely financial entries. There were no findings for the current FY21 audit; the first Audit without any findings in recent years.

Council has in place a comprehensive Reserve and Pension Funding Policy (Resolution 2022-20-R) which will continue to help the City year by year improve its financial standing. It is important to keep in mind, there are significant demands on the General Fund and costs to operate the City continue to increase and generally match or sometimes outpace the growth of revenues especially in the General Fund which limits efforts of the City to take care of deferred needs or increase services.

FISCAL IMPACT:

This matter is informational for Council's review and comment. In accordance with adopted Reserve Policy in Resolution 2022-20-R, \$750,000 will be transferred to the City's Workers Compensation Fund to cover liabilities and have a minimum 15% of expenditures reserve for a total reserve of \$5,350,000. Based on the FY22 original budget, the General Fund reserve will be at 27% (12% in operating reserve and 15% in Contingency Reserve), Council's adopted goal is 35% of which the City has made progress over the past year.

ATTACHMENTS:

FS FY2021



May 31, 2022

To the Honorable Mayor and Members of the City Council
Hanford, California

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Hanford, California (the City) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 26, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. During 2021, the City adopted and implemented GASB No. 84 – *Fiduciary Activities*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The City does not have any particularly sensitive estimates affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures of the employee pension plans and other post-employment benefits as presented in Notes 7 and 8 to the financial statements. Analyses of these balances rely mostly on the actuarial evaluations obtained by management. The significance of the estimated future liabilities makes these sensitive disclosures for the users of the financial statements.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. It was noted the completion of the audit was delayed and issued subsequent to the expected date of March 31, 2022, due to a few different factors. Management, with the assistance of an outside consultant, performed substantial work on cleaning up older balances and adjusting some prior year errors. The audit work performed in reviewing all of these changes, while some were performed during the course of the audit, took a substantial amount of additional time to work in ensuring the balances were fairly stated in all material respects. These and other minor delays contribution to the delay of the completion of the audit. All of these factors lead to the delays in issuing the financials in May 2022.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Material adjustments and correlating material weaknesses and significant deficiency were included in the financial report in the findings and questioned costs section.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 31, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the schedule of changes in net pension and related ratios, schedule of the city's proportionate share of the net pension liability, schedule of plan contributions, schedule of changes in net OPEB liability and related ratios, schedule of contributions- OPEB, and budgetary comparison schedules for the General Fund, CDBG Home/Housing Fund, Transportation Impact Fees Fund and Transportation Development Act Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the principal city officials, which accompany the financial statements but are not RSI. Such information 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.

City of Hanford
May 31, 2022
Page 3 of 3

Restriction on Use

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

Sincerely,

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in black ink, appearing to read "Brian Henderson", with a long horizontal flourish extending to the right.

By: Brian Henderson, CPA

CITY OF HANFORD

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2021**

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**CITY OF HANFORD
PRINCIPAL CITY OFFICIALS
JUNE 30, 2021**

CITY COUNCIL

NAME

POSITION

Francisco Ramirez
Diane Sharp
Amanda Sultray
Kalish Morrow
Art Brieno

Mayor
Vice Mayor
Council Member
Council Member
Council Member

ADMINISTRATION

Mario Cifuentes
Griswold, LaSalle, Cobb, Dowd & Ginn, LLP
Natalie Corral
Christopher Tavarez
Steve Pendergrass
Darlene Mata
Parker Sever
John Doyel
Bradley Albert
Sarah Cardoza

City Manager
City Attorneys
City Clerk
Treasurer/Finance Director
Fire Chief
Community Development Director
Police Chief
Public Works Director
Parks and Community Services Director
Human Resources Manager



INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Members of the City Council
City of Hanford
Hanford, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hanford, California (the City), as of and for the year ended June 30, 2021, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with accounting 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 City'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 City'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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of as of June 30, 2021, the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the net pension liability and related ratios, schedule of the City's proportionate share of the net pension liability, schedule of plan contributions, schedule of changes in net OPEB liability and related ratios, schedule of contributions - OPEB, and budgetary comparison schedules for the General Fund, CDBG Home/Housing Fund, Transportation Impact Fees Fund, and the Transportation Development Act Fund, as listed in the table of contents, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The principal city officials and combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole. The principal city officials have 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.



Fresno, California
May 31, 2022

**CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

This discussion and analysis of the City of Hanford's (the City) financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- Assets and deferred outflows of the City exceed its liabilities and deferred inflows at the close of the most recent fiscal year 2021 by \$324.4 million. Of this amount, about \$19.2 million in unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.
- As of June 30, 2021, the City's governmental funds reported combined ending fund balances of \$50.7 million.
- Approximately 21.4% of the combined governmental fund balances is considered available for spending at the City's discretion.
- As of June 30, 2021, unassigned fund balance in the General Fund was \$10.9 million, or 35.8% of total General Fund Expenditures.
- The City's total debt decreased by \$2.7 million during fiscal year 2021, which is due to the normal maturity of debt in the water system, the wastewater system, and the citywide solar energy system.
- The following pension liabilities totaling \$48,832,889 are included in the financial statements as required by GASB 68: General Government \$39,838,853; Water System Enterprise \$2,297,442; Sewer Enterprise \$1,603,100; Storm Drainage \$227,866; Refuse Enterprise \$3,120,567; Computer Maintenance \$250,640; Building \$661,243; and Fleet Management \$833,178.

THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the City of Hanford, California (the City) and its component units, using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

These **Government-Wide Financial Statements** are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The statements present the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. Additionally, certain eliminations have occurred as prescribed by the GASB statements regarding interfund activity, payables and receivables.

The **Fund Financial Statements** include statements for each of the three categories of activities – governmental, business-type and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary activities are agency funds, which only report a balance sheet and do not have a measurement focus. Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach.

**CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities. These statements included all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the City's net position and changes in them. Net position is the difference between assets and liabilities, which is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the City's property tax base and sales tax base.

In the Statement of Net Position and the Statement of Activities, we separate the City activities as follows:

Governmental Activities – Most of the City's basic services are reported in this category, including General Government, Police, Fire, Public Works, Parks and Recreation, and Community Development. Property and sales taxes, user fees, interest income, franchise fees, and state and federal shared revenues and grants generally finance these activities.

Business-Type Activities – The City charges a fee to customers to cover all or most of the cost of certain services it provides. The City's Water, Sewer, Storm Drain, Refuse, Airport, Intermodal, and Courthouse Square Funds are reported in this category.

FUND FINANCIAL STATEMENTS

The City, like other state and local governments, uses fund accounting to account for a number of funding sources and activities. In general, fund accounting provides a mechanism for separately accounting for a variety of different funding sources, and enables the City to demonstrate compliance with legal and/or contractual requirements that may be associated with these funds. Thus, the accompanying fund financial statements present individual funds, organized into one of three groups based on the nature of the activities and their purpose: Governmental, Proprietary or Fiduciary Funds. Note that the fund financial statements only present the most significant (or "major") funds. In addition, the fund financial statements include a schedule that reconciles the fund financial statements to the Government-Wide Financial Statements. This is designed to explain the difference created by the integrated approach.

Governmental Funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into 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 assets 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. The differences between the results shown in the governmental fund financial statements and those shown in the government-wide financial statements are explained in a reconciliation schedule following each governmental fund financial statement.

**CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

Proprietary Funds – When the City charges customers for the services it provides, whether to outside customers or to other units of the City, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Fund Net Position. In fact, the City's enterprise funds are the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the City's other programs and activities – such as the City's self-insurance, fleet maintenance, and computer maintenance funds. The internal service funds are reported with governmental activities in the government-wide financial statements.

Fiduciary Funds – The City is the trustee, or fiduciary, for certain funds held on behalf of various third parties. The City's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Financial Statement – The notes to the financial statements provide information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain "required supplementary information" concerning the City's progress in funding its obligation to provide pension benefits to its employees, budgetary comparison schedules for the general fund and other major funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The City presents its financial statements under the reporting model required by Governmental Accounting Standards Board (GASB) Statement No. 34. The City is presenting prior fiscal years' data for the purpose of providing comparative information for the Management Discussion and Analysis (MD&A).

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$324,449,566 at the close of the 2020-2021 fiscal year.

By far, the largest portion of the City's net position, 81.9%, reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure and equipment), less any outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, their value is 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 sources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

Of the total current assets totaling \$93,631,161, approximately 86.8% or \$81,321,191, consists of unrestricted cash and investments. These funds are invested in accordance with State law and the City's investment policy and include funds legally and/or contractually restricted as to their use.

STATEMENT OF NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
ASSETS						
Current assets	\$ 49,354,666	\$ 42,290,355	\$ 44,276,495	\$ 45,566,389	\$ 93,631,161	\$ 87,856,744
Capital and non-current assets (net of depreciation)	177,619,707	179,691,768	140,249,947	130,994,736	317,869,654	310,686,504
Total Assets	<u>226,974,373</u>	<u>221,982,123</u>	<u>184,526,442</u>	<u>176,561,125</u>	<u>411,500,815</u>	<u>398,543,248</u>
Deferred outflows of resources	12,788,869	11,296,454	2,314,298	2,014,171	15,103,167	13,310,625
LIABILITIES						
Current and other liabilities	7,317,025	6,276,526	1,667,793	1,660,644	8,984,818	7,937,170
Long-term liabilities	51,711,380	47,671,632	40,165,540	42,201,977	91,876,920	89,873,609
Total Liabilities	<u>59,028,405</u>	<u>53,948,158</u>	<u>41,833,333</u>	<u>43,862,621</u>	<u>100,861,738</u>	<u>97,810,779</u>
Deferred inflows of resources	966,359	2,417,713	326,319	1,012,076	1,292,678	3,429,789
NET POSITION						
Net investment in capital assets	157,116,548	158,401,312	108,641,344	96,648,645	265,757,892	255,049,957
Restricted	39,517,385	31,543,209	2,379	2,379	39,519,764	31,545,588
Unrestricted	(16,865,455)	(13,031,815)	36,037,365	37,049,575	19,171,910	24,017,760
Total Net Position	<u>\$ 179,768,478</u>	<u>\$ 176,912,706</u>	<u>\$ 144,681,088</u>	<u>\$ 133,700,599</u>	<u>\$ 324,449,566</u>	<u>\$ 310,613,305</u>

An additional portion of the City's net position of \$39,519,764 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$19,171,910, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report an overall positive balance in net position. This means the City has sufficient current assets to satisfy both its current and long-term liabilities and fulfill its obligations pursuant to external restriction imposed on City assets. In short, the City is in sound financial condition.

CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

Statement of Activities

As discussed earlier, the Statement of Net Position provides a measure of the financial health of an entity at a specific date in time. The Statement of Activities provides details of how net position changed from the beginning of the year to the end of the year, and whether net assets increased or decreased. From June 30, 2020 to June 30, 2021, the net position of the City as a whole increased, largely due to the increase in other revenues.

STATEMENT OF ACTIVITIES

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program Revenues:						
Charges for services	\$ 5,962,037	\$ 7,235,394	\$ 26,671,382	\$ 25,726,945	\$ 32,633,419	\$ 32,962,339
Operating grants and contributions	1,908,465	1,606,323	-	-	1,908,465	1,606,323
Capital grants and contributions	780,926	416,429	-	-	780,926	416,429
General Revenues:						
Taxes	32,191,047	28,637,619	-	-	32,191,047	28,637,619
Investment earnings	936,759	917,907	243,843	714,727	1,180,602	1,632,634
Other revenues	3,697,145	7,293,723	5,986,373	4,171,430	9,683,518	11,465,153
Total Revenues	<u>45,476,379</u>	<u>46,107,395</u>	<u>32,901,598</u>	<u>30,613,102</u>	<u>78,377,977</u>	<u>76,720,497</u>
EXPENSES						
Governmental Activities:						
General government	7,777,169	7,424,876	-	-	7,777,169	7,424,876
Public safety	21,878,581	22,348,294	-	-	21,878,581	22,348,294
Public works	4,310,762	5,328,310	-	-	4,310,762	5,328,310
Parks and recreation	3,290,716	3,628,645	-	-	3,290,716	3,628,645
Community development	2,636,159	2,780,857	-	-	2,636,159	2,780,857
Business-type Activities:						
Water system	-	-	7,613,367	7,430,096	7,613,367	7,430,096
Wastewater system	-	-	5,830,921	5,375,459	5,830,921	5,375,459
Storm drain	-	-	1,082,412	747,116	1,082,412	747,116
Refuse	-	-	8,173,990	8,478,104	8,173,990	8,478,104
Airport	-	-	645,131	505,212	645,131	505,212
Intermodal	-	-	57,818	57,761	57,818	57,761
Courthouse square	-	-	102,750	79,642	102,750	79,642
Total Expenses	<u>39,893,387</u>	<u>41,510,982</u>	<u>23,506,389</u>	<u>22,673,390</u>	<u>63,399,776</u>	<u>64,184,372</u>
Increase in Net Position Before Transfers	5,582,992	4,596,413	9,395,209	7,939,712	14,978,201	12,536,125
Transfers	(1,861,652)	(1,004,179)	1,861,652	1,004,179	-	-
Change in Net Position	<u>3,721,340</u>	<u>3,592,234</u>	<u>11,256,861</u>	<u>8,943,891</u>	<u>14,978,201</u>	<u>12,536,125</u>
Net Position, Beginning of Year, as Previously Reported	176,912,706	179,294,582	133,700,599	124,808,048	310,613,305	304,102,630
Prior Period Adjustment	(865,568)	(5,974,110)	(276,372)	(51,340)	(1,141,940)	(6,025,450)
Net Position, Beginning of Year, Restated	<u>176,047,138</u>	<u>173,320,472</u>	<u>133,424,227</u>	<u>124,756,708</u>	<u>309,471,365</u>	<u>298,077,180</u>
Net Position, End of Year	<u>\$ 179,768,478</u>	<u>\$ 176,912,706</u>	<u>\$ 144,681,088</u>	<u>\$ 133,700,599</u>	<u>\$ 324,449,566</u>	<u>\$ 310,613,305</u>

**CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

The City's revenue totaled \$78,377,977 with 41.6% generated from charges for services and 41.1% generated from taxes. The largest source of revenues in governmental activities comes from taxes at 70.8%. This is typical in that traditional services provided by a city, such as public safety, parks, recreation, and public works, are primarily funded from property, sales, transient occupancy, and other local taxes. The largest source of revenues in Business-Type Activities comes from charges for services at 81.1%. The Business-Type Activities include enterprise fund operations, such as Water, Sewer, Refuse, Airport, Courthouse Square and Intermodal Funds, all of which recover their costs through fees and charges just like a normal business.

Expenses of the City totaled \$63,399,776. The two largest categories of expenses are public safety, which represents 34.5% of total costs, and general government, which represents 12.3% of total costs. However, in relation to Governmental Activity expenses only, public safety makes up 54.8% of the total and general government makes up 19.5% of the total.

As shown in the Statement of Activities, net position increased from the prior year. In the funds included within the Governmental Activities category, net position increased, after prior period adjustment, by \$2,855,772 an increase of 1.6%. The net position increased, after prior period adjustment, in the funds included within the Business-Type Activities category by \$10,980,489 or 7.5%.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As previously noted, the City of Hanford uses fund accounting to demonstrate compliance with legal and contractual requirements. This section provides an analysis and discussion of individual funds and fund types presented in the financial statements.

Governmental Funds – The Focus of the City of Hanford's governmental funds is on short-term inflows and outflows and balances of spendable resources. Such information is useful in assessing the City's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The remainder of fund balance is reserved or designated to indicate that it is not available for new spending because it has already been committed to a specific future use.

The General Fund is the primary operating fund of the City of Hanford. At the end of the fiscal year, unassigned fund balance of the General Fund was \$10,926,987 while total fund balance was \$11,037,789. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total expenditures. The unassigned fund balance of the general fund represents approximately 35.8% of general fund expenditures.

Capital Improvement Funds, which are categorized as governmental funds, show fluctuations in their ending fund balances because they are primarily used to account for capital improvement projects that span more than one year. Therefore, the change in fund balance is generally due to the timing of funding, which generally occurs in one year, in relation to the timing of expenditures, which occur over more than one year. Any remaining fund balances are either reserved or earmarked specifically for the continuing cost of the related projects.

Proprietary Funds – The City proprietary funds include the Water, Wastewater, Storm Drain, Refuse, Airport, Intermodal, and Courthouse Square Funds. All of the proprietary funds are highly capital intensive, requiring a significant investment in capital equipment and facilities to conduct their operations, whether it be in water and sewer lines, water and wastewater treatment facilities or runways.

**CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

The Water System Fund has a total net position of \$55,720,344 at the end of the fiscal year. Total net position includes \$38,794,032 invested in capital assets and \$21 restricted for debt service, which are not available to pay for current expenses. The remaining net position of \$16,926,291 is unrestricted and available to cover current operating and capital needs of the fund.

The Refuse Fund has a total net position of \$3,524,863 at the end of the fiscal year. Total net position includes \$5,023,098 invested in capital assets, which are not available to cover current expenses.

The Wastewater Fund has a total net position of \$42,334,002 at the end of the fiscal year. Total net position includes \$37,075,687 invested in capital assets and \$2,358 restricted for debt service, which are not available to cover current expenses. The fund has \$5,255,957 available to cover current operating and capital needs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets – The City of Hanford's investment in capital assets for its governmental and business type activities as of June 30, 2021 amounts to \$297,364,116 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities and roads. The net increase in the City's investment in capital assets for the current fiscal year was \$7,970,447. This increase is a net result of annual depreciation, land acquisition, normal equipment replacement, and construction of typical capital assets. Significant capital asset events during the fiscal year included the following:

9th/Houston Ave Sewer Main Construction	10,160,617
Five Refuse Trucks	1,552,274
Pavement Resurfacing Treatment	1,137,321
Two Refuse Sweepers	630,432
Storm Drain System Oversize Req	541,438
Water Distribution Main Ext Program	492,656
Armory Building	439,790
Tract No. 919 Street Improvements	371,799
Lacey Widen/10th-Sierra	350,342
Pavement Treatment Various St	204,390

**CAPITAL ASSETS
(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 60,795,382	\$ 60,418,778	\$ 11,386,981	\$ 10,845,543	\$ 72,182,363	\$ 71,264,321
Buildings	15,271,928	15,286,700	112,089,309	103,072,517	127,361,237	118,359,217
Infrastructure	70,607,008	71,580,322	-	-	70,607,008	71,580,322
Equipment	10,389,595	10,374,009	16,759,692	16,667,456	27,149,287	27,041,465
Construction in progress	52,635	741,501	11,586	406,840	64,221	1,148,341
Total Capital Assets	<u>\$ 157,116,548</u>	<u>\$ 158,401,310</u>	<u>\$ 140,247,568</u>	<u>\$ 130,992,356</u>	<u>\$ 297,364,116</u>	<u>\$ 289,393,666</u>

**CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

Long-Term Debt - At the end of the current fiscal year, the City, had a total debt outstanding of \$31,606,224.

OUTSTANDING DEBT

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenue bonds payable	-	-	17,945,000	19,560,000	17,945,000	19,560,000
Unamortized bond premium	-	-	629,732	703,039	629,732	703,039
Notes payable	-	-	5,095,115	5,469,702	5,095,115	5,469,702
Lease purchase	-	-	7,936,377	8,610,970	7,936,377	8,610,970
Total Outstanding Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$31,606,224</u>	<u>\$34,343,711</u>	<u>\$31,606,224</u>	<u>\$34,343,711</u>

In the Business-Type Activities, the revenue bonds payable consists of three bond issues. In 2013, for the water system, the city received \$12,725,000 from the issuance of Water Revenue Bonds for the purpose of refinancing a 2003 Revenue Bond and 2007 note payable, of which \$6,780,000 remains. For the sewer system there remains a 2015 \$2,820,000 Refunding Revenue Bond, and a 2012 \$8,345,000 Refunding Revenue Bond.

The notes payable portion of the outstanding debt totaling \$5,095,115 consists of one loan. In 2002, the City obtained a \$10,000,000 loan for the purpose of expanding the wastewater treatment plant.

The outstanding lease purchase amount, \$7,936,377, is comprised of two different capital leases. The first lease was for an energy efficient solar tracker system at the wastewater treatment plant for \$4,325,556. The second lease was for a second energy efficient solar tracking system in the amount of \$8,495,138. This system is located at the wastewater treatment plant but is serving the whole city.

For detail information regarding each of these bonds or notes, please refer to Note 5 – Long-Term Debt.

GENERAL FUND BUDGETARY HIGHLIGHTS

The fiscal year budget did not have any significant changes made from the beginning of the fiscal year. Actual revenues, however, were \$3.4 million over estimated budget amounts. This was due to conservative projections of sales tax due to the COVID-19 Pandemic. In addition, some federal funding was used to assist the City in costs created due to the pandemic. Expenditures for the fiscal year, in addition to better than projected revenues, were under budget. This was a result of a concerted effort to reduce operational costs during the pandemic and some unfilled positions in various departments.

**CITY OF HANFORD
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The key assumptions and considerations in the General Fund revenue forecast for fiscal year 2021-2022 budget process were:

- The fiscal year 2020-2021 budget had a final adoption late in the year due to staff turnover.
- Conservative revenue projections due to potential negative COVID-19 pandemic impacts.
- Contracted services in lieu of increasing or filling in vacant positions.
- Reduced or removed contributions to external programs and organizations.
- Decreased contributions to building, equipment, and vehicle reserves.
- Defer equipment and capital project expenses.

Items addressed in the budget were:

Wastewater – Sewer main oversizing, extension and replacement, sewer video inspection, manhole repair/coating and lift station pump monitoring projects.

Airport – No capital projects this fiscal year.

Water – The completion of various water main replacements and additions, and the continuation of meter replacement and AMR replacement.

Storm Drain – Continued curb and gutter installation, increased flow capacity in Peoples Ditch, storm drain oversizing, pump station upgrades, basin improvements and installation of a new lift station.

Building – Several ADA building modifications throughout City owned facilities.

Streets – Resurfacing, sealing, and maintenance on several streets, replacing curb, gutters, and sidewalks, lane widening, signage replacement and installing/replacing traffic signals at various locations.

General Fund Operations – Maintain current services and increase efficiency in operations, decrease expenses where possible, and anticipate minimal revenue growth with no draw from reserves. Also addressed are various ADA modifications, projects to increase security and safety of buildings and continued technology system upgrades.

Parks and Recreation – Continue with a variety of recreation programs and activities and look for more opportunities to involve the community as it comes out of the pandemic. Also ensure ADA compliance in all parks and modification and upgrade in parks and recreational facilities.

REQUESTS FOR INFORMATION

This Financial Report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. Questions concerning any of the information provided in the report or requests for additional financial information can be sent via e-mail to finance@cityofhanfordca.com. Formal written requests should be addressed to: City of Hanford, Attn: Finance Department, 315 N. Douty Street, Hanford, California 93230.

FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF HANFORD
STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 51,240,489	\$ 30,080,702	\$ 81,321,191
Receivables	4,236,748	6,434,363	10,671,111
Internal balances	(7,069,481)	7,069,481	-
Inventory	706,999	311,545	1,018,544
Deposits	229,500	14,000	243,500
Prepaid expenses and other assets	10,411	366,404	376,815
Long-term notes receivable	20,503,159	-	20,503,159
Restricted cash and investments	-	2,379	2,379
Capital Assets:			
Nondepreciable assets	60,848,017	11,398,567	72,246,584
Depreciable assets, net of depreciation	96,268,531	128,849,001	225,117,532
Total Assets	226,974,373	184,526,442	411,500,815
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	10,811,506	1,723,658	12,535,164
Deferred outflows related to OPEB	1,977,363	590,640	2,568,003
Total Deferred Outflows of Resources	12,788,869	2,314,298	15,103,167
LIABILITIES			
Accounts payable	1,023,966	747,657	1,771,623
Salary and benefits payable	1,243,604	208,229	1,451,833
Accrued interest payable	-	347,905	347,905
Deposits and unearned revenue	4,919,778	340,020	5,259,798
Compensated absences - current portion	129,677	23,982	153,659
Compensated absences - noncurrent portion	1,274,498	375,744	1,650,242
Long-term debt - current	-	2,890,548	2,890,548
Long-term debt - noncurrent	-	28,085,944	28,085,944
Unamortized bond premium	-	629,732	629,732
Claims payable	5,402,000	-	5,402,000
Net OPEB liability	3,450,968	934,597	4,385,565
Net pension liability	41,583,914	7,248,975	48,832,889
Total Liabilities	59,028,405	41,833,333	100,861,738
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	966,359	326,319	1,292,678
Total Deferred Inflows of Resources	966,359	326,319	1,292,678
NET POSITION			
Net investment in capital assets	157,116,548	108,641,344	265,757,892
Restricted for:			
Streets	6,439,407	-	6,439,407
Debt service	-	2,379	2,379
Community development	22,655,311	-	22,655,311
Public safety	399,646	-	399,646
Parks and recreation	5,062,528	-	5,062,528
Capital projects	4,960,493	-	4,960,493
Unrestricted	(16,865,455)	36,037,365	19,171,910
Total Net Position	\$ 179,768,478	\$ 144,681,088	\$ 324,449,566

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

**CITY OF HANFORD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 7,777,169	\$ -	\$ -	\$ -
Public safety	21,878,581	1,128,680	1,161,847	-
Public works	4,310,762	2,053,493	-	780,926
Recreation	3,290,716	176,440	-	-
Community development	2,636,159	2,603,424	746,618	-
Total Governmental Activities	39,893,387	5,962,037	1,908,465	780,926
Business-type Activities:				
Water system	7,613,367	10,629,095	-	-
Wastewater system	5,830,921	5,957,473	-	-
Storm drain	1,082,412	1,445,978	-	-
Refuse	8,173,990	8,420,936	-	-
Airport	645,131	133,114	-	-
Intermodal	57,818	37,928	-	-
Courthouse square	102,750	46,858	-	-
Total Business-type Activities	23,506,389	26,671,382	-	-
Total Primary Government	\$ 63,399,776	\$ 32,633,419	\$ 1,908,465	\$ 780,926

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

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

CITY OF HANFORD
STATEMENT OF ACTIVITIES (continued)
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Net (Expense) Revenue	Net (Expense) Revenue and Changes in Net Position		
		Governmental Activities	Business-type Activities	Total
Primary Government:				
Governmental Activities:				
General government	\$ (7,777,169)	\$ (7,777,169)	\$ -	\$ (7,777,169)
Public safety	(19,588,054)	(19,588,054)	-	(19,588,054)
Public works	(1,476,343)	(1,476,343)	-	(1,476,343)
Recreation	(3,114,276)	(3,114,276)	-	(3,114,276)
Community development	713,883	713,883	-	713,883
Total Governmental Activities	<u>(31,241,959)</u>	<u>(31,241,959)</u>	<u>-</u>	<u>(31,241,959)</u>
Business-type Activities:				
Water system	3,015,728	-	3,015,728	3,015,728
Wastewater system	126,552	-	126,552	126,552
Storm drain	363,566	-	363,566	363,566
Refuse	246,946	-	246,946	246,946
Airport	(512,017)	-	(512,017)	(512,017)
Intermodal	(19,890)	-	(19,890)	(19,890)
Courthouse square	(55,892)	-	(55,892)	(55,892)
Total Business-type Activities	<u>3,164,993</u>	<u>-</u>	<u>3,164,993</u>	<u>3,164,993</u>
Total Primary Government	<u>\$ (28,076,966)</u>	<u>(31,241,959)</u>	<u>3,164,993</u>	<u>(28,076,966)</u>
General Revenues:				
Taxes:				
Property taxes		13,414,233	-	13,414,233
Sales and use tax		16,332,234	-	16,332,234
Franchise taxes		1,152,391	-	1,152,391
Other taxes		1,292,189	-	1,292,189
Revenue from use of money and property		936,759	243,843	1,180,602
Impact fees		1,098,344	2,220,328	3,318,672
Contributed capital		2,233,673	885,641	3,119,314
Loss on disposal of assets		(8,936)	(134,464)	(143,400)
Miscellaneous/other		374,064	3,014,868	3,388,932
Transfers - interfund		(1,861,652)	1,861,652	-
Total General Revenues and Transfers		<u>34,963,299</u>	<u>8,091,868</u>	<u>43,055,167</u>
Change in Net Position		<u>3,721,340</u>	<u>11,256,861</u>	<u>14,978,201</u>
Net Position, Beginning of Year, as Previously Reported		176,912,706	133,700,599	310,613,305
Prior Period Adjustments		<u>(865,568)</u>	<u>(276,372)</u>	<u>(1,141,940)</u>
Net Position, Beginning of Year, Restated		<u>176,047,138</u>	<u>133,424,227</u>	<u>309,471,365</u>
Net Position, End of Year		<u>\$ 179,768,478</u>	<u>\$ 144,681,088</u>	<u>\$ 324,449,566</u>

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

GOVERNMENTAL FUNDS
FINANCIAL STATEMENTS

CITY OF HANFORD
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Capital Projects Fund	COBG/HOME/Housing Fund	Special Revenue Transportation Impact Fees	Transportation Development Act Fund	All Other Non-Major Governmental Funds	Total
ASSETS							
Cash and investments	\$ 9,004,881	\$ 3,008,918	\$ 1,592,452	\$ 4,182,565	\$ 3,731,420	\$ 9,566,488	\$ 31,086,724
Receivables	1,065,159	10,827	91,822	11,304	1,708,552	615,780	3,503,444
Loan receivable	-	-	18,533,201	-	-	1,969,958	20,503,159
Due from other funds	2,633,641	-	-	-	-	-	2,633,641
Deposits	104,500	-	-	-	-	-	104,500
Prepaid expenses and other assets	6,302	1,100	-	-	-	622	8,024
Advances to other funds	104,570	1,659,026	-	-	-	-	1,763,596
Total Assets	\$ 12,919,053	\$ 4,679,871	\$ 20,217,475	\$ 4,193,869	\$ 5,439,972	\$ 12,152,848	\$ 59,603,088
LIABILITIES AND FUND BALANCES							
Liabilities:							
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439	\$ 439
Accounts payable	609,767	1,495	-	3,965	24,644	162,445	802,316
Accrued wages payable	958,362	-	-	-	-	7,654	966,016
Unearned revenue	-	-	-	-	4,916,643	-	4,916,643
Consumer deposits	3,135	-	-	-	-	-	3,135
Due to other funds	310,000	-	37,318	1,657,592	-	140,922	2,145,832
Advances from other funds	-	104,570	-	-	-	-	104,570
Total Liabilities	1,881,264	106,065	37,318	1,661,557	4,941,287	311,460	8,938,951
Fund Balances:							
Nonspendable:							
Long-term receivables	-	-	18,533,201	-	-	1,969,958	20,503,159
Prepaid expenses	6,302	1,100	-	-	-	622	8,024
Insurance deposits	104,500	-	-	-	-	-	104,500
Restricted for:							
Community development	-	-	1,646,956	-	-	-	1,646,956
Streets and roads	-	-	-	2,532,312	498,685	3,491,045	6,522,042
Recreation	-	-	-	-	-	4,322,904	4,322,904
Landscape maintenance	-	-	-	-	-	731,600	731,600
Public safety	-	-	-	-	-	399,646	399,646
Committed for:							
Parking and business improvement	-	4,572,706	-	-	-	359,052	4,931,758
Community development	-	-	-	-	-	552,161	552,161
Cannabis	-	-	-	-	-	124,305	124,305
Unassigned	10,926,987	-	-	-	-	(109,905)	10,817,082
Total Fund Balances	11,037,789	4,573,806	20,180,157	2,532,312	498,685	11,841,388	50,664,137
Total Liabilities and Fund Balances	\$ 12,919,053	\$ 4,679,871	\$ 20,217,475	\$ 4,193,869	\$ 5,439,972	\$ 12,152,848	\$ 59,603,088

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

CITY OF HANFORD
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
JUNE 30, 2021

Total Fund Balances Governmental Funds \$ 50,664,137

Amounts Reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets: In governmental funds, only current assets are reported. In the Statement of Net Position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets at historical cost	\$ 264,924,515	
Accumulated depreciation	<u>(116,609,368)</u>	148,315,147

Internal service funds are used by management to charge the costs of fleet maintenance, purchasing, risk management, building usage, and computer maintenance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.

13,930,241

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:

Compensated absences	\$ (1,334,891)	
Net OPEB liability	(3,450,968)	
Net pension liability	<u>(39,838,853)</u>	(44,624,712)

Deferred outflows related to pensions and OPEB 12,391,317

Deferred inflows related to pensions (907,652)

Total Net Position - Governmental Activities \$ 179,768,478

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

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Capital Projects Fund	CDBG/HOME/Housing Fund	Special Revenue Transportation Impact Fees	Transportation Development Act Fund	All Other Non-Major Governmental Funds	Total
REVENUES							
Taxes and special assessments	\$ 29,883,494	\$ -	\$ -	\$ 638,545	\$ 366,699	\$ 4,079,141	\$ 34,967,879
Aid from other government agencies	1,936,822	-	598,233	-	-	562,824	3,097,879
Licenses and permits	1,052,363	-	-	-	-	-	1,052,363
Fines and forfeitures	129,039	-	-	-	-	34,029	163,068
Charges for services	2,459,711	34,527	-	-	-	-	2,494,238
Revenue from use of money and property	133,083	19,647	367,742	46,107	38,816	156,219	761,614
Miscellaneous	343,367	100,000	5,787	-	174	155,857	605,185
Total Revenues	<u>35,937,879</u>	<u>154,174</u>	<u>971,762</u>	<u>684,652</u>	<u>405,689</u>	<u>4,988,070</u>	<u>43,142,226</u>
EXPENDITURES							
General government	2,028,736	60,338	-	12,105	3,292	29,677	2,134,148
Public safety	20,775,293	-	-	-	-	-	20,775,293
Public works	2,289,274	58,397	-	-	71,156	1,312,559	3,731,386
Recreation	3,441,612	-	-	-	-	-	3,441,612
Community development	1,820,914	-	633,315	-	-	304,476	2,758,705
Capital outlay	198,332	452,460	-	748,403	295,717	1,560,859	3,255,771
Total Expenditures	<u>30,554,161</u>	<u>571,195</u>	<u>633,315</u>	<u>760,508</u>	<u>370,165</u>	<u>3,207,571</u>	<u>36,096,915</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,383,718</u>	<u>(417,021)</u>	<u>338,447</u>	<u>(75,856)</u>	<u>35,524</u>	<u>1,780,499</u>	<u>7,045,311</u>
Other Financing Sources (Uses)							
Operating transfers in	66,790	267,473	-	990,854	-	258,052	1,583,169
Operating transfers out	(1,240,843)	(40,000)	(166,466)	(990,854)	-	(329,139)	(2,767,302)
Total Other Financing Sources (Uses)	<u>(1,174,053)</u>	<u>227,473</u>	<u>(166,466)</u>	<u>-</u>	<u>-</u>	<u>(71,087)</u>	<u>(1,184,133)</u>
Net Change in Fund Balance	<u>4,209,665</u>	<u>(189,548)</u>	<u>171,981</u>	<u>(75,856)</u>	<u>35,524</u>	<u>1,709,412</u>	<u>5,861,178</u>
Fund Balance, Beginning of Year	5,580,872	4,786,742	20,269,345	1,635,767	481,221	12,028,171	44,782,118
Prior Period Adjustment	1,247,252	(23,388)	(261,169)	972,401	(18,060)	(1,896,195)	20,841
Fund Balance, Beginning of Year (Restated)	<u>6,828,124</u>	<u>4,763,354</u>	<u>20,008,176</u>	<u>2,608,168</u>	<u>463,161</u>	<u>10,131,976</u>	<u>44,802,959</u>
Fund Balance, End of Year	<u>\$ 11,037,789</u>	<u>\$ 4,573,806</u>	<u>\$ 20,180,157</u>	<u>\$ 2,532,312</u>	<u>\$ 498,685</u>	<u>\$ 11,841,388</u>	<u>\$ 50,664,137</u>

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

CITY OF HANFORD
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Total Net Change in Fund Balances - Governmental Funds \$ 5,861,178

Amounts Reported for Governmental Activities in the Statement of Activities
are different because:

Capital outlays are reported in governmental funds as expenditures.

However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and contributed capital exceeded depreciation in the current period:

Expenditures for capital outlay	\$ 3,255,771	
Contributed capital and sale of assets	2,233,673	
Depreciation expense	<u>(6,773,579)</u>	(1,284,135)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the Statement of Activities, compensated absences are measured by the amounts earned.

The difference between compensated absences paid and those earned was: (17,664)

Internal service funds are used by management to charge the costs of fleet maintenance, purchasing, employee welfare, workers' compensation, general and unemployment insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities:

321,734

Net Pension and OPEB liabilities: The expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

(3,948,035)

Pension and OPEB contributions are reported as expenditures in the governmental funds, but contributions are reported as deferred outflows in the Statement of Net Position.

2,788,262

Change in Net Position of Governmental Activities

\$ 3,721,340

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

PROPRIETARY FUNDS
FINANCIAL STATEMENTS

**CITY OF HANFORD
STATEMENT OF NET POSITION –
PROPRIETARY FUNDS
JUNE 30, 2021**

	Water System Fund	Sewer Improvement Funds Wastewater Fund	Storm Drain Fund	Refuse Fund
ASSETS				
Current Assets:				
Cash and investments	\$ 18,255,726	\$ 4,591,019	\$ 6,202,905	\$ 797,644
Restricted cash and investments	21	2,358	-	-
Receivables, net	1,547,113	3,711,718	179,558	980,286
Deposits	10,000	4,000	-	-
Prepaid expenses	20,126	338,904	1,074	6,300
Inventory	311,545	-	-	-
Due from other funds	-	-	-	-
Total current assets	<u>20,144,531</u>	<u>8,647,999</u>	<u>6,383,537</u>	<u>1,784,230</u>
Noncurrent Assets:				
Capital Assets:				
Land	211,614	4,135,650	4,164,210	-
Buildings and improvements	60,300,036	87,649,237	21,162,285	1,351,845
Machinery and equipment	17,913,194	2,291,130	865,680	8,086,949
Construction in progress	-	11,586	-	-
Less accumulated depreciation	<u>(26,441,986)</u>	<u>(38,594,518)</u>	<u>(6,262,302)</u>	<u>(4,415,696)</u>
Capital assets, net	<u>51,982,858</u>	<u>55,493,085</u>	<u>19,929,873</u>	<u>5,023,098</u>
Total noncurrent assets	<u>51,982,858</u>	<u>55,493,085</u>	<u>19,929,873</u>	<u>5,023,098</u>
Total Assets	<u>72,127,389</u>	<u>64,141,084</u>	<u>26,313,410</u>	<u>6,807,328</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	528,456	377,699	22,826	794,677
Deferred outflows related to OPEB	179,760	154,080	-	256,800
Total Deferred Outflows of Resources	<u>708,216</u>	<u>531,779</u>	<u>22,826</u>	<u>1,051,477</u>
LIABILITIES				
Current Liabilities:				
Cash overdraft	-	-	-	-
Accounts payable	325,890	158,107	2,361	253,965
Salaries and benefits payable	67,160	45,254	12,575	81,663
Deposits and unearned revenue	334,054	1,280	635	1,570
Due to other funds	158,394	1,526,097	210,175	177,229
Advances from other funds	-	-	-	-
Interest payable	116,419	231,486	-	-
Compensated absences - current portion	14,566	2,774	1,093	5,549
Current portion of long-term debt	1,371,208	1,519,340	-	-
Total current liabilities	<u>2,387,691</u>	<u>3,484,338</u>	<u>226,839</u>	<u>519,976</u>
Noncurrent Liabilities:				
Compensated absences payable	228,197	43,466	17,147	86,934
Net OPEB liability	296,583	237,537	-	400,478
Claims payable	-	-	-	-
Unamortized bond premium	217,987	411,745	-	-
Bonds and notes payable	11,599,631	16,486,313	-	-
Net pension liability	2,297,442	1,603,100	227,866	3,120,567
Total noncurrent liabilities	<u>14,639,840</u>	<u>18,782,161</u>	<u>245,013</u>	<u>3,607,979</u>
Total Liabilities	<u>17,027,531</u>	<u>22,266,499</u>	<u>471,852</u>	<u>4,127,955</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	87,730	72,362	(39,760)	205,987
Total Deferred Inflows of Resources	<u>87,730</u>	<u>72,362</u>	<u>(39,760)</u>	<u>205,987</u>
NET POSITION				
Net investment in capital assets	38,794,032	37,075,687	19,929,873	5,023,098
Restricted for debt service	21	2,358	-	-
Unrestricted	<u>16,926,291</u>	<u>5,255,957</u>	<u>5,974,271</u>	<u>(1,498,235)</u>
Total Net Position	<u>\$ 55,720,344</u>	<u>\$ 42,334,002</u>	<u>\$ 25,904,144</u>	<u>\$ 3,524,863</u>

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

CITY OF HANFORD
STATEMENT OF NET POSITION –
PROPRIETARY FUNDS (continued)
JUNE 30, 2021

	Airport Fund	Intermodal Fund	Courthouse Square	Total	Governmental Activities Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	\$ 166,436	\$ 67,293	\$ -	\$ 30,081,023	\$ 20,154,204
Restricted cash and investments	-	-	-	2,379	-
Receivables, net	7,056	5,978	2,654	6,434,363	733,304
Deposits	-	-	-	14,000	125,000
Prepaid expenses	-	-	-	366,404	2,387
Inventory	-	-	-	311,545	706,999
Due from other funds	-	-	-	-	1,967,592
Total current assets	<u>173,492</u>	<u>73,271</u>	<u>2,654</u>	<u>37,209,714</u>	<u>23,689,486</u>
Noncurrent Assets:					
Capital Assets:					
Land	2,596,623	278,884	-	11,386,981	-
Buildings and improvements	10,123,741	1,305,817	-	181,892,961	26,191
Machinery and equipment	61,873	-	-	29,218,826	17,642,579
Construction in progress	-	-	-	11,586	-
Less accumulated depreciation	(5,883,435)	(664,849)	-	(82,262,786)	(8,867,369)
Capital assets, net	<u>6,898,802</u>	<u>919,852</u>	<u>-</u>	<u>140,247,568</u>	<u>8,801,401</u>
Total other noncurrent assets	<u>6,898,802</u>	<u>919,852</u>	<u>-</u>	<u>140,247,568</u>	<u>8,801,401</u>
Total Assets	<u>7,072,294</u>	<u>993,123</u>	<u>2,654</u>	<u>177,457,282</u>	<u>32,490,887</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	-	-	-	1,723,658	397,552
Deferred outflows related to OPEB	-	-	-	590,640	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,314,298</u>	<u>397,552</u>
LIABILITIES					
Current Liabilities:					
Cash overdraft	-	-	321	321	-
Accounts payable	4,205	286	2,843	747,657	255,717
Salaries and benefits payable	1,576	-	-	208,228	277,588
Deposits and unearned revenue	2,481	-	-	340,020	-
Due to other funds	5,960	-	112,747	2,190,602	264,799
Advances from other funds	375,468	261,224	1,022,334	1,659,026	-
Interest payable	-	-	-	347,905	-
Compensated absences - current portion	-	-	-	23,982	4,157
Current portion of long-term debt	-	-	-	2,890,548	-
Total current liabilities	<u>389,690</u>	<u>261,510</u>	<u>1,138,245</u>	<u>8,408,289</u>	<u>802,261</u>
Noncurrent Liabilities:					
Compensated absences payable	-	-	-	375,744	65,127
Net OPEB liability	-	-	-	934,598	-
Claims payable	-	-	-	-	5,402,000
Unamortized bond premium	-	-	-	629,732	-
Bonds and notes payable	-	-	-	28,085,944	-
Net pension liability	-	-	-	7,248,975	1,745,061
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,274,993</u>	<u>7,212,188</u>
Total Liabilities	<u>389,690</u>	<u>261,510</u>	<u>1,138,245</u>	<u>45,683,282</u>	<u>8,014,449</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	-	-	-	326,319	58,707
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>326,319</u>	<u>58,707</u>
NET POSITION					
Net investment in capital assets	6,898,802	919,852	-	108,641,344	8,801,401
Restricted for debt service	-	-	-	2,379	-
Unrestricted	<u>(216,198)</u>	<u>(188,239)</u>	<u>(1,135,591)</u>	<u>25,118,256</u>	<u>16,013,882</u>
Total Net Position	<u>\$ 6,682,604</u>	<u>\$ 731,613</u>	<u>\$ (1,135,591)</u>	<u>133,761,979</u>	<u>\$ 24,815,283</u>
Adjustment to reflect the consolidation of internal service fund activities				10,919,109	
Net Position of Business-type Activities				<u>\$ 144,681,088</u>	

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

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Water System Fund	Sewer Improvement Funds Wastewater Fund	Storm Drain Fund	Refuse Fund
OPERATING REVENUES				
Charges for services	\$ 10,629,095	\$ 5,957,473	\$ 1,445,978	\$ 8,420,936
Other revenues	1,512,285	435,829	17,316	131,952
Total Operating Revenues	<u>12,141,380</u>	<u>6,393,302</u>	<u>1,463,294</u>	<u>8,552,888</u>
OPERATING EXPENSES				
Personnel services	2,024,060	1,226,872	406,413	2,417,098
Services and supplies	2,959,178	2,461,421	473,013	5,329,630
Depreciation	2,260,590	1,639,243	329,124	627,108
Total Operating Expenses	<u>7,243,828</u>	<u>5,327,536</u>	<u>1,208,550</u>	<u>8,373,836</u>
Operating Income (Loss)	<u>4,897,552</u>	<u>1,065,766</u>	<u>254,744</u>	<u>179,052</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental	-	3,000,000	-	14,868
Interest income	166,264	95,354	64,157	8,849
Interest expense	(509,638)	(611,363)	-	-
Unrealized gain (loss) on investments	(15,061)	(58,393)	(17,051)	(2,423)
Gain (loss) on sale of capital assets	-	-	-	(134,464)
Total Nonoperating Revenues (Expenses)	<u>(358,435)</u>	<u>2,425,598</u>	<u>47,106</u>	<u>(113,170)</u>
Income (Loss) Before Capital Contributions and Transfers	4,539,117	3,491,364	301,850	65,882
Capital contributions	426,742	355,677	103,222	-
Transfers in (out)	<u>192,681</u>	<u>(12,219)</u>	<u>-</u>	<u>1,563,194</u>
Change in Net Position	<u>5,158,540</u>	<u>3,834,822</u>	<u>405,072</u>	<u>1,629,076</u>
Net Position (Deficit), Beginning of Year	50,778,258	38,801,852	25,547,875	1,604,230
Prior Period Adjustment	<u>(216,454)</u>	<u>(302,672)</u>	<u>(48,803)</u>	<u>291,557</u>
Net Position (Deficit), Beginning of Year (Restated)	<u>50,561,804</u>	<u>38,499,180</u>	<u>25,499,072</u>	<u>1,895,787</u>
Net Position (Deficit), End of Year	<u>\$ 55,720,344</u>	<u>\$ 42,334,002</u>	<u>\$ 25,904,144</u>	<u>\$ 3,524,863</u>

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

CITY OF HANFORD
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –
PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Airport Fund	Intermodal Fund	Courthouse Square	Total	Governmental Activities Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 133,114	\$ 37,928	\$ 46,858	\$ 26,671,382	\$ 8,023,963
Other revenues	122,165	781	-	2,220,328	889,302
Total Operating Revenues	255,279	38,709	46,858	28,891,710	8,913,265
OPERATING EXPENSES					
Personnel services	45,252	-	-	6,119,695	1,508,280
Services and supplies	199,061	31,701	111,105	11,565,109	4,823,665
Depreciation	417,527	26,117	-	5,299,709	1,191,542
Total Operating Expenses	661,840	57,818	111,105	22,984,513	7,523,487
Operating Income (Loss)	(406,561)	(19,109)	(64,247)	5,907,197	1,389,778
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental	-	-	-	3,014,868	(8,936)
Interest income	1,385	351	-	336,360	211,757
Interest expense	-	-	-	(1,121,001)	-
Unrealized gain (loss) on investments	466	215	(269)	(92,516)	(28,289)
Gain (loss) on sale of capital assets	-	-	-	(134,464)	-
Total Nonoperating Revenues (Expenses)	1,851	566	(269)	2,003,247	174,532
Income (Loss) Before Capital Contributions and Transfers	(404,710)	(18,543)	(64,516)	7,910,444	1,564,310
Capital contributions	-	-	-	885,641	-
Transfers in (out)	50,887	67,107	-	1,861,650	(677,517)
Change in Net Position	(353,823)	48,564	(64,516)	10,657,735	886,793
Net Position (Deficit), Beginning of Year	7,036,427	683,049	(1,071,075)		24,814,899
Prior Period Adjustment	-	-	-		(886,409)
Net Position (Deficit), Beginning of Year (Restated)	7,036,427	683,049	(1,071,075)		23,928,490
Net Position (Deficit), End of Year	\$ 6,682,604	\$ 731,613	\$ (1,135,591)		\$ 24,815,283
Adjustment to reflect the consolidation of internal service funds				599,126	
Change in Net Position of Business-type Activities				\$ 11,256,861	

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

**CITY OF HANFORD
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

	Water System Fund	Sewer Improvement Funds		Refuse Fund
		Wastewater Fund	Storm Drain Fund	
Cash Flows from Operating Activities:				
Cash received for current services	\$ 10,025,390	\$ 2,795,886	\$ 1,391,521	\$ 8,246,395
Cash received for other operating revenues	1,513,279	435,829	17,316	131,952
Cash paid to suppliers for goods and services	(2,954,450)	(903,776)	(485,217)	(5,337,319)
Cash paid for salaries and benefits	(2,077,483)	(1,360,594)	(232,313)	(2,447,333)
Net Cash Provided (Used) by Operating Activities	6,506,736	967,345	691,307	593,695
Cash Flows from Non-Capital Financing Activities:				
Transfers (to) from other funds	192,681	(12,219)	-	1,563,194
Loans from/(to) other funds	158,394	-	-	-
Intergovernmental revenue	-	3,000,000	-	14,868
Net Cash Provided (Used) by Non-capital Financing Activities	351,075	2,987,781	-	1,578,062
Cash Flows from Capital and Related Financing Activities:				
Principal payments on long-term debt	(1,279,518)	(1,384,663)	-	-
Interest payments on long-term debt	(557,073)	(671,036)	-	-
Capital expenditures	(1,261,743)	(10,934,720)	(813,826)	(1,775,645)
Proceeds from the sale of capital assets	28,611	406,840	-	1
Capital contributions from grants	426,742	355,677	103,222	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,642,981)	(12,227,902)	(710,604)	(1,775,644)
Cash Flows from Investing Activities:				
Unrealized gain (loss) on investments	(15,061)	(58,393)	(17,051)	(2,423)
Interest received on investments	166,264	95,354	64,157	8,849
Net Cash Provided (Used) by Investing Activities	151,203	36,961	47,106	6,426
Net Increase (Decrease) in Cash and Investments	4,366,033	(8,235,815)	27,809	402,539
Cash and Investments, Beginning of Year	13,889,714	12,829,192	6,175,096	395,105
Cash and Investments, End of Year	\$ 18,255,747	\$ 4,593,377	\$ 6,202,905	\$ 797,644
Reconciliation to Statement of Net Position:				
Cash and investments	\$ 18,255,726	\$ 4,591,019	\$ 6,202,905	\$ 797,644
Restricted cash and investments	21	2,358	-	-
Cash overdraft	-	-	-	-
Total Cash and Investments	\$ 18,255,747	\$ 4,593,377	\$ 6,202,905	\$ 797,644

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

**CITY OF HANFORD
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities:					
Cash received for current services	\$ 137,834	\$ 37,542	\$ 51,588	\$ 22,686,156	\$ 6,371,673
Cash received for other operating revenues	122,165	781	-	2,221,322	905,203
Cash paid to suppliers for goods and services	(197,175)	(31,517)	(109,304)	(10,018,758)	(5,786,375)
Cash paid for salaries and benefits	(38,826)	(7,227)	56,717	(6,107,059)	(1,776,276)
Net Cash Provided (Used) by Operating Activities	23,998	(421)	(999)	8,781,661	(285,775)
Cash Flows from Non-Capital Financing Activities:					
Transfers (to) from other funds	50,887	67,107	-	1,861,650	(677,517)
Loans from/(to) other funds	-	-	-	158,394	1,260,854
Intergovernmental revenue	-	-	-	3,014,868	(8,936)
Net Cash Provided (Used) by Non-capital Financing Activities	50,887	67,107	-	5,034,912	574,401
Cash Flows from Capital and Related Financing Activities:					
Principal payments on long-term debt	-	-	-	(2,664,181)	-
Interest payments on long-term debt	-	-	-	(1,228,109)	-
Capital expenditures	(47,452)	-	-	(14,833,386)	(1,190,913)
Proceeds from the sale of capital assets	12,576	-	-	448,028	94,218
Capital contributions from grants	-	-	-	885,641	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(34,876)	-	-	(17,392,007)	(1,096,695)
Cash Flows from Investing Activities:					
Unrealized gain (loss) on investments	466	215	(269)	(92,516)	(28,289)
Interest received on investments	1,385	351	-	336,360	211,757
Net Cash Provided (Used) by Investing Activities	1,851	566	(269)	243,844	183,468
Net Increase (Decrease) in Cash and Investments	41,860	67,252	(1,268)	(3,331,590)	(624,601)
Cash and Investments, Beginning of Year	124,576	41	947	33,414,671	20,778,805
Cash and Investments, End of Year	\$ 166,436	\$ 67,293	\$ (321)	\$ 30,083,081	\$ 20,154,204
Reconciliation to Statement of Net Position:					
Cash and investments	\$ 166,436	\$ 67,293	\$ -	\$ 30,081,023	\$ 20,154,204
Restricted cash and investments	-	-	-	2,379	-
Cash overdraft	-	-	(321)	(321)	-
Total Cash and Investments	\$ 166,436	\$ 67,293	\$ (321)	\$ 30,083,081	\$ 20,154,204

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

**CITY OF HANFORD
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

	Water System Fund	Sewer Improvement Funds Wastewater Fund	Storm Drain Fund	Refuse Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 4,897,552	\$ 1,065,766	\$ 254,744	\$ 179,052
Adjustments to reconcile net income (loss) from operating to net cash provided (used) by operating activities:				•
Depreciation	2,260,590	1,639,243	329,124	627,108
(Increase) decrease in:				
Receivables, net	(608,515)	(3,161,581)	(54,382)	(174,876)
Deposits	-	-	-	-
Prepaid expenses	994	(11,751)	-	-
Inventory	56,653	-	-	-
Deferred outflows of resources	(86,122)	(79,259)	5,172	(139,918)
Due to/from other funds	-	1,526,097	210,175	177,229
Accounts payable	(51,925)	43,299	(12,204)	(7,689)
Salaries and benefits payable	14,221	11,088	710	27,552
Compensated absences	137,364	(6,810)	(105)	11,445
Deposits and unearned revenue	4,810	(6)	(75)	335
Net OPEB liability	65,084	54,896	-	101,550
Net pension liability	46,435	28,683	10,563	52,524
Deferred inflows of resources	(230,405)	(142,320)	(52,415)	(260,617)
Claims payable	-	-	-	-
Net Cash Provided (Used) by Operating Activities	\$ 6,506,736	\$ 967,345	\$ 691,307	\$ 593,695
Noncash investing, capital, and financing activities:				
Contribution of capital assets	\$ 426,742	\$ 355,677	\$ 103,222	\$ -

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

**CITY OF HANFORD
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

	Airport Fund	Intermodal Fund	Courthouse Square	Total Enterprise Funds	Governmental Activities Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (406,561)	\$ (19,109)	\$ (64,247)	\$ 5,907,197	\$ 1,389,778
Adjustments to reconcile net income (loss) from operating to net cash provided (used) by operating activities:					
Depreciation	417,527	26,117	-	5,299,709	1,191,542
(Increase) decrease in:					
Receivables, net	4,720	(386)	4,730	(3,990,290)	(1,734,065)
Deposits	-	-	-	-	100,000
Prepaid expenses	-	-	-	(10,757)	2,504
Inventory	-	-	-	56,653	(58,887)
Deferred outflows of resources	-	-	-	(300,127)	17,024
Due to/from other funds	5,960	(7,227)	56,717	1,968,951	264,799
Accounts payable	1,886	184	1,801	(24,648)	(236,095)
Salaries and benefits payable	466	-	-	54,037	(156,025)
Compensated absences	-	-	-	141,894	8,764
Deposits and unearned revenue	-	-	-	5,064	-
Net OPEB liability	-	-	-	221,530	-
Net pension liability	-	-	-	138,205	34,772
Deferred inflows of resources	-	-	-	(685,757)	(172,531)
Claims payable	-	-	-	-	(937,355)
Net Cash Provided (Used) by Operating Activities	\$ 23,998	\$ (421)	\$ (999)	\$ 8,781,661	\$ (285,775)
Noncash investing, capital, and financing activities:					
Contribution of capital assets	\$ -	\$ -	\$ -	\$ 885,641	\$ -

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

FIDUCIARY FUNDS
FINANCIAL STATEMENTS

**CITY OF HANFORD
STATEMENT OF FIDUCIARY NET POSITION –
FIDUCIARY FUNDS
JUNE 30, 2021**

	Redevelopment Successor Agency Private-Purpose Trust Fund	Trust and Custodial Funds
ASSETS		
Cash and investments	\$ 243,369	\$ 1,100,182
Accounts receivable	337	26,770
Assets held for resale	135,265	-
Total Assets	<u>378,971</u>	<u>1,126,952</u>
LIABILITIES		
Accounts payable	-	397,678
Deposits held for others	-	651,572
Total Liabilities	<u>-</u>	<u>1,049,250</u>
NET POSITION		
Held in trust for the retirement of obligations of the former Hanford Redevelopment Agency and other purposes	378,971	-
Restricted	-	77,702
Total Net Position	<u>\$ 378,971</u>	<u>\$ 77,702</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

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

CITY OF HANFORD
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Redevelopment Successor Agency Private-Purpose Trust Fund	Trust and Custodial Funds
ADDITIONS		
Investment earnings (loss)	\$ 2,557	\$ -
Other additions	-	382,225
Total Additions	<u>2,557</u>	<u>382,225</u>
DEDUCTIONS		
General government	5,560	352,918
Unrealized (gain) loss on investments	(487)	(11,737)
Total Deductions	<u>5,073</u>	<u>341,181</u>
Change in Fiduciary Net Position	<u>(2,516)</u>	<u>41,044</u>
Net Position - Beginning of Year	333,171	301,477
Prior Period Adjustments	<u>48,316</u>	<u>(264,819)</u>
Net Position - Beginning of Year, Restated	<u>381,487</u>	<u>36,658</u>
Net Position - End of Year	<u><u>\$ 378,971</u></u>	<u><u>\$ 77,702</u></u>

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

**CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City of Hanford (the City) have been prepared in conformity with U.S. Generally Accepted Accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The accompanying financial statements present the financial position of the City and the various funds and fund types, the results of operations of the City and the various funds and fund types, and the cash flows of the proprietary funds. The financial statements are presented as of June 30, 2021 and for the year then ended.

Description of the Reporting Entity: The City was incorporated as a General Law city in 1891. The City operates under a Council-Administrator form of government and provides the following services: Public safety (police and fire), community development, community services, public works, cultural, general administrative services, and capital improvements.

As required by accounting principles generally accepted in the United States of America, these financial statements present the City (the primary government) and its component units. The component units discussed below is included in the City's reporting entity because of the significance of their operational or financial relationship with the City. However, elected officials of the City of have a continuing accountability for fiscal matters of the other entities. The financial reporting entity consists of: (1) the City (2) organizations for which the City is financially accountable and (3) organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete.

An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes or set rates or charges, or issue bonded debt without approval by the primary government. In a blended presentation, component unit balances and transactions are reported in a manner similar to the balances and transactions of the City. A component unit is presented on a blended basis when the component unit's governing body is substantially the same as the City's or the component unit provides services almost entirely to the City; otherwise the component unit is presented discretely.

Blended Component Unit: The financial statements of the City of include the financial activities of the City as well as of the Hanford Improvement Corporation. Although the Hanford Improvement Corporation is a legally distinct unit from the City, their financial operations are overseen by the City and the City Council is the board of directors of the Corporation.

Basis of Presentation

Government-Wide Financial Statements: The Government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information of all of the non-fiduciary activities of the primary government and its component units. For the most part, eliminations have been made to minimize the double counting on internal activities. These statements distinguish between the *governmental* and *business type activities* of the City. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-Wide Financial Statements (continued): Net Position are restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. Internally imposed designations of resources are not presented as restricted net position. When both restricted and unrestricted resources are available for use, generally it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental Fund Financial Statements: The fund financial statements provide information about the City's funds, with separate statements presented for each fund category – *governmental*, *proprietary*, and *fiduciary*. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as non-major funds.

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

The City reports the following major governmental funds:

General Fund - The General Fund is the principle operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds. For the City, the General Fund includes basic governmental activities such as general government, public safety, public works, recreation and community development.

Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

CDBG Home/Housing Fund – This fund is used to receive and disburse funds in accordance with grants received from the Department of Housing and Urban Development for the repair and improvement of targeted housing areas.

Transportation Impact Fees – This fund is used to hold and account for transportation development impact fees levied by city ordinance on development activities and collected for the purpose of financing construction of transportation facilities necessary to reduce impacts caused by growth or new development.

Transportation Development Act Fund – This fund is used to account for financial resources to be used for transit and non-transit related purposes that comply with regional transportation plans.

The City reports the following major enterprise funds:

Water System Fund – The Water System Fund is used to account for the financial activities of water utility of the City.

Wastewater Fund – The Wastewater Fund is used to account for financial activities of sewage collection and wastewater treatment utility of the City.

Storm Drain Fund – The Storm Drain Fund is used to account for the financial activities of the City's storm drains.

Refuse Fund – The Refuse Fund is used to account for the financial activities of the collection of solid waste and disposal utility of the City.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Fund Financial Statements (continued):

The City reports the following major enterprise funds (continued):

Airport Fund – To account for all activities necessary to provide an airport to the residents of the City and surroundings areas.

Intermodal Fund – The Intermodal Fund is used to account for the financial activities of a building used to support state regional and local transportation.

Courthouse Square Fund – The Courthouse Square Fund is used to account for the financial activities of the maintenance and improvement of the property known as the Courthouse Square in downtown Hanford.

The City reports the following fund types in aggregate as part of other non-major governmental funds:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Additionally, the City reports the following fund types:

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of the City to another on a cost-reimbursement basis.

Private-Purpose Trust Fund – The Private Purpose Trust Fund is used to account for the activities of the former Hanford Redevelopment Agency during the wind down period.

Trust and Custodial Funds – Trust and Custodial Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations and/or other governments.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation: In accordance with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources – This amount represents outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources – This amount represents inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

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

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued): Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Revenues and expenses not meeting this definition are reported as non-operating.

Assets, Liabilities, Net Assets or Equity, and Other Financial Statement Items

Cash and Cash Equivalents: For purposes of the Statement of Cash Flows, the City considers all short term and highly liquid investments (including restricted assets) to be cash and cash equivalents, as reported on the Statement of Net Position and Balance Sheet as cash and investments.

Investments: Investments are stated at fair value (the value at which a financial instrument could be exchanged in a current transaction between willing parties, other than a forced or liquidation sale).

Further cash and investment disclosures are presented in Note 2.

Interfund Transactions: Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statement as "internal balances." 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 available financial resources.

Services provided, deemed to be a market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

Receivables: In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include intergovernmental and tax revenue receivable. Business-type activities report trade and intergovernmental revenue as their major receivables.

Inventory: Inventories of materials and supplies in the proprietary and internal services funds are valued at the lower of cost or market, carried on a first-in, first-out (FIFO) basis.

Capital Assets: The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets (continued): In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

The City's capitalization threshold is \$5,000. In other words, fixed assets are capitalized only if they have a cost in excess of \$5,000 and have an expected useful life of three years or more. Fixed assets that have a cost below \$5,000 are expended during the fiscal year they are acquired.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized.

Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

Infrastructure	20 to 50 years
Buildings	20 to 50 years
Improvements other than buildings	20 to 50 years
Machinery and equipment	4 to 20 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Fund Financial Statements: In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences: It is the City's policy to permit employees to accumulate earned but unused vacation, sick pay benefits and compensatory time. All vacation and compensatory pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements. For additional information regarding compensated absences, see Note 6.

Long-Term Obligations: In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Debt principal payments of both government and business-type activities are reported as decreases in the balance of the liability on the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Long-Term Obligations (continued): In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid. 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, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit items. Investments are reported at fair value.

The following timeframes are used for pension reporting:

<u>CalPERS</u>	
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Net Position: In the government-wide financial statements and proprietary fund financial statements, net position is classified as follows:

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constructional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the City, not restricted for any project or other purpose.

Fund Balance: In the fund financial statements, governmental funds report fund balances as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance (continued):

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Restricted fund balance* – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the City's highest level of decision-making authority (the City Council) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Assigned fund balance* – amounts that are constrained by the City's *intent* to be used for specific purposes. The intent can be established by either the highest level of decision making, or by a body or an official designated for that purpose.
- *Unassigned fund balance* – the residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the committed, assigned and unassigned resources as they are needed.

Property Taxes: In 1978, a state constitutional amendment (Proposition 13) provided that the tax rate be limited to 1% of market value, levied only by the County and shared with all other jurisdictions. Such limitation on the rate may only be increased through voter approval. The County Collects property taxes and distributes them to taxing jurisdictions on the basis of the taxing jurisdiction's assessed valuations and on the tax rate for voter-approved debt. In the fund financial statements, property tax is recorded as revenue in the period levied to the extent they are collected within 60 days of year-end.

The property tax calendar for the City and the Discretely Presented Component Unit is as follows:

Lien date	January 1
Levy dates	September 1
Due dates	November 1 – 1st installment February 1 – 2nd installment
Collection dates	December 10 – 1st installment April 12 – 2nd installment

Unearned Revenue: The City reports unearned revenue in its financial statements. Unearned revenue arises when resources are recovered by the government before it has legal claim to them.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Stewardship, Compliance, and Accountability

Budgets and Budgetary Accounting: The procedures established by the City Council in adopting the budgetary data reflected in the financial statements are as follows:

On or before the second meeting in May, the City Manager submits to the City Council a proposed operating and capital projects budget for the fiscal year commencing the following July 1. Following publication and public hearings, the budget is legally enacted by resolution.

The City Manager is authorized to transfer funds appropriated with respect to all classifications within the same department. The City Manager may transfer appropriated funds from any classification within other expenditure categories to existing capital outlay and capital projects classifications within the same department only; however, any revisions that alter the total expenditures of any department or create additional projects must be approved by the City Council.

Supplemental budgetary appropriations were negligible for the fiscal year ended June 30, 2021. All unencumbered appropriations lapse at year-end.

For budgeting purposes, the General Fund is composed of several departments while all other budgeted funds are considered a single department. Revenues are budgeted on a line item basis. A comparison of budgeted and actual revenues by line item would be too voluminous for this report.

Budgets for the General and major Special Revenue Funds are presented in the accompanying general purpose financial statements on a basis consistent with accounting principles generally accepted in the United States of America. Budgets for Capital Projects Funds are not presented because they are budgeted on a project basis rather than on an annual basis. No budgets are adopted for the Proprietary and Fiduciary Fund types.

Deficit Fund Balance/Net Position: At June 30, 2021, the CMAQ Transportation special revenue fund had a fund balance deficit of \$82,635. The Special Aviation special revenue fund had a fund balance deficit of \$18,230. The Courthouse Square proprietary fund had a net position deficit of \$1,135,591.

Reclassification and Eliminations: Interfund balances must generally be eliminated in the government-wide financial statements, except for net residual amounts due between governmental activities. Amounts involving fiduciary funds should be reported as external transactions. Any allocations must reduce the expense of the function from which the expenses are being allocated, so that expenses are reported only once – in the function in which they are allocated.

Governmental Accounting Standards Update: During the year ending June 30, 2021, the City implemented the following standards with no financial impact:

GASB Statement No. 84 – *Fiduciary Activities*. The requirements of this statement are effective for reporting periods beginning after December 15, 2018. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2019.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2020.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Accounting Standards Update (continued):

GASB Statement No. 90 – *Majority Equity Interests- an amendment of GASB Statements No. 14 and No 61*. The requirements of this statement are effective for reporting periods beginning after December 15, 2018. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2019.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 87 – *Leases*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after June 15, 2021.

GASB Statement No. 91 – *Conduit Debt Obligations*. The requirements of this statement are effective for reporting periods beginning after December 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2021.

GASB Statement No. 92 – *Omnibus 2020*. The requirements of this statement are effective for reporting periods beginning after June 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to June 15, 2021.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The requirements of this statement are effective for reporting periods beginning after June 15, 2021. Subsequent to issuance, GASB Statement No. 95 postponed the certain requirements of this statement to reporting periods beginning after June 15, 2022.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through May 31, 2022, which is the date the financial statements were available to be issued.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 81,321,191
Restricted cash and investments	2,379
Fiduciary funds:	
Cash and investments	<u>1,343,551</u>
Total Cash and Investments	<u>\$ 82,667,121</u>

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 2 – CASH AND INVESTMENTS (continued)

Cash and investments as of June 30, 2021 consist of the following:

Cash on hand	\$ 1,560
Deposits with financial institutions	4,506,661
Investments	78,158,900
Total Cash and Investments	<u>\$ 82,667,121</u>

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None
Corporate Investments	N/A	None	None

*Excluding amounts held by bond trustees that are not subject to California Government Code Restrictions.

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	30 years	None	None
Corporate Investments	N/A	None	None

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 2 – CASH AND INVESTMENTS (continued)

Disclosure 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. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of short term and long-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing and coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity.

Investment Type	Total	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More than 60 Months
Federal Agency Securities	\$ 4,989,480	\$ -	\$ -	\$ 4,989,480	\$ -
State and County Investment Pools	58,222,308	58,222,308	-	-	-
Negotiable Certificates of Deposits	10,190,079	835,772	5,320,841	4,033,466	-
Corporate Investments	3,921,144	-	-	3,921,144	-
Held by bond trustee:					
Money Market Funds	835,889	835,889	-	-	-
	<u>\$ 78,158,900</u>	<u>\$ 59,893,969</u>	<u>\$ 5,320,841</u>	<u>\$ 12,944,090</u>	<u>\$ -</u>

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. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements and the actual rating as of year-end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Standards & Poor's Ratings as of Year End		
			AAA	AA	Unrated
Federal Agency Securities	\$ 4,989,480	AA	\$ -	\$ 4,989,480	\$ -
State and County Investment Pools	58,222,308	N/A	-	-	58,222,308
Negotiable Certificates of Deposits	10,190,079	N/A	-	-	10,190,079
Corporate Investments	3,921,144	N/A	-	-	3,921,144
Held by bond trustee:					
Money Market Funds	835,889	N/A	-	-	835,889
	<u>\$ 78,158,900</u>		<u>\$ -</u>	<u>\$ 4,989,480</u>	<u>\$ 73,169,420</u>

Concentration of Credit Risk: The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City had no investments in any one issuer (other than U.S. Treasury Securities, mutual funds, and external investment pools) that represent 5% or more of total City investments.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 2 – CASH AND INVESTMENTS (continued)

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 (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 deposits or investments, other than the following provisions 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.

GASB Statement No. 40 requires that the following disclosure be made with respect to custodial credit risks relating to deposits and investments: \$5,439,708 of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

Investment in State and County Investment Pools: The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by 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.

The City is also a voluntary participant in the County of Tulare Investment Pool. Assumptions made in determining the fair value of the investment portfolio are available from the County Treasurer.

Fair Value Measurements: The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2021:

Debt Securities	Level 1	Level 2	Level 3	Total
Federal Agency Securities	\$ -	\$ 4,989,480	\$ -	\$ 4,989,480
Certificates of Deposit	-	10,190,079	-	10,190,079
Corporate Investments	-	3,921,144	-	3,921,144
		<u>\$ 19,100,703</u>	<u>\$ -</u>	<u>\$ 19,100,703</u>
Investments not subject to fair value hierarchy				
State and County Investment Pools	<u>58,222,308</u>			
	<u>\$ 58,222,308</u>			

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. There have been no changes in fair value measurement classifications from the prior year.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2021 for the City's individual major funds, nonmajor funds and internal service funds in the aggregate are as follows:

	Accounts	Taxes	Grants	Interest	Loans	Total
Governmental Funds						
General	\$ 1,054,634	\$ -	\$ -	\$ 10,525	\$ -	\$ 1,065,159
CDBG Home/Housing	90,105	-	-	1,717	18,533,201	18,625,023
Capital Projects Fund	-	-	-	10,827	-	10,827
Transportation Impact Fees	5,006	-	-	6,298	-	11,304
Transportation Development Act	-	1,702,658	-	5,894	-	1,708,552
Nonmajor and Other	46,996	556,512	-	12,272	1,969,958	2,585,738
	<u>1,196,741</u>	<u>2,259,170</u>	<u>-</u>	<u>47,533</u>	<u>20,503,159</u>	<u>24,006,603</u>
Enterprise Funds						
Water System	1,522,308	-	-	24,805	-	1,547,113
Wastewater	3,707,071	-	-	4,647	-	3,711,718
Storm Drain	171,262	-	-	8,296	-	179,558
Refuse	978,954	-	-	1,332	-	980,286
Airport Fund	6,850	-	-	206	-	7,056
Intermodal	5,889	-	-	89	-	5,978
Courthouse Square	2,654	-	-	-	-	2,654
	<u>6,394,988</u>	<u>-</u>	<u>-</u>	<u>39,375</u>	<u>-</u>	<u>6,434,363</u>
Internal Service Funds						
City Payroll Fund	30	-	-	2,736	-	2,766
Risk Management Fund	-	-	-	7,267	-	7,267
Computer Maintenance Fund	-	-	-	157	-	157
Building Fund	-	-	-	1,550	-	1,550
Fleet Maintenance Fund	2,987	-	-	12,830	-	15,817
Medical Fund	703,973	-	-	1,774	-	705,747
	<u>706,990</u>	<u>-</u>	<u>-</u>	<u>26,314</u>	<u>-</u>	<u>733,304</u>
Total	<u>\$ 8,298,719</u>	<u>\$ 2,259,170</u>	<u>\$ -</u>	<u>\$ 113,222</u>	<u>\$ 20,503,159</u>	<u>\$ 31,174,270</u>

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 4 – CAPITAL ASSETS

Capital assets activities for the year ended June 30, 2021 were as follows:

	Balance July 1, 2020	Additions/ Completions	Retirements/ Adjustments	Balance June 30, 2021
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 60,418,778	\$ 376,604	\$ -	\$ 60,795,382
Construction in progress	741,501	42,614	(731,480)	52,635
Total capital assets not being depreciated	61,160,279	419,218	(731,480)	60,848,017
Capital assets being depreciated:				
Buildings	24,108,284	439,790	-	24,548,074
Infrastructure	169,657,561	4,943,770	-	174,601,331
Equipment	21,938,860	1,608,238	(951,237)	22,595,861
Total capital assets being depreciated	215,704,705	6,991,798	(951,237)	221,745,266
Less accumulated depreciation:				
Buildings	(8,821,584)	(454,562)	-	(9,276,146)
Infrastructure	(98,077,239)	(5,917,084)	-	(103,994,323)
Equipment	(11,564,851)	(1,593,474)	952,059	(12,206,266)
Total accumulated depreciation	(118,463,674)	(7,965,120)	952,059	(125,476,735)
Total capital assets being depreciated, net	97,241,031	(973,322)	822	96,268,531
Governmental Activities capital assets, net	<u>\$ 158,401,310</u>	<u>\$ (554,104)</u>	<u>\$ (730,658)</u>	<u>\$ 157,116,548</u>
Business-type Activities				
Capital assets not being depreciated:				
Land	\$ 10,845,543	\$ 541,438	\$ -	\$ 11,386,981
Construction in progress	406,840	11,586	(406,840)	11,586
Total capital assets not being depreciated	11,252,383	553,024	(406,840)	11,398,567
Capital assets being depreciated:				
Buildings and improvements	169,451,709	12,441,252	-	181,892,961
Machinery and equipment	28,508,814	1,813,182	(1,103,170)	29,218,826
Total capital assets being depreciated	197,960,523	14,254,434	(1,103,170)	211,111,787
Less accumulated depreciation:				
Buildings and improvements	(66,379,192)	(3,424,460)	-	(69,803,652)
Machinery and equipment	(11,841,358)	(1,875,249)	1,257,473	(12,459,134)
Total accumulated depreciation	(78,220,550)	(5,299,709)	1,257,473	(82,262,786)
Total capital assets being depreciated, net	119,739,973	8,954,725	154,303	128,849,001
Business-type Activities capital assets, net	<u>\$ 130,992,356</u>	<u>\$ 9,507,749</u>	<u>\$ (252,537)</u>	<u>\$ 140,247,568</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation expense for the fiscal year ending June 30, 2021 was charged to the following activities:

Governmental Activities:

General governmental	\$ 5,355,416
Public safety	227,771
Culture and recreation	180,704
Public works	948,536
Community development	61,151
Capital assets held by the internal service funds that were charged to the various functions based on their usage	<u>1,191,542</u>
Total	<u>\$ 7,965,120</u>

Business-type Activities:

Water system	\$ 2,260,590
Wastewater	1,639,243
Storm drain	329,124
Refuse	627,108
Airport	417,527
Intermodal	<u>26,117</u>
Total	<u>\$ 5,299,709</u>

NOTE 5 – LONG-TERM DEBT

The following is a summary of the long-term debt activity for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Business-type Activities					
Bonds payable	\$ 19,560,000	\$ -	\$ (1,615,000)	\$ 17,945,000	\$ 1,675,000
Bond premiums	703,039	-	(73,307)	629,732	73,307
Note payable	5,469,703	-	(374,588)	5,095,115	387,697
Capital leases	8,610,970	-	(674,593)	7,936,377	754,544
Total Business-type Activities	<u>34,343,712</u>	<u>-</u>	<u>(2,737,488)</u>	<u>31,606,224</u>	<u>2,890,548</u>
Total Primary Government	<u>\$ 34,343,712</u>	<u>\$ -</u>	<u>\$ (2,737,488)</u>	<u>\$ 31,606,224</u>	<u>\$ 2,890,548</u>

Business Type Activities –

Bonds Payable: On July 1, 2012, the City of Hanford issued \$13,165,000 Wastewater Revenue Refunding Bonds Series 2012 bearing interest of 3.0% to 5.0% payable semi-annually on April 1 and October 1 commencing October 1, 2012. The bonds mature annually at various amounts through October 1, 2032. The bonds are payable from net revenues of the City's Wastewater System and from amounts on deposit in certain funds and accounts created under the Indenture.

The Bonds were issued to refinance the City's previously issued \$5,000,000 CSCDA Water and Wastewater Revenue Bonds, dated October 1, 1999 and the \$10,555,000 CSCDA Water and Wastewater Revenue Bonds dated April 16, 2002. As a result the 1999 and 2002 Revenue Bonds are considered to be defeased and the liability for those bonds has been removed from the long-term liabilities of the Business Activities Debt.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 5 – LONG-TERM DEBT (continued)

Bonds Payable (continued):

The aggregate debt service payments of the new debt is \$2,121,034 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the present value of the old debt and new debt payments) of approximately \$1,537,677.

Significant terms that pertain to the Wastewater Revenue Refunding Bonds Series 2012 are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the bond agreement; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the Trustee may declare the principal and interest of the bonds immediately due and payable. The revenues pledged for the bond are the revenues payable from the City's Wastewater fund.

Wastewater revenue bonds outstanding at June 30, 2021 are \$8,345,000.

The future maturities of the wastewater revenue bonds payable are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 640,000	\$ 293,456	\$ 933,456
2023	655,000	277,260	932,260
2024	670,000	255,264	925,264
2025	695,000	227,963	922,963
2026	725,000	201,374	926,374
2026-2030	3,745,000	591,259	4,336,259
2031-2033	1,215,000	49,105	1,264,105
	<u>\$ 8,345,000</u>	<u>\$ 1,895,681</u>	<u>\$ 10,240,681</u>

On July 1, 2013, the City of Hanford issued \$12,725,000 Water Revenue Refunding Bonds Series 2013 bearing interest of 2.0% to 5.0% payable semi-annually on April 1 and October 1, commencing October 1, 2013. The bonds mature annually at various amounts through October 1, 2028. The bonds are payable from net revenues of the City's Water System and from amounts on deposit in certain funds and accounts created under the Indenture.

The Bonds are being issued to refinance the City's previously issued to refinance the City's previously issued \$8,925,000 CSDA Water and Wastewater Revenue Bonds, dated December 9, 2003 and the \$8,150,000 Installment Sale Agreement – Water System dated December 20, 2007. As a result the 2003 Revenue Bond and 2007 Installment Sale Agreement are considered defeased and the liability for those issues has been removed from the long-term liabilities of the Business Activities Debt.

The aggregate debt service payments of the new debt are \$1,430,167 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the present value of the old debt and new debt payments) of approximately \$567,774.

Significant terms that pertain to the Water Revenue Refunding Bonds Series 2013 are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the bond agreement; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the Trustee may declare the principal and interest of the bonds immediately due and payable. The revenues pledged for the bond are the revenues payable from the City's Water fund.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 5 – LONG-TERM DEBT (continued)

Bonds Payable (continued):

Water revenue bonds outstanding at June 30, 2021 are \$6,780,000.

The future maturities of the water revenue bonds payable are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 840,000	\$ 286,150	\$ 1,126,150
2023	885,000	243,025	1,128,025
2024	930,000	197,650	1,127,650
2025	970,000	157,425	1,127,425
2026	1,015,000	115,075	1,130,075
2027-2029	2,140,000	117,324	2,257,324
	<u>\$ 6,780,000</u>	<u>\$ 1,116,649</u>	<u>\$ 7,896,649</u>

On January 28, 2015, the City of Hanford issued \$3,885,000 Wastewater Revenue Refunding Bonds Series 2015, bearing interest of 2.0% to 4.0% payable semi-annually on April 1 and October 1, commencing April 1, 2015. The bonds mature annually at various amounts through October 1, 2032. The bonds are payable from net revenues of derived from charges and revenues received by the City from the operation of the Wastewater System.

The Bonds are being issued to provide funds to refund the City's outstanding City of Hanford, Variable Rate Demand Sewer System Refunding Revenue Bonds, 1996 Series A, to purchase a reserve fund municipal bond insurance policy in lieu of cash funding a bond reserve fund for the Bonds, and to pay the cost of issuing the Bonds. As a result the 1996 Revenue Bonds are considered to be defeased and the liability for those bonds has been removed from the long-term liabilities of the Business Activities Debt.

The aggregate debt service payments of the new debt are \$644,540 more than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic loss (the difference between the present value of the old debt and new debt payments) of approximately \$621,656.

Significant terms that pertain to the Wastewater Revenue Refunding Bonds Series 2015 are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the bond agreement; if the City of the enterprise abandons a substantial part that shall continue for a period of sixty consecutive days; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the Trustee may declare the principal and interest of the bonds immediately due and payable. The revenue pledged for the bond are the revenues payable from the City's Wastewater fund.

Wastewater revenue bonds outstanding at June 30, 2021 are \$2,820,000.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 5 – LONG-TERM DEBT (continued)

Bonds Payable (continued):

The future maturities of the wastewater revenue bonds payable are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 195,000	\$ 97,275	\$ 292,275
2023	200,000	91,350	291,350
2024	205,000	85,275	290,275
2025	215,000	78,975	293,975
2026	220,000	72,450	292,450
2027-2031	1,225,000	1,462,375	2,687,375
2032-2033	560,000	582,600	1,142,600
	<u>\$ 2,820,000</u>	<u>\$ 2,470,300</u>	<u>\$ 5,290,300</u>

Notes Payable: On May 28, 2002, the City of Hanford obtained a loan from the California Infrastructure and Economic Development Bank in the amount of \$10,000,000. The term of the agreement is thirty (30) years with a maturity date of February 1, 2034, and an annual interest rate of 3.50%. Prior to the Bond Date, there is a .26% reduction in the interest rate, resulting in an initial rate of 3.24%. Interest on the loan is payable semi-annually on each February 1 and August 1, commencing August 1, 2003. As of June 30, 2021, the balance outstanding was \$5,095,115.

Significant terms that pertain to the California Infrastructure and Economic Development Bank loan are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the note agreement; if the City made any representation or other written statement contained in the agreement that was incorrect in any material respect; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the CIEDB may declare the principal and interest of the bonds immediately due and payable. Additionally, revenues pledged for the note are the revenues payable from the City's Wastewater fund.

The future maturities of the note payable are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 387,697	\$ 171,544	\$ 559,241
2023	401,266	157,737	559,003
2024	415,311	143,447	558,758
2025	429,847	128,657	558,504
2026	444,892	113,349	558,241
2027-2031	2,469,214	317,703	2,786,917
2032	546,888	9,570	556,458
	<u>\$ 5,095,115</u>	<u>\$ 1,042,007</u>	<u>\$ 6,137,122</u>

Capital Leases: In November, 2011, the City entered into a capital lease agreement with Bank of America to design and construct an energy efficient tracker system for the City's wastewater treatment plant. The purchase price of this project is \$4,325,556, with annual payments in varying amounts including interest at 3.33% commencing on July 8, 2012 with a final payment in July, 2026. The balance outstanding as of June 30, 2021 was \$1,745,536.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 5 – LONG-TERM DEBT (continued)

Capital Leases (continued):

Significant terms that pertain to the 2011 Capital Lease are as follows. If the City fails to make the payment of principal or interest when due and payable; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the agreement; if the City had a statement, representation, or warranty that was proven to be false, incorrect, misleading, or breached; if the City defaults on any other agreement for borrowing money, lease financing of property, or other credit under which the City is an obligor; if the City files a petition or answer seeking reorganization or arrangement under the Federal bankruptcy laws; the City shall be considered in default. In the event of a default, the Lessor may take whatever action necessary or desirable to collect each rental payment as they become due and payable, or they may enter the premises where the equipment is located and retake possession or they may take whatever action at law or in equity may appear necessary or desirable to enforce. The collateral pledged for the lease is the equipment noted in the capital lease.

The annual debt service requirements for the 2011 Capital Lease outstanding at June 30, 2021 are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 223,336	\$ 58,126	\$ 281,462
2023	248,126	50,689	298,815
2024	274,530	42,427	316,957
2025	302,640	33,285	335,925
2026	332,549	23,207	355,756
2027	364,355	12,133	376,488
	<u>\$ 1,745,536</u>	<u>\$ 219,867</u>	<u>\$ 1,965,403</u>

In March 2014, the City entered into a capital lease agreement with Bank of America National Association to design and construct a solar photovoltaic energy system using an energy service contract with Chevron Energy Solutions Company for several facilities throughout the City. The purchase price of this contract is \$8,495,138, with semi-annual payments in varying amounts including interest at 3.54% commencing on October 26, 2014 with a final payment in April, 2029. The balance outstanding as of June 30, 2021 was \$6,190,841.

Significant terms that pertain to the 2014 Capital Lease are as follows. If the City fails to make the payment of principal or interest within 10 days after the date when due; if the City fails to observe and perform any of the covenants, agreements, or conditions required in the agreement; if the City had a statement, representation, or warranty that was proven to be false, incorrect, misleading, or breached; if the City defaults on any other agreement for borrowing money, lease financing of property, or other credit under which the City is an obligor; the City shall be considered in default. In the event of a default, the Lessor may take whatever action necessary or desirable to collect each rental payment as they become due and payable or they may enter the premises where the equipment is located and retake possession or they may take whatever action at law or in equity may appear necessary or desirable to enforce. The collateral pledged for the lease is the equipment noted in the capital lease.

The annual debt service requirements for the 2014 Capital Lease outstanding at June 30, 2021 are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 531,208	\$ 231,791	\$ 762,999
2023	591,758	214,496	806,254
2024	656,391	195,160	851,551
2025	725,343	173,645	898,988
2026	798,857	149,803	948,660
2027-2030	2,887,284	185,189	3,072,473
	<u>\$ 6,190,841</u>	<u>\$ 1,150,084</u>	<u>\$ 7,340,925</u>

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 6 – CHANGES IN OTHER LONG-TERM LIABILITIES

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Governmental Activities					
Compensated absences	\$ 1,377,747	\$ 226,800	\$ (200,372)	\$ 1,404,175	\$ 129,677
Total Governmental Activities	<u>\$ 1,377,747</u>	<u>\$ 226,800</u>	<u>\$ (200,372)</u>	<u>\$ 1,404,175</u>	<u>\$ 129,677</u>
Business-type Activities					
Compensated absences	\$ 257,832	\$ 169,890	\$ (27,996)	\$ 399,726	\$ 23,982
Total Business-type Activities	<u>\$ 257,832</u>	<u>\$ 169,890</u>	<u>\$ (27,996)</u>	<u>\$ 399,726</u>	<u>\$ 23,982</u>

Compensated Absences:

The City accounts for compensated absences (unpaid vacation, sick leave, and compensatory time) in accordance with GASB Codification Sec. C60. In governmental funds, compensated absences are recorded as expenditures in the year paid, as it is the City's intention to liquidate any unpaid compensated absences at June 30 from future resources, rather than current available financial resources. Accordingly, the unpaid liability for governmental funds is recorded in the government-wide statement of net assets. For the governmental activities, the compensated absences balance as of June 30, 2021 was \$1,404,175.

NOTE 7 – PENSION PLAN

Plan Descriptions: The City's defined benefit plans, the Miscellaneous, Police Safety and Fire Safety Plans of the City, are open to all qualified permanent and probationary employees. The miscellaneous plan is an agent multiple – employer plan and the police and fire safety plans are cost-sharing multiple – employer plans. The Plans are administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating public employers within the State of California. Benefit provisions under the Plans are established by State Statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members 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 to 62 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefits 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 HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 7 – PENSION PLAN (continued)

The Plan's provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	PEPRA On or After January 1, 2013
Benefit formula	3.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years' service	5 years' service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.500%
Required employee contribution rates	8.0%	8.0%
Required employer contribution rates	27.327%	28.226%

	Safety Police	
	Prior to January 1, 2013	PEPRA On or After January 1, 2013
Benefit formula	3% @ 55	2.0% @ 62
Benefit vesting schedule	5 years' service	5 years' service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50
Monthly benefits as a % of eligible compensation	3.0%	1.000% - 2.500%
Required employee contribution rates	9.0%	6.25%
Required employer contribution rates	31.532%	6.25%

	Safety Fire	
	Prior to January 1, 2013	PEPRA On or After January 1, 2013
Benefit formula	3% @ 55	2.0% @ 62
Benefit vesting schedule	5 years' service	5 years' service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50
Monthly benefits as a % of eligible compensation	3.0%	1.000% - 2.500%
Required employee contribution rates	9.0%	6.25%
Required employer contribution rates	29.883%	6.25%

Contributions: Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for the 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 the year, with an additional amount to finance unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees.

For the year ended June 30, 2021, the contributions recognized as part of pension expense for the Plans are as follows:

	Plans
Contributions - Employer	\$ 7,618,372

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 7 – PENSION PLAN (continued)

As of June 30, 2021, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 24,363,345
Safety Plans	24,469,544
	<u>\$ 48,832,889</u>

The City'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 City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 was as follows:

	Miscellaneous	Safety Plans
Proportion - June 30, 2019	N/A	35.48%
Proportion - June 30, 2020	N/A	36.73%
Change - Increase (Decrease)	N/A	1.25%

Deferred Outflows/Inflows of Resources:

Deferred outflows/inflows of resources for the Miscellaneous Plan consisted of the following as of June 30, 2021.

Miscellaneous Plan		
	Deferred Outflows	Deferred Inflows
Changes in assumptions	\$ -	\$ 514,589
Differences between expected and actual experiences	621,365	548,366
Net differences between projected and actual earnings on investments	773,309	-
Pension contributions subsequent to measurement date	3,727,063	-
Total	<u>\$ 5,121,737</u>	<u>\$ 1,062,955</u>

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 7 – PENSION PLAN (continued)

Deferred Outflows/Inflows of Resources (continued):

Deferred outflows/inflows of resources for the Safety Plan consisted of the following as of June 30, 2021.

	Safety Plan	
	Deferred Outflows	Deferred Inflows
Changes in assumptions	\$ -	\$ 81,507
Differences between expected and actual experiences	1,897,491	-
Net differences between projected and actual earnings on investments	531,826	-
Adjustment due to differences in proportions	934,287	-
Adjustment due to differences between actual and proportionate share of contributions	158,514	148,216
Pension contributions subsequent to measurement date	3,891,309	-
Total	<u>\$ 7,413,427</u>	<u>\$ 229,723</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in future pension expense (not including contributions subsequent to the measurement date) as follows:

Measurement Period Ended June 30	Deferred Outflows (Inflows) of Resources	
	Miscellaneous Plans	Safety Plans
2021	\$ (795,360)	\$ -
2022	369,850	1,083,350
2023	390,703	1,173,472
2024	366,527	769,097
2025	-	266,476
Total	<u>\$ 331,720</u>	<u>\$ 3,292,395</u>

Change of Assumption: GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate was changed from 7.65 percent (net of administrative expense in 2014) to 7.15 percent as of June 30, 2016 measurement date to correct the adjustment which previously reduced the discount rate for administrative expense.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability: For the measurement period ended June 30, 2020, the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the Requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.625%
Payroll Growth	2.875%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.25% Net of Pension Plan Investment and Administrative Expenses; includes inflation
Mortality Rate Table	Derived from the January 2017 CalPERS Experience Study of the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.
Retirement Age	Derived from the 2017 CalPERS Experience Study of the period from 1997 to 2015.

The experience study report can be obtained at CalPERS' website.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 7 – PENSION PLAN (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (continued):

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation
- (3) 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 CalPERS 2017 experience study report available on CalPERS website
- (4) All of the City's plan for Miscellaneous and Safety employed the same assumptions

All other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found on the CalPERS website under Forms and Publications.

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rates should be used in the calculation of a discount rate for public agency plans (including PERF C), 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 of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover testing Report" that can be obtained on CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of 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 accounted for both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound geometric returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach.

Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and 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 geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10*	Real Return Years 11+**
Global Equity	49%	5.25%	5.71%
Global Fixed Income	22%	0.99	2.43
Inflation Sensitive	6%	0.45	3.36
Private Equity	8%	6.83	6.95
Real Estate	12%	4.50	5.13
Liquidity	3%	(0.55)	(1.05)
Total	100%		

*An expected inflation of 2.5% used for this period

**An expected inflation of 3.0% used for this period

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 7 – PENSION PLAN (continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Change in the Discount Rate: The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety Plans
1% Decrease	6.15%	6.15%
Net Pension Liability	\$39,871,604	\$37,268,055
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$24,363,345	\$24,469,544
1% Increase	8.15%	8.15%
Net Pension Liability	\$11,609,048	\$13,967,150

Pension Plan Fiduciary Net Position: Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 8 – POST EMPLOYMENT HEALTH CARE BENEFITS

Plan Description: The City participates in the CalPERS medical program under the Public Employees' Medical and Hospital and Care Act (PEMHCA). As such, the City is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The City has selected the equal contribution method, where it resolves to contribute the same amount for retirees as is contributed toward active employee medical plan coverage. The City currently pays the minimum employer contribution (MEC) for both active and retired employees as well as their survivors, if covered at the time of the employee's death. The MEC is \$119 per month for 2021.

Dental insurance is available to retired employees as well, though the cost of coverage is paid entirely by the retiree. Once the retiree reaches age 65 the City no longer allows the retiree to stay on the dental plan.

The above coverage is available for employees who satisfy the requirements for retirement under CalPERS (attained age 50 with 5 years of State or public agency service or approved disability retirement). An employee cannot terminate employment before meeting the age condition and be entitled to receive benefits. As of January 1, 2016, the City terminated its healthcare contract with CalPERS. No future retirees are eligible for healthcare coverage or benefits from the City toward the cost of retiree medical coverage.

Employees Covered: As of the June 30, 2021 actuarial valuation, the following current and former City employees were covered by the OPEB plan membership:

Inactive employees or beneficiaries currently receiving benefit payments	44
Active employees	253
Total employees covered by the OPEB plan membership	<u>297</u>

Contributions: Currently the City funds retiree healthcare benefits on a pay-as-you-go basis, paying a maximum of \$119 per month for retiree benefits from the City funds as they are due with no prefunding for future years. The City recognizes expenditures for its share of the annual premiums as these benefits become due. For fiscal year 2020-2021, the City paid approximately \$48,000 for benefits of 42 retirees or their beneficiaries receiving benefits.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 8 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

Total OPEB Liability: The City's total OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the following actuarial methods and assumptions.

Salary increases	3.00%
Inflation	2.50%
Discount rate	1.92%
Medical/Rx trend rate	5.7% for 2022, 5.6% for 2023, 5.5% for 2024, 5.4% for 2025-2026, 5.3% for 2027-2029, 5.2% for 2030-2051, 5.1% for 2052, 5.0% for 2053-2055, 4.9% for 2056-2060, 4.8% for 2061-2066, 4.7% for 2067, 4.6% for 2068, 4.5% for 2069, 4.4% for 2070-2071, 4.3% for 2072, 4.2% for 2073-2074, 4.1% for 2075, decreasing to 4.0% for subsequent years

Discount Rate: The discount rate used to measure the total OPEB liability was 1.92 percent. The projection of the cash flows used to determine the discount rate assumed that the City contributions will be made at rates equal to the actuarially determined contribution rates. Based on these assumptions, the OPEB City's net position was projected to be available to make all projected OPEB payments for inactive employees and beneficiaries based on the "pay as you go" annual contributions.

Changes in the Net OPEB Liability:

The change in the Net OPEB liability for the year ended June 30, 2021 is as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2020	\$ 2,527,098	\$ -	\$ 2,527,098
Changes in the year:			
Service cost	120,203	-	120,203
Interest on the total OPEB liability	63,027	-	63,027
Changes in assumptions	1,541,087	-	1,541,087
Plan experience	283,719	-	283,719
Contributions from the employer	-	149,569	(149,569)
Benefit payments	(149,569)	(149,569)	-
Net change	1,858,467	-	1,858,467
Balance at June 30, 2021	\$ 4,385,565	\$ -	\$ 4,385,565

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the net OPEB liability of the Plan as of the measurement date, calculated using the discount rate of 1.92 percent, if it were calculated using a discount rate that is 1 percentage-point lower (0.92 percent) or 1 percentage-point higher (2.92 percent) than the current rate:

	Discount Rate - 1% (0.92%)	Current Discount Rate 1.92%	Discount Rate + 1% (2.92%)
Net OPEB Liability	\$ 4,820,271	\$ 4,385,565	\$ 3,992,021

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 8 – POST EMPLOYMENT HEALTH CARE BENEFITS (continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate: The following presents the net OPEB liability of the Plan if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current rate:

	- 1% (4.70%)	Current Trend Rate 5.70%	+ 1% (6.70%)
Net OPEB Liability	\$ 3,918,882	\$ 4,385,565	\$ 4,946,051

OPEB Expense: As of the start of the measurement period (July 1, 2021), the Net OPEB liability was \$4,385,565. For the measurement period ended June 30, 2021 (the measurement date), the City incurred an OPEB expense of \$453,008.

Change in Net OPEB Liability	\$ 1,858,467
Change in Deferred Outflows	(1,555,028)
Employer Contributions	149,569
OPEB Expense	<u>\$ 453,008</u>

As of June 30, 2021, the City has deferred outflows and deferred inflows of resources related to the Net OPEB liability as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,018,382	\$ -
Changes in assumptions or other inputs	1,549,621	-
Total	<u>\$ 2,568,003</u>	<u>\$ -</u>

Other amounts reported as deferred inflows of resources related to pensions will be recognized in the future pension expense as follows:

Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	\$ 269,778	\$ -
2023	269,778	-
2024	269,778	-
2025	269,778	-
2026	269,778	-
Thereafter	<u>1,219,113</u>	<u>-</u>
	<u>2,568,003</u>	<u>\$ -</u>

NOTE 9 – RISK MANAGEMENT

The City is partially self-insured for workers' compensation and general liability insurance. For workers' compensation, the City is responsible for claims up to \$250,000 per occurrence. Coverage in excess of the City's self-insured retention is purchased through CSAC Excess Insurance Authority (CSAC-EIA) up to the statutory limits. The City participates in a risk pool for general liability insurance through CSAC-EIA above the City's self-insured retention of \$100,000 up to \$5,000,000 per occurrence. Reinsurance coverage in excess of the pool layer up to \$25,000,000 is purchased through CSAC-EIA. For both workers' compensation and general liability insurance, CSAC-EIA retains responsibility for claims in excess of each member's self-insured retention. There were no reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage for the past three fiscal years.

Workers' compensation and general liability claims incurred prior to July 1, 2012 were covered through the City's participation in the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool. For workers' compensation insurance, the City is self-insured up to \$200,000. Coverage between \$200,000 and \$500,000 is provided through a risk pool. CSJVRMA participates in an excess pool which provides coverage from \$500,000 to \$5,000,000 and purchases excess insurance above \$5,000,000 to the statutory limit.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 9 – RISK MANAGEMENT (continued)

For general liability insurance, the City participates in a risk pool which covers the City above its self-insurance retention level of \$100,000 up to \$1,000,000. CSJVRMA participates in an excess pool which provides coverage from \$1,000,000 to \$29,000,000. CSJVRMA members may receive rebates or be required to make additional contributions through a retrospective adjustment process.

NOTE 10 – INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, service provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund due from/to other funds at June 30, 2021 were as follows:

	Due From Other Funds	Due To Other Funds
Governmental Funds		
General Fund	\$ 2,633,641	\$ 310,000
CDBG Home/Housing Fund	-	37,318
Transportation Impact Fees	-	1,657,592
Other Governmental Funds	-	140,922
Proprietary Funds		
Water System Fund	-	158,394
Wastewater Fund	-	1,526,097
Storm Drain Fund	-	210,175
Refuse Fund	-	177,229
Airport Fund	-	5,960
Courthouse Square	-	112,747
Computer Maintenance Fund	-	222,745
Fleet Management Fund	1,967,592	42,054
Total	<u>\$ 4,601,233</u>	<u>\$ 4,601,233</u>

Interfund advances to/from other funds at June 30, 2021 were as follows:

	Advances To Other Funds	Advances From Other Funds
Governmental Funds		
General Fund	\$ 104,570	\$ -
Capital Projects Fund	1,659,026	104,570
Proprietary Funds		
Airport Fund	-	375,468
Intermodal Fund	-	261,224
Courthouse Square	-	1,022,334
Total	<u>\$ 1,763,596</u>	<u>\$ 1,763,596</u>

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 10 – INTERFUND TRANSACTIONS (continued)

Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. Interfund transfers for the year-ended June 30, 2021 were as follows:

	Transfers In	Transfers Out
Governmental Funds		
General Fund	\$ 66,790	\$ 1,240,843
CDBG Home/Housing Fund	-	166,466
Capital Projects Fund	267,473	40,000
Transportation Impact Fees	990,854	990,854
Other Governmental Funds	258,052	329,139
Proprietary Funds		
Water System Fund	6,467,299	6,274,618
Wastewater Fund	13,265,313	13,277,532
Storm Drain Fund	710,604	710,604
Refuse Fund	1,575,043	11,849
Airport Fund	54,701	3,814
Intermodal Fund	67,107	-
Computer Maintenance Fund	156,204	156,204
Building Fund	-	105,177
Fleet Management Fund	1,017,045	1,589,385
Total	<u>\$ 24,896,485</u>	<u>\$ 24,896,485</u>

NOTE 11 – CONTINGENT LIABILITIES

Litigation: The City is involved as a defendant in various legal proceedings. While it is not feasible to predict or determine the outcome in these cases, it is the opinion of the City that the outcome will have no material effect on the financial position of the City.

Special Tax Bond Series 1998: The City, by resolution, issued \$5,365,000 of "Special Tax Bonds, Series 1998," pursuant to the Mello-Roos Community Facilities Act of 1982, as amended commencing with Section 53311, et seq., of the Government Code of the State of California. Neither the full faith and credit nor the taxing power (except with respect to the special taxes) of the City of Hanford, the State of California or any political subdivision thereof is pledged to the payment of the bonds. The bonds are not general or special obligations of the City or general obligations of the Community Facilities District No. 91-1, but are limited obligations of the district payable solely from the special taxes and funds held pursuant to that agreement. The City is acting only as an agent for the property owners.

Other: The City participates in a number of programs that are fully or partially funded by grants received from federal, state, and county governments. Expenditures financed by grants are subject to audit by the appropriate grantor agency. If expenditures are disallowed due to non-compliance with grant program regulations, the City may be required to reimburse the grantor agency. As of June 30, 2021, significant amounts of grant expenditures have not been audited by the grantor agencies, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the City's overall financial position.

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 12 – PRIOR PERIOD ADJUSTMENTS

Prior period adjustments for the year ended June 30, 2021 is summarized as follows:

Governmental and Business-Type Activities

	Governmental Activities	Business-Type Activities	Total
Fund Balance, Beginning of Year, as Previously Reported	\$ 176,912,706	\$ 133,700,599	\$ 310,613,305
Correct investment interest/GASB 31	(577,477)	(211,033)	(788,510)
Correct capital asset balances	94,218	304,025	398,243
Correct inventory balances	107,463	-	107,463
Correct revenue balances	(516,044)	(163,446)	(679,490)
Correct accrued interest for loans	26,272	-	26,272
Correct OPEB expense	-	(205,918)	(205,918)
Total Prior Period Adjustments	(865,568)	(276,372)	(1,141,940)
Fund Balance, Beginning of Year, Restated	\$ 176,047,138	\$ 133,424,227	\$ 309,471,365

Fund Financial Statements

Governmental Funds					
	General Fund	Capital Projects Fund	CDBG/HOME/ Housing Fund	Transportation Impact Fees	Transportation Development Act Fund
Net Position, Beginning of Year, as Previously Reported	\$ 5,580,872	\$ 4,786,742	\$ 20,269,345	\$ 1,635,767	\$ 481,221
Correct investment interest/GASB 31	(36,852)	(23,388)	(330,664)	(18,453)	(18,060)
Correct accrued interest for loans	-	-	69,495	-	-
Correct impact fees for interfund loans	-	-	-	990,854	-
Correct revenue balances	1,284,104	-	-	-	-
Total Prior Period Adjustments	1,247,252	(23,388)	(261,169)	972,401	(18,060)
Net Position (Deficit), Beginning of Year, Restated	\$ 6,828,124	\$ 4,763,354	\$ 20,008,176	\$ 2,608,168	\$ 463,161

Nonmajor Governmental Funds						
	CMAQ Transportation Fund	Park Impact Fees	Landscaping Assessment District	City Housing Fund	Special Aviation	State Gas Tax Fund
Net Position, Beginning of Year, as Previously Reported	\$ 1,699,957	\$ 4,204,305	\$ 580,617	\$ 1,591,657	\$ 164,931	\$ 1,927,850
Correct investment interest/GASB 31	-	(27,412)	(4,542)	(7,152)	-	(13,718)
Correct revenue balances	(1,778,035)	-	-	-	(175,791)	153,678
Correct accrued interest for loans	-	-	-	(24,376)	-	-
Total Prior Period Adjustments	(1,778,035)	(27,412)	(4,542)	(31,528)	(175,791)	139,960
Net Position (Deficit), Beginning of Year, Restated	\$ (78,078)	\$ 4,176,893	\$ 576,075	\$ 1,560,129	\$ (10,860)	\$ 2,067,810

Internal Service Funds				
	Risk Management Fund	Computer Maintenance Fund	Building Fund	Fleet Management Fund
Net Position, Beginning of Year, as Previously Reported	\$ 890,959	\$ 1,131,716	\$ 1,069,042	\$ 21,719,579
Correct investment interest/GASB 31	(18,755)	(4,684)	(4,771)	(69,026)
Correct beginning fund balance for new fund	(1,000,375)	-	-	1,000,375
Correct impact fees for interfund loans	-	-	-	(990,854)
Correct capital asset balances	-	-	-	94,218
Correct inventory balances	-	-	-	107,463
Total Prior Period Adjustments	(1,019,130)	(4,684)	(4,771)	(858,199)
Net Position (Deficit), Beginning of Year, Restated	\$ (128,171)	\$ 1,127,032	\$ 1,064,271	\$ 20,861,380

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 12 – PRIOR PERIOD ADJUSTMENTS (continued)

	Proprietary Funds			
	Water System Fund	Wastewater Fund	Storm Drain Fund	Refuse Fund
Net Position, Beginning of Year, as Previously Reported	\$ 50,778,258	\$ 38,801,852	\$ 25,547,875	\$ 1,604,230
Correct investment interest/GASB 31	(82,243)	(82,614)	(41,435)	(4,741)
Correct receivables balances	-	(163,446)	-	-
Correct equipment balances	(69,202)	-	(7,368)	380,595
Correct OPEB expense	(65,009)	(56,612)	-	(84,297)
Total Prior Period Adjustments	(216,454)	(302,672)	(48,803)	291,557
Net Position (Deficit), Beginning of Year, Restated	<u>\$ 50,561,804</u>	<u>\$ 38,499,180</u>	<u>\$ 25,499,072</u>	<u>\$ 1,895,787</u>

	Fiduciary Funds		
	Redevelopment Successor Agency Private-Purpose Fund	Miscellaneous Deposits Fund	Total
Net Position, Beginning of Year, as Previously Reported	\$ 333,171	\$ 296,127	\$ 629,298
Correct loans payable	48,316	-	48,316
Correct deposit balances	-	(264,819)	(264,819)
Total Prior Period Adjustments	48,316	(264,819)	(216,503)
Net Position (Deficit), Beginning of Year, Restated	<u>\$ 381,487</u>	<u>\$ 31,308</u>	<u>\$ 412,795</u>

NOTE 13 – EXCESS EXPENDITURES OVER APPROPRIATIONS

For the fiscal year ended June 30, 2021, expenditures exceeded appropriations as follows:

Fund	Amount
General Fund	
Public safety	\$ 23,743
Community development	6,830
Capital outlay	198,332
Capital Projects Fund	
General government	60,338
Public works	58,397
Capital outlay	36,581
Transportation Impact Fees	
General government	12,105
Capital outlay	421,375
Transportation Development Act Fund	
General government	3,292
Capital outlay	228,567

CITY OF HANFORD
NOTES TO THE FINANCIAL STATEMENTS (continued)

NOTE 14 – DEFICIT FUND BALANCE

The Courthouse Square Fund has a fund balance deficit of \$1,135,591. The deficit will be recovered through future charges for services.

The CMAQ Transportation Fund has a fund balance deficit of \$82,635, mainly attributable to the due to other funds balance. The deficit will be recovered through grant support received from other government agencies.

The Special Aviation Fund has a fund balance deficit of \$18,230, mainly attributable to the due to other funds balance. The deficit will be recovered by the collection of future grant revenues and fees.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF HANFORD
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

Miscellaneous Plan

	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service cost	\$ 2,151,214	\$ 2,064,352	\$ 2,105,925	\$ 2,090,309	\$ 1,914,877	\$ 1,859,399	\$ 1,803,855
Interest	7,725,010	7,440,145	7,031,320	7,021,932	6,976,069	6,689,193	6,381,234
Differences between expected and actual experience	(410,579)	1,398,071	(1,511,015)	(3,768,183)	(831,190)	(443,007)	-
Changes in assumptions	-	-	(3,087,527)	6,006,913	-	(1,698,571)	-
Benefit payments, including refunds of employee contributions	(5,302,018)	(5,004,441)	(4,588,971)	(4,191,413)	(4,206,587)	(3,783,672)	(3,644,252)
Net change in total pension liability	4,163,627	5,898,127	(50,268)	7,159,558	3,853,169	2,623,342	4,540,837
Total pension liability- beginning	110,028,074	104,129,947	104,180,215	97,020,657	93,167,488	90,544,146	86,003,309
Total pension liability- ending (a)	114,191,701	110,028,074	104,129,947	104,180,215	97,020,657	93,167,488	90,544,146
Plan Fiduciary Net Position							
Contributions- employer	4,072,920	3,791,023	3,415,348	3,213,198	2,957,917	2,837,484	2,451,408
Contributions- employees	852,662	874,603	796,926	760,087	709,460	712,929	686,870
Net plan to plan resource movement	-	-	(188)	-	-	-	-
Net investment income ¹	4,294,558	5,316,832	6,405,074	7,625,528	366,113	1,494,371	10,020,177
Benefit payments	(5,302,018)	(5,004,441)	(4,588,971)	(4,191,413)	(4,206,587)	(3,783,672)	(3,644,252)
Administrative expense	(121,281)	(57,883)	(340,724)	(100,570)	(41,645)	(76,906)	-
Other miscellaneous income/(expense)	-	186	-	-	-	-	-
Net change in plan fiduciary net position	3,796,841	4,920,320	5,687,465	7,306,830	(214,742)	1,184,206	9,514,203
Total plan fiduciary net position- beginning	86,031,515	81,111,195	75,423,730	68,116,900	68,331,642	67,147,436	57,633,233
Total plan fiduciary net position- ending (b)	89,828,356	86,031,515	81,111,195	75,423,730	68,116,900	68,331,642	67,147,436
Net pension liability- ending (a)-(b)	\$ 24,363,345	\$ 23,996,559	\$ 23,018,752	\$ 28,756,485	\$ 28,903,757	\$ 24,835,846	\$ 23,396,710
Plan fiduciary net position as a percentage of the total pension liability	78.66%	78.19%	77.89%	72.40%	70.21%	73.34%	74.16%
City's covered employee payroll	\$ 10,586,681	\$ 10,064,610	\$ 10,080,535	\$ 9,434,933	\$ 9,643,787	\$ 9,090,194	\$ 8,260,542
Net pension liability as a percentage of covered employee payroll	230.13%	238.43%	228.35%	304.79%	299.71%	273.22%	283.23%

¹ Net of administrative expenses.

Notes to Schedule:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes.

Changes of Assumptions: The discount rate was changed from 7.65 percent (net of administrative expense) to 7.15 percent.

*The pension schedules are required to show ten years of data and the additional years' information will be displayed as it becomes available.

CITY OF HANFORD
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST TEN FISCAL YEARS*

Safety Plans

	2021	2020	2019	2018	2017	2016	2015
City's Proportion of the Net Pension Liability/(Asset)	0.3673%	0.3548%	0.3536%	0.3510%	0.3570%	0.3530%	0.2402%
City's Proportionate Share of the Net Pension Liability/(Asset)	\$ 24,469,544	\$ 22,146,338	\$ 20,744,090	\$ 20,972,247	\$ 18,487,608	\$ 14,547,173	\$ 14,946,492
City's Covered-Employee Payroll	\$ 9,140,252	\$ 6,889,321	\$ 6,673,847	\$ 6,692,475	\$ 6,409,767	\$ 6,897,272	\$ 6,602,409
City's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	267.71%	321.46%	310.83%	313.37%	288.43%	210.91%	226.38%
City's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	74.04%	75.21%	75.73%	74.07%	74.41%	78.71%	77.21%

*The pension schedules are required to show ten years of data and the additional years' information will be displayed as it becomes available.

**CITY OF HANFORD
SCHEDULE OF PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS ***

Miscellaneous Plan

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 4,072,920	\$ 3,791,023	\$ 3,415,348	\$ 3,213,198	\$ 2,957,917	\$ 2,837,484	\$ 2,451,408
Contributions in relation to the actuarially determined contribution	(4,072,920)	(3,791,023)	(3,415,348)	(3,213,198)	(2,957,917)	(2,837,484)	(2,451,408)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 10,586,681	\$ 10,064,610	\$ 10,080,535	\$ 9,434,933	\$ 9,643,787	\$ 9,090,194	\$ 8,260,542
Contributions as a percentage of covered-employee payroll	38.47%	37.67%	33.88%	34.06%	30.67%	31.21%	29.68%

Safety Plan

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 4,062,968	\$ 3,451,832	\$ 3,067,990	\$ 3,064,625	\$ 3,728,697	\$ 2,859,367	\$ 1,937,233
Contributions in relation to the actuarially determined contribution	(4,062,968)	(3,451,832)	(3,067,990)	(3,064,625)	(3,728,697)	(2,859,367)	(1,937,233)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 9,466,906	\$ 9,140,252	\$ 6,889,321	\$ 6,692,475	\$ 6,409,767	\$ 6,897,272	\$ 6,602,409
Contributions as a percentage of covered-employee payroll	42.92%	37.77%	44.53%	45.79%	58.17%	41.46%	29.34%

Notes to Schedule:

Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

*The pension schedules are required to show ten years of data and the additional years' information will be displayed as it becomes available.

CITY OF HANFORD
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS *

	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 120,203	\$ 105,251	\$ -	\$ -
Interest on total OPEB liability	63,027	74,534	47,002	50,391
Differences between expected and actual experience	283,719	-	1,034,539	-
Changes in assumptions	1,541,087	141,650	39,397	(6,734)
Benefit payments, including refunds of employee contributions	(149,569)	(136,950)	(153,422)	(168,043)
Net change in total OPEB liability	1,858,467	184,485	967,516	(124,386)
Total Net OPEB liability- beginning	2,527,098	2,342,613	1,375,097	1,499,483
Total Net OPEB liability- ending (a)	4,385,565	2,527,098	2,342,613	1,375,097
Plan Fiduciary Net Position				
Contributions- employer	149,569	136,950	153,422	168,043
Contributions- employees	-	-	-	-
Net investment income	-	-	-	-
Benefit payments	(149,569)	(136,950)	(153,422)	(168,043)
Trustee fees	-	-	-	-
Administrative expense	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-
Total plan fiduciary net position- beginning	-	-	-	-
Total plan fiduciary net position- ending (b)	-	-	-	-
Net OPEB liability- ending (a)-(b)	<u>\$ 4,385,565</u>	<u>\$ 2,527,098</u>	<u>\$ 2,342,613</u>	<u>\$ 1,375,097</u>
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-
City's covered-employee payroll	19,345,356	18,420,461	19,211,409	-
Net OPEB liability as a percentage of covered-employee payroll	22.67%	13.72%	12.19%	-

Notes to Schedule:

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to ten years as information becomes available.

**CITY OF HANFORD
SCHEDULE OF CONTRIBUTIONS – OPEB
LAST TEN FISCAL YEARS ***

	2021	2020	2019	2018
Actuarially determined contribution	\$ 149,569	\$ 136,950	\$ 153,422	\$ 168,043
Contributions in relation to the actuarially determined contribution	(149,569)	(136,950)	(153,422)	(168,043)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 19,345,356	\$ 18,420,461	\$ 19,211,409	\$ -
Contributions as a percentage of covered-employee payroll	0.77%	0.74%	0.80%	-

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020-2021 were as follows for the June 30, 2021 measurement date actuarial valuations.

Valuation Date	June 30, 2021
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded)
Discount Rate	1.92% as of June 30, 2021
	2.45% as of June 30, 2020
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.00% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
General Inflation Rate	2.50% per year.
Mortality	CalPERS 2017 Experience Study
Mortality Improvement	MacLeod Watts 2020 Scale Generationally
Healthcare Trend	5.7% in 2022, step down to 4.0% by 2026

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to ten years as information becomes available.

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund			Variance
	Original	Final	Actual	With Final
	Budget	Budget		Budget
REVENUES				
Taxes and special assessments	\$ 25,460,700	\$ 25,460,700	\$ 29,883,494	\$ 4,422,794
Aid from other government agencies	1,981,196	1,981,196	1,936,822	(44,374)
Licenses and permits	902,780	902,780	1,052,363	149,583
Fines and forfeitures	484,030	484,030	129,039	(354,991)
Charges for services	2,025,226	2,025,226	2,459,711	434,485
Revenue from use of money and property	219,275	219,275	133,083	(86,192)
Miscellaneous	11,900	11,900	343,367	331,467
Total Revenues	31,085,107	31,085,107	35,937,879	4,852,772
EXPENDITURES				
General government	4,053,293	4,053,586	2,028,736	2,024,850
Public safety	20,744,923	20,751,550	20,775,293	(23,743)
Public works	4,593,955	4,619,967	2,289,274	2,330,693
Recreation	4,153,966	4,155,038	3,441,612	713,426
Community development	1,813,818	1,814,084	1,820,914	(6,830)
Capital outlay	-	-	198,332	(198,332)
Total Expenditures	35,359,955	35,394,225	30,554,161	4,840,064
Excess (Deficiency) of Revenues Over Expenditures	(4,274,848)	(4,309,118)	5,383,718	9,692,836
Other Financing Sources (Uses)				
Operating transfers in	208,126	208,126	66,790	(141,336)
Operating transfers out	(280,000)	(306,790)	(1,240,843)	(934,053)
Total Other Financing Sources (Uses)	(71,874)	(98,664)	(1,174,053)	(1,075,389)
Net Change in Fund Balance	(4,346,722)	(4,407,782)	4,209,665	8,617,447
Fund Balance, Beginning of Year	5,580,872	5,580,872	5,580,872	-
Prior Period Adjustment	-	-	1,247,252	1,247,252
Fund Balance, Beginning of Year (Restated)	5,580,872	5,580,872	6,828,124	1,247,252
Fund Balance, End of Year	\$ 1,234,150	\$ 1,173,090	\$ 11,037,789	\$ 9,864,699

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
CDBG HOME/HOUSING FUND
FOR THE YEAR ENDED JUNE 30, 2021

	CDBG/HOME/Housing Fund			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Aid from other government agencies	\$ 458,714	\$ 458,714	\$ 598,233	\$ 139,519
Revenue from use of money and property	2,734,322	2,734,322	367,742	(2,366,580)
Miscellaneous	-	-	5,787	5,787
Total Revenues	3,193,036	3,193,036	971,762	(2,221,274)
EXPENDITURES				
Community development	4,393,560	4,393,560	633,315	3,760,245
Total Expenditures	4,393,560	4,393,560	633,315	3,760,245
Excess (Deficiency) of Revenues Over Expenditures	(1,200,524)	(1,200,524)	338,447	1,538,971
Other Financing Sources (Uses)				
Operating transfers in	10,447	10,447	-	(10,447)
Operating transfers out	(80,000)	(80,000)	(166,466)	(86,466)
Total Other Financing Sources (Uses)	(69,553)	(69,553)	(166,466)	(96,913)
Net Change in Fund Balance	(1,270,077)	(1,270,077)	171,981	1,442,058
Fund Balance, Beginning of Year	20,269,345	20,269,345	20,269,345	-
Prior Period Adjustment	-	-	(261,169)	261,169
Fund Balance, Beginning of Year (Restated)	20,269,345	20,269,345	20,008,176	261,169
Fund Balance, End of Year	<u>\$ 18,999,268</u>	<u>\$ 18,999,268</u>	<u>\$ 20,180,157</u>	<u>\$ 1,703,227</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
TRANSPORTATION IMPACT FEES
FOR THE YEAR ENDED JUNE 30, 2021

	Transportation Impact Fees			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Taxes and special assessments	\$ 950,314	\$ 950,314	\$ 638,545	\$ (311,769)
Revenue from use of money and property	38,510	38,510	46,107	7,597
Total Revenues	988,824	988,824	684,652	(304,172)
EXPENDITURES				
General government	-	-	12,105	(12,105)
Capital outlay	327,028	327,028	748,403	(421,375)
Total Expenditures	327,028	327,028	760,508	(433,480)
Excess (Deficiency) of Revenues Over Expenditures	661,796	661,796	(75,856)	(737,652)
Other Financing Sources (Uses)				
Operating transfers in	-	-	(990,854)	(990,854)
Operating transfers out	-	-	990,854	990,854
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	661,796	661,796	(75,856)	(737,652)
Fund Balance, Beginning of Year	1,635,767	1,635,767	1,635,767	-
Prior Period Adjustment	-	-	972,401	(972,401)
Fund Balance, Beginning of Year (Restated)	1,635,767	1,635,767	2,608,168	(972,401)
Fund Balance, End of Year	\$ 2,297,563	\$ 2,297,563	\$ 2,532,312	\$ (1,710,053)

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
TRANSPORTATION DEVELOPMENT ACT FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Transportation Development Act Fund			Variance With Final Budget
	Original Budget	Final Budget	Actual	
REVENUES				
Taxes and special assessments	\$ 821,000	\$ 821,000	\$ 366,699	\$ (454,301)
Revenue from use of money and property	8,400	8,400	38,816	30,416
Miscellaneous	-	-	174	174
Total Revenues	829,400	829,400	405,689	(423,711)
EXPENDITURES				
General government	-	-	3,292	(3,292)
Public works	425,137	425,137	71,156	353,981
Capital outlay	67,150	67,150	295,717	(228,567)
Total Expenditures	492,287	492,287	370,165	122,122
Excess (Deficiency) of Revenues Over Expenditures	337,113	337,113	35,524	(301,589)
Net Change in Fund Balance	337,113	337,113	35,524	(301,589)
Fund Balance, Beginning of Year	481,221	481,221	481,221	-
Prior Period Adjustment	-	-	(18,060)	(18,060)
Fund Balance, Beginning of Year (Restated)	481,221	481,221	463,161	(18,060)
Fund Balance, End of Year	\$ 818,334	\$ 818,334	\$ 498,685	\$ (319,649)

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

SUPPLEMENTARY INFORMATION SECTION

CITY OF HANFORD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET TO ACTUAL (GAAP BASIS)
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Capital Projects Fund			Variance
	Original Budget	Final Budget	Actual	With Final Budget
REVENUES				
Aid from other government agencies	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
Charges for services	-	-	34,527	34,527
Revenue from use of money and property	30,000	30,000	19,647	(10,353)
Miscellaneous	-	-	100,000	100,000
Total Revenues	32,500	32,500	154,174	121,674
EXPENDITURES				
General government	-	-	60,338	(60,338)
Public works	-	-	58,397	(58,397)
Capital outlay	415,879	415,879	452,460	(36,581)
Total Expenditures	415,879	415,879	571,195	(155,316)
Excess (Deficiency) of Revenues Over Expenditures	(383,379)	(383,379)	(417,021)	(33,642)
Other Financing Sources (Uses)				
Operating transfers in	103,411	103,411	(40,000)	(143,411)
Operating transfers out	(54,180)	(54,810)	267,473	322,283
Total Other Financing Sources (Uses)	49,231	48,601	227,473	178,872
Net Change in Fund Balance	(334,148)	(334,778)	(189,548)	145,230
Fund Balance, Beginning of Year	4,786,742	4,786,742	4,786,742	-
Prior Period Adjustment	-	-	(23,388)	23,388
Fund Balance, Beginning of Year (Restated)	4,786,742	4,786,742	4,763,354	23,388
Fund Balance, End of Year	\$ 4,452,594	\$ 4,451,964	\$ 4,573,806	\$ 168,618

**CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

	CMAQ Transportation Fund	Park Impact Fees	Parking Fund	Downtown Reinvestment Fund	Landscaping Assessment District
ASSETS					
Cash and investments	\$ 64	\$ 4,426,622	\$ 136,709	\$ 131,062	\$ 776,557
Receivables	-	8,750	10,710	181	9,511
Loan receivable	-	-	-	28,735	-
Prepaid expenses	-	-	-	-	-
Total Assets	\$ 64	\$ 4,435,372	\$ 147,419	\$ 159,978	\$ 786,068
LIABILITIES AND FUND BALANCES (DEFICIT)					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	342	112,468	-	-	35,186
Accrued wages payable	-	-	-	-	-
Due to other funds	82,357	-	-	-	20,497
Total Liabilities	82,699	112,468	-	-	55,683
Fund Balances:					
Nonspendable:					
Long-term receivables	-	-	-	28,735	-
Prepaid expenses	-	-	-	-	-
Restricted for:					
Community development	-	-	-	-	-
Streets and roads	-	-	-	-	-
Recreation	-	4,322,904	-	-	-
Landscape maintenance	-	-	-	-	730,385
Public safety	-	-	-	-	-
Committed for:					
Parking and business improvement	-	-	147,419	131,243	-
Community development	-	-	-	-	-
Cannabis	-	-	-	-	-
Unassigned	(82,635)	-	-	-	-
Total Fund Balances (Deficit)	(82,635)	4,322,904	147,419	159,978	730,385
Total Liabilities and Fund Balances (Deficit)	\$ 64	\$ 4,435,372	\$ 147,419	\$ 159,978	\$ 786,068

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

**CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2021**

	City Housing Fund	Central Parking and Business Improvement	Fire Protection Impact Fees	Police Protection Impact Fees
ASSETS				
Cash and investments	\$ 551,434	\$ 80,154	\$ 335,226	\$ 38,759
Receivables	727	2,924	984	572
Loan receivable	1,022,892	-	-	-
Prepaid expenses	-	-	-	-
Total Assets	<u>\$ 1,575,053</u>	<u>\$ 83,078</u>	<u>\$ 336,210</u>	<u>\$ 39,331</u>
LIABILITIES AND FUND BALANCES (DEFICIT)				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	2,688	-	-
Accrued wages payable	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>2,688</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable:				
Long-term receivables	1,022,892	-	-	-
Prepaid expenses	-	-	-	-
Restricted for:				
Community development	-	-	-	-
Streets and roads	-	-	-	-
Recreation	-	-	-	-
Landscape maintenance	-	-	-	-
Public safety	-	-	336,210	39,331
Committed for:				
Parking and business improvement	-	80,390	-	-
Community development	552,161	-	-	-
Cannabis	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficit)	<u>1,575,053</u>	<u>80,390</u>	<u>336,210</u>	<u>39,331</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 1,575,053</u>	<u>\$ 83,078</u>	<u>\$ 336,210</u>	<u>\$ 39,331</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2021

	Special Aviation	Learning Center Operation	Traffic Safety	Street Tree Committee
ASSETS				
Cash and investments	\$ -	\$ -	\$ 22,442	\$ 1,213
Receivables	19,946	-	1,663	2
Loan receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total Assets	<u>\$ 19,946</u>	<u>\$ -</u>	<u>\$ 24,105</u>	<u>\$ 1,215</u>
LIABILITIES AND FUND BALANCES (DEFICIT)				
Liabilities:				
Cash overdraft	\$ 108	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued wages payable	-	-	-	-
Due to other funds	38,068	-	-	-
Total Liabilities	<u>38,176</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable:				
Long-term receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Restricted for:				
Community development	-	-	-	-
Streets and roads	-	-	-	-
Recreation	-	-	-	-
Landscape maintenance	-	-	-	1,215
Public safety	-	-	24,105	-
Committed for:				
Parking and business improvement	-	-	-	-
Community development	-	-	-	-
Cannabis	-	-	-	-
Unassigned	(18,230)	-	-	-
Total Fund Balances (Deficit)	<u>(18,230)</u>	<u>-</u>	<u>24,105</u>	<u>1,215</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 19,946</u>	<u>\$ -</u>	<u>\$ 24,105</u>	<u>\$ 1,215</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
JUNE 30, 2021

	State Gas Tax Fund	Public Housing Authority	Cannabis Operations	Total Non-Major Special Revenue Funds
ASSETS				
Cash and investments	\$ 2,942,048	\$ -	\$ 124,198	\$ 9,566,488
Receivables	559,703	-	107	615,780
Loan receivable	-	918,331	-	1,969,958
Prepaid expenses	-	622	-	622
Total Assets	<u>\$ 3,501,751</u>	<u>\$ 918,953</u>	<u>\$ 124,305</u>	<u>\$ 12,152,848</u>
LIABILITIES AND FUND BALANCES (DEFICIT)				
Liabilities:				
Cash overdraft	\$ -	\$ 331	\$ -	\$ 439
Accounts payable	10,706	1,055	-	162,445
Accrued wages payable	-	7,654	-	7,654
Due to other funds	-	-	-	140,922
Total Liabilities	<u>10,706</u>	<u>9,040</u>	<u>-</u>	<u>311,460</u>
Fund Balances:				
Nonspendable:				
Long-term receivables	-	918,331	-	1,969,958
Prepaid expenses	-	622	-	622
Restricted for:				
Community development	-	-	-	-
Streets and roads	3,491,045	-	-	3,491,045
Recreation	-	-	-	4,322,904
Landscape maintenance	-	-	-	731,600
Public safety	-	-	-	399,646
Committed for:				
Parking and business improvement	-	-	-	359,052
Community development	-	-	-	552,161
Cannabis	-	-	124,305	124,305
Unassigned	-	(9,040)	-	(109,905)
Total Fund Balances (Deficit)	<u>3,491,045</u>	<u>909,913</u>	<u>124,305</u>	<u>11,841,388</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 3,501,751</u>	<u>\$ 918,953</u>	<u>\$ 124,305</u>	<u>\$ 12,152,848</u>

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	CMAQ Transportation Fund	Park Impact Fees	Parking Fund	Downtown Reinvestment Fund	Landscaping Assessment District
REVENUES					
Taxes and special assessments	\$ -	\$ 371,656	\$ -	\$ -	\$ 737,032
Aid from other government agencies	536,499	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Revenue from use of money and property	361	35,271	12,215	378	4,424
Miscellaneous	-	75	-	-	-
Total Revenues	<u>536,860</u>	<u>407,002</u>	<u>12,215</u>	<u>378</u>	<u>741,456</u>
EXPENDITURES					
General government	-	12,416	106	101	549
Public works	541,417	-	-	-	586,597
Community development	-	-	-	-	-
Capital outlay	-	248,575	-	-	-
Total Expenditures	<u>541,417</u>	<u>260,991</u>	<u>106</u>	<u>101</u>	<u>587,146</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,557)</u>	<u>146,011</u>	<u>12,109</u>	<u>277</u>	<u>154,310</u>
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(4,557)</u>	<u>146,011</u>	<u>12,109</u>	<u>277</u>	<u>154,310</u>
Fund Balance (Deficit), Beginning of Year	1,699,957	4,204,305	135,310	159,701	580,617
Prior Period Adjustment	<u>(1,778,035)</u>	<u>(27,412)</u>	<u>-</u>	<u>-</u>	<u>(4,542)</u>
Fund Balance (Deficit), Beginning of Year (Restated)	<u>(78,078)</u>	<u>4,176,893</u>	<u>135,310</u>	<u>159,701</u>	<u>576,075</u>
Fund Balance (Deficit), End of Year	<u>\$ (82,635)</u>	<u>\$ 4,322,904</u>	<u>\$ 147,419</u>	<u>\$ 159,978</u>	<u>\$ 730,385</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

	City Housing Fund	Central Parking and Business Improvement	Fire Protection Impact Fees	Police Protection Impact Fees
REVENUES				
Taxes and special assessments	\$ -	\$ 100,797	\$ 88,143	\$ 48,717
Aid from other government agencies	-	-	-	-
Fines and forfeitures	-	-	-	-
Revenue from use of money and property	15,241	939	2,788	3,158
Miscellaneous	90	-	-	-
Total Revenues	<u>15,331</u>	<u>101,736</u>	<u>90,931</u>	<u>51,875</u>
EXPENDITURES				
General government	407	4,178	4,676	4,537
Public works	-	91,344	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	73,868
Total Expenditures	<u>407</u>	<u>95,522</u>	<u>4,676</u>	<u>78,405</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>14,924</u>	<u>6,214</u>	<u>86,255</u>	<u>(26,530)</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	(267,473)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(267,473)</u>
Net Change in Fund Balance	<u>14,924</u>	<u>6,214</u>	<u>86,255</u>	<u>(294,003)</u>
Fund Balance (Deficit), Beginning of Year	1,591,657	74,176	249,955	333,334
Prior Period Adjustment	<u>(31,528)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit), Beginning of Year (Restated)	<u>1,560,129</u>	<u>74,176</u>	<u>249,955</u>	<u>333,334</u>
Fund Balance (Deficit), End of Year	<u>\$ 1,575,053</u>	<u>\$ 80,390</u>	<u>\$ 336,210</u>	<u>\$ 39,331</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Special Aviation	Learning Center Operation	Traffic Safety	Street Tree Committee
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Aid from other government agencies	26,325	-	-	-
Fines and forfeitures	-	-	34,029	-
Revenue from use of money and property	380	(5)	949	15
Miscellaneous	801	-	-	-
Total Revenues	<u>27,506</u>	<u>(5)</u>	<u>34,978</u>	<u>15</u>
EXPENDITURES				
General government	-	-	39	1
Public works	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	63,719	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>63,758</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>27,506</u>	<u>(5)</u>	<u>(28,780)</u>	<u>14</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(34,876)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(34,876)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(7,370)</u>	<u>(5)</u>	<u>(28,780)</u>	<u>14</u>
Fund Balance (Deficit), Beginning of Year	164,931	5	52,885	1,201
Prior Period Adjustment	<u>(175,791)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit), Beginning of Year (Restated)	<u>(10,860)</u>	<u>5</u>	<u>52,885</u>	<u>1,201</u>
Fund Balance (Deficit), End of Year	<u>\$ (18,230)</u>	<u>\$ -</u>	<u>\$ 24,105</u>	<u>\$ 1,215</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

	State Gas Tax Fund	Public Housing Authority	Cannabis Operations	Total Non-Major Special Revenue Funds
REVENUES				
Taxes and special assessments	\$ 2,702,103	\$ -	\$ 30,693	\$ 4,079,141
Aid from other government agencies	-	-	-	562,824
Fines and forfeitures	-	-	-	34,029
Revenue from use of money and property	17,602	61,901	602	156,219
Miscellaneous	-	45	154,846	155,857
Total Revenues	<u>2,719,705</u>	<u>61,946</u>	<u>186,141</u>	<u>4,988,070</u>
EXPENDITURES				
General government	1,782	-	885	29,677
Public works	93,201	-	-	1,312,559
Community development	-	248,799	55,677	304,476
Capital outlay	1,174,697	-	-	1,560,859
Total Expenditures	<u>1,269,680</u>	<u>248,799</u>	<u>56,562</u>	<u>3,207,571</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,450,025</u>	<u>(186,853)</u>	<u>129,579</u>	<u>1,780,499</u>
Other Financing Sources (Uses)				
Operating transfers in	-	258,052	-	258,052
Operating transfers out	(26,790)	-	-	(329,139)
Total Other Financing Sources (Uses)	<u>(26,790)</u>	<u>258,052</u>	<u>-</u>	<u>(71,087)</u>
Net Change in Fund Balance	<u>1,423,235</u>	<u>71,199</u>	<u>129,579</u>	<u>1,709,412</u>
Fund Balance (Deficit), Beginning of Year	1,927,850	857,561	(5,274)	12,028,171
Prior Period Adjustment	139,960	(18,847)	-	(1,896,195)
Fund Balance (Deficit), Beginning of Year (Restated)	<u>2,067,810</u>	<u>838,714</u>	<u>(5,274)</u>	<u>10,131,976</u>
Fund Balance (Deficit), End of Year	<u>\$ 3,491,045</u>	<u>\$ 909,913</u>	<u>\$ 124,305</u>	<u>\$ 11,841,388</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2021

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
ASSETS			
Current assets			
Cash and investments	\$ 261,040	\$ 6,103,885	\$ 399,208
Receivables, net	2,766	7,267	157
Deposits	-	125,000	-
Inventory	-	-	-
Prepaid expenses	-	-	-
Due from other funds	-	-	-
Total Current Assets	<u>263,806</u>	<u>6,236,152</u>	<u>399,365</u>
Noncurrent assets			
Capital assets:			
Building and improvements	-	-	-
Machinery and equipment	-	-	1,491,459
Accumulated depreciation	-	-	(385,255)
Total Capital Assets (Net of Accumulated Depreciation)	<u>-</u>	<u>-</u>	<u>1,106,204</u>
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>1,106,204</u>
Total Assets	<u>263,806</u>	<u>6,236,152</u>	<u>1,505,569</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	-	-	57,906
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>57,906</u>
LIABILITIES			
Current Liabilities			
Accounts payable	12,368	126,857	6,088
Salaries and benefits payable	224,305	-	8,337
Compensated absences - current portion	-	-	-
Due to other funds	-	-	222,745
Total Current Liabilities	<u>236,673</u>	<u>126,857</u>	<u>237,170</u>
Noncurrent Liabilities			
Compensated absences payable	-	-	-
Claims payable	-	5,402,000	-
Net pension liability	-	-	250,640
Total Noncurrent Liabilities	<u>-</u>	<u>5,402,000</u>	<u>250,640</u>
Total Liabilities	<u>236,673</u>	<u>5,528,857</u>	<u>487,810</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	-	-	14,475
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>14,475</u>
NET POSITION			
Net investment in capital assets	-	-	1,106,204
Unrestricted	<u>27,133</u>	<u>707,295</u>	<u>(45,014)</u>
Total Net Position	<u>\$ 27,133</u>	<u>\$ 707,295</u>	<u>\$ 1,061,190</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS (continued)
JUNE 30, 2021

	Building Fund	Fleet Management Fund	Medical Fund	Totals
ASSETS				
Current assets				
Cash and investments	\$ 1,219,396	\$ 11,358,835	\$ 811,840	\$ 20,154,204
Receivables, net	1,550	15,817	705,747	733,304
Deposits	-	-	-	125,000
Inventory	-	706,999	-	706,999
Prepaid expenses	180	2,207	-	2,387
Due from other funds	-	1,967,592	-	1,967,592
Total Current Assets	<u>1,221,126</u>	<u>14,051,450</u>	<u>1,517,587</u>	<u>23,689,486</u>
Noncurrent assets				
Capital assets:				
Building and improvements	-	26,191	-	26,191
Machinery and equipment	554,987	15,596,133	-	17,642,579
Accumulated depreciation	(175,075)	(8,307,039)	-	(8,867,369)
Total Capital Assets (Net of Accumulated Depreciation)	<u>379,912</u>	<u>7,315,285</u>	<u>-</u>	<u>8,801,401</u>
Total Noncurrent Assets	<u>379,912</u>	<u>7,315,285</u>	<u>-</u>	<u>8,801,401</u>
Total Assets	<u>1,601,038</u>	<u>21,366,735</u>	<u>1,517,587</u>	<u>32,490,887</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	151,645	188,001	-	397,552
Total Deferred Outflows of Resources	<u>151,645</u>	<u>188,001</u>	<u>-</u>	<u>397,552</u>
LIABILITIES				
Current Liabilities				
Accounts payable	19,908	90,496	-	255,717
Salaries and benefits payable	18,411	26,535	-	277,588
Compensated absences - current portion	1,298	2,859	-	4,157
Due to other funds	-	42,054	-	264,799
Total Current Liabilities	<u>39,617</u>	<u>161,944</u>	<u>-</u>	<u>802,261</u>
Noncurrent Liabilities				
Compensated absences payable	20,334	44,793	-	65,127
Claims payable	-	-	-	5,402,000
Net pension liability	661,243	833,178	-	1,745,061
Total Noncurrent Liabilities	<u>681,577</u>	<u>877,971</u>	<u>-</u>	<u>7,212,188</u>
Total Liabilities	<u>721,194</u>	<u>1,039,915</u>	<u>-</u>	<u>8,014,449</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	21,817	22,415	-	58,707
Total Deferred Inflows of Resources	<u>21,817</u>	<u>22,415</u>	<u>-</u>	<u>58,707</u>
NET POSITION				
Net investment in capital assets	379,912	7,315,285	-	8,801,401
Unrestricted	629,760	13,177,121	1,517,587	16,013,882
Total Net Position	<u>\$ 1,009,672</u>	<u>\$ 20,492,406</u>	<u>\$ 1,517,587</u>	<u>\$ 24,815,283</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
OPERATING REVENUES			
Charges for services	\$ -	\$ 590,688	\$ 512,029
Other revenues	5,629	691,043	16
Total Operating Revenues	5,629	1,281,731	512,045
OPERATING EXPENSES			
Personnel services	-	-	217,519
Services and supplies	3,055	495,618	190,035
Depreciation	-	-	171,549
Total Operating Expenses	3,055	495,618	579,103
Operating Income (Loss)	2,574	786,113	(67,058)
NON-OPERATING REVENUES (EXPENSES)			
Interest income	20,741	48,209	4,725
Unrealized gain (loss) on investments	215	1,144	(3,509)
Intergovernmental	-	-	-
Total Non-operating Revenue (Expenses)	20,956	49,353	1,216
Income (Loss) Before Capital Contributions and Transfers	23,530	835,466	(65,842)
Transfers in/(out)	-	-	-
Change in Net Position	23,530	835,466	(65,842)
Net Position (Deficit), Beginning of Year	3,603	890,959	1,131,716
Prior Period Adjustment	-	(1,019,130)	(4,684)
Net Position (Deficit), Beginning of Year (Restated)	3,603	(128,171)	1,127,032
Net Position (Deficit), End of Year	\$ 27,133	\$ 707,295	\$ 1,061,190

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Building Fund	Fleet Management Fund	Medical Fund	Totals
OPERATING REVENUES				
Charges for services	\$ 899,422	\$ 3,177,894	\$ 2,843,930	\$ 8,023,963
Other revenues	50,879	141,735	-	889,302
Total Operating Revenues	950,301	3,319,629	2,843,930	8,913,265
OPERATING EXPENSES				
Personnel services	537,411	753,350	-	1,508,280
Services and supplies	324,966	1,467,793	2,342,198	4,823,665
Depreciation	49,055	970,938	-	1,191,542
Total Operating Expenses	911,432	3,192,081	2,342,198	7,523,487
Operating Income (Loss)	38,869	127,548	501,732	1,389,778
NON-OPERATING REVENUES (EXPENSES)				
Interest income	12,537	114,431	11,114	211,757
Unrealized gain (loss) on investments	(828)	(29,677)	4,366	(28,289)
Intergovernmental	-	(8,936)	-	(8,936)
Total Non-operating Revenue (Expenses)	11,709	75,818	15,480	174,532
Income (Loss) Before Capital Contributions and Transfers	50,578	203,366	517,212	1,564,310
Transfers in/(out)	(105,177)	(572,340)	-	(677,517)
Change in Net Position	(54,599)	(368,974)	517,212	886,793
Net Position (Deficit), Beginning of Year	1,069,042	21,719,579	-	24,814,899
Prior Period Adjustment	(4,771)	(858,199)	1,000,375	(886,409)
Net Position (Deficit), Beginning of Year (Restated)	1,064,271	20,861,380	1,000,375	23,928,490
Net Position (Deficit), End of Year	\$ 1,009,672	\$ 20,492,406	\$ 1,517,587	\$ 24,815,283

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	City Payroll Fund	Risk Management Fund	Computer Maintenance Fund
Cash Flows from Operating Activities:			
Cash received for current services	\$ (2,070)	\$ 678,400	\$ 510,489
Cash received for other operating revenues	(80,974)	791,043	994
Cash paid for services and supplies	(3,055)	(1,484,143)	18,692
Cash paid for salaries and benefits	(169,555)	-	(233,332)
Net Cash Provided (Used) by Operating Activities	<u>(255,654)</u>	<u>(14,700)</u>	<u>296,843</u>
Cash Flows from Non-Capital Financing Activities:			
Transfers (to)/from other funds	-	-	-
Loans from/(to) other funds	-	-	-
Intergovernmental revenue	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:			
Capital expenditures	-	-	(372,300)
Proceeds from the sale of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(372,300)</u>
Cash Flows from Investing Activities:			
Unrealized gain (loss) on investments	215	1,144	(3,509)
Interest received	20,741	48,209	4,725
Net Cash Provided (Used) by Investing Activities	<u>20,956</u>	<u>49,353</u>	<u>1,216</u>
Net Increase (Decrease) in Cash and Investments	<u>(234,698)</u>	<u>34,653</u>	<u>(74,241)</u>
Cash and Investments, Beginning of Year	<u>495,738</u>	<u>6,069,232</u>	<u>473,449</u>
Cash and Investments, End of Year	<u>\$ 261,040</u>	<u>\$ 6,103,885</u>	<u>\$ 399,208</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 261,040</u>	<u>\$ 6,103,885</u>	<u>\$ 399,208</u>
Total Cash and Investments	<u>\$ 261,040</u>	<u>\$ 6,103,885</u>	<u>\$ 399,208</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Building Fund	Fleet Management Fund	Medical Fund	Totals
Cash Flows from Operating Activities:				
Cash received for current services	\$ 896,325	\$ 2,150,346	\$ 2,138,183	\$ 6,371,673
Cash received for other operating revenues	52,405	141,735	-	905,203
Cash paid for services and supplies	(322,733)	(1,652,938)	(2,342,198)	(5,786,375)
Cash paid for salaries and benefits	(569,322)	(804,067)	-	(1,776,276)
Net Cash Provided (Used) by Operating Activities	<u>56,675</u>	<u>(164,924)</u>	<u>(204,015)</u>	<u>(285,775)</u>
Cash Flows from Non-Capital Financing Activities:				
Transfers (to)/from other funds	(105,177)	(572,340)	-	(677,517)
Loans from/(to) other funds	-	1,260,854	-	1,260,854
Intergovernmental revenue	-	(8,936)	-	(8,936)
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(105,177)</u>	<u>679,578</u>	<u>-</u>	<u>574,401</u>
Cash Flows from Capital and Related Financing Activities:				
Capital expenditures	(12,393)	(806,220)	-	(1,190,913)
Proceeds from the sale of capital assets	-	94,218	-	94,218
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(12,393)</u>	<u>(712,002)</u>	<u>-</u>	<u>(1,096,695)</u>
Cash Flows from Investing Activities:				
Unrealized gain (loss) on investments	(828)	(29,677)	4,366	(28,289)
Interest received	12,537	114,431	11,114	211,757
Net Cash Provided (Used) by Investing Activities	<u>11,709</u>	<u>84,754</u>	<u>15,480</u>	<u>183,468</u>
Net Increase (Decrease) in Cash and Investments	<u>(49,186)</u>	<u>(112,594)</u>	<u>(188,535)</u>	<u>(624,601)</u>
Cash and Investments, Beginning of Year	<u>1,268,582</u>	<u>11,471,429</u>	<u>1,000,375</u>	<u>20,778,805</u>
Cash and Investments, End of Year	<u>\$ 1,219,396</u>	<u>\$ 11,358,835</u>	<u>\$ 811,840</u>	<u>\$ 20,154,204</u>
Reconciliation to Statement of Net Position:				
Cash and investments	<u>\$ 1,219,396</u>	<u>\$ 11,358,835</u>	<u>\$ 811,840</u>	<u>\$ 20,154,204</u>
Total Cash and Investments	<u>\$ 1,219,396</u>	<u>\$ 11,358,835</u>	<u>\$ 811,840</u>	<u>\$ 20,154,204</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

	<u>City Payroll Fund</u>	<u>Risk Management Fund</u>	<u>Computer Maintenance Fund</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 2,574	\$ 786,113	\$ (67,058)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	-	171,549
(Increase) decrease in:			
Receivables, net	(2,070)	5,937	(1,540)
Deposits	-	100,000	-
Prepaid expenses	-	-	978
Inventory	-	-	-
Deferred outflow of resources	-	-	2,532
Due to/from other funds	-	-	222,745
Accounts payable	(86,603)	30,605	(14,018)
Salaries and benefits payable	(169,555)	-	2,144
Compensated absences	-	-	-
Net pension liability	-	-	5,172
Deferred inflow of resources	-	-	(25,661)
Claims payable	-	(937,355)	-
Total Adjustments	<u>(258,228)</u>	<u>(800,813)</u>	<u>363,901</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (255,654)</u></u>	<u><u>\$ (14,700)</u></u>	<u><u>\$ 296,843</u></u>
Noncash investing, capital, and financing activities:			
Contribution of capital assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF HANFORD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Building Fund	Fleet Management Fund	Medical Fund	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 38,869	\$ 127,548	\$ 501,732	\$ 1,389,778
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	49,055	970,938	-	1,191,542
(Increase) decrease in:				
Receivables, net	(3,097)	(1,027,548)	(705,747)	(1,734,065)
Deposits	-	-	-	100,000
Prepaid expenses	1,526	-	-	2,504
Inventory	-	(58,887)	-	(58,887)
Deferred outflow of resources	5,998	8,494	-	17,024
Due to/from other funds	-	42,054	-	264,799
Accounts payable	2,233	(168,312)	-	(236,095)
Salaries and benefits payable	4,263	7,123	-	(156,025)
Compensated absences	6,363	2,401	-	8,764
Net pension liability	12,251	17,349	-	34,772
Deferred inflow of resources	(60,786)	(86,084)	-	(172,531)
Claims payable	-	-	-	(937,355)
Total Adjustments	<u>17,806</u>	<u>(292,472)</u>	<u>(705,747)</u>	<u>(1,675,553)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 56,675</u>	<u>\$ (164,924)</u>	<u>\$ (204,015)</u>	<u>\$ (285,775)</u>
Noncash investing, capital, and financing activities:				
Contribution of capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

CITY OF HANFORD
COMBINING STATEMENT OF FIDUCIARY NET POSITION
TRUST AND CUSTODIAL FUNDS
JUNE 30, 2021

	Civil Subpoena	Renters' Insurance Deposits	COE Park Deposits	Miscellaneous Deposits Trust	Total
ASSETS					
Cash and investments	\$ 49,931	\$ 3,962	\$ 485	\$ 1,045,804	\$ 1,100,182
Accounts receivable	2,964	5	-	23,801	26,770
Total Assets	<u>52,895</u>	<u>3,967</u>	<u>485</u>	<u>1,069,605</u>	<u>1,126,952</u>
LIABILITIES					
Accounts payable	-	171	-	397,507	397,678
Deposits held for others	106,643	836	-	544,093	651,572
Total Liabilities	<u>106,643</u>	<u>1,007</u>	<u>-</u>	<u>941,600</u>	<u>1,049,250</u>
NET POSITION					
Restricted	(53,748)	2,960	485	128,005	77,702
Total Net Position	<u>\$ (53,748)</u>	<u>\$ 2,960</u>	<u>\$ 485</u>	<u>\$ 128,005</u>	<u>\$ 77,702</u>

CITY OF HANFORD
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TRUST AND CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Civil Subpoena	Renters' Insurance Deposits	COE Park Deposits	Miscellaneous Deposits Trust	Total
ADDITIONS					
Other additions	\$ 18,752	1,000	\$ 485	\$ 361,988	\$ 382,225
Total Additions	18,752	1,000	485	361,988	382,225
DEDUCTIONS					
General government	74,144	391	-	278,383	352,918
Unrealized (gain) loss on investments	1,397	(42)	-	(13,092)	(11,737)
Total Deductions	75,541	349	-	265,291	341,181
Change in Fiduciary Net Position	(56,789)	651	485	96,697	41,044
Net Position, Beginning of Year, as Previously Reported	3,041	2,309	-	296,127	301,477
Prior Period Adjustments	-	-	-	(264,819)	(264,819)
Net Position, Beginning of Year, Restated	3,041	2,309	-	31,308	36,658
Net Position, End of Year	\$ (53,748)	\$ 2,960	\$ 485	\$ 128,005	\$ 77,702

Attachment: FS FY2021 (Presentation of Audited Financial Statements Fiscal Year 2021)

SINGLE AUDIT REPORTS



**INDEPENDENT AUDITORS' 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**

The Honorable Mayor and Members of the City Council
City of Hanford
Hanford, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hanford (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the City'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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify deficiencies in internal control that we consider to be significant deficiencies. We also did not identify certain 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'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 City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." in a cursive script.

Fresno, California
May 31, 2022



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

The Honorable Mayor and Members of the City Council
City of Hanford
Hanford, California

Report on Compliance for Each Major Federal Program

We have audited the City of Hanford's (the City) compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs and Uniform Guidance.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City'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 the City'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 the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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 the City'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, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify certain deficiencies in internal control that we consider to be a significant deficiency. We did not identify deficiencies in internal control over compliance that we considered to be material weaknesses.

Purpose of Report

The purpose to 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.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
May 31, 2022

CITY OF HANFORD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA No.	Supplemental Identifying Number	Pass- Through to Sub- recipients	Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Direct Programs				
CDBG - Entitlement Grants Cluster				
CDBG/Entitlement Grants FY18	14.218	B-17-MC-0061	\$ -	\$ 565,009
CDBG/Entitlement Grants FY20	14.218	B-17-MC-0061	-	375,734
Total CDBG - Entitlement Grants Cluster			-	940,743
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	940,743
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Direct Program				
Bulletproof Vest Partnership Program	16.607	1121-0235	-	17,684
Coronavirus Emergency Supplemental Funding	16.034		-	53,740
TOTAL U.S. DEPARTMENT OF JUSTICE			-	71,424
<u>U.S. DEPARTMENT OF COMMERCE</u>				
Direct Program				
Investments for Public Works and Economic Development Facilities	11.300	EDA 07-01-07288	-	3,000,000
TOTAL U.S. DEPARTMENT OF COMMERCE			-	3,000,000
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Passed through California Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	CML-5091(062)	-	1,959
Highway Planning and Construction	20.205	CML-5091(063)	-	536,499
Total Highway Planning and Construction Cluster			-	538,458
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	538,458
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Direct Programs				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		-	140,497
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		-	6,330
Staffing for Adequate Fire and Emergency Response (SAFER)	97.067		-	13,918
Assistance to Firefighters Grant	97.044		-	1,204
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	161,949
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 4,712,574

The accompanying notes are an integral part to the Schedule of Expenditures of Federal Awards.

**CITY OF HANFORD
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents all the activity of all the federal award programs of the City of Hanford (the City) for the year ended June 30, 2021. The City reporting entity is defined in Note 1 to the City's basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

NOTE 2 – BASIS OF ACCOUNTING

Consistent with the City's method of filing federal financial reports, the accompanying Schedule of Expenditures of Federal Awards is prepared using the accrual basis method of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S., *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some of the amounts presented in this schedule may differ from amounts presented or used in the preparation of the basic financial statements. The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the City's financial statements.

NOTE 3 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with the amounts reported in the related periodic federal financial reports.

NOTE 4 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)

The CFDA numbers included in the accompanying Schedule of Expenditures of Federal Awards were determined based on the program name, review of the grant or contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

NOTE 5 – PASS-THROUGH ENTITY IDENTIFYING NUMBERS

When Federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards show, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City has either determined that no identifying number is assigned for the program, or the City was unable to obtain an identifying number from the pass-through entity.

NOTE 6 – INDIRECT COST RATE

The City has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

**CITY OF HANFORD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major federal programs:

Material weakness identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X No

Noncompliance material to federal awards? _____ Yes X No

Any audit findings disclosed that are required to be reported in accordance with 2CFR Section 200.516(a)? _____ Yes X No

Type of auditors’ report issued on compliance for major Federal programs: Unmodified

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
11.300	Investments for Public Works and Economic Development Facilities

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? _____ Yes X No

**CITY OF HANFORD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no reportable financial statement findings to be reported in accordance with *Government Auditing Standards*.

SECTION III – FEDERAL AWARD FINDINGS

There were no federal award findings or questioned costs to be reported in accordance with the Uniform Guidance.

**CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION II – FINANCIAL STATEMENT FINDINGS

**Finding 2020-001 – Material Weakness
Bank Reconciliations**

Criteria:

In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure the timely preparation of the cash in order to identify any discrepancies, errors, and/or suspicious activity in the City's cash accounts.

Condition:

Through review of the City's bank reconciliations, we noted that the reconciliations were not being done consistently in a timely fashion during the fiscal year.

Cause of Condition:

Staff shortages and management retirements appear to be a cause of this deficiency.

Effect of Condition:

Unreconciled bank accounts can obscure significant items such as bank errors, improperly recorded transactions, and unauthorized transactions. If the reconciliation is not completed in a timely manner, these issues could go unresolved for a long time, and cause issues with the City Treasury.

Recommendation:

The City should reconcile all cash accounts on a regular basis and additional staff be trained to help facilitate more timely reconciliations. Management should also ensure that all reconciliations are reviewed for accuracy and completeness on a timely basis as well.

Management Response:

The City has completed steps to have cash reconciled on a timely basis (within 30 days after month end). Steps were taken immediately by new management to catchup on past cash reconciliations and assign resources for timely completion.

Staffing shortages had caused delays but those positions have now been filled. After the staffing changes, more than one staff person is now able to reconcile and verify the condition of the City Treasury.

Current Year Status:

Implemented.

**Finding 2020-002 – Material Weakness
Financial Close**

Criteria:

In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that all assets, liabilities, revenues, and expenses are properly recorded and reported. Furthermore, proper accounting principles should be applied to all financial closing accounts and processes, thus resulting in the proper presentation of all System activities and/or funds.

Condition:

During the audit of the City's financial statements, we identified material misstatements in the City's account balances which required material audit adjustments. Additionally, the City required an excessive number of year-end closing journal entries to complete the financial close process. In addition, the material adjustments made significantly delayed the audit process.

**CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2020**

Cause of Condition:

The City did not have an adequate financial close process in place and was implementing new accounting software.

Effect of Condition:

Material adjustments were identified through the audit procedures performed. Additionally, the significant adjustments made prevented the audit from being completed in a timely manner.

Recommendation:

The City should further enhance their accounting process to ensure that all accounting records are properly reflected in the financial statements prior to the commencement of the audit.

Management Response:

A change in accounting software and internal turnover in the Finance Department caused significant delay in year-end accounting. The City filled vacated positions after the end of the fiscal year, including a new Finance Director and added two new Analyst positions to oversee management of accounting functions.

In addition, the City Council has approved hiring of a Certified Public Accounting firm to assist staff in preparing timely year end accounting entries, including accruals and adjustments. City staff has also implemented a formal year end closing process and is focusing resources on having strong financial systems in place to create more efficiency and accuracy in the City's accounting. Lastly, the City has established the Finance Manager to oversee improvements to financial systems and work to improve the efficiency and accuracy of information being imported into the City's financial system.

Current Year Status:

Implemented.

**Finding 2020-003 – Material Weakness
Intergovernmental Balances**

Criteria:

In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure the internal balances are properly balanced and reflected in the funds.

Condition:

Through review of the City's transfers in and out, due to and from, and advances to and from balances, posted material adjusting journal entries as intergovernmental balances did not balance.

Cause of Condition:

The cause of this deficiency was attributed to the lack of a proper recording system for intergovernmental activity.

Effect of Condition:

Unreconciled bank accounts can obscure significant items such as bank errors, improperly recorded transactions, and unauthorized transactions. If the reconciliation is not completed in a timely manner, these issues could go unresolved for a long time, and cause issues with the City Treasury.

Recommendation:

The City should reconcile all cash accounts on a regular basis and additional staff be trained to help facilitate more timely reconciliations. Management should also ensure that all reconciliations are reviewed for accuracy and completeness on a timely basis as well.

**CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2020**

Management Response:

A change in accounting software and internal turnover in the Finance Department caused significant delay in year-end accounting. The City filled vacated positions after the end of the fiscal year including a new Finance Director and added two new Analyst positions to oversee management of accounting functions.

In addition, the City Council has approved hiring of a Certified Public Accounting firm to assist staff in preparing timely year end accounting entries, including entries and adjustments for intergovernmental balances. City staff has also implemented a formal year end closing process to create more efficiency, review and accuracy in the City's accounting of intergovernmental balances.

Current Year Status:

Implemented.

**Finding 2020-004 – Significant Deficiency
Capital Assets**

Criteria:

In accordance with accounting principles generally accepted in the United States of America, adequate internal controls should be implemented to ensure that all capital asset purchases are identified, capitalized, and recorded in the proper fund. Furthermore, proper accounting principles should be applied to all asset disposals/deletions when that property is sold. This will ensure that all capital asset balances are properly recorded, thus resulting in the proper presentation of all City activities and/or funds.

Condition:

Per audit procedures performed over capital assets, we noted the City improperly recorded the disposal of capital assets.

Cause of Condition:

The City lacked proper internal controls to identify these assets and properly record the capitalization and/or disposal of the City's assets.

Effect of Condition:

In the current and prior year financial statements, the City's individual fund financial statements were not properly reported, resulting in material adjustments to correct these funds capital asset balances in the current year.

Recommendation:

We recommend that the City implement different levels or review and/or obtain consultation when recording capital assets to ensure that current year activity is reported correctly, and all capital assets are reported in the correct fund.

Management Response:

A change in accounting software and internal turnover in the Finance Department caused significant delay in year-end accounting. The City filled vacated positions after the end of the fiscal year including a new Finance Director and added two new Analyst positions to oversee management of accounting functions.

In addition, the City Council has approved hiring of a Certified Public Accounting firm to assist staff in preparing timely year end accounting entries, including entries and adjustments for capital assets. City staff has also implemented a formal year end closing process to create more efficiency, review and accuracy in the City's accounting of capital assets.

Current Year Status:

Implemented.

**CITY OF HANFORD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION III – FEDERAL AWARD FINDINGS

Finding 2020-005 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)

Program: N/A

CFDA No.: N/A

Federal Agency: N/A

Pass Through: N/A

Award Numbers: N/A

Award Year: 2019-2020 Fiscal Year

Compliance Requirement: Reporting

Questioned Costs: N/A

Criteria:

In accordance with accounting principles generally accepted in the United States of America and Uniform Guidance, adequate procedures should be in place to ensure the proper reporting of the federal expenditures on the SEFA.

Condition:

We identified an error in the reporting of the federal award expenditures in the preliminary SEFA received at the beginning of the audit. An adjustment was required and the SEFA was corrected prior to final issuance.

Cause of Condition:

The City did not have an adequate review process for recording federal expenditures and preparing the SEFA, including reconciling the SEFA to supporting ledgers and records of the City.

Effect of Condition:

Improper amounts were initially recorded in the SEFA which can impact federal funding.

Recommendation:

The City should further enhance their accounting process to ensure that all accounting records are properly reflected in the SEFA prior to the commencement of the audit by implement a financial closing process with adequate reviews, and ensure the process the include sufficient time for review and implementation for a more timely closing process and preparation of the SEFA.

Management Response and Corrective Action Plan:

A change in accounting software and internal turnover in the Finance Department caused significant delay in year-end accounting. The City filled vacated positions after the end of the fiscal year including a new Finance Director and added two new Analyst positions to oversee management of accounting functions.

City staff has implemented a formal year end closing process to create more efficiency, review, and accuracy of the City's SEFA. In addition, the City has established the Finance Manager to oversee improvements to financial systems and work to improve the efficiency and accuracy of information and reports to use for external reporting.

Current Year Status:

Implemented

APPROPRIATIONS LIMIT REPORT



**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES RELATED TO THE
ARTICLE XIII-B APPROPRIATIONS LIMIT**

To the Honorable Mayor and Members of the City Council
City of Hanford
Hanford, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriations Limit of the City of Hanford, California (the City) for the year ended June 30, 2021. These procedures, which were agreed to by the City and recommended by the California Committee on Municipal Accounting (CCMA) (as presented in the CCMA White Paper entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*) were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City's management is responsible for the Appropriations Limit Calculation.

The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- 1) We obtained the City's calculation of the June 30, 2021 appropriations limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by the resolution of the City Council. We also compared the population and inflation factors included in the aforementioned worksheet to those that were selected by a recorded vote of the City Council.

Finding: No exceptions were noted as a result of our procedures.

- 2) For the accompany calculation, we added last year's limit to the total adjustments and compared the resulting amount to this year's limit.

Finding: No exceptions were noted as a result of our procedures.

- 3) We compared the current year information used to determine the current year limit to the appropriations limit calculation prepared by the City and to the information provided by the State Department of Finance.

Finding: When comparing the population change rate, we noted that the City utilized the incorrect rate. This resulted in the current year adjustment and consequently the ending limit for the current year being overstated by \$125,291. Per discussion with management, this came to light after the adoption of the current year limit and has since been corrected on the subsequent year's limit.

- 4) We compared the prior year appropriations limit calculation presented in the accompanying appropriations limit calculation to the prior year appropriations limit adopted by the City Council for the prior year.

Finding: No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion, on the accompanying Appropriations Limit Calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the use of the City Council and City's management and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." in a cursive script.

Fresno, California
May 31, 2022

**CITY OF HANFORD
APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

Appropriations Limit, fiscal year 2020, as adopted	<u>\$ 68,831,996</u>
Adjustment Factors:	
Per Capita Personal Income Change	3.73%
Population change - City of Hanford	0.75%
Per Capita converted to a ratio	1.037300
Population converted to a ratio	1.007500
Calculation of factor FY 20-21	1.045080
Annual adjustment in dollars	<u>3,102,929</u>
Appropriations limit, fiscal year 2021, as calculated	<u><u>\$ 71,934,925</u></u>

City of HANFORD

CALIFORNIA 93230
CITY OFFICES 319 NORTH DOUTY STREET
FINANCE DEPARTMENT 315 NORTH DOUTY STREET



MAYOR
KALISH MORROW

VICE MAYOR
DIANE SHARP

COUNCIL MEMBERS
AMANDA SALTRAY
FRANCISCO RAMIREZ
ART BRIENO

CITY MANAGER
MARIO CIFUENTEZ

CITY ATTORNEY
ROBERT M. DOWD

Prior Year Findings and Questioned Costs

Reference: 2020-005

Type of Finding: Significant Deficiency

Criteria:

In accordance with accounting principles generally accepted in the United States of America and Uniform Guidance, adequate procedures should be in place to ensure the proper reporting of the federal expenditures on the SEFA.

Condition:

We identified an error in the reporting of the federal award expenditures in the preliminary SEFA received at the beginning of the single audit. An adjustment was required and the SEFA was corrected prior to final issuance.

Cause of Condition:

The City did not have an adequate review process for recording federal expenditures and preparing the SEFA, including reconciling the SEFA to supporting ledgers and records of the City.

Effect of Condition:

Improper amounts were initially recorded in the SEFA which can impact federal funding.

Questioned Costs:

N/A

Recommendation:

The City should further enhance their accounting process to ensure that all accounting records are properly reflected in the SEFA prior to the commencement of the audit by implementing a financial close process with adequate reviews, and ensure the process includes sufficient time for review and implementation for a more timely closing process and preparation of the SEFA.

Current Year Status:

Corrected.



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: B
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SUBJECT:

City Clerk: Denial of a claim for damages and authorization for the City Clerk to send out notification of such to Manuel Salazar

RECOMMENDATION:

That the City Council, by motion, approve the denial of the claim and authorize the City Clerk to send out notification of such to the claimant.

BACKGROUND:

A claim for damages against the City was received by the following claimant: Manuel Salazar.

After review by the Third Party Administrator, it was determined that the Claim should be rejected for lack of merit in that the damages did not occur in the jurisdiction of the City of Hanford.

Accordingly, it is the City Manager's decision to act in accordance with the recommendation of the Administrator to deny the claim.

FISCAL IMPACT:

ATTACHMENTS:



**AGENDA
STAFF REPORT**

MEETING DATE: 6/7/2022	AGENDA SECTION: C
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SUBJECT:

City Clerk: Approval of the Minutes of the December 21, 2021 Meeting

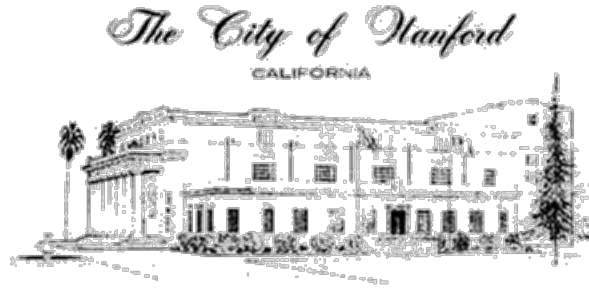
Recommendation:

Approve the minutes of the December 21, 2021 Meeting.

FISCAL IMPACT:

ATTACHMENTS:

12.21.2021



CITY COUNCIL MEETING MINUTES

**December 21, 2021 7:00 PM
Council Chambers
400 N. Douty St.**

5:00 PM CALL TO ORDER STUDY SESSION AND CLOSED SESSION:

Mayor Ramirez called the meeting to order at 5:00 p.m.

ROLL CALL BY THE CITY CLERK :

Present: Francisco Ramirez, Diane Sharp, Kalish Morrow, Art Brieno,

Late: Amanda Saltray

PUBLIC COMMENT:

*Comments from the public are limited to items on the agenda (GC 54954.3a). A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

None.

STUDY SESSION:

General Overview of the Police Department and Communications Division

Police Chief Parker Sever and Lt. Stephanie Huddleston presented a general overview of the police department and discussed the services provided by: Dispatch, Records Division, Animal Control, School Resource Officers (SRO), Police Service Technician, Parking Control Officer, and the Community Enhancement Officer. Staff also discussed the Hanford Police Activities Program (PAL) and the Junior Explorers Program. Staff answered questions from the Council.

The Council convened to closed Session at 5:51 p.m.

CLOSED SESSION FOR DISCUSSION OF THE FOLLOWING:

CONFERENCE WITH LEGAL COUNSEL-REAL PROPERTY NEGOTIATIONS (GC 54956.8):

Property: 426 W. Lacey Blvd.

Agency Negotiators: Mario Cifuentez and Ty Mizote

Negotiating Agency: Robert Hughes, Humanity of Tulare/Kings County and Jose Chavarria, Medallion Supply Inc.

Property: APN 012-086-004

Agency Negotiators: Mario Cifuentez and Ty Mizote

Attachment: 12.21.2021 (Clerk: 12.21.2021 Minutes)

Negotiation Party: Anand Investments, LLC

Property: 113 Court Street

APN: 010-265-001

Agency Negotiators: Mario Cifuentez and Ty Mizote

Negotiation Party: Jerry Irons and Greg Enloe

CALL TO ORDER REGULAR SESSION:

Mayor Ramirez called the meeting to order at 7:00 p.m.

ROLL CALL:

Attendee Name	Title	Status	Arrived
Diane Sharp	Vice Mayor	Present	4:54 PM
Art Brieno	Council Member	Present	4:58 PM
Kalish Morrow	Council Member	Present	4:55 PM
Amanda Saltray	Council Member	Late	5:30 PM
Francisco Ramirez	Mayor	Present	4:45 PM

INVOCATION:

The invocation was led by Pastor Thomas King.

FLAG SALUTE:

The flag salute was led by Mayor Ramirez.

CLOSED SESSION ACTION REPORT :

None.

STAFF COMMUNICATIONS:

City Manager Cifuentez recognized the staff and highlighted the City's accomplishments for the year. He also recognized Parks and Community Services Director Brad Albert for the award of the Prop 68 Grant.

Parks Community Services Director Albert provided an update for the planning for Heroes Park.

COUNCIL REPORTS/COMMENTS:

Vice of Mayor Sharp discussed the meetings and community events she attended.

Council Member Morrow discussed the meetings she attended and thanked the Mayor for his leadership.

Council Member Brieno had nothing to report.

Council Member Saltray discussed the meetings she attended, and she thanked Mayor Ramirez for being a great leader.

Mayor Ramirez discussed the events he attended. He also shared his experience as the Mayor.

PUBLIC COMMENT:

This is the time for citizens to comment on subject matters not on the agenda within the jurisdiction of the Hanford City Council. This is also the public's opportunity to

Attachment: 12.21.2021 (Clerk: 12:21.2021 Minutes)

request an item from the Consent Calendar be pulled for discussion purposes or to comment on any item on the agenda. Comments related to Public Hearing items will be heard at the time the item is discussed.

*A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

Bob Ramos disagreed with the staff recommendation on consent item G (amendment to the purchasing ordinance).

Lou Martinez disagreed with the staff recommendation on consent item G (amendment to the purchasing ordinance). He also commented on the Heroes Park grant.

REORGANIZATION OF THE CITY COUNCIL - SELECTION OF THE MAYOR AND VICE MAYOR :

Reorganization of the City Council - Annual Selection of the Mayor and Vice Mayor

City Attorney Ty Mizote explained the reorganization process and called for the nominations for Mayor and Vice Mayor.

Council Member Morrow nominated Diane Sharp for Mayor and Council Member Brieno nominated Francisco Ramirez for Mayor. The Council approved Diane Sharp for Mayor. 3-0.

Council Member Saltray nominated Kalish Morrow for Vice Mayor. The Council approved Kalish Morrow for Vice Mayor. 5-0.

RECESS:

CONSENT CALENDAR:

Consent Calendar items are considered routine and will be enacted in one motion. There will be no separate discussion of these matters unless a request is made and then the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.

Council Member Ramirez pulled Item G.

Motion to approve the consent calendar except for the items pulled for separate consideration.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Francisco Ramirez, Council Member
SECONDER:	Art Brieno, Council Member
AYES:	Sharp, Brieno, Morrow, Saltray, Ramirez

- A. PROCEDURAL WAIVER: Waive reading in full of resolutions and ordinances and approval and adoption of same by reading title the only.
- B. City Attorney: Consent to Assignment of Subdivision Agreement, between the City of Hanford and Rhetorical Flourish, LLC, for Tract No. 902
- C. IT: Approval of the Annual Purchase of Microsoft Software Licensing in the amount of \$52,709.99

- D. Public Works: Approval of a payment to King's Petroleum, for the purchase of unleaded fuel for Fleet Operations, in the amount is \$31,338.95.
- E. Public Works: Authorization to Advertise for Bids for FY 21/22 Mussel Slough: Laura Lane Pump Installation Project and Pre-Authorize the City Manager to award and execute the contract on behalf of the City to the lowest responsible bidder providing project bid is within current budget appropriation.
- F. Finance: Review and Approve the City of Hanford's Fiscal Year 2020/2021 Annual Report of Development Impact Fees (AB 1600 Mitigation Fee Act)

PULLED ITEMS: :

- 1. Finance: Introduction of Ordinance No. 21-15, amending Chapters 2.48 of the City of Hanford Municipal Code to update the rules governing the purchase of goods and services for the City of Hanford.

[Item G]

Pulled by Council Member Ramirez.

City Manager Mario Cifuentez and Finance Director Chris Tavaréz discussed the ordinance amendments. Staff answered questions from the Council.

Motion to approve.

RESULT:	APPROVED [3 TO 0]
MOVER:	Kalish Morrow, Vice Mayor
SECONDER:	Amanda Saltray, Council Member
AYES:	Sharp, Morrow, Saltray
ABSTAIN:	Brieno, Ramirez

GENERAL BUSINESS:

- A. Administration: Authorization to enter into a contract with Integrated Avian Solutions to provide Falconer services, to continue to move the Crow Population in Downtown Hanford, for an amount not to exceed \$55,600 for Calendar Year 2022.

City Manager Cifuentez discussed the contract and services. He also discussed the partnership with Main Street Hanford. City Manager Cifuentez recommended allocating \$10,000 from Business Improvement District (BID) for the contracted services. The remainder will be paid from the General Fund. City Manager Cifuentez answered questions from the Council.

Motion to approve with allocating \$10,000 from the BID fund for the contracted services.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Francisco Ramirez, Council Member
SECONDER:	Art Brieno, Council Member
AYES:	Sharp, Brieno, Morrow, Saltray, Ramirez

- B. Fire: Adoption of resolution No. 21-56-R, authorizing the City Manager to execute the application for the Emergency Vehicle Replacement grant program offered by the San Joaquin Valley Air Pollution Control District (SJVAPCD).

Fire Chief Steve Pendergrass briefly discussed the Emergency Vehicle Replacement grant program offered by the San Joaquin Valley Air Pollution Control District (SJVAPCD) and answered questions from the Council.

Motion to approve.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Amanda Saltray, Council Member
SECONDER:	Art Brieno, Council Member
AYES:	Sharp, Brieno, Morrow, Saltray, Ramirez

COUNCIL FUTURE AGENDA ITEMS:

There was a consensus of the Council to direct staff to prepare three future agenda items:

1. The creation of a restricted fund for cannabis revenue, brought forth by Council Member Ramirez.
2. Amending the permit requirements of setbacks for backyard patios, brought forth by Council Member Brieno.
3. Reducing the utility service late fees, brought forth by Council Member Saltray.

ADJOURNMENT:

Mayor Sharp adjourned the meeting at 8:00 p.m.

Respectfully submitted,

Natalie Corral
City Clerk



**AGENDA
STAFF REPORT**

MEETING DATE: 6/7/2022	AGENDA SECTION: D
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SUBJECT:

City Clerk: Approval of the Minutes of the January 18, 2022 Meeting

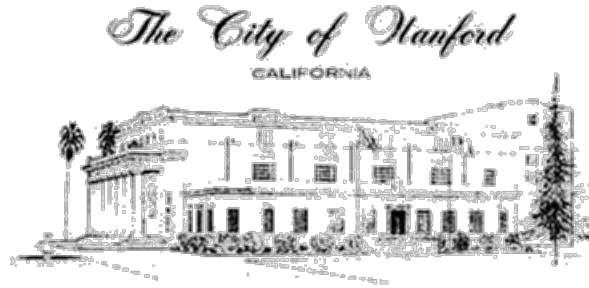
Recommendation:

Approve the minutes of the January 18, 2022 Meeting.

FISCAL IMPACT:

ATTACHMENTS:

1.18.2022



CITY COUNCIL MEETING MINUTES

**January 18, 2022 7:00 PM
Council Chambers
400 N. Douty St.**

4:30 PM CALL TO ORDER STUDY SESSION AND CLOSED SESSION:

Vice Mayor Morrow called the study session and closed session to order at 4:32 p.m.

ROLL CALL BY THE CITY CLERK :

Present: Kalish Morrow, Amanda Saltray, Art Brieno

Absent: Francisco Ramirez, Diane Sharp

PUBLIC COMMENT:

*Comments from the public are limited to items on the agenda (GC 54954.3a). A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

Michelle Brown, Jim Castleman, Chad Rose, and Dan Humason spoke in support of the proposed renovations and improvements to Civic Park.

STUDY SESSION :

A. Update on the KCAG RTP/SCS Presentation

KCAG Executive Director Terri King and DSK Associates Outreach Task Manager Consultant Kendall Flint presented the KCAG Regional Transportation Plan overview and Kings Regional Vision and answered questions from the Council.

B. Review and Discussion of proposed Renovations and Improvements to Civic Park

Parks and Community Services Director Brad Albert discussed the proposed renovations and improvements to Civic Park for the Council's review and direction. City Manager Mario Cifuentez discussed the presented cost estimates and the importance of community input on the proposed project. Mr. Humason answered questions from the Council and shared his knowledge of the history of Court Street. The Council provided their feedback and directed staff to take the project to the Parks and Recreation Commission for their review and feedback.

C. General Overview of the Police Department Operations

Police Captain Karl Anderson and Lt. Justin Vallin provided an overview of the Hanford Police Department Operations Division. They discussed the services provided by: Patrol, K9 Unit, Traffic Unit, Homeless Assistance Resource Team (HART), Park Resource Officer, and the Central Valley Regional SWAT.

The Council convened to closed session at 6:05 p.m.

Attachment: 1.18.2022 (Clerk: 1.18.2022 Minutes)

CLOSED SESSION FOR DISCUSSION OF THE FOLLOWING :***CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION (GC 54956.9******(d)(4):***

One potential case.

CONFERENCE WITH LEGAL COUNSEL-REAL PROPERTY NEGOTIATIONS (GC 54956.8):

Property: 113 Court Street

APN: 010-265-001

Agency Negotiators: Mario Cifuentez and Ty Mizote

Negotiation Party: Jerry Irons and Greg Enloe

CALL TO ORDER REGULAR SESSION:

Vice Mayor Morrow called the meeting to order at 7:00 p.m.

ROLL CALL:

Vice Mayor Morrow called the meeting to order at

Attendee Name	Title	Status	Arrived
Diane Sharp	Mayor	Absent	
Art Brieno	Council Member	Present	4:31 PM
Kalish Morrow	Vice Mayor	Present	4:24 PM
Amanda Saltray	Council Member	Present	4:22 PM
Francisco Ramirez	Council Member	Absent	

INVOCATION:

The invocation was led by Pastor Mark Curts.

FLAG SALUTE:

The flag salute was led by Vice Mayor Morrow.

CLOSED SESSION ACTION REPORT:

None.

COUNCIL REPORTS/GENERAL REPORTS:

Brief information-only reports from City Council and/or Staff, including committee reports and reports by City Council related to meetings attended at City expense (AB1234).

Council Member Saltray discussed the meetings she attended and community events that she participated in.

Council Member Brieno had nothing to report

Vice Mayor Morrow discussed the meetings she attended.

PUBLIC COMMENT:

Attachment: 1.18.2022 (Clerk: 1.18.2022 Minutes)

This is the time for citizens to comment on subject matters not on the agenda within the jurisdiction of the Hanford City Council. This is also the public's opportunity to request an item from the Consent Calendar be pulled for discussion purposes or to comment on any item on the agenda. Comments related to Public Hearing items will be heard at the time the item is discussed.

*A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

Cheyne Strawn commented on the redistricting and expressed his concerns regarding the on-line mapping tool.

Brent Olson commented on the redistricting. He also suggested extending the draft map deadline.

CONSENT CALENDAR:

Consent Calendar items are considered routine and will be enacted in one motion. There will be no separate discussion of these matters unless a request is made and then the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.

Council Member Brieno pulled Items B and J.

Motion to approve the consent calendar except for the items pulled for separate consideration.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Amanda Saltray, Council Member
SECONDER:	Art Brieno, Council Member
AYES:	Brieno, Morrow, Saltray
ABSENT:	Sharp, Ramirez

- A. PROCEDURAL WAIVER: Waive reading in full of resolutions and ordinances and approval and adoption of same by reading title the only.
- B. Administration: Authorization to pay an invoice from Ascent Aviation, in the amount of \$35,254.12, for the purchase of 100LL Aviation Fuel for the Hanford Municipal Airport.
- C. Administration: Ratification of the City Manager's actions to execute and submit all documents necessary for the City to participate in the National Opioid Settlements
- D. IT: Approval of the Purchase of five (5) Electronic Plan Tables from iProject Solutions, LLC, in the amount of \$70,320.00, to be funded out of the SB2 Grant.
- E. Public Works: Approval of a Notice of Completion for the FY 20/21 Survey Monumentation / Benchmark Update Project and authorize the Mayor to execute and the City Clerk to attest and file said Notice with the Kings County Recorder's Office.
- F. Public Works: Approval of Annual Renewal of Zonar GPS, in the amount of \$32,580.00, to allow for vehicle tracking on all City of Hanford vehicles.

- G. Public Works: Approval of a sole source contract to IG Services (IGS) for the purpose of conducting a rate study for the City of Hanford Refuse division, at a not to exceed cost of \$47,000.
- H. Public Works: Authorize the purchase of property located on the north side of Fargo Ave. 350 ft west of the BNSF RR Tracks from Paul Singh Family Limited Partnership, a California Limited Partnership, as shown on the attached map, in the amount of \$69,510.00 plus escrow fees, accept the attached Grant Deed and authorize the City Manager to execute and the City Clerk to attest and file said deeds with the Kings County Recorder's Office, and accept the attached Right of Way Agreement and authorize City staff to execute said agreement. (APN 007-360-016)

PULLED ITEMS:

1. Council: Approval of the Reappointment of Jacob Sanchez to the Planning Commission for a second term

[Item B]

Pulled by Council Member Brieno.

Council Member Brieno will not vote on the item.

Motion to approve.

RESULT:	APPROVED [2 TO 0]
MOVER:	Amanda Saltray, Council Member
SECONDER:	Kalish Morrow, Vice Mayor
AYES:	Morrow, Saltray
ABSTAIN:	Brieno
ABSENT:	Sharp, Ramirez

2. Finance: Second Reading and Adoption of Ordinance No. 21-15, amending Chapters 2.48 of the City of Hanford Municipal Code to update the rules governing the purchase of goods and services for the City of Hanford.

[Item J]

Pulled by Council Member Brieno.

Council Member Brieno spoke in opposition.

Motion to table.

RESULT:	TABLED [2 TO 0]	Next: 2/1/2022 7:00 PM
MOVER:	Amanda Saltray, Council Member	
SECONDER:	Kalish Morrow, Vice Mayor	
AYES:	Morrow, Saltray	
ABSTAIN:	Brieno	
ABSENT:	Sharp, Ramirez	

Attachment: 1.18.2022 (Clerk: 1.18.2022 Minutes)

GENERAL BUSINESS:

- A. Public Works: Permission to Advertise the FY 21/22 Civic Auditorium Roof Replacement Project and Pre-Authorize the City Manager to award and execute the contract on behalf of the City to the lowest responsible bidder providing project bid is within current budget appropriation.

Public Works Director John Doyel discussed the project and answered questions from the Council.

Motion to approve.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Art Brieno, Council Member
SECONDER:	Amanda Saltray, Council Member
AYES:	Brieno, Morrow, Saltray
ABSENT:	Sharp, Ramirez

- B. Review and approve changes to the City's Utility Fees in the Master Fee Schedule for Fiscal Year 2021/2022 (Resolution 22-02-R)

Finance Director Chris Tavaréz presented the proposed fee changes for the Utility Fees in the Master Fee Schedule Fiscal Year 2021/2022 for the Council's review and consideration. Finance Analyst Alejandro Lopez discussed delinquent accounts and answered questions from Council Member Brieno. The Council expressed their concerns regarding the fees. The Council spoke in support of the recommendation but would like to discuss amending the deposit fee at a future meeting.

Motion to approve.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Art Brieno, Council Member
SECONDER:	Amanda Saltray, Council Member
AYES:	Brieno, Morrow, Saltray
ABSENT:	Sharp, Ramirez

- C. Finance/Community Development: Consideration of appropriating \$33,000 for Fiscal Year 2021/2022 and \$92,000 anticipated annually in the future from the General Fund for a Code Compliance Officer and add the position to the City's Position Allocation Schedule

Finance Director Chris Tavaréz discussed the appropriation for a Code Compliance Officer in FY22 and invited questions from the Council. City Manager Mario Cifuentez discussed the need for the addition of a Code Compliance Officer. Council Member Brieno expressed his concerns regarding the budget. He also suggested hiring a part time Code Compliance Officer. Building Official Tom Webb discussed the challenges of hiring part-time employee. Vice Mayor Morrow spoke in support of the position. Staff answered questions from the Council.

Motion to Table.

RESULT:	TABLED [UNANIMOUS]	Next: 2/1/2022 7:00 PM
MOVER:	Art Brieno, Council Member	
SECONDER:	Amanda Saltray, Council Member	
AYES:	Brieno, Morrow, Saltray	
ABSENT:	Sharp, Ramirez	

COUNCIL COMMENTS AND COMMUNICATIONS:

At this time, any Council Member may ask a question for clarification, make an announcement, or report briefly on their activities. In addition, subject to Council Policies and Procedures, they may request staff to report back to the Council at a subsequent meeting concerning any matter or take action to direct staff to place a matter of business on a future agenda. (GC 54954.2)

Staff addressed the Council's comments and concerns regarding the Redistricting.

There was a consensus of the Council to discuss potential Downtown incentive packages at a future study session, brought forth by Vice Mayor Morrow.

ADJOURNMENT:

Vice Mayor Morrow adjourned the meeting at 7:58 p.m.

Respectfully submitted,

Natalie Corral
City Clerk



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022

AGENDA SECTION: E

SUBJECT:

City Clerk: Adoption of Resolution 22-23-R Calling for the holding of a General Municipal Election to be held on November 8, 2022 and requesting the Kings County Board of Supervisors to consolidate with the Statewide General Election.

RECOMMENDATION:

That the City Council, by motion, adopt Resolution 22-23-R, calling for the holding of a General Municipal Election to be held on November 8, 2022 and requesting the Kings County Board of Supervisors to consolidate with the Statewide General Election.

BACKGROUND:

The City of Hanford consolidates its municipal elections with the statewide general election and the Kings County Department of Elections will canvass the returns and certify the results. The Elections Department has done an efficient and effective job for the City of Hanford in previous elections. They have the appropriate equipment, prepare and mail the ballots, count the results, and certify the election.

City Council seats for Districts A, D and E will be on the November ballot. As in past practice, the City Clerk will be responsible for the nomination paperwork for candidates.

Resolution 22-23-R calls for the holding of a General Municipal Election to be held on Tuesday, November 8, 2022 for the election of certain Officers as required by the provisions of the laws of the State of California relating to general law cities and requesting the Board of Supervisors of the County of Kings to consolidate with the Statewide General Election.

FISCAL IMPACT:

The County incurs the cost of the election, but will be reimbursed by the City for the services performed. The cost for the November election is estimated to be \$20,000 based on the costs in 2020. These election costs are included in the proposed FY 22/23 budget.

ATTACHMENTS:
Resolution 22-23-R

RESOLUTION NO. 22-23-R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HANFORD,
CALIFORNIA, CALLING FOR THE HOLDING OF A GENERAL MUNICIPAL
ELECTION TO BE HELD ON TUESDAY, NOVEMBER 8, 2022, FOR THE ELECTION
OF CERTAIN OFFICERS AS REQUIRED BY THE PROVISION OF THE LAWS OF
THE STATE OF CALIFORNIA RELATING TO GENERAL LAW CITIES AND
REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF KINGS TO
CONSOLIDATE WITH THE STATEWIDE GENERAL ELECTION**

WHEREAS, under the provision of the laws relating to general law cities in the State of California, a General Municipal Election shall be held on November 8, 2022, for the election of Municipal Officers;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF HANFORD, CALIFORNIA, DOES RESOLVE, DECLARE DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. That pursuant to the requirements of the laws of the State of California relating to General Law Cities, the Board of Supervisors of the County of Kings is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday, November 8, 2022, for the purpose of electing three (3) members of the City Council for the full term of four years, which ends November 2026 for the following districts:

DISTRICT A
DISTRICT D
DISTRICT E

SECTION 2. That the Board of Supervisors is requested to issue instruction to the County Election Department to take all steps necessary for the holding of the consolidated election. The consolidated election will be held and conducted in the manner prescribed in California Elections Code Section 10418.

SECTION 3. That the County Election Department is hereby authorized and requested to canvass the returns of said General Municipal Election and to certify such canvass of the votes so cast, to the City Clerk. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used.

SECTION 4. That the City of Hanford recognizes that additional costs will be incurred by the County and shall reimburse the County for services performed when the work is completed and upon presentation to the City of properly approved bill.

SECTION 5. The City Clerk is hereby authorized and directed to certify the adoption of this Resolution, transmit to and file with the Board of Supervisors and the County Election Department of the County of Kings.

Attachment: Resolution 22-23-R (Clerk: Adopt Resolution 22-23-R)

SECTION 6. The City Clerk is hereby authorized and directed to give all Notices and perform all advertising as required by law and perform or cause to be performed all the duties and functions in the conduct of the election as required by State law.

PASSED, ADOPTED, AND APPROVED this 7nd day of June, 2022 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

Kalish Morrow
Mayor of the City of Hanford

ATTEST:

Natalie Corral
City Clerk

STATE OF CALIFORNIA)
COUNTY OF KINGS)ss
CITY OF HANFORD)

I, Natalie Corral, City Clerk of the City of Hanford, do hereby certify the foregoing Resolution was duly passed and adopted at a regular meeting of the City Council of the City of Hanford held on the ____ day of _____, 2022.

Date: _____

City Clerk

Attachment: Resolution 22-23-R (Clerk: Adopt Resolution 22-23-R)



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: F
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SUBJECT:

Fire: Second reading and Adoption of Ordinance No. 22-01, Amending most sections of Chapter 8.11 of the Hanford Municipal Code ILLEGAL FIREWORKS to update definitions, abatement procedures, penalties and re-identify the Hearing

RECOMMENDATION:

Staff recommends the City Council conduct the second reading and adopt No. Ordinance 22-01, Amending most sections of Chapter 8.11 of the Hanford Municipal Code ILLEGAL FIREWORKS to update definitions, abatement procedures, penalties and re-identify the Hearing.

BACKGROUND:

On May 3, 2022, Council introduced Ordinance No. 22-01, an update to the Municipal Code, Chapter 8.11 Illegal Fireworks. Council discussed concerns that illegal fireworks has become a significant hazard to the health and safety of the community. This update attempts to clear up verbiage issues, specifically to the definitions and changing the Hearing Body to a Hearing Officer, appointed by the City Manager. These updates will help with enforcement of the code, with the desired outcome to reduce the use of illegal fireworks in the City.

FISCAL IMPACT:

N/A

ATTACHMENTS:

Ordinance 22-01

COH Fireworks Ordinance - 2022 Update

ORDINANCE NO. 22-01**AN ORDINANCE AMENDING HANFORD MUNICIPAL CODE CHAPTER 8.11
RELATING TO ILLEGAL FIREWORKS**

The City Council of the City of Hanford does ordain as follows:

Section 1: Hanford Municipal Code Chapter 8.11 contains regulations relating to illegal fireworks.

Section 2: The regulations contained in Chapter 8.11 were adopted many years ago, and the Council has determined the chapter needs updates for the effective operation of the Fire Department.

Section 3: The City Council of the City of Hanford does ordain that Chapter 8.11 of the Hanford Municipal Code is hereby amended and restated as shown in the attached Exhibit "A", which is incorporated herein by reference.

Section 4: This ordinance shall take effect thirty (30) days after its passage and shall be published once in the Hanford Sentinel within fifteen (15) days after its passage or a summary of this ordinance shall be published in the Hanford Sentinel in a manner consistent with the requirements of the California Government Code.

Passed and adopted at a regular meeting of the City Council of the City of Hanford duly called and held on _____, 2022, by the following roll call vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

APPROVED

Kalish Morrow
MAYOR of the City of Hanford

ATTEST:

NATALIE CORRAL
CITY CLERK

Attachment: Ordinance 22-01 (Fire: Waive the second reading of and adopt Ordinance 22-01 to update the Illegal Fireworks Code)

STATE OF CALIFORNIA)
COUNTY OF KINGS) ss
CITY OF HANFORD)

I NATALIE CORRAL, City Clerk of the City of Hanford, do hereby certify the foregoing ordinance was duly introduced at a regular meeting of the City Council of the City of Hanford on the 3rd day of May, 2022, and it was duly passed and adopted at a regular meeting of the City Council of the City of Hanford held on the day ____ of _____, 2022.

NATALIE CORRAL
CITY CLERK

Exhibit “A”

Chapter 8.11 ILLEGAL FIREWORKS

8.11.010 Short title.

This chapter and Chapter [8.12](#) of the Hanford Municipal Code (Municipal Code), shall collectively be known and cited as the “Fireworks Ordinance.” (Ord. 18-05 § 1, 2018)

8.11.020 Findings, intent, and general provisions.

A. The city council declares that the possession, manufacture, storage, sale, handling, use, or discharge of illegal fireworks, defined as “dangerous fireworks” in Section 8.11.080 of this Municipal Code, (collectively “illegal fireworks activities”) are each a threat to the peace, health, safety, quiet enjoyment of residential property, and general welfare of the public and constitute a public nuisance as they affect the neighborhoods in which they occur, as well as the entire community of the City of Hanford. The nuisance created thereby presents an immediate threat to public health and safety, warranting summary abatement by the Fire Chief, Police Chief, or other city-designated official under Government Code Section 38773.

B. While illegal fireworks activities can be tied to a particular residence or property, it is often difficult to tell who at the residence or property engaged in such activities. The owner or tenant of the premises is often in the best position to control, and knows or should know of, illegal fireworks activities on his/her residential or commercial premises, but some owners and tenants fail to prevent such activities. Furthermore, problems associated with the illegal fireworks activities are difficult to prevent and deter unless the Fire Chief, Police Chief, or other designated official of the city has the legal authority to hold responsible the owner or tenant of the premises where illegal fireworks activities occur.

C. The city council, pursuant to the police powers delegated to it by the California Constitution, has the authority to enact laws which promote the public health, safety, and general welfare of its residents, and it is the intent of the city council that this chapter promote such interests by creating enforcement mechanisms that impose strict liability on property owners and tenants that deter persons from actively and passively aiding, allowing, or tolerating or failing to prevent illegal fireworks activities on their property. Such intent and purposes are implemented by the imposition of a criminal and civil penalties against parties who intentionally violate this chapter and social hosts (landowners or tenants) who actively or passively aid, allow, tolerate, or fail to prevent illegal fireworks activities on their property.

D. This chapter supplements Chapter 56 of the [International Fire Code](#), as may be amended, and governs the imposition, enforcement, collection and review of administrative fines related to illegal fireworks activities, including the possession, use, storage, sale and/or display of those fireworks classified as “dangerous fireworks” in California [Health and Safety Code](#) Section 12505, et seq., as may be amended, and the possession, use, storage, sale and/or display of safe and sane fireworks on or at dates, times, and/or locations other than those permitted under this Municipal Code. The administrative fines are imposed under authority of [Government Code](#) Section 53069.4; [Health and Safety Code](#) Section 12557; and the police power of the city, all as may be amended.

E. This chapter shall not apply to the public display of fireworks in accordance with Section 5608 of the [International Fire Code](#), as may be amended.

F. This chapter shall not apply to the storage and handling of safe and sane fireworks in accordance with the [California Building Code](#) for Class 1.4G fireworks, as may be amended.

8.11.030 Definitions.

“Dangerous fireworks” means any fireworks specified as such in the State fireworks law, Section 12500, et seq., of the Health and Safety Code, and such other fireworks as may be determined to be dangerous by the State Fire Marshal.

“Exempt fireworks” means any special item containing pyrotechnic compositions which the California State Fire Marshal, with the advice of the State Fire Advisory Board, has investigated and determined to be limited to industrial, commercial, and agricultural use, or religious ceremonies when authorized by a permit granted by the authority having jurisdiction.

“Fireworks” means any device containing chemical elements and chemical compounds capable of burning independently of the oxygen of the atmosphere and producing audible, visual, mechanical, or thermal effects which are useful as pyrotechnic devices or for entertainment. These items include, but are not limited to:

1. Devices designated by the manufacturer as fireworks.
2. Torpedoes, skyrockets, roman candles, rockets, sparklers, party poppers, paper caps, chasers, fountains, smoke sparks, aerial bombs, and fireworks kits.

“Residence or other private property” means a home, yard, apartment, condominium, hotel or motel room, or other dwelling unit, or a hall, meeting room, office, land, or building, whether occupied on a temporary or permanent basis, whether occupied as a dwelling, business, or location for parties or other social functions, and whether owned, leased, rented, or used with or without compensation.

“Responsible person” means a person or persons with a right of possession of the residence or other private property at which illegal fireworks activities occur, including but not limited to:

1. Any individual(s) or business entity(ies) who holds record title to the residence or other private property as of the time of any illegal fireworks activities at the property, wherever that person or entity resides at that time;
2. A tenant or lessee of the residence or other private property at the time when any illegal fireworks activities occur at the property;
3. The person(s) in charge of the residence or other private property at the time when any illegal fireworks activities occur at the property; or
4. A social host.

A responsible person need not be present at the time any illegal fireworks activities occur in order for the city to impose penalties upon such responsible person. Prior knowledge of illegal fireworks activities is not prerequisite to a finding that any specific individual is a responsible person as defined by this section.

“Safe and sane fireworks” means any fireworks which do not come within the “dangerous fireworks” definition of [Health and Safety Code](#) Section 12505, as may be amended, or exempt fireworks. All safe and sane fireworks shall be labeled with the safe and sane fireworks seal as authorized by the California State Fire Marshal. (Ord. 18-05 § 1, 2018)

“Social host” means a person who organizes, supervises, officiates, conducts, or controls the gathering or any other person responsible for such a gathering where any illegal fireworks activities occur.

8.11.040 General prohibition against possession, sale, use and/or display of fireworks.

Except as otherwise provided in the Fireworks Ordinance, no person shall possess, sell, use, display, explode or discharge any illegal fireworks within the city. Violation of the Fireworks Ordinance shall constitute a public nuisance.

8.11.050 Nuisance abatement and seizure and disposal of fireworks.

A. The Fire Chief, the Police Chief, or the designee of either shall seize, take, remove or cause to be removed, at the expense of the owner, possessor, or responsible person all stocks of fireworks offered or exposed for sale, stored or held in violation of the Fireworks Ordinance.

B. To the fullest extent permitted by law, individuals and entities responsible for violations under this chapter shall be responsible for all costs associated with the safe disposal of all confiscated fireworks, as well as all expenses, costs, fees, and fines associated with the investigation of the charges and enforcement of this chapter, as well as all expenses and costs associated with any emergency response by fire, police, building, and code enforcement departments as a result of a violation. The city will be entitled to all cost recovery allowed under State law and this Municipal Code, including, without limitation, cost recovery for nuisance abatement set forth in Chapter [17.94](#), as may be amended.

8.11.060 Responsible party, social host, and parent liability.

A. Every responsible person is required to maintain, manage, and supervise their property and all persons thereon in a manner to prevent violations of this chapter and, except as otherwise provided herein, shall be strictly liable for any violations that may occur at their property. The responsible person shall remain liable for such violations regardless of any contract or agreement with any third party regarding the property.

B. Exceptions.

1. The City, in its discretion, may opt to not hold a private property owner liable under this chapter for a violation if the owner can demonstrate that, at the time of such violation, they:

- a. Rented or leased the property to another;
- b. Were not present at the time of the violation;
- c. Had no prior knowledge of, or reason to know of the violation; or
- d. Had no prior notice of a violation or citation issued to the owner's tenant who occupied the property at which the violation occurred.

2. No person who has the right to use, possess, or occupy a unit in a multifamily residential property under a lease, rental agreement, or contract shall be liable under this chapter for violations caused by others in the common areas of the property, solely on the basis of that person's right to use, possess or occupy that unit.

C. Notwithstanding the foregoing exceptions, nothing in this section shall limit the liability of any social host for a violation of this chapter.

D. In the event that a juvenile engages in illegal fireworks activities or serves as a social host, the juvenile's parents or guardians will be jointly and severally liable for any penalties levied pursuant to this chapter.

8.11.070 Remedies and Penalties for Violations.

A. Criminal Remedies. Any person who violates any provision of this chapter is guilty of an infraction or a misdemeanor at the discretion of the agency responsible for prosecution of violations.

Upon conviction, the person is subject to punishment by as prescribed in this Chapter 8.11 and any other applicable available remedies in this Municipal Code.

B. Civil Remedies.

1. When the Fire Chief or the Police Chief finds that a person has violated or continues to violate any provision of this chapter, they may petition the Superior Court of Kings County, California, through the city's attorney, for the issuance of a temporary restraining order, temporary injunction, and/or permanent injunction, as appropriate, which restrains or compels the specific performance of any requirement imposed by this chapter. A petition for injunctive relief shall not be a bar against, or a prerequisite for, taking any other action.

2. Nothing contained in this code shall preclude or limit the city from pursuing a civil action for damages against a person or entity that causes the city to incur injury, loss, costs, or expenses as a result of the person's or entity's violation of this chapter.

3. In addition to all other remedies, as part of any civil action brought by the city, a court may assess a civil penalty in an amount not to exceed the maximum allowed by State law per day for each violation with respect to any person or entity that violates this chapter, which penalty shall be payable to the city.

C. Administrative Remedies. In addition to any other remedy available at law, an administrative citation may be issued to any person or entity who: (1) possesses, uses, stores, sells and/or displays dangerous fireworks; (2) possesses, uses, sells and/or displays safe and sane fireworks on or at dates, times, or locations other than those permitted; or (3) otherwise engages in illegal fireworks activities or violates this chapter. The imposition of administrative fines under this chapter will, however, be limited to persons who possess, use, sell and/or display, or the seizure of twenty-five (25) pounds or less of dangerous fireworks or persons who possess, use, sell and/or display safe and sane fireworks on or at the dates, times, and/or locations other than those permitted by this code.

1. Issuance of Citation.

a. Whenever the city's Fire Chief, Police Chief, or a designee of either determines that a violation of this chapter has occurred, the Fire Chief, the Police Chief, or a designee of either shall have the authority to issue an administrative citation to the responsible person.

b. Each administrative citation shall contain the following information:

(i) The date of the violation or, if the date of the violation is unknown, then the date the violation is identified;

(ii) The address or a definite description of the location where the violation occurred;

(iii) The section of this chapter violated and a description of the violation;

(iv) The amount of the fine for the violation;

(v) A description of the fine payment process, including a description of the time within which and the place to which the fine shall be paid;

(vi) An order prohibiting the continuation or repeated occurrence of the code violation described in the administrative citation;

(vii) A description of the administrative citation review process, including the time within which the administrative citation may be contested and the place from which a request for hearing form to contest the administrative citation may be obtained; and

(viii) The name and signature of the individual issuing the citation.

2. Amount of Fines.

a. The amounts of the administrative citation fines for code violations imposed pursuant to this chapter shall be set forth in a schedule of fines established by resolution of the city council.

b. The schedule of fines shall specify any increased fines for repeat violations of the same code provision by the same person or entity.

c. Administrative fines collected pursuant to this chapter shall not be subject to [Health and Safety Code](#) Section 12706, as may be amended. The administrative fines collected shall be allocated in compliance with [Health and Safety Code](#) Section 12557, as may be amended, which requires the city to provide cost reimbursement to the California State Fire Marshal for reimbursement of costs, including, but not limited to, transportation and disposal of dangerous fireworks. Regulations adopted by the California State Fire Marshal setting forth this allocation shall control. Unless and until such regulations have been adopted by the State of California, the city shall hold in trust a two hundred fifty dollar (\$250.00) fee or twenty-five percent (25%) of the fine collected, whichever is greater, in addition to any fine levied, to cover the reimbursement to the California State Fire Marshal for the cost of transportation and disposal of the dangerous fireworks. This fee is non-refundable.

3. Payment of Fines.

a. Fines shall be paid to the city within thirty (30) days from the date of the administrative citation.

b. Any administrative citation fine paid shall be refunded if it is determined, after an appeal hearing, that a person or entity charged in the administrative citation was not responsible for the violation or that there was no violation as charged in the citation.

c. Payment of a fine under this chapter shall not excuse, discharge, or permit any continuation or repeated occurrence of the code violation that is the subject of the administrative citation.

4. Hearing Request.

a. Any recipient of an administrative citation may appeal the citation by submitting a written request for hearing to the City Clerk or designee within thirty (30) days from the date of the administrative citation, together with an advance deposit of the fine.

b. Notwithstanding the provisions of subsection a. above, the deposit of the administrative fine shall be waived if the City Manager determines that the appealing party is financially unable to pay such amount. A waiver request must be submitted to the City Clerk with the person's request for appeal, along with a sworn declaration and other supporting documents and materials showing the person's actual financial inability to deposit the fine amount. The appealing party bears the burden of demonstrating financial hardship to the satisfaction of the City Manager. If the City Manager determines that a waiver is warranted, the deposit will be waived or partially waived. If the City Manager finds that a waiver is not warranted, the appealing party must, within three (3) business days of the party's receipt of

the City Manager's written decision, deposit the administrative fine for the person's appeal to be processed.

c. The person or entity requesting the hearing shall be notified by the city of the time and place set for the hearing at least ten (10) days prior to the date of the hearing.

d. If the Fire Chief, the Police chief, or a designee of either submits an additional written report concerning the administrative citation to the hearing officer, then a copy of such report shall be served on the person requesting the hearing at least five (5) days prior to the date of the hearing.

5. Hearing Officer. The City Manager shall designate or appoint a hearing officer who shall be selected in a manner that avoids the potential for pecuniary or other bias, and in no event shall the enforcement officer, nor any other officer or employee in his/her department, be the hearing officer for appeals regarding administrative citations issued under this chapter.

6. Hearing Procedure.

a. Except as otherwise provided herein, no hearing to contest an administrative citation shall be held unless the fine has been deposited with the city in advance.

b. A hearing shall be set for a date that is not less than fifteen (15) days and not more than sixty (60) days from the date that the request for hearing is filed in accordance with the provisions of this chapter.

c. At the hearing, the party contesting the administrative citation shall be given the opportunity to testify and to present evidence concerning the administrative citation.

d. The failure of any recipient of an administrative citation to appear at the appeal hearing shall constitute a forfeiture of the fine and a failure to exhaust his/her/their administrative remedies.

e. The administrative citation and any additional report submitted by the Fire Chief, the Police chief, or a designee of either shall constitute prima facie evidence of the respective facts contained in those documents.

f. The hearing officer may continue the hearing and request additional information from the fire chief, the police chief, or a designee of either, or the recipient of the administrative citation prior to issuing a written decision.

7. Hearing Officer's Decision.

a. After considering all of the testimony and evidence submitted at the hearing, the hearing officer shall issue a written decision to uphold, modify, or cancel the administrative citation and shall list in the decision the reasons for the decision. The decision of the hearing officer shall be final.

b. If the hearing officer determines that the administrative citation should be upheld, then the fine amount on deposit with the city shall be retained by the city.

c. If the hearing officer determines that the administrative citation should be rescinded, then the city shall promptly refund the amount of the deposited fine.

d. If the hearing officer determines that the fine levied under the administrative citation should be adjusted, then the city will promptly refund the amount of the deposited fine that exceeds the amount fixed by the hearing officer or the recipient of the administrative citation will

promptly pay to the city an additional amount fixed by the hearing officer if the officer finds that the fine assessed under the administrative citation to be insufficient.

e. The recipient of the administrative citation shall be served with a copy of the hearing officer's written decision.

8. Late Payment Charges. Any person or entity who fails to pay to the city any fine imposed or amount owed pursuant to the provisions of this chapter on or before the date that the fine or amount is due shall also be liable for a late payment charge equal to ten percent (10%) of the unpaid amount, and interest shall accrue thereafter at a rate of one and one-half percent (1.5%) per month on the unpaid fine; provided however, the additional penalty and/or interest shall not apply if collection of the same by the city would violate State law.

9. Recovery of Administrative Citation Fines and Costs. The city may collect any past due administrative citation fines, enforcement and collection costs, and late payment charges by use of all available legal means. Collection costs shall be in addition to any interest and/or late charges imposed upon the delinquent obligation and shall be added to and become a part of the underlying obligation. Any partial payment of an obligation, when a partial payment is permitted, will be applied first to the principal amount of the underlying obligation, then to any penalties, and then to interest.

10. Right to Judicial Review. Any person or entity aggrieved by a decision of the hearing officer on an administrative citation may obtain review of the decision by filing a petition for review with the Superior Court for Kings County, California in accordance with the timelines and provisions set forth in California [Government Code](#) Section 53069.4, as may be amended.

11. Notices. The administrative citation and all notices required to be given by this chapter shall be served on the responsible party by personal delivery thereof to the person or entity to be notified or by deposit in the United States mail, certified mail with return receipt requested, addressed to such person to be notified at his/her/their last-known address as the same appears in the public records or other records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the mail.

C. Remedies Cumulative. The remedies provided in this chapter are not to be construed as exclusive remedies, and, in the event of violation, the city may pursue any proceedings or remedies otherwise provided by law, including, without limitation, injunctive relief.

D. Liens and Assessment Against Property for Unpaid Fines and Costs.

1. If the City engages in nuisance abatement pursuant to this chapter, including, without limitation, the seizure of dangerous fireworks, city officials engaging in abatement efforts shall keep an account of the cost of abatement on each separate lot or parcel of land where abatement occurs.

2. Any and all cost recovery remedies associated with nuisance abatement available under the Municipal Code or State law, including, without limitation, the recording of liens and the addition of amounts to the property tax roll, may be utilized by the city for the recovery of amounts owed to the city pursuant to this chapter.

a. If administrative costs, penalties, or other amounts owed to the city pursuant to this chapter are not paid within thirty (30) days of the date of a citation or the date of a city invoice for abatement work, as applicable, or the final disposition of an appeal therefrom, such amounts may be assessed against the parcel of land pursuant to Section 38773.5 of the Government Code and may be transmitted to the tax collector for collection. Said assessment shall have the same priority as *ad valorem* taxes. In such case, the city council shall confirm an account report of amounts owed under this chapter, and, on or before August 10 of each year, a certified copy of the confirmed report shall be filed with the Kings County tax collector for the amounts of the respective assessments against the respective

parcels of land as they appear on the current assessment roll. They shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for property taxes. All laws and ordinances applicable to the levy, collection, and enforcement of property taxes are made applicable to such special assessments, and the lien of said assessment shall have priority as the taxes with which it is collected.



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022

AGENDA SECTION: G

SUBJECT:

Fire: Approval of the award of the 2021 State Homeland Security Grant Program (SHSGP) funding, in the amount of \$28,000 for the Hanford Fire Department, and Authorization to utilize the funding to Purchase Base Station and Apparatus Mobile Radios.

RECOMMENDATION:

That the City Council, by motion, 1) Accepts Homeland Security Grant funding in the amount of \$28,000, which will be reimbursed after expenditures; and 2) Authorizes expenditure to purchase base station and apparatus mobile radios, not to exceed \$28,000.

BACKGROUND:

The Hanford Fire Department was awarded funding through the 2020 State Homeland Security Grant Program (SGSGP) in the amount of \$28,000 to replace base station and apparatus mobile radios. The base station radios in the department have been in service for more than 20 years. The overall department need is to replace four (4) base station radios, including ancillary accessories (mics, antennas, cables, mounts, and remote heads) and installation for each. Radios are estimated at \$7,000 each. This stage of the project will complete 50% of the needed replacement plan. The mobile radios in the department have been passed down in vehicles for years, making most radios exceeding 20 years. Therefore, the overall department need is to replace 10 mobile apparatus radios, and 8 mobile command vehicle radios for a total of 18 radios, including ancillary accessories (mics, antennas, cables, mounts, and remote heads) and installation for each. Radios are estimated at \$7,000 each. This purchase will complete the first stage of the project. The overall project will take several years to complete.

FISCAL IMPACT:

This grant will require the appropriation of \$28,000 from the General Fund to cover the purchase of the radios with the full cost for this project to be reimbursed by State Homeland Security Grant Program (SHSGP) for \$28,000.

ATTACHMENTS:

2021 SHSGP Hanford FD Final

FY 2021 SHSGP Project Overview

Agreement No. _____

Agreement between the County of Kings and the City of Hanford to provide a sub-award from the FY 2021 State Homeland Security Grant Programs Funding for Equipment, Planning, Administration, Training and Exercises

THIS AGREEMENT is entered into by and between the County of Kings (“County”) and the City of Hanford (“Sub-recipient”), referred to individually herein as “Party” or collectively as “Parties,” on the following terms and conditions:

WHEREAS, the Fiscal Year 2021 (FY 2021) California State Homeland Security Grant Program (SHSGP) provides funding through Federal grants from the Department of Homeland Security (“DHS”) to enhance the capabilities of state and local first responders by allowing the purchase of advanced types of equipment, as well as addressing other critical homeland security needs, including administration, planning, training, and exercise-related costs; and

WHEREAS, County applied to the California Governor’s Office of Emergency Services (“CalOES”) for a FY 2021 SHSGP grant; and

WHEREAS, as part of its grant application, County requested sufficient funds to support certain activities or programs planned by Sub-recipient that may be eligible for SHSGP grant funds; and

WHEREAS, the County was awarded FY 2021 SHSGP grant funding; and

WHEREAS, the County, upon recommendation of the Local Approval Authority (“LAA”), as comprised of the Sheriff, the County Fire Chief, the County Public Health Director, a municipal law enforcement representative, and a municipal fire department representative, as described in the SHSGP Guidelines, allocated some of this funding to support Sub-recipient’s eligible programs or activities.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound hereby, the County and Sub-recipient hereby agree as follows:

1. GRANT SUBAWARD. Subject to the terms, conditions, and other limitations specified herein, the County intends to award to Sub-recipient a portion of its FY 2021 SHSGP Grant for the following program and/or activity:

Department/Agency: City of Hanford/Hanford Fire Department

Program/Activity: Base Station Radios

Mobile Radios

Details about the specific program or activity authorized, the amounts allocated to the specified program or activity, and the anticipated performance and disbursement timelines shall

be confirmed by subsequent award letter from the County (“Award Letter”) in accordance with this Agreement.

Sub-recipient agrees not to expend any anticipated FY 2021 SHSGP grant funds until it has received an Award Letter authorizing the specific activity or program, and confirmed the award amount.

Unless Sub-recipient notifies the County before it begins spending the funds authorized in the Award Letter that it declines some or all of the program, activity, and/or funds outlined therein, Sub-recipient will be deemed to have accepted all of the terms and conditions specified in the Award Letter, including any attachments or exhibits there to.

The County reserves the exclusive right to determine the method and timing of disbursement of SHSGP funds to Sub-recipient. The County further reserves the right to issue revised Award Letters to modify Sub-recipient’s authorized program, activity, award amounts, and/or performance periods in accordance with the recommendations of the LAA, the changing needs of Sub-recipient, and/or the likelihood of Sub-recipient expending its award. Such modifications will only be made after consultation with Sub-recipient and in accordance with the recommendations of the LAA.

2. PERFORMANCE PERIOD. The Performance Period for all activities covered by the terms of this Agreement shall be from September 1, 2021 to May 31, 2024, unless otherwise terminated pursuant to the terms of this Agreement or set forth in the Performance Letter. Only activities performed during the Performance Period are eligible for funding and/or reimbursement under this Agreement.

3. GRANT REQUIREMENTS AND ASSURANCES. Sub-recipient understands and agrees that by accepting grant funds under this Agreement, it must comply with all requirements, assurances, standards, and certifications as required under the County’s agreement with CalOES, attached hereto as Exhibit A, and incorporated herein by reference as if set forth in full. Sub-recipient further understands and agrees that it shall comply with any and all applicable statutes, regulations, guidelines, or restrictions as imposed by DHS or CalOES. Finally, Sub-recipient understands and agrees that by accepting funds under this Agreement, it shall be bound to the assurances, agreements, covenants, and requirements set forth in the County’s agreement with CalOES to the same extent as the County.

4. DESIGNATED COUNTY AUTHORIZED AGENT. Only those individuals designated by resolution of the Kings County Board of Supervisors as Authorized Agents for FY 2021 SHSGP (“County Authorized Agents”) are authorized to sign Award Letters on behalf of the County, or to suspend performance as set forth herein. All other notices from the County may come from other County personnel.

5. PROOF OF SUBRECIPIENT AUTHORITY. Sub-recipient must provide proof to the County of written authorization of this project, in the form of a resolution, or some other format specifically authorized by the County, from its city council, governing board, or other governing body. This written authorization must specify Sub-recipient:

- (a) Will provide all matching funds required for the grant project and appropriate any cash match as required;
- (b) Will assume any liability arising out of Sub-recipient's performance of this Agreement;
- (c) Will not use grant funds to supplant expenditures controlled by the city council, governing board, or authorized body; and
- (d) Has authorized the official executing this Agreement to do so.

6. DISALLOWANCE AND OFFSET; REDUCATION, MODIFICATION, OR ELIMINATION OF GRANT FUNDING. If Sub-recipient requests or receives payment from the County for programs, activities, or equipment under this Agreement and the reimbursement is later disallowed by the State of California or the United States Government, Sub-recipient understands and agrees that it shall promptly refund the disallowed amount to the County upon the County's request. The County may elect, at its sole option, and to the fullest extent permitted by law, to satisfy the disallowed amount owed from any payment due or to become due to Sub-recipient under this Agreement.

If the County's FY 2021 SHSGP grant funding is reduced, modified, or eliminated for any reason, the County reserves the right to reduce, modify, or eliminate any or all of this FY 2021 SHSGP grant sub-award to Sub-recipient. Sub-recipient agrees to promptly return any amounts requested by the County in accordance with this provision. At its sole option, the County may choose to satisfy the amount to be returned by reducing the amount due to Sub-recipient from any payment due or to become due under this Agreement.

7. MONITORING AND REPORTS. Sub-recipient is responsible for oversight of the operations of its FY 2021 SHSGP grant supported activities. Sub-recipient must monitor its activities to ensure compliance with applicable Federal requirements as set forth in Exhibit A.

Sub-recipient agrees to provide ongoing performance and financial reports regarding any and all of its programs and activities funded with FY 2021 SHSGP grant funding. At a minimum, these reports will be due on a semi-annual basis, but the County reserves the right to request more frequent reporting. Within 90 days of completion or termination of this Agreement, Sub-recipient is also expected to provide a final performance report and a final expenditure report in a format acceptable to the County, the State, and the Federal government. Sub-recipient will be notified of any additional required reports by separate Award Letter or notice from the County.

8. MANDATORY DISCLOSURES. Pursuant to 2 CFR section 200.113, Sub-recipient must disclose, in a timely manner, and in writing to the County and DHS, all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting this sub-award. Pursuant to the terms and conditions outlined in Appendix XII to 2 CFR Part 200 ("Award Term and Condition for Recipient Integrity and Performance Matters"), Sub-recipient may also be also required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in 2 CFR section 200.338, "Remedies for noncompliance," including suspension or debarment.

9. INSURANCE. Sub-recipient certifies it is insured or self-insured for general liability exposures with limits of no less than \$1 million per occurrence. Sub-recipient certifies it is insured or self-insured for workers' compensation and maintains statutory limits. Sub-recipient agrees that coverage limits specified within the Agreement will not be used to reduce limits of coverage from Sub-recipient's full policy limits. Insurance Policies will not be used to limit liability or to limit the indemnification provisions and requirements of this Agreement or act in any way to reduce available coverage and limits from the insurer. Failure to maintain or renew coverage may be a material breach of this Agreement.

10. LIABILITY OF COUNTY. The County's payment obligations to Sub-recipient for FY 2021 SHSGP funds are limited by all provisions and other requirements specified in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall the County be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect, or incidental damages arising out of or in connection with this Agreement, including, but not limited to, lost profits, equipment purchased, or activities performed in connection with this Agreement.

11. HOLD HARMLESS, INDEMNIFICATION, AND DEFENSE. Each Party shall hold harmless, defend, and indemnify the other Party, its agents, officials, officers, and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including injury to any person and/or damage to property arising out of or relating the Party's acts or omissions under this Agreement. This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

12. TERMINATION

(a) Without Cause (For Convenience): Either Party may terminate this Agreement for convenience by giving thirty (30) days prior written notice to the other Party of its intention to terminate pursuant to this provision, specifying the date of termination. After receiving a notice of termination for convenience from Sub-recipient, and prior to the effective date of termination, the County may, in its sole discretion, continue to disburse grant funding to Sub-recipient for the programs or activities permitted under this Agreement and specified in the effective Award Letter(s); however, the County specifically reserves the right to cancel or modify some of the programs or activities specified in the Award Letter if it seems unlikely Sub-recipient will complete its work before the termination of the contract. Any funding disbursed to Sub-recipient but not yet spent at the time the Agreement is terminated must be returned to the County. All such disbursements continue to be subject to the restrictions otherwise provided in this Agreement or by law.

The Parties will not impose sanctions on each other for a termination for convenience.

(b) With Cause: Either party may terminate this Agreement immediately by written notice to the other Party upon discovery of a material breach by the other Party. A material breach includes, but is not limited to: (i) failure to comply with the terms and conditions of this Agreement or of any Award Letter(s); (ii) a material misrepresentation in relation to this grant program; or (iii) failure to comply with all applicable laws or regulations. The Party seeking to terminate this

Agreement will provide written notice of the material breach and its determination to either suspend or terminate this Agreement to the other Party with a specified date of termination. At a Party's discretion, it may provide the breaching Party with a reasonable period of time to cure the breach. If the County terminates this Agreement for cause, the County reserves the right to reduce, modify, or eliminate any or all of this sub-award and any other outstanding SHSGP sub-awards to Sub-recipient. Upon demand by the County, Sub-recipient agrees to immediately return FY 2021 SHSGP funding that has been disbursed to Sub-recipient and which remains in Sub-recipient's possession at the time this Agreement is terminated. In addition, the payment of any grant funds that have yet to be disbursed for work already completed by Sub-recipient under this Agreement remains subject to the restrictions on payments otherwise provided in this Agreement and by law, and is further conditioned on the County's confirmation of Sub-recipient's satisfactory completion of the activities or programs specified in this Agreement and any related Award Letter(s).

The County will not pay lost anticipated profits or other economic loss, nor will the County pay compensation or make reimbursement to cure any breach arising out of or resulting from such termination for cause. If this Agreement is terminated for cause, the County may impose sanctions, including possible rejection of future proposals based on specific causes of non-performance. Furthermore, if this Agreement is terminated for Sub-recipient's failure to comply with applicable federal statutes or regulations, including, but not limited to, those specifically incorporated into this Agreement by reference, Sub-recipient is advised that the County's termination decision may be considered in evaluating future applications for federal grant awards.

(c) Effects of Completion or Termination: Expiration, completion, or termination of this Agreement shall not terminate the Parties' obligations to indemnify, defend, or hold harmless. Further, it shall not effect Sub-recipient's duty to maintain and make available any records pertaining to the Agreement; to cooperate with any audit; to be subject to offset; to make any reports of pre-termination contract activities; to honor its obligations related to the disposal or disposition of property purchased with SHSGP funding; to comply with the continuing obligations contained in Exhibit A; or to comply with any other continuing or closeout obligations required by this Agreement or by federal or state law or regulation, including those specified in 2 CFR Part 200. Where Sub-recipient's activities or programs have been terminated by the County for cause, said termination will not affect any rights of the County to recover damages from or against Sub-recipient.

(d) Suspension of Performance: Independent of any right to terminate this Agreement, the County's Authorized Agent may immediately suspend performance by Sub-recipient, in whole or in part, in response to health, safety, or financial emergency, a change in SHSGP grant funding to the County, or a failure or refusal by Sub-recipient to comply with the provisions of this Agreement, until such time as the cause for suspension is resolved or a notice of termination becomes effective.

13. RECORDS. Sub-recipient shall maintain complete and accurate records with respect to the activities, programs, and/or purchases funded by or related to FY 2021 SHSGP funding and/or this Agreement, including all records relating to procurement of goods and services. In addition, Sub-recipient shall maintain complete and accurate records with respect to any payments to employees, sub-sub-awardees, contractors, or subcontractors. All such records shall be prepared in accordance with generally accepted accounting procedures and any applicable procedures

required by the County or the Federal or State government. All applicable records shall be clearly identified, maintained on site, and be kept readily accessible.

Sub-recipient further agrees to make all such records available to Federal, State, and County representatives, as further specified in Exhibit A. Sub-recipient shall ensure that members of the public also have access to such records upon request in accordance with the Freedom of Information Act and the California Public Records Act. Sub-recipient specifically agrees to require any sub-sub-recipients, contractors, successors, transferees, and assignees to acknowledge and agree to comply with all of these record keeping and access requirements.

Failure to comply with these requirements may result in suspension of payments under the grant, termination of the grant, or both. Sub-recipient may be ineligible for award of any future grants if the County or Cal OES determines that any of the following has occurred: (1) the recipient has made a false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

14. NOTICES. Except as may be otherwise required by law, any notice to be given must be in writing and be either personally delivered, sent by facsimile transmission, or sent by first class mail, postage prepaid and addressed as follows:

COUNTY:

Chief Bill Lynch
County Fire Chief
Kings County Fire Department/
Office of Emergency Management
280 Campus Drive
Hanford, CA 93230
Phone No.: (559) 852-2883
Fax No.: (559) 582-8261

With a Copy To:

County Administrative Officer
1400 W. Lacey Blvd.
Hanford, CA 93230
Phone No.: (559) 852-2378
Fax No.: (559) 582- 8261

SUBRECIPIENT:

Hanford Fire Department
Fire Chief
Steve Pendergrass
350 W. Grangeville Blvd.
Hanford, CA 93232
Phone No.: (559) 585-2545

Notice personally delivered is effective when delivered. Notice sent by facsimile transmission is deemed to be received upon successful transmission. Notice sent by first class mail shall be deemed received on the fifth (5th) day after the date of mailing. Either party may change the above address by giving written notice pursuant to this paragraph.

15. CONFLICTS WITH LAWS OR REGULATIONS/SEVERABILITY. This Agreement is subject to all applicable laws and regulations. If any provision of this Agreement is found by any court or other legal authority, or is agreed by the parties, to be in conflict with any code or regulation governing its subject matter, the conflicting provision shall be considered null

and void. If the effect of nullifying any conflicting provision is such that a material benefit of the Agreement to either party is lost, the Agreement may be terminated at the option of the affected party, and some or all of the grant money may need to be returned to the County. Such a termination will be treated as a termination for cause, as set forth herein. In all other cases, the remainder of the Agreement shall remain in full force and effect.

16. MODIFICATION. No part of this Agreement may be modified without the written consent of both Parties.

17. EXHIBITS AND RECITALS. The Recitals and the Exhibit to this Agreement are fully incorporated into and are integral parts of this Agreement.

18. GOVERNING LAW. This Agreement shall be interpreted and governed under the laws of the State of California without reference to California conflicts of law principles. The Parties agree that this contract is made in and shall be performed in Kings County, California.

19. FURTHER ASSURANCES. Each Party will execute any additional documents and perform any further acts which may be reasonably required to effectuate the purposes of this Agreement.

20. NO THIRD PARTY BENEFICIARIES. Unless specifically set forth, the Parties to this Agreement do not intend to provide any other party with any benefit or enforceable legal or equitable right or remedy.

21. CONTINUING WAIVER. The failure of either Party to insist on strict compliance with any provision of this Agreement shall not be considered a waiver of any right to do so, whether for that breach or any subsequent breach. The acceptance by either Party of either performance or payment shall not be considered to be a waiver of any preceding breach of the Agreement by the other Party.

22. HEADINGS. Section headings are provided for organizational purposes only and do not in any manner affect the scope, meaning, or intent of the provisions under the headings.

23. ORDER OF PRECEDENCE. In the event of any conflict or inconsistency between the Agreement and any Award Letter or other communication between the County and Sub-recipient, the terms of this Agreement shall prevail.

24. ASSIGNMENT. This Agreement is entered into by the County in reliance on the identity and representations made by Sub-recipient, and no part of this Agreement or this sub-award (including any equipment purchased with the sub-award) may be assigned, transferred, or sold by Sub-recipient without the prior written consent of the County, which the County may provide, delay, deny, or condition in its absolute discretion. Any FY 2021 SHSGP funds provided to Sub-recipient and not yet expended at the time of any attempted unauthorized assignment or transfer will be forfeit to the County at the time of attempted assignment or transfer. Furthermore, the voluntary or involuntary assignment of this Agreement to a receiver or trustee in bankruptcy, will constitute a material breach and will automatically terminate this Agreement without advance notice or opportunity to cure.

25. COMPLIANCE WITH LAWS. Sub-recipient shall comply with all applicable laws, ordinances, rules, and regulations and obtain and keep current all permits, licenses and/or approvals required by law to perform the activities or services, or to purchase any equipment, specified in this Agreement.

26. CONFLICT OF INTEREST. Sub-recipient agrees to comply with the law of the State of California regarding conflicts of interests and appearance of conflicts of interests, including, but not limited to Government Code Section 1090 et seq., and the Political Reform Act, Government Code Section 81000 et seq. and regulations promulgated pursuant thereto by the California Fair Political Practices Commission. Sub-recipient further agrees that if any facts come to its attention which raise any questions as to the applicability of conflicts of interest laws, it will immediately inform the County designated representative and provide all information needed for resolution of this question.

27. COUNTERPARTS. The Parties may sign this Agreement in counterparts, each of which is an original and all of which, taken together, form a single document.

28. CERTIFICATION AND ACKNOWLEDGEMENT: The undersigned represents that he/she is authorized to enter into this Agreement for and on behalf of the Sub-recipient. As the duly authorized representative of the Sub-recipient, the undersigned hereby certifies that the Sub-recipient has the legal authority to apply for County, State, and Federal assistance and the institutional, managerial and financial capability, including funds sufficient to pay any non-Federal share of project cost, to ensure proper planning, management and completion of the project described in the FY 2021 SHSGP application, within the prescribed timelines.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year signed by the last Party below.

COUNTY OF KINGS

By: _____
 Joe Neves, Chairman
 Board of Supervisors
 Date: _____

SUBRECIPIENT

By: _____
 Title: _____
 Date: _____

ATTEST:

Clerk of the Board of Supervisors

By: _____
 Catherine Venturella
 Date: _____

Approved as to form:
 Diane Freeman, County Counsel

By: 
 Sean Cash, Deputy County Counsel

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As the duly authorized representative of the Applicant, I hereby certify that the Applicant has the legal authority to apply for federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay any non-federal share of project cost) to ensure proper planning, management, and completion of the project described in this application, within prescribed timelines.

I further acknowledge that the Applicant is responsible for reviewing and adhering to all requirements within the:

- (a) Applicable Federal Regulations (see below);
- (b) Federal Program Notice of Funding Opportunity (NOFO);
- (c) Federal Preparedness Grants Manual;
- (d) California Supplement to the NOFO; and
- (e) Federal and State Grant Program Guidelines.

Federal Regulations

Government cost principles, uniform administrative requirements, and audit requirements for federal grant programs are set forth in Title 2, Part 200 of the Code of Federal Regulations (C.F.R.). Updates are issued by the [Office of Management and Budget \(OMB\)](http://www.whitehouse.gov/omb/) and can be found at <http://www.whitehouse.gov/omb/>.

State and federal grant award requirements are set forth below. The Applicant hereby agrees to comply with the following:

1. Proof of Authority

The Applicant will obtain proof of authority from the city council, governing board, or authorized body in support of this project. This written authorization must specify that the Applicant and the city council, governing board, or authorized body agree:

- (a) To provide all matching funds required for the grant project and that any cash match will be appropriated as required;
- (b) Any liability arising out of the performance of this agreement shall be the responsibility of the Applicant and the city council, governing board, or authorized body;
- (c) Grant funds shall not be used to supplant expenditures controlled by the city council, governing board, or authorized body;

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- (d) Applicant is authorized by the city council, governing board, or authorized body to apply for federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-federal share of project cost, if any) to ensure proper planning, management and completion of the project described in this application; and
- (e) Official executing this agreement is authorized by the Applicant.

This Proof of Authority must be maintained on file and readily available upon request.

2. Period of Performance

The period of performance is specified in the Award. The Applicant is only authorized to perform allowable activities approved under the award, within the period of performance.

3. Lobbying and Political Activities

As required by Section 1352, Title 31 of the United States Code (U.S.C.), for persons entering into a contract, grant, loan, or cooperative agreement from an agency or requests or receives from an agency a commitment providing for the United States to insure or guarantee a loan, the Applicant certifies that:

- (a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an 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.
- (b) If any funds other than federal 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.
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

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The Applicant will also comply with provisions of the Hatch Act (5 U.S.C. §§ 1501- 1508 and §§ 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds.

Finally, the Applicant agrees that federal funds will not be used, directly or indirectly, to support the enactment, repeal, modification or adoption of any law, regulation or policy without the express written approval from the California Governor's Office of Emergency Services (Cal OES) or the federal awarding agency.

4. Debarment and Suspension

As required by Executive Orders 12549 and 12689, and 2 C.F.R. § 200.214 and codified in 2 C.F.R. Part 180, Debarment and Suspension, the Applicant will provide protection against waste, fraud, and abuse by debarring or suspending those persons deemed irresponsible in their dealings with the federal government. The Applicant certifies that it and its principals, recipients, or subrecipients:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (2)(b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transaction (federal, state, or local) terminated for cause or default.

Where the Applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

5. Non-Discrimination and Equal Employment Opportunity

The Applicant will comply with all state and federal statutes relating to non-discrimination, including:

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- (a) Title VI of the Civil Rights Act of 1964 (Public Law (P.L.) 88-352 and 42 U.S.C. § 2000d et. seq.) which prohibits discrimination on the basis of race, color, or national origin and requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services;
- (b) Title IX of the Education Amendments of 1972, (20 U.S.C. §§ 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex in any federally funded educational program or activity;
- (c) Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794), which prohibits discrimination against those with disabilities or access and functional needs;
- (d) Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. §§ 12101- 12213), which prohibits discrimination on the basis of disability and requires buildings and structures be accessible to those with disabilities and access and functional needs;
- (e) Age Discrimination Act of 1975, (42 U.S.C. §§ 6101-6107), which prohibits discrimination on the basis of age;
- (f) Public Health Service Act of 1912 (42 U.S.C. §§ 290 dd—2), relating to confidentiality of patient records regarding substance abuse treatment;
- (g) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), relating to nondiscrimination in the sale, rental or financing of housing as implemented by the Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units—i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)—be designed and constructed with certain accessible features (See 24 C.F.R. § 100.201);
- (h) Executive Order 11246, which prohibits federal contractors and federally assisted construction contractors and subcontractors, who do over \$10,000 in Government business in one year from discriminating in employment decisions on the basis of race, color, religion, sex, sexual orientation, gender identification or national origin;
- (i) Executive Order 11375, which bans discrimination on the basis of race, color, religion, sex, sexual orientation, gender identification, or national origin in hiring and employment in both the United States federal workforce and on the part of government contractors;
- (j) California Public Contract Code § 10295.3, which prohibits discrimination based on domestic partnerships and those in same sex marriages;

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- (k) DHS policy to ensure the equal treatment of faith-based organizations, under which all applicants and recipients must comply with equal treatment policies and requirements contained in 6 C.F.R. Part 19;
- (l) The Applicant will comply with California's Fair Employment and Housing Act (FEHA) (California Government Code §§ 12940, 12945, 12945.2), as applicable. FEHA prohibits harassment and discrimination in employment because of ancestry, familial status, race, color, religious creed (including religious dress and grooming practices), sex (which includes pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breastfeeding), gender, gender identity, gender expression, sexual orientation, marital status, national origin, ancestry, mental and physical disability, genetic information, medical condition, age, pregnancy, denial of medical and family care leave, or pregnancy disability leave, military and veteran status, and/or retaliation for protesting illegal discrimination related to one of these categories, or for reporting patient abuse in tax supported institutions;
- (m) Any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and
- (n) The requirements of any other nondiscrimination statute(s) that may apply to this application.

6. Drug-Free Workplace

As required by the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701 et seq.), the Applicant certifies that it will maintain a drug-free workplace and a drug-free awareness program as outlined in the Act.

7. Environmental Standards

The Applicant will comply with state and federal environmental standards, including:

- (a) California Environmental Quality Act (CEQA) (California Public Resources Code §§ 21000- 21177), to include coordination with the city or county planning agency;
- (b) CEQA Guidelines (California Code of Regulations, Title 14, Division 6, Chapter 3, §§ 15000- 15387);
- (c) Federal Clean Water Act (CWA) (33 U.S.C. § 1251 et seq.), which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters;
- (d) Federal Clean Air Act of 1955 (42 U.S.C. § 7401) which regulates air emissions from stationary and mobile sources;

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- (e) Institution of environmental quality control measures under the National Environmental Policy Act (NEPA) of 1969 (P.L. 91-190); the Council on Environmental Quality Regulations for Implementing the Procedural Provisions of NEPA; and Executive Order 12898 which focuses on the environmental and human health effects of federal actions on minority and low-income populations with the goal of achieving environmental protection for all communities;
- (f) Evaluation of flood hazards in floodplains in accordance with Executive Order 11988;
- (g) Executive Order 11514 which sets forth national environmental standards;
- (h) Executive Order 11738 instituted to assure that each federal agency empowered to enter into contracts for the procurement of goods, materials, or services and each federal agency empowered to extend federal assistance by way of grant, loan, or contract shall undertake such procurement and assistance activities in a manner that will result in effective enforcement of the Clean Air Act and the Federal Water Pollution Control Act Executive Order 11990 which requires preservation of wetlands;
- (i) The Safe Drinking Water Act of 1974, (P.L. 93-523);
- (j) The Endangered Species Act of 1973, (P.L. 93-205);
- (k) Assurance of project consistency with the approved state management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.);
- (l) Conformity of Federal Actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.);
- (m) Wild and Scenic Rivers Act of 1968 (16 U.S.C. § 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

The Applicant shall not be: 1) in violation of any order or resolution promulgated by the State Air Resources Board or an air pollution district; 2) subject to a cease and desist order pursuant to § 13301 of the California Water Code for violation of waste discharge requirements or discharge prohibitions; or 3) determined to be in violation of federal law relating to air or water pollution.

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8. Audits

For subrecipients expending \$750,000 or more in federal grant funds annually, the Applicant will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and Title 2 of the Code of Federal Regulations, Part 200, Subpart F Audit Requirements.

9. Cooperation and Access to Records

All Applicants must cooperate with any compliance reviews or investigations conducted by DHS. In accordance with 2 C.F.R. § 200.337, the Applicant will give the awarding agency, the Comptroller General of the United States and, if appropriate, the state, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award. The Applicant will require any subrecipients, contractors, successors, transferees and assignees to acknowledge and agree to comply with this provision.

10. Conflict of Interest

The Applicant will establish safeguards to prohibit the Applicant's employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

11. Financial Management

False Claims for Payment - The Applicant will comply with 31 U.S.C §§ 3729-3733 which sets forth that no subrecipient, recipient, or subrecipient shall submit a false claim for payment, reimbursement or advance.

12. Reporting - Accountability

The Applicant agrees to comply with applicable provisions of the Federal Funding Accountability and Transparency Act (FFATA) (P.L. 109-282), specifically (a) the reporting of subawards obligating \$30,000 or more in federal funds and (b) executive compensation data for first-tier subawards. This includes the provisions of FFATA, which includes requirements for executive compensation, and also requirements implementing the Act for the non-federal entity at 2 C.F.R. Part 25 Financial Assistance Use of Universal Identifier and Central Contractor Registration and 2 C.F.R. Part 170 Reporting Subaward and Executive Compensation Information.

13. Whistleblower Protections

The Applicant also must comply with statutory requirements for whistleblower protections at 10 U.S.C. § 2409, 41 U.S.C. § 4712, and 10 U.S.C. § 2324, 41 U.S.C. § 4304 and § 4310.

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14. Human Trafficking

The Applicant will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. § 7104) which prohibits grant award recipients or a subrecipient from: (1) engaging in trafficking in persons during the period of time that the award is in effect; (2) procuring a commercial sex act during the period of time that the award is in effect; (3) using forced labor in the performance of the award or subawards under the award.

15. Labor Standards

The Applicant will comply with the following federal labor standards:

- (a) The Davis-Bacon Act (40 U.S.C. §§ 276a to 276a-7), as applicable, and the Copeland Act (40 U.S.C. § 3145 and 18 U.S.C. § 874) and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 327-333), regarding labor standards for federally-assisted construction contracts or subcontracts, and
- (b) The Federal Fair Labor Standards Act (29 U.S.C. § 201 et al.) as they apply to employees of institutes of higher learning (IHE), hospitals and other non-profit organizations.

16. Worker's Compensation

The Applicant must comply with provisions which require every employer to be insured to protect workers who may be injured on the job at all times during the performance of the work of this Agreement, as per the workers compensation laws set forth in California Labor Code §§ 3700 et seq.

17. Property-Related

If applicable to the type of project funded by this federal award, the Applicant will:

- (a) Comply with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchase;
- (b) Comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires subrecipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more;

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- (c) Assist the awarding agency in assuring compliance with Section 106 of the
- (d) National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470), Executive Order 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. § 469a-1 et seq.); and
- (e) Comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. § 4831 and 24 CFR Part 35) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

18. Certifications Applicable Only to Federally-Funded Construction Projects

For all construction projects, the Applicant will:

- (a) Not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with federal assistance funds to assure nondiscrimination during the useful life of the project;
- (b) Comply with the requirements of the awarding agency with regard to the drafting, review and approval of construction plans and specifications; and
- (c) Provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.

19. Use of Cellular Device While Driving is Prohibited

Applicants are required to comply with California Vehicle Code sections 23123 and 23123.5. These laws prohibit driving motor vehicle while using an electronic wireless communications device to write, send, or read a text-based communication. Drivers are also prohibited from the use of a wireless telephone without hands-free listening and talking, unless to make an emergency call to 911, law enforcement, or similar services.

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20. California Public Records Act and Freedom of Information Act

The Applicant acknowledges that all information submitted in the course of applying for funding under this program, or provided in the course of an entity's grant management activities that are under Federal control, is subject to the Freedom of Information Act (FOIA), 5 U.S.C. § 552, and the California Public Records Act, California Government Code section 6250 et seq. The Applicant should consider these laws and consult its own State and local laws and regulations regarding the release of information when reporting sensitive matters in the grant application, needs assessment, and strategic planning process.

HOMELAND SECURITY GRANT PROGRAM (HSGP) –
PROGRAM SPECIFIC ASSURANCES / CERTIFICATIONS

21. Acknowledgment of Federal Funding from DHS

All recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

22. Activities Conducted Abroad

All recipients must ensure that project activities carried on outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

23. Best Practices for Collection and Use of Personally Identifiable Information (PII)

DHS defines personally identifiable information (PII) as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. All recipients who collect PII are required to have a publicly-available privacy policy that describes standards on the usage and maintenance of PII they collect. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy template a useful resource respectively.

24. Copyright

All recipients must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

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25. Duplication of Benefits

Any cost allocable to a particular federal financial assistance award provided for in 2 C.F.R. Part 200, Subpart E may not be charged to other federal financial assistance awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions, or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

26. Energy Policy and Conservation Act

All recipients must comply with the requirements of 42 U.S.C. § 6201 which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

27. Federal Debt Status

All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. See OMB Circular A-129.

28. Fly America Act of 1974

All recipients must comply with Preference for U.S. Flag Air Carriers: (air carriers holding certificates under 49 U.S.C. § 41102) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. § 40118) and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

29. Hotel and Motel Fire Safety Act of 1990

In accordance with Section 6 of the Hotel and Motel Fire Safety Act of 1990, all Applicants must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of the Federal Fire Prevention and Control Act of 1974, as amended, 15 U.S.C. § 2225a.

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30. Non-supplanting Requirement

All recipients who receive federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non-federal sources.

31. Patents and Intellectual Property Rights

Unless otherwise provided by law, recipients are subject to the Bayh-Dole Act, Pub. L. No. 96-517, as amended, and codified in 35 U.S.C. § 200 et seq. All recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from financial assistance awards located at 37 C.F.R. Part 401 and the standard patent rights clause located at 37 C.F.R. § 401.14.

32. SAFECOM

All recipients who receive federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

33. Terrorist Financing

All recipients must comply with Executive Order 13224 and U.S. law that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

34. Reporting of Matters Related to Recipient Integrity and Performance

If the total value of the recipient's currently active grants, cooperative agreements, and procurement contracts from all federal assistance offices exceeds \$10,000,000 for any period of time during the period of performance of this federal financial assistance award, you must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated here by reference in the award terms and conditions.

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35. USA Patriot Act of 2001

All recipients must comply with requirements of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT Act), which amends 18 U.S.C. §§ 175–175c.

36. Use of DHS Seal, Logo, and Flags

All recipients must obtain permission from their DHS Financial Assistance Office, prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

37. Performance Goals

In addition to the Biannual Strategy Implementation Report submission requirements outlined in the Preparedness Grants Manual, subrecipients must demonstrate how the grant-funded project addresses the core capability gap associated with each project and identified in the Threat and Hazard Identification and Risk Analysis or Stakeholder Preparedness Review or sustains existing capabilities, as applicable. The capability gap reduction or capability sustainment must be addressed in the Project Description of the BSIR for each project.

38. Applicability of DHS Standard Terms and Conditions to Tribes

The DHS Standard Terms and Conditions are a restatement of general requirements imposed upon recipients and flow down to subrecipients as a matter of law, regulation, or executive order. If the requirement does not apply to Indian tribes or there is a federal law or regulation exempting its application to Indian tribes, then the acceptance by Tribes of, or acquiescence to, DHS Standard Terms and Conditions does not change or alter its inapplicability to an Indian tribe. The execution of grant documents is not intended to change, alter, amend, or impose additional liability or responsibility upon the Tribe where it does not already exist.

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IMPORTANT

The purpose of the assurance is to obtain federal and state financial assistance, including any and all federal and state grants, loans, reimbursement, contracts, etc. The Applicant recognizes and agrees that state financial assistance will be extended based on the representations made in this assurance. This assurance is binding on the Applicant, its successors, transferees, assignees, etc. Failure to comply with any of the above assurances may result in suspension, termination, or reduction of grant funds.

All appropriate documentation, as outlined above, must be maintained on file by the Applicant and available for Cal OES or public scrutiny upon request. Failure to comply with these requirements may result in suspension of payments under the grant or termination of the grant or both and the subrecipient may be ineligible for award of any future grants if the Cal OES determines that any of the following has occurred: (1) the recipient has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

All of the language contained within this document must be included in the award documents for all subawards at all tiers. All recipients are bound by the Department of Homeland Security Standard Terms and Conditions 2021, Version 11.4, hereby incorporated by reference, which can be found at:
<https://www.dhs.gov/publication/fy15-dhs-standard-terms-and-conditions>.

The undersigned represents that he/she is authorized to enter into this agreement for and on behalf of the Applicant.

Subrecipient: _____

Signature of Authorized Agent: _____

Printed Name of Authorized Agent: _____

Title: _____ Date: _____

PROJECT OVERVIEW

Project	Investment Justifications, Goals and Objectives	State Homeland Security Strategy Goal	Project Overview	Need	Partial Funding	Milestone Narratives
1	IJ #6: Strengthen Communications Capabilities Through Planning, Governance, Technology, and Equipment	SHSSG #4 Strengthen Communications Capabilities through Planning, Governance, Technology, and Equipment	Replace aging base station radios.	The base station radios in the department have been in service for more than 20 years. The overall department need is to replace four (4) base station radios, including auxiliary accessories (mics, antennas, cables, mounts, and remote heads) and installation for each. Radios are estimated at \$7,000 each. This stage of the project will complete 50% of the needed replacement plan.	Yes: We can accept partial funding	Request competitive bids
	Response				Funding 50% of the proposed amount will make for an effective project	Evaluate bids and select vendor
	Operational Communications				Partial funding will cut the number of radios able to be purchased. As long as we do not fall below 50% we should still be able to make half the purchase sought.	order equipment
	Build (i.e. a new capability not previously funded/supported by SHSGP)					Installation of equipment
2	IJ #6: Strengthen Communications Capabilities Through Planning, Governance, Technology, and Equipment	SHSSG #4 Strengthen Communications Capabilities through Planning, Governance, Technology, and Equipment	Replace aging mobile radios.	The mobile radios in the department have been passed down in vehicles for years, making most radios exceeding 20 years. Therefore, the overall department need is to replace 10 mobile apparatus radios, and 8 mobile command vehicle radios for a total of 18 radios, including auxiliary accessories (mics, antennas, cables, mounts, and remote heads) and installation for each. Radios are estimated at \$7,000 each. This purchase will complete the first stage of the project. The overall project will take several years to complete.	Yes: We can accept partial funding	Request competitive bids
	Response				Funding 50% of the proposed amount will make for an effective project	Evaluate bids and select a vendor
	Operational Communications				Partial funding will cut the number of radios able to be purchased. As long as we do not fall below 50% we should still be able to make half the purchase sought.	Order equipment
	Build (i.e. a new capability not previously funded/supported by SHSGP)					Installation of equipment
03	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
04	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
05	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two

Attachment: FY 2021 SHSGP Project Overview (Fire: Accept 2021 SHSGP Funding and Authorize

Project	Investment Justifications, Goals and Objectives	State Homeland Security Strategy Goal	Project Overview	Need	Partial Funding	Milestone Narratives
05	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
06	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
07	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
08	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
09	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
	Investment Justification				Will your agency or department accept partial funding?	Quarter One

Attachment: FY 2021 SHSGP Project Overview (Fire: Accept 2021 SHSGP Funding and Authorize

Project	Investment Justifications, Goals and Objectives	State Homeland Security Strategy Goal	Project Overview	Need	Partial Funding	Milestone Narratives
10	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: H
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SUBJECT:

Fire: Approval of the award of the 2020 State Homeland Security Grant Program (SHSGP) funding, in the amount of \$25,650 for the Hanford Fire Department, and Authorization to utilize the funding to Purchase Portable Radios.

RECOMMENDATION:

That the City Council, by motion, 1) Accepts Homeland Security Grant funding in the amount of \$25,650, which will be reimbursed after expenditures; and 2) Authorizes expenditure to purchase handheld portable radios, not to exceed \$25,650.

BACKGROUND:

The Hanford Fire Department was awarded funding through the 2020 State Homeland Security Grant Program (SGSGP) in the amount of \$25,650 to replace handheld portable radios. Every year, Kings County Office of Emergency Services (OES) is awarded SHSGP funds for use by Kings County public safety agencies to use for submitted projects. This project will provide for a portable radio for all emergency responders. Currently, Hanford Volunteer Firefighters do not have radios assigned, creating a potential safety issue due to lack of emergency scene situational awareness and ability to communicate. This project will also enhance officers capabilities to monitor and communicate on the multiple channels utilized on emergency scenes. Currently, officers carry a single hand-held radio, creating a potential safety issue when utilizing multiple channels.

FISCAL IMPACT:

This grant will require the appropriation of \$25,650 from the General Fund to cover the purchase of the radios with the full cost for this project to be reimbursed by State Homeland Security Grant Program (SHSGP) for \$25,650.

ATTACHMENTS:

FY 2020 SHSGP Project Overview

2020 SHSGP Hanford FD Final

PROJECT OVERVIEW

Project	State Investment Justifications, Goals and Objectives	Focus	Project Overview	Need	Partial Funding	Milestone Narratives
01	IJ #4: Strengthen Communications Capabilities Through Planning, Governance, Technology and Equipment	Implement the California Statewide Communications Interoperability Plan	Purchase of 25 radios including antenna, battery, charge, microphone and programming.	This project will provide for a portable radio for all emergency responders. Currently, Hanford Volunteer Firefighters do not have radios assigned, creating a potential safety issue due to lack of emergency scene situational awareness and ability to communicate. This project will also enhance officers capabilities to monitor and communicate on the multiple channels utilized on emergency scenes. Currently, officers carry a single hand-held radio, creating a potential safety issue when utilizing multiple channels.	Yes: We can accept partial funding	Within 60 days of the award, the Hanford Fire Department will solicit bids for the purchase of the radios.
	Response				Funding 80% of the proposed amount will make for an effective project	Within 120 days of the award, the HFD will select a vendor and execute the purchase of the radios.
	Fire Management and Suppression				The requested funding will ensure that all employees and volunteers have a hand-held radio assigned, allowing dispatchers to identify the employee remotely. At 80% funding, the department will be able to enhance safety through communication, but will rely on 'Spare' unassigned radios and will lose the remote identity features.	Within 180 days of award, HFD will request reimbursement through KCOES.
	Sustain (i.e. a capability previously funded/supported by SHSGP)					Quarter Four
02	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
03	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
04	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
05	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two

Attachment: FY 2020 SHSGP Project Overview (Fire: Accept 2020 SHSGP Funding and Authorize

Project	State Investment Justifications, Goals and Objectives	Focus	Project Overview	Need	Partial Funding	Milestone Narratives
05	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
06	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
07	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
08	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
09	Investment Justification				Will your agency or department accept partial funding?	Quarter One
	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four
	Investment Justification				Will your agency or department accept partial funding?	Quarter One

Attachment: FY 2020 SHSGP Project Overview (Fire: Accept 2020 SHSGP Funding and Authorize

Project	State Investment Justifications, Goals and Objectives	Focus	Project Overview	Need	Partial Funding	Milestone Narratives
10	NPG Mission Areas				If your agency or department is willing to accept partial funding, what is the minimum funding level that will still make for an effective project?	Quarter Two
	NPG Core Capability				Please provide a compelling reason for your responses regarding partial funding, above.	Quarter Three
	Capabilities Building					Quarter Four

Agreement No. _____

Agreement between the County of Kings and the City of Hanford to provide a sub-award from the FY 2020 State Homeland Security Grant Programs Funding for Equipment, Planning, Administration, Training and Exercises

THIS AGREEMENT is entered into by and between the County of Kings (“County”) and the City of Hanford (“Sub-recipient”), referred to individually herein as “Party” or collectively as “Parties,” on the following terms and conditions:

WHEREAS, the Fiscal Year 2020 (FY 2020) California State Homeland Security Grant Program (SHSGP) provides funding through Federal grants from the Department of Homeland Security (“DHS”) to enhance the capabilities of state and local first responders by allowing the purchase of advanced types of equipment, as well as addressing other critical homeland security needs, including administration, planning, training, and exercise-related costs; and

WHEREAS, County applied to the California Governor’s Office of Emergency Services (“CalOES”) for a FY 2020 SHSGP grant; and

WHEREAS, as part of its grant application, County requested sufficient funds to support certain activities or programs planned by Sub-recipient that may be eligible for SHSGP grant funds; and

WHEREAS, the County was awarded FY 2020 SHSGP grant funding; and

WHEREAS, the County, upon recommendation of the Local Approval Authority (“LAA”), as comprised of the Sheriff, the County Fire Chief, the County Public Health Director, a municipal law enforcement representative, and a municipal fire department representative, as described in the SHSGP Guidelines, allocated some of this funding to support Sub-recipient’s eligible programs or activities.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound hereby, the County and Sub-recipient hereby agree as follows:

1. GRANT SUBAWARD. Subject to the terms, conditions, and other limitations specified herein, the County intends to award to Sub-recipient a portion of its FY 2020 SHSGP Grant for the following program and/or activity:

Department/Agency: City of Hanford, on behalf of Hanford Fire Department

Program/Activity: Portable Radios

Details about the specific program or activity authorized, the amounts allocated to the specified program or activity, and the anticipated performance and disbursement timelines shall be confirmed by subsequent award letter from the County (“Award Letter”) in accordance with this Agreement.

Sub-recipient agrees not to expend any anticipated FY 2020 SHSGP grant funds until it has received an Award Letter authorizing the specific activity or program, and confirmed the award amount.

Unless Sub-recipient notifies the County before it begins spending the funds authorized in the Award Letter that it declines some or all of the program, activity, and/or funds outlined therein, Sub-recipient will be deemed to have accepted all of the terms and conditions specified in the Award Letter, including any attachments or exhibits there to.

The County reserves the exclusive right to determine the method and timing of disbursement of SHSGP funds to Sub-recipient. The County further reserves the right to issue revised Award Letters to modify Sub-recipient's authorized program, activity, award amounts, and/or performance periods in accordance with the recommendations of the LAA, the changing needs of Sub-recipient, and/or the likelihood of Sub-recipient expending its award. Such modifications will only be made after consultation with Sub-recipient and in accordance with the recommendations of the LAA.

2. PERFORMANCE PERIOD. The Performance Period for all activities covered by the terms of this Agreement shall be from September 1, 2020 to May 31, 2023, unless otherwise terminated pursuant to the terms of this Agreement or set forth in the Performance Letter. Only activities performed during the Performance Period are eligible for funding and/or reimbursement under this Agreement.

3. GRANT REQUIREMENTS AND ASSURANCES. Sub-recipient understands and agrees that by accepting grant funds under this Agreement, it must comply with all requirements, assurances, standards, and certifications as required under the County's agreement with CalOES, attached hereto as Exhibit A, and incorporated herein by reference as if set forth in full. Sub-recipient further understands and agrees that it shall comply with any and all applicable statutes, regulations, guidelines, or restrictions as imposed by DHS or CalOES. Finally, Sub-recipient understands and agrees that by accepting funds under this Agreement, it shall be bound to the assurances, agreements, covenants, and requirements set forth in the County's agreement with CalOES to the same extent as the County.

4. DESIGNATED COUNTY AUTHORIZED AGENT. Only those individuals designated by resolution of the Kings County Board of Supervisors as Authorized Agents for FY 2020 SHSGP ("County Authorized Agents") are authorized to sign Award Letters on behalf of the County, or to suspend performance as set forth herein. All other notices from the County may come from other County personnel.

5. PROOF OF SUBRECIPIENT AUTHORITY. Sub-recipient must provide proof to the County of written authorization of this project, in the form of a resolution, or some other format specifically authorized by the County, from its city council, governing board, or other governing body. This written authorization must specify Sub-recipient:

- (a) Will provide all matching funds required for the grant project and appropriate any cash match as required;

- (b) Will assume any liability arising out of Sub-recipient's performance of this Agreement;
- (c) Will not use grant funds to supplant expenditures controlled by the city council, governing board, or authorized body; and
- (d) Has authorized the official executing this Agreement to do so.

6. DISALLOWANCE AND OFFSET; REDUCATION, MODIFICATION, OR ELIMINATION OF GRANT FUNDING. If Sub-recipient requests or receives payment from the County for programs, activities, or equipment under this Agreement and the reimbursement is later disallowed by the State of California or the United States Government, Sub-recipient understands and agrees that it shall promptly refund the disallowed amount to the County upon the County's request. The County may elect, at its sole option, and to the fullest extent permitted by law, to satisfy the disallowed amount owed from any payment due or to become due to Sub-recipient under this Agreement.

If the County's FY 2020 SHSGP grant funding is reduced, modified, or eliminated for any reason, the County reserves the right to reduce, modify, or eliminate any or all of this FY 2020 SHSGP grant sub-award to Sub-recipient. Sub-recipient agrees to promptly return any amounts requested by the County in accordance with this provision. At its sole option, the County may choose to satisfy the amount to be returned by reducing the amount due to Sub-recipient from any payment due or to become due under this Agreement.

7. MONITORING AND REPORTS. Sub-recipient is responsible for oversight of the operations of its FY 2020 SHSGP grant supported activities. Sub-recipient must monitor its activities to ensure compliance with applicable Federal requirements as set forth in Exhibit A.

Sub-recipient agrees to provide ongoing performance and financial reports regarding any and all of its programs and activities funded with FY 2020 SHSGP grant funding. At a minimum, these reports will be due on a semi-annual basis, but the County reserves the right to request more frequent reporting. Within 90 days of completion or termination of this Agreement, Sub-recipient is also expected to provide a final performance report and a final expenditure report in a format acceptable to the County, the State, and the Federal government. Sub-recipient will be notified of any additional required reports by separate Award Letter or notice from the County.

8. MANDATORY DISCLOSURES. Pursuant to 2 CFR section 200.113, Sub-recipient must disclose, in a timely manner, and in writing to the County and DHS, all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting this sub-award. Pursuant to the terms and conditions outlined in Appendix XII to 2 CFR Part 200 ("Award Term and Condition for Recipient Integrity and Performance Matters"), Sub-recipient may also be also required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in 2 CFR section 200.338, "Remedies for noncompliance," including suspension or debarment.

9. INSURANCE. Sub-recipient certifies it is insured or self-insured for general liability exposures with limits of no less than \$1 million per occurrence. Sub-recipient certifies it is insured or self-insured for workers' compensation and maintains statutory limits. Sub-recipient agrees that

coverage limits specified within the Agreement will not be used to reduce limits of coverage from Sub-recipient's full policy limits. Insurance Policies will not be used to limit liability or to limit the indemnification provisions and requirements of this Agreement or act in any way to reduce available coverage and limits from the insurer. Failure to maintain or renew coverage may be a material breach of this Agreement.

10. LIABILITY OF COUNTY. The County's payment obligations to Sub-recipient for FY 2020 SHSGP funds are limited by all provisions and other requirements specified in this Agreement. Notwithstanding any other provision of this Agreement, in no event shall the County be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect, or incidental damages arising out of or in connection with this Agreement, including, but not limited to, lost profits, equipment purchased, or activities performed in connection with this Agreement.

11. HOLD HARMLESS, INDEMNIFICATION, AND DEFENSE. Each Party shall hold harmless, defend, and indemnify the other Party, its agents, officials, officers, and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including injury to any person and/or damage to property arising out of or relating the Party's acts or omissions under this Agreement. This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

12. TERMINATION

(a) Without Cause (For Convenience): Either Party may terminate this Agreement for convenience by giving thirty (30) days prior written notice to the other Party of its intention to terminate pursuant to this provision, specifying the date of termination. After receiving a notice of termination for convenience from Sub-recipient, and prior to the effective date of termination, the County may, in its sole discretion, continue to disburse grant funding to Sub-recipient for the programs or activities permitted under this Agreement and specified in the effective Award Letter(s); however, the County specifically reserves the right to cancel or modify some of the programs or activities specified in the Award Letter if it seems unlikely Sub-recipient will complete its work before the termination of the contract. Any funding disbursed to Sub-recipient but not yet spent at the time the Agreement is terminated must be returned to the County. All such disbursements continue to be subject to the restrictions otherwise provided in this Agreement or by law.

The Parties will not impose sanctions on each other for a termination for convenience.

(b) With Cause: Either party may terminate this Agreement immediately by written notice to the other Party upon discovery of a material breach by the other Party. A material breach includes, but is not limited to: (i) failure to comply with the terms and conditions of this Agreement or of any Award Letter(s); (ii) a material misrepresentation in relation to this grant program; or (iii) failure to comply with all applicable laws or regulations. The Party seeking to terminate this Agreement will provide written notice of the material breach and its determination to either suspend or terminate this Agreement to the other Party with a specified date of termination. At a Party's discretion, it may provide the breaching Party with a reasonable period of time to cure the

breach. If the County terminates this Agreement for cause, the County reserves the right to reduce, modify, or eliminate any or all of this sub-award and any other outstanding SHSGP sub-awards to Sub-recipient. Upon demand by the County, Sub-recipient agrees to immediately return FY 2020 SHSGP funding that has been disbursed to Sub-recipient and which remains in Sub-recipient's possession at the time this Agreement is terminated. In addition, the payment of any grant funds that have yet to be disbursed for work already completed by Sub-recipient under this Agreement remains subject to the restrictions on payments otherwise provided in this Agreement and by law, and is further conditioned on the County's confirmation of Sub-recipient's satisfactory completion of the activities or programs specified in this Agreement and any related Award Letter(s).

The County will not pay lost anticipated profits or other economic loss, nor will the County pay compensation or make reimbursement to cure any breach arising out of or resulting from such termination for cause. If this Agreement is terminated for cause, the County may impose sanctions, including possible rejection of future proposals based on specific causes of non-performance. Furthermore, if this Agreement is terminated for Sub-recipient's failure to comply with applicable federal statutes or regulations, including, but not limited to, those specifically incorporated into this Agreement by reference, Sub-recipient is advised that the County's termination decision may be considered in evaluating future applications for federal grant awards.

(c) Effects of Completion or Termination: Expiration, completion, or termination of this Agreement shall not terminate the Parties' obligations to indemnify, defend, or hold harmless. Further, it shall not effect Sub-recipient's duty to maintain and make available any records pertaining to the Agreement; to cooperate with any audit; to be subject to offset; to make any reports of pre-termination contract activities; to honor its obligations related to the disposal or disposition of property purchased with SHSGP funding; to comply with the continuing obligations contained in Exhibit A; or to comply with any other continuing or closeout obligations required by this Agreement or by federal or state law or regulation, including those specified in 2 CFR Part 200. Where Sub-recipient's activities or programs have been terminated by the County for cause, said termination will not affect any rights of the County to recover damages from or against Sub-recipient.

(d) Suspension of Performance: Independent of any right to terminate this Agreement, the County's Authorized Agent may immediately suspend performance by Sub-recipient, in whole or in part, in response to health, safety, or financial emergency, a change in SHSGP grant funding to the County, or a failure or refusal by Sub-recipient to comply with the provisions of this Agreement, until such time as the cause for suspension is resolved or a notice of termination becomes effective.

13. RECORDS. Sub-recipient shall maintain complete and accurate records with respect to the activities, programs, and/or purchases funded by or related to FY 2020 SHSGP funding and/or this Agreement, including all records relating to procurement of goods and services. In addition, Sub-recipient shall maintain complete and accurate records with respect to any payments to employees, sub-sub-awardees, contractors, or subcontractors. All such records shall be prepared in accordance with generally accepted accounting procedures and any applicable procedures required by the County or the Federal or State government. All applicable records shall be clearly identified, maintained on site, and be kept readily accessible.

Sub-recipient further agrees to make all such records available to Federal, State, and County representatives, as further specified in Exhibit A. Sub-recipient shall ensure that members of the public also have access to such records upon request in accordance with the Freedom of Information Act and the California Public Records Act. Sub-recipient specifically agrees to require any sub-sub-recipients, contractors, successors, transferees, and assignees to acknowledge and agree to comply with all of these record keeping and access requirements.

Failure to comply with these requirements may result in suspension of payments under the grant, termination of the grant, or both. Sub-recipient may be ineligible for award of any future grants if the County or Cal OES determines that any of the following has occurred: (1) the recipient has made a false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

14. NOTICES. Except as may be otherwise required by law, any notice to be given must be in writing and be either personally delivered, sent by facsimile transmission, or sent by first class mail, postage prepaid and addressed as follows:

COUNTY:

Chief Bill Lynch
County Fire Chief
Kings County Fire Department/
Office of Emergency Management
280 Campus Drive
Hanford, CA 93230
Phone No.: (559) 852-2883
Fax No.: (559) 582-8261

With a Copy To:

County Administrative Officer
1400 W. Lacey Blvd.
Hanford, CA 93230

Phone No.: (559) 852-2378

Fax No.: (559) 582- 8261

SUBRECIPIENT:

Hanford Fire Department
Fire Chief
Steve Pendergrass
350 W. Grangeville Blvd.
Hanford, CA 93232
Phone No.: (559) 585-2545

Notice personally delivered is effective when delivered. Notice sent by facsimile transmission is deemed to be received upon successful transmission. Notice sent by first class mail shall be deemed received on the fifth (5th) day after the date of mailing. Either party may change the above address by giving written notice pursuant to this paragraph.

15. CONFLICTS WITH LAWS OR REGULATIONS/SEVERABILITY. This Agreement is subject to all applicable laws and regulations. If any provision of this Agreement is found by any court or other legal authority, or is agreed by the parties, to be in conflict with any code or regulation governing its subject matter, the conflicting provision shall be considered null and void. If the effect of nullifying any conflicting provision is such that a material benefit of the Agreement to either party is lost, the Agreement may be terminated at the option of the affected party, and some or all of the grant money may need to be returned to the County. Such a termination

will be treated as a termination for cause, as set forth herein. In all other cases, the remainder of the Agreement shall remain in full force and effect.

16. MODIFICATION. No part of this Agreement may be modified without the written consent of both Parties.

17. EXHIBITS AND RECITALS. The Recitals and the Exhibit to this Agreement are fully incorporated into and are integral parts of this Agreement.

18. GOVERNING LAW. This Agreement shall be interpreted and governed under the laws of the State of California without reference to California conflicts of law principles. The Parties agree that this contract is made in and shall be performed in Kings County, California.

19. FURTHER ASSURANCES. Each Party will execute any additional documents and perform any further acts which may be reasonably required to effectuate the purposes of this Agreement.

20. NO THIRD PARTY BENEFICIARIES. Unless specifically set forth, the Parties to this Agreement do not intend to provide any other party with any benefit or enforceable legal or equitable right or remedy.

21. CONTINUING WAIVER. The failure of either Party to insist on strict compliance with any provision of this Agreement shall not be considered a waiver of any right to do so, whether for that breach or any subsequent breach. The acceptance by either Party of either performance or payment shall not be considered to be a waiver of any preceding breach of the Agreement by the other Party.

22. HEADINGS. Section headings are provided for organizational purposes only and do not in any manner affect the scope, meaning, or intent of the provisions under the headings.

23. ORDER OF PRECEDENCE. In the event of any conflict or inconsistency between the Agreement and any Award Letter or other communication between the County and Sub-recipient, the terms of this Agreement shall prevail.

24. ASSIGNMENT. This Agreement is entered into by the County in reliance on the identity and representations made by Sub-recipient, and no part of this Agreement or this sub-award (including any equipment purchased with the sub-award) may be assigned, transferred, or sold by Sub-recipient without the prior written consent of the County, which the County may provide, delay, deny, or condition in its absolute discretion. Any FY 2020 SHSGP funds provided to Sub-recipient and not yet expended at the time of any attempted unauthorized assignment or transfer will be forfeit to the County at the time of attempted assignment or transfer. Furthermore, the voluntary or involuntary assignment of this Agreement to a receiver or trustee in bankruptcy, will constitute a material breach and will automatically terminate this Agreement without advance notice or opportunity to cure.

25. COMPLIANCE WITH LAWS. Sub-recipient shall comply with all applicable laws, ordinances, rules, and regulations and obtain and keep current all permits, licenses and/or

approvals required by law to perform the activities or services, or to purchase any equipment, specified in this Agreement.

26. CONFLICT OF INTEREST. Sub-recipient agrees to comply with the law of the State of California regarding conflicts of interests and appearance of conflicts of interests, including, but not limited to Government Code Section 1090 et seq., and the Political Reform Act, Government Code Section 81000 et seq. and regulations promulgated pursuant thereto by the California Fair Political Practices Commission. Sub-recipient further agrees that if any facts come to its attention which raise any questions as to the applicability of conflicts of interest laws, it will immediately inform the County designated representative and provide all information needed for resolution of this question.

27. COUNTERPARTS. The Parties may sign this Agreement in counterparts, each of which is an original and all of which, taken together, form a single document.

28. CERTIFICATION AND ACKNOWLEDGEMENT: The undersigned represents that he/she is authorized to enter into this Agreement for and on behalf of the Sub-recipient. As the duly authorized representative of the Sub-recipient, the undersigned hereby certifies that the Sub-recipient has the legal authority to apply for County, State, and Federal assistance and the institutional, managerial and financial capability, including funds sufficient to pay any non-Federal share of project cost, to ensure proper planning, management and completion of the project described in the FY 2020 SHSGP application, within the prescribed timelines.

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IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year signed by the last Party below.

COUNTY OF KINGS

By: _____
Joe Neves, Chairman
Board of Supervisors

Date: _____

SUBRECIPIENT

By: _____

Title: _____

Date: _____

ATTEST:

Clerk of the Board of Supervisors

By: _____
Catherine Venturella

Date: _____

Approved as to form:
Diane Freeman, County Counsel

By:  _____
Sean Cash, Deputy County Counsel

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As the duly authorized representative of the Applicant, I hereby certify that the Applicant has the legal authority to apply for federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay any non-federal share of project cost) to ensure proper planning, management, and completion of the project described in this application, within prescribed timelines.

I further acknowledge that the Applicant is responsible for reviewing and adhering to all requirements within the:

- (a) Applicable Federal Regulations (see below);
- (b) Federal Program Notice of Funding Opportunity (NOFO);
- (c) Federal Preparedness Grants Manual;
- (d) California Supplement to the NOFO; and
- (e) Federal and State Grant Program Guidelines.

Federal Regulations

Government cost principles, uniform administrative requirements, and audit requirements for federal grant programs are set forth in Title 2, Part 200 of the Code of Federal Regulations (C.F.R.). Updates are issued by the [Office of Management and Budget \(OMB\)](http://www.whitehouse.gov/omb/) and can be found at <http://www.whitehouse.gov/omb/>.

State and federal grant award requirements are set forth below. The Applicant hereby agrees to comply with the following:

1. Proof of Authority

The Applicant will obtain proof of authority from the city council, governing board, or authorized body in support of this project. This written authorization must specify that the Applicant and the city council, governing board, or authorized body agree:

- (a) To provide all matching funds required for the grant project and that any cash match will be appropriated as required;
- (b) Any liability arising out of the performance of this agreement shall be the responsibility of the Applicant and the city council, governing board, or authorized body;
- (c) Grant funds shall not be used to supplant expenditures controlled by the city council, governing board, or authorized body;

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- (d) Applicant is authorized by the city council, governing board, or authorized body to apply for federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-federal share of project cost, if any) to ensure proper planning, management and completion of the project described in this application; and
- (e) Official executing this agreement is authorized by the Applicant.

This Proof of Authority must be maintained on file and readily available upon request.

2. Period of Performance

The period of performance is specified in the Award. The Applicant is only authorized to perform allowable activities approved under the award, within the period of performance.

3. Lobbying and Political Activities

As required by Section 1352, Title 31 of the United States Code (U.S.C.), for persons entering into a contract, grant, loan, or cooperative agreement from an agency or requests or receives from an agency a commitment providing for the United States to insure or guarantee a loan, the Applicant certifies that:

- (a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an 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.
- (b) If any funds other than federal 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.
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

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The Applicant will also comply with provisions of the Hatch Act (5 U.S.C. §§ 1501- 1508 and §§ 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds.

Finally, the Applicant agrees that federal funds will not be used, directly or indirectly, to support the enactment, repeal, modification or adoption of any law, regulation or policy without the express written approval from the California Governor's Office of Emergency Services (Cal OES) or the federal awarding agency.

4. Debarment and Suspension

As required by Executive Orders 12549 and 12689, and 2 C.F.R. § 200.213 and codified in 2 C.F.R. Part 180, Debarment and Suspension, the Applicant will provide protection against waste, fraud, and abuse by debarring or suspending those persons deemed irresponsible in their dealings with the federal government. The Applicant certifies that it and its principals, recipients, or subrecipients:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (2)(b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transaction (federal, state, or local) terminated for cause or default.

Where the Applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

5. Non-Discrimination and Equal Employment Opportunity

The Applicant will comply with all state and federal statutes relating to non-discrimination, including:

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- (a) Title VI of the Civil Rights Act of 1964 (Public Law (P.L.) 88-352 and 42 U.S.C. § 2000d et. seq.) which prohibits discrimination on the basis of race, color, or national origin and requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services;
- (b) Title IX of the Education Amendments of 1972, (20 U.S.C. §§ 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex in any federally funded educational program or activity;
- (c) Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794), which prohibits discrimination against those with disabilities or access and functional needs;
- (d) Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. §§ 12101- 12213), which prohibits discrimination on the basis of disability and requires buildings and structures be accessible to those with disabilities and access and functional needs;
- (e) Age Discrimination Act of 1975, (42 U.S.C. §§ 6101-6107), which prohibits discrimination on the basis of age;
- (f) Public Health Service Act of 1912 (42 U.S.C. §§ 290 dd—2), relating to confidentiality of patient records regarding substance abuse treatment;
- (g) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), relating to nondiscrimination in the sale, rental or financing of housing as implemented by the Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units—i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)— be designed and constructed with certain accessible features (See 24 C.F.R. § 100.201);
- (h) Executive Order 11246, which prohibits federal contractors and federally assisted construction contractors and subcontractors, who do over \$10,000 in Government business in one year from discriminating in employment decisions on the basis of race, color, religion, sex, sexual orientation, gender identification or national origin;
- (i) Executive Order 11375, which bans discrimination on the basis of race, color, religion, sex, sexual orientation, gender identification, or national origin in hiring and employment in both the United States federal workforce and on the part of government contractors;
- (j) California Public Contract Code § 10295.3, which prohibits discrimination based on domestic partnerships and those in same sex marriages;

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- (k) DHS policy to ensure the equal treatment of faith-based organizations, under which all applicants and recipients must comply with equal treatment policies and requirements contained in 6 C.F.R. Part 19;
- (l) The Applicant will comply with California's Fair Employment and Housing Act (FEHA) (California Government Code §§ 12940, 12945, 12945.2), as applicable. FEHA prohibits harassment and discrimination in employment because of ancestry, familial status, race, color, religious creed (including religious dress and grooming practices), sex (which includes pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breastfeeding), gender, gender identity, gender expression, sexual orientation, marital status, national origin, ancestry, mental and physical disability, genetic information, medical condition, age, pregnancy, denial of medical and family care leave, or pregnancy disability leave, military and veteran status, and/or retaliation for protesting illegal discrimination related to one of these categories, or for reporting patient abuse in tax supported institutions;
- (m) Any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and
- (n) The requirements of any other nondiscrimination statute(s) that may apply to this application.

6. Drug-Free Workplace

As required by the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701 et seq.), the Applicant certifies that it will maintain a drug-free workplace and a drug-free awareness program as outlined in the Act.

7. Environmental Standards

The Applicant will comply with state and federal environmental standards, including:

- (a) California Environmental Quality Act (CEQA) (California Public Resources Code §§ 21000- 21177), to include coordination with the city or county planning agency;
- (b) CEQA Guidelines (California Code of Regulations, Title 14, Division 6, Chapter 3, §§ 15000- 15387);
- (c) Federal Clean Water Act (CWA) (33 U.S.C. § 1251 et seq.), which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters;
- (d) Federal Clean Air Act of 1955 (42 U.S.C. § 7401) which regulates air emissions from stationary and mobile sources;

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- (e) Institution of environmental quality control measures under the National Environmental Policy Act (NEPA) of 1969 (P.L. 91-190); the Council on Environmental Quality Regulations for Implementing the Procedural Provisions of NEPA; and Executive Order 12898 which focuses on the environmental and human health effects of federal actions on minority and low-income populations with the goal of achieving environmental protection for all communities;
- (f) Evaluation of flood hazards in floodplains in accordance with Executive Order 11988;
- (g) Executive Order 11514 which sets forth national environmental standards;
- (h) Executive Order 11738 instituted to assure that each federal agency empowered to enter into contracts for the procurement of goods, materials, or services and each federal agency empowered to extend federal assistance by way of grant, loan, or contract shall undertake such procurement and assistance activities in a manner that will result in effective enforcement of the Clean Air Act and the Federal Water Pollution Control Act Executive Order 11990 which requires preservation of wetlands;
- (i) The Safe Drinking Water Act of 1974, (P.L. 93-523);
- (j) The Endangered Species Act of 1973, (P.L. 93-205);
- (k) Assurance of project consistency with the approved state management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§ 1451 et seq.);
- (l) Conformity of Federal Actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§ 7401 et seq.);
- (m) Wild and Scenic Rivers Act of 1968 (16 U.S.C. § 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

The Applicant shall not be: 1) in violation of any order or resolution promulgated by the State Air Resources Board or an air pollution district; 2) subject to a cease and desist order pursuant to § 13301 of the California Water Code for violation of waste discharge requirements or discharge prohibitions; or 3) determined to be in violation of federal law relating to air or water pollution.

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8. Audits

For subrecipients expending \$750,000 or more in federal grant funds annually, the Applicant will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and Title 2 of the Code of Federal Regulations, Part 200, Subpart F Audit Requirements.

9. Access to Records

In accordance with 2 C.F.R. § 200.336, the Applicant will give the awarding agency, the Comptroller General of the United States and, if appropriate, the state, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award. The Applicant will require any subrecipients, contractors, successors, transferees and assignees to acknowledge and agree to comply with this provision.

10. Conflict of Interest

The Applicant will establish safeguards to prohibit the Applicant's employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

11. Financial Management

False Claims for Payment - The Applicant will comply with 31 U.S.C. §§ 3729-3733 which sets forth that no subrecipient, recipient, or subrecipient shall submit a false claim for payment, reimbursement or advance.

12. Reporting - Accountability

The Applicant agrees to comply with applicable provisions of the Federal Funding Accountability and Transparency Act (FFATA) (P.L. 109-282), specifically (a) the reporting of subawards obligating \$25,000 or more in federal funds and (b) executive compensation data for first-tier subawards. This includes the provisions of FFATA, which includes requirements for executive compensation, and also requirements implementing the Act for the non-federal entity at 2 C.F.R. Part 25 Financial Assistance Use of Universal Identifier and Central Contractor Registration and 2 C.F.R. Part 170 Reporting Subaward and Executive Compensation Information.

13. Whistleblower Protections

The Applicant also must comply with statutory requirements for whistleblower protections at 10 U.S.C. § 2409, 41 U.S.C. § 4712, and 10 U.S.C. § 2324, 41 U.S.C. § 4304 and § 4310.

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14. Human Trafficking

The Applicant will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. § 7104) which prohibits grant award recipients or a subrecipient from: (1) engaging in trafficking in persons during the period of time that the award is in effect; (2) procuring a commercial sex act during the period of time that the award is in effect; (3) using forced labor in the performance of the award or subawards under the award.

15. Labor Standards

The Applicant will comply with the following federal labor standards:

- (a) The Davis-Bacon Act (40 U.S.C. §§ 276a to 276a-7), as applicable, and the Copeland Act (40 U.S.C. § 3145 and 18 U.S.C. § 874) and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 327-333), regarding labor standards for federally-assisted construction contracts or subcontracts, and
- (b) The Federal Fair Labor Standards Act (29 U.S.C. § 201 et al.) as they apply to employees of institutes of higher learning (IHE), hospitals and other non-profit organizations.

16. Worker's Compensation

The Applicant must comply with provisions which require every employer to be insured to protect workers who may be injured on the job at all times during the performance of the work of this Agreement, as per the workers compensation laws set forth in California Labor Code §§ 3700 et seq.

17. Property-Related

If applicable to the type of project funded by this federal award, the Applicant will:

- (a) Comply with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchase;
- (b) Comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires subrecipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more;

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- (c) Assist the awarding agency in assuring compliance with Section 106 of the
- (d) National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470), Executive Order 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. § 469a-1 et seq.); and
- (e) Comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. § 4831 and 24 CFR Part 35) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

18. Certifications Applicable Only to Federally-Funded Construction Projects

For all construction projects, the Applicant will:

- (a) Not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with federal assistance funds to assure nondiscrimination during the useful life of the project;
- (b) Comply with the requirements of the awarding agency with regard to the drafting, review and approval of construction plans and specifications; and
- (c) Provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.

19. Use of Cellular Device While Driving is Prohibited

Applicants are required to comply with California Vehicle Code sections 23123 and 23123.5. These laws prohibit driving motor vehicle while using an electronic wireless communications device to write, send, or read a text-based communication. Drivers are also prohibited from the use of a wireless telephone without hands-free listening and talking, unless to make an emergency call to 911, law enforcement, or similar services.

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20. California Public Records Act and Freedom of Information Act

The Applicant acknowledges that all information submitted in the course of applying for funding under this program, or provided in the course of an entity's grant management activities that are under Federal control, is subject to the Freedom of Information Act (FOIA), 5 U.S.C. § 552, and the California Public Records Act, California Government Code section 6250 et seq. The Applicant should consider these laws and consult its own State and local laws and regulations regarding the release of information when reporting sensitive matters in the grant application, needs assessment, and strategic planning process.

**NON-PROFIT SECURITY GRANT PROGRAM (NSGP) –
PROGRAM SPECIFIC ASSURANCES / CERTIFICATIONS**

21. Acknowledgment of Federal Funding from DHS

All recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

22. Activities Conducted Abroad

All recipients must ensure that project activities carried on outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

23. Best Practices for Collection and Use of Personally Identifiable Information (PII)

DHS defines personally identifiable information (PII) as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. All recipients who collect PII are required to have a publically-available privacy policy that describes standards on the usage and maintenance of PII they collect. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy template a useful resource respectively.

24. Copyright

All recipients must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

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25. Duplication of Benefits

Any cost allocable to a particular federal financial assistance award provided for in 2 C.F.R. Part 200, Subpart E may not be charged to other federal financial assistance awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions, or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

26. Energy Policy and Conservation Act

All recipients must comply with the requirements of 42 U.S.C. § 6201 which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

27. Federal Debt Status

All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. See OMB Circular A-129.

28. Fly America Act of 1974

All recipients must comply with Preference for U.S. Flag Air Carriers: (air carriers holding certificates under 49 U.S.C. § 41102) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. § 40118) and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

29. Hotel and Motel Fire Safety Act of 1990

In accordance with Section 6 of the Hotel and Motel Fire Safety Act of 1990, all Applicants must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of the Federal Fire Prevention and Control Act of 1974, as amended, 15 U.S.C. § 2225a.

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30. Non-supplanting Requirement

All recipients who receive federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non-federal sources.

31. Patents and Intellectual Property Rights

Unless otherwise provided by law, recipients are subject to the Bayh-Dole Act, Pub. L. No. 96-517, as amended, and codified in 35 U.S.C. § 200 et seq. All recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from financial assistance awards located at 37 C.F.R. Part 401 and the standard patent rights clause located at 37 C.F.R. § 401.14.

32. SAFECOM

All recipients who receive federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

33. Terrorist Financing

All recipients must comply with Executive Order 13224 and U.S. law that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

34. Reporting of Matters Related to Recipient Integrity and Performance

If the total value of the recipient's currently active grants, cooperative agreements, and procurement contracts from all federal assistance offices exceeds \$10,000,000 for any period of time during the period of performance of this federal financial assistance award, you must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated here by reference in the award terms and conditions.

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35. USA Patriot Act of 2001

All recipients must comply with requirements of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT Act), which amends 18 U.S.C. §§ 175–175c.

36. Use of DHS Seal, Logo, and Flags

All recipients must obtain permission from their DHS Financial Assistance Office, prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

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IMPORTANT

The purpose of the assurance is to obtain federal and state financial assistance, including any and all federal and state grants, loans, reimbursement, contracts, etc. The Applicant recognizes and agrees that state financial assistance will be extended based on the representations made in this assurance. This assurance is binding on the Applicant, its successors, transferees, assignees, etc. Failure to comply with any of the above assurances may result in suspension, termination, or reduction of grant funds.

All appropriate documentation, as outlined above, must be maintained on file by the Applicant and available for Cal OES or public scrutiny upon request. Failure to comply with these requirements may result in suspension of payments under the grant or termination of the grant or both and the subrecipient may be ineligible for award of any future grants if the Cal OES determines that any of the following has occurred: (1) the recipient has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

All of the language contained within this document must be included in the award documents for all subawards at all tiers. All recipients are bound by the [Department of Homeland Security Standard Terms and Conditions 2020, Version 10.1](#), hereby incorporated by reference, which can be found at:
<https://www.dhs.gov/publication/fy15-dhs-standard-terms-and-conditions>.

The undersigned represents that he/she is authorized to enter into this agreement for and on behalf of the Applicant.

Subrecipient: _____

Signature of Authorized Agent: _____

Printed Name of Authorized Agent: _____

Title: _____ Date: _____



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022

AGENDA SECTION: I

SUBJECT:

Public Works: Authorization to reject a previously approved Contract with Robert Marks Plumbing and Re-Advertise the Civic Auditorium Sewer Main Replacement Project

RECOMMENDATION:

That the City Council by motion:

1. Reject contract from Robert Marks Plumbing previously awarded for the Civic Auditorium Sewer Main Replacement Project.
2. Authorize staff to re-advertise the project.
3. Pre-Authorize the City Manager to award and execute the contract on behalf of the City to the lowest responsible bidder providing project bid is within current budget appropriation.

BACKGROUND:

Staff has previously reported that the Civic Auditorium has some maintenance issues that need to be addressed. One is the damaged clay sewer main leading from the building to Douty Street along the alley behind the Civic known as Fuller Way.

The sewer main has been a problem for several years now and staff has been hydro jetting the line for a couple of years now just to keep it functional. The main was video inspected in 2020 and it was discovered to have a broken failure area in the pipe as well as general deterioration of the main all the way to the street.

This clay section of the sewer line is the original from 1924 and is likely failing in other areas as well. Settling and deterioration has reduced the line's ability to keep up with the flow of effluent. The appropriate remedy is to replace

The request to reject this contract is due to City staff having a lack of understanding of the work to be performed on this project and inaccurately conveying that scope of work to the contractor. Additionally, the executed contract omitted asphalt replacement or the inclusion of traffic control

or an encroachment permit, which is required for the complete scope of work. Lastly, staff is taking the opportunity to include an additional lateral to the main for a possible future park bathroom to be located east of the Teen Center

With Council approval, staff will solicit bids for this project. Project is anticipated to be under construction in late Summer 2022. After bid opening, Staff will examine the bids, validate the lowest bidder's contractor's license status, and verify the contractor is in good standing. Staff is requesting the pre-authorization to award and execute the contract in order to expedite the process of delivery of projects.

FISCAL IMPACT:

The FY 20/21 Accumulated Capital Outlay Reserve provides \$53,680 for construction including contingencies. A copy of the budget page is attached for Council review.

ATTACHMENTS:

Budget Page

Civic Auditorium Sewer Main Replacment Project

Project Background:

The Civic Auditorium has been a focal point in the downtown ever since it was built in 1924. It is nearing its' 100th anniversary and the City has prided itself on maintaining this important community structure. Repainting of the lobby and exterior was completed three years ago. In preparation of the building's commemoration some maintenance issues need to be addressed. One is the damaged clay sewer main leading from the building to Douty Street along Furlong drive.

Existing Conditions:

The clay sewer main was video inspected last year and it was discovered to have a broken failure area in the pipe as well as general deterioration of the main all the way to the street. Staff has been hydro jetting for a couple of years to keep it functional.

Project Justification:

This clay section of the sewer line is the original from 1924 and has reached its' end of life. Settling and time has reduced the line's ability to keep up with the flow of effluent. The appropriate remedy is to replace it.

Fiscal Implications:

Funding for this project will be allocated from Accumulated Capital Outlay Reserves.

Project Budget Summary:

		5-Year Funding Allocation				
		2022	2023	2024	2025	2026
Expenditure	Program or Project	Construction				
	Engineering / Inspection	2,000				
	Construction	46,000				
	Contingency	4,600				
	Department Overhead	1,080				
Total Expenditure		\$53,680	\$0	\$0	\$0	\$0
Revenue	Funding					
	0004 Accumulated Capital Outlay	53,680				
Total Funding		\$53,680	\$0	\$0	\$0	\$0



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: J
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SUBJECT:

Public Works: Adoption of Ordinance No. 22-06 which amends Chapter 13.12 (Solid Waste Collection and Disposal), Chapter 2.48 (Purchasing system), and Chapter 12.08 (Water efficient landscape design and installation) of the Hanford Municipal Code relating to compliance with SB 1383.

RECOMMENDATION:

That the City Council, by motion, pass and adopt Ordinance No. 22-06, amending the Hanford Municipal Code to comply with SB 1383 and other State recycling requirements.

BACKGROUND:

In November 2020, the California Department of Resources Recycling and Recovery (CalRecycle) finalized its SB 1383 organic waste diversion regulations, which local governments must comply with by January 1, 2022. The implementation date provided cities and counties with only limited time to undertake a host of actions, including adopting ordinances, arranging for appropriate collection services, establishing inspection and enforcement programs, procuring recovered organic waste products, providing education and outreach, developing edible food recovery programs, hiring staff, and begin reporting compliance to CalRecycle.

Given the COVID-19 pandemic, and the corresponding loss of time and resources, many cities needed additional time to comply with all of the SB 1383 regulations. SB 619 was adopted and prohibits CalRecycle from imposing penalties against local jurisdictions that have not yet met the organic waste recycling requirements required by SB 1383 but are making a concerted effort and progress toward compliance.

One of the requirements of SB 1383 is to ensure the City's municipal code is updated to reflect the SB 1383 requirements, including granting local jurisdictions the legal authority to enforce its requirements. The Public Hearing for Ordinance 22-06 was conducted on May 17, 2022 where comments were received from Council; there were no comments from the general public.

After the Public Hearing, minor edits were made to the text of the draft Municipal Code. All such edits are shown in the attached Exhibit A. The edits are considered minor in nature and consist of the following:

- Spelling, grammatical, and typographical corrections.
- Formatting corrections.
- Deletion of unused definitions.
- Minor clarifying language.

FISCAL IMPACT:

Adoption of the amended Chapters of the municipal code have no direct budgetary impact, though enforcement of the code requirements could result in additional costs to provide refuse service (purchase of additional bins, cost of enforcement, etc.).

ATTACHMENTS:

Ordinance 22-6, Amendment of HMC Ch. 13.12 12.08 and 2.48

Chapter 13.12, Final

Chapter 12.08, final.docx

Chapter 2.48, final.docx

ORDINANCE NO. 22-6**AN ORDINANCE OF THE CITY OF HANFORD
AMENDING HANFORD MUNICIPAL CODE CHAPTERS 13.12, 12.08, AND 2.48**

WHEREAS, in 2020, the California Department of Resources Recycling and Recovery finalized organic waste diversion regulations (CalRecycle Regulations) in accordance with SB 1383; and

WHEREAS, local jurisdictions were initially given until January 1, 2022 to comply with the CalRecycle Regulations; and

WHEREAS, implementation of CalRecycle's Regulations require local jurisdictions to undertake numerous actions, including the adoption of ordinances, arrangement of appropriate collection services, establishment of inspection and enforcement programs, procurement of recovered organic waste projects, provision of education and outreach, development of edible food recovery programs, hiring of staff, and implementation of CalRecycle reporting requirements; and

WHEREAS, the COVID-19 pandemic caused the January 1, 2022 deadline to be infeasible for many local jurisdictions; and

WHEREAS, SB 619 was adopted due to delays in implementation of the CalRecycle Regulations caused by the COVID-19 pandemic;

WHEREAS, SB 619 prohibits CalRecycle from imposing penalties against a local jurisdiction that has not satisfied the requirements of the CalRecycle Regulations by the January 1, 2022 deadline if the jurisdiction is making a concerted effort toward compliance; and

WHEREAS, the CalRecycle Regulations require that the Hanford Municipal Code (HMC) be amended to incorporate the requirements of the CalRecycle Regulations; and

WHEREAS, HMC Chapter 13.12, which pertains to the City's solid waste collection and disposal services, requires amendment to incorporate the mandates of the CalRecycle Regulations, including, without limitation, organic waste diversion requirements; and

WHEREAS, HMC Chapter 12.08, which regulates landscape design and construction, requires amendment to incorporate the mandates of the CalRecycle Regulations involving the use of mulch and compost in landscape design and construction; and

WHEREAS, HMC Chapter 2.48, which pertains to the City's purchasing system, requires amendment to incorporate the mandates of the CalRecycle Regulations involving the City's purchase of paper and similar products containing recycled material.

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

Section 1. The CalRecycle Regulations establish requirements for the City’s collection and disposal of solid waste, including, without limitation, provisions involving organic waste diversion. Accordingly, HMC Chapter 13.12 is deleted in its entirety and is restated as reflected in the attached Exhibit “A,” which is incorporated herein by reference.

Section 2. The CalRecycle Regulations establish requirements for the use of mulch and compost in landscape design and construction. Accordingly, HMC Chapter 12.08 is deleted in its entirety and is restated as reflected in the attached Exhibit “B,” which is incorporated herein by reference.

Section 3. The CalRecycle Regulations establish requirements regarding the City’s purchase of paper and similar products containing recycled material. Accordingly, the text set forth in the attached Exhibit “C,” which is incorporated herein by reference, is added as HMC Section 2.48.035.

Section 4. This Ordinance shall take effect thirty (30) days after its adoption and shall be published once in the Hanford Sentinel within fifteen (15) days after its passage or a summary of this ordinance shall be published in the Hanford Sentinel in a manner consistent with the requirements of the California Government Code.

PASSED, ADOPTED AND APPROVED this 21st day of June, 2022 by the following vote:

AYES: _____
 NOES: _____
 ABSTAIN: _____
 ABSENT: _____

 KALISH MORROW
 MAYOR of the City of Hanford

Attest:

 CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF KINGS) ss
CITY OF HANFORD)

I, NATALIE CORRAL, City Clerk of the City of Hanford, do hereby certify the foregoing Ordinance was duly passed and adopted at a regular meeting of the City Council of the City of Hanford held on the 21st day of June, 2022.

Date: _____

City Clerk

EXHIBIT “A”

13.12.010 Definitions.

For the purpose of this chapter, the following terms, words and phrases are defined as follows:

“Act” means the California Integrated Waste Management Act of 1989 (California Public Resources Code Section 40000 et seq.) and all regulations adopted under said Act, as may be amended from time to time.

“Automated Lift Container” or “container” means a container with a hinged lid that is designed to be lifted, dumped, and returned by solid waste collection vehicles that have a mechanical lifting device.

“Authorized Containers” means the types of containers provided by the City that are authorized to be used for solid waste collection within the City. Authorized residential containers are 96 gallon automated lift containers provided by the City for residential solid waste collection. Authorized commercial containers are bins as described below. The Director must authorize in writing the use of any other type container for residential or commercial solid waste collection. Solid waste set out for collection in any unauthorized or unapproved containers will not be serviced until the solid waste is placed in an authorized container for collection.

“Authorized Person”: see “Collector” and “Permitee”.

“Bin” or, “Automated Lift Bin”, ~~or “Bin”~~ means a metal or composite material container, one (1) to six (6) cubic yards in size, supplied by the City for a rental fee, approved by the Director for the deposit of solid waste (loose or compacted) which shall:

1. Have a close-fitting cover for each compartment;
2. Be leak-proof if carrying wet wastes;
3. Be free of sharp, rough, or jagged surfaces or edges likely to cause injury;
4. Uses casters or other means for easy movement (for bins up to four cubic yards in size);
5. Be designed in a manner to be emptied mechanically.

“Blue Container” has the same meaning as in 14 CCR Section 18982.2(a)(5) and shall be used for the purpose of storage and collection of Source Separated Recyclable Materials.

“Bulky Wastes” means and includes large items of solid waste such as appliances, furniture, large auto parts, trees, large branches, stumps, asphalt, concrete, large rock, and other wastes of large size or significant weight not easily contained in a solid waste container, or which precludes or complicates handling by normal collection or disposal methods.

“Bundle” means a package containing organic waste only (no liquids), not exceeding four feet (4’) in its longest dimension, two feet (2’) in diameter nor forty (40) pounds in weight, securely tied with cord or rope of sufficient strength to permit lifting and carrying of the full weight thereof without spillage.

“Buy-back Facility” means a facility which purchases source-separated recyclable materials.

“Cart” see “automated lift container” above.

“City” means City of Hanford.

“City Council” means the City Council of the City of Hanford.

“City Manager” means the City Manager of the City of Hanford or the manager's designee.

“Collector” means any authorized person who operates a service route or provides service and is directly or indirectly reimbursed for the collection, transportation and disposal of solid waste from residential, commercial or industrial premises where generated in the City of Hanford.

“Commercial Edible Food Generator” includes a Tier One or a Tier Two Commercial Edible Food Generator as defined in this ordinance or as otherwise defined in 14 CCR Section 18982(a)(73) and (a)(74). For the purposes of this definition, Food Recovery Organizations and Food Recovery Services are not Commercial Edible Food Generators pursuant to 14 CCR Section 18982(a)(7).

“Commercial Business” or “Commercial Generator” means any commercial or industrial property that generates solid waste; offices; churches; hospitals; other commercial sources of solid waste; multifamily dwellings (defined below); and schools.

“Commercial Solid Wastes” means and includes solid waste generated by Commercial Generators.

“Compost” means the product resulting from the controlled biological decomposition of organic wastes that are source separated from the municipal solid waste stream or which are separated at a centralized facility.

~~“Composting Facility” means a permitted solid waste facility at which composting is conducted and which produces compost, excluding private residences engaged in composting for their own purposes.~~

“Construction and Demolition Wastes” (C&D) means and includes the waste building materials, packaging, and rubble resulting from construction, remodeling, repair, and demolition operations on pavements and structures.

“Container Contamination” or “Contaminated Container” means a container, regardless of color, that contains Prohibited Container Contaminants, or as otherwise defined in 14 CCR Section 18982(a)(55).

“County” means the County of Kings, California

“Curbside Collection” means the collection of solid waste from a location adjacent to the street or alleyway.

“Customer” means the person in whose name an account for solid waste service is established.

“De Minimis” means a quantity of material below a certain threshold.

“Delinquent Balance” means fees which are not paid in accordance with the schedule established by the City Council or director as required by Section 13.12.150, et seq. At the time the fees become delinquent, they shall constitute an unrecorded lien against the property.

“Director” or “Public Works Director” means the director(s) of the department(s) responsible for carrying out the provisions of this chapter, the City of Hanford Public Works Department.

“Bin Service” means service approved by the solid waste superintendent wherein the City provides one or more commercial bins of one (1) to six (6) cubic yard in size. Such bins shall be furnished by, rented from, and serviced by the City.

“Dwelling Unit” means a room or group of rooms (including sleeping, eating, cooking, and sanitation facilities, but not more than one (1) kitchen), which constitutes an independent housekeeping unit, occupied or intended for occupancy by one (1) household on a long-term basis.

“Edible Food” means food intended for human consumption, or as otherwise defined in 14 CCR Section 18982(a)(18). For the purposes of this Chapter and except as otherwise defined in 14 CCR Section 18982(a)(18), “Edible Food” is not Solid Waste if it is recovered and not discarded. Nothing in this ordinance or in 14 CCR, Division 7, Chapter 12 requires or authorizes the Recovery of Edible Food that does not meet the food safety requirements of the California Retail Food Code.

“Food Distributor” means a company that distributes food to entities including, but not limited to, supermarkets and grocery stores.

“Food Facility” has the same meaning as in Section 113789 of the Health and Safety Code.

“Food Recovery” means actions to collect and distribute food for human consumption that otherwise would be disposed, or as otherwise defined in 14 CCR Section 18982(a)(24).

“Food Recovery Organization” means an entity that engages in the collection or receipt of Edible Food from Commercial Edible Food Generators and distributes that Edible Food to the public for Food Recovery either directly or through other entities or as otherwise defined in 14 CCR Section 18982(a)(25), including, but not limited to:

1. A food bank as defined in Section 113783 of the Health and Safety Code;
2. A nonprofit charitable organization as defined in Section 113841 of the Health and Safety code; ~~and/or~~,
3. A nonprofit charitable temporary food facility as defined in Section 113842 of the Health and Safety Code.

A Food Recovery Organization is not a Commercial Edible Food Generator for the purposes of this Chapter and implementation of 14 CCR, Division 7, Chapter 12 pursuant to 14 CCR Section 18982(a)(7).

“Food Recovery Service” means a person or entity that collects and transports Edible Food from a Commercial Edible Food Generator to a Food Recovery Organization or other entities for Food Recovery, or as otherwise defined in 14 CCR Section 18982(a)(26). A Food Recovery Service is not a Commercial Edible Food Generator for the purposes of this ordinance and implementation of 14 CCR, Division 7, Chapter 12 pursuant to 14 CCR Section 18982(a)(7).

“Food” has the same meaning as in Section 113781 of the Health and Safety Code.

“Food service provider” means an entity primarily engaged in providing food services to institutional, governmental, commercial, or industrial locations of others based on contractual arrangements with these types of organizations.

“Food-Soiled Paper” is compostable paper material that has come in contact with food or liquid, such as, but not limited to, compostable paper plates, paper cups, napkins, coffee filters, pizza boxes, and milk cartons.

“Food Waste” means discarded food and Food-Soiled Paper.

“Gray Container” or “Black Container” has the same meaning as in 14 CCR Section 18982.2(a)(28) and shall be used for the purpose of storage and collection of Grey Container Waste.

“Gray Container Waste” or “Black Container Waste” means Solid Waste that is collected in a Gray or Black Container that is part of a three-container collection service that prohibits the placement of Organic Waste and recyclables in the Gray or Black Container as specified in 14 CCR Sections 18984.1(a) and (b), or as otherwise defined in 14 CCR Section 17402(a)(6.5).

“Green Container” or “Greenwaste Container” has the same meaning as in 14 CCR Section 18982.2(a)(29) and shall be used for the purpose of storage and collection of Source Separated Organic waste.

“Grocery store” means a store primarily engaged in the retail sale of canned and packaged food; dry goods; fresh fruits and vegetables; fresh meats, seafood and poultry; and any area that is not separately owned within the store where food is prepared and served, including a bakery, deli, and meat and seafood departments.

“Hazardous Wastes” is any substance or material that is identified as hazardous and is subject to regulation under federal or state law. This includes any waste with properties that make it potentially dangerous or harmful to human health or the environment. Hazardous wastes can be liquids, solids, or contained gases, and can exhibit the properties of being ignitable, corrosive, toxic or reactive to other chemicals or substances. They can be the by-products of manufacturing processes, discarded used materials such as used oil, or discarded unused products, such as paint, cleaning fluids (solvents) or pesticides. Also includes any substance contaminated with hazardous waste, such as contaminated soil or dirt. Hazardous wastes include, without limitation, household products that contain corrosive, toxic, ignitable or reactive ingredients; examples include, ~~consist~~

~~of~~ products such as paints, cleaners, oils, batteries and pesticides that contain potentially hazardous ingredients.

“Health Facility” has the same meaning as in Section 1250 of the Health and Safety Code.

“Industrial Waste” means and includes all types of solid wastes that result from industrial processes and manufacturing operations. Industrial wastes do not include wastes legally discharged to the sanitary sewer system.

“Infectious Waste” is defined as solid waste capable of causing infectious disease, such as items contaminated with blood, saliva, or other body substances, or those actually or potentially infected with pathogenic material.

~~City~~ “KWRA” means the Kings Waste and Recycling Authority, a joint powers authority consisting of the County of Kings and member cities.

“Landfill” means a disposal site at which solid waste is deposited and compacted before burial in a specially prepared area which provides for environmental monitoring and treatment.

“Large Event” means an event, including, but not limited to, a sporting event or a flea market, that serves an average of more than two thousand (2,000) individuals per day of operation of the event, at a location that includes, but is not limited to, a public, nonprofit, or privately owned property, including, without limitation, a park, parking lot, golf course, street system, or other open space when being used for an event.

“Large Venue” means a permanent venue facility that can seat or serve ~~an~~ more than two thousand (2,000) individuals per event within the grounds of the facility per day of operation of the venue facility. For purposes of this ordinance and implementation of 14 CCR, Division 7, Chapter 12, a venue facility includes, but is not limited to, a public, nonprofit, or privately owned or operated stadium, amphitheater, arena, hall, amusement park, conference or civic center, zoo, aquarium, airport, racetrack, horse track, performing arts center, fairground, museum, theater, or other public attraction facility. For purposes of this ordinance and implementation of 14 CCR, Division 7, Chapter 12, a site under common ownership or control that includes more than one (1) Large Venue that is contiguous with other Large Venues in the site, is a single Large Venue.

“Local education agency” means a school district, charter school, or county office of education that is not subject to the control of City regulations related to solid waste.

“May” is permissive.

“Medical Waste” means any solid waste that is generated in the diagnosis, treatment, or immunization of human beings or animals, in research pertaining thereto, or in the production or testing of biologicals. This definition includes, but is not limited to:

1. blood-soaked bandages
2. culture dishes and other glassware
3. discarded surgical gloves
4. discarded surgical instruments

5. discarded needles used to give shots or draw blood (e.g., medical sharps)
6. cultures, stocks, swabs used to inoculate cultures
7. removed body organs (e.g., tonsils, appendices, limbs)
8. discarded lancets

“Mixed Recyclables Container” or “Blue Container” means a container or containers approved by the solid waste superintendent and identified solely for the disposal of recyclables as defined in this section.

“Multifamily Dwelling” means ~~five-three~~ (53) or more attached or detached dwelling units on a single parcel or located on adjoining parcels that function as a single development through shared access, whether rented, leased or separate ownership. Multi-Family premises do not include hotels, motels, or other transient occupancy facilities utilized by occupants as non-permanent dwellings. For the limited purposes of complying with State regulations, “Multifamily dwelling” shall mean five (5) or more such dwellings.

“Non-Local Entity” means the following entities that are not subject to the City’s enforcement authority, or as otherwise defined in 14 CCR Section 18982(a)(42):

1. Special district(s) located within the boundaries of the City.
2. Federal facilities, including military installations, located within the boundaries of the City.
3. Prison(s) located within the boundaries of the City.
4. Facilities operated by the State park system located within the boundaries of the City.
5. Public universities (including community colleges) located within the boundaries of the City.
6. County fairgrounds located within the boundaries of the City.
7. State agencies located within the boundaries of the City.

“Nuisance” means a violation of this Chapter or anything which is injurious to health or is offensive to the senses or an obstruction to the free use of property so as to interfere with a person's comfort or enjoyment of life or property, or which affects at the same time an entire community or neighborhood or any considerable number of persons, although the extent of the annoyance or damage inflicted upon individuals may be unequal.

“Oils” are defined as any mineral, vegetable, or synthetic substance or animal or vegetable fats that are generally slippery, combustible, viscous, liquid or liquefiable at room temperatures, soluble in various organic solvents such as ether but not in water. Common oils include but are not limited to:

1. Petroleum or a petroleum derivative, such as engine oil or lubricants.
2. Oil based paints
3. Cooking oil or fat

4. Fuels such as gasoline or diesel fuel

“Organic Waste” means all organic putrescible materials, including, without limitation, food, plants, leaves, weeds, grass and grass clippings, landscape prunings, trimmings, small branches, stumps, lumber without nails, sawdust, and compostable food-soiled paper or cardboard products. Organic waste does not include treated, stained, or painted wood or other materials that are coated with a toxic or non-compostable substance.

“Overfull” means filled to a level exceeding the designed capacity of a container or bin. A container or bin shall be deemed overfull when the material therein extends above the lip of the container or bin and/or the lid of the container or bin is unable to close fully. Containers or bins too heavy to lift or move shall also be considered overfull.

“Permittee” or “Permitted Hauler” means a person who has been issued a permit as prescribed in this chapter to engage in the collection, handling or processing of solid waste within the City.

“Person” means an individual, firm, association, partnership, public or private corporation, company, organization, political subdivision, governmental agency, trustee, receiver or any other entity whatsoever.

“Premises” means a tract or parcel of land with or without habitable buildings or appurtenant structures.

“Prohibited Container Contaminants” means the following:

1. Discarded materials placed in the Blue Container that are not identified as acceptable Source Separated Recyclable Materials for the City’s Blue Container;
2. Discarded materials placed in the Green Container that are not identified as acceptable Source Separated Green Container Organic Waste for the City’s Green Container;
3. Discarded materials placed in the Gray or black Container that are acceptable Source Separated Recyclable Materials and/or Source Separated Green Container Organic Wastes to be placed in City’s Green Container and/or Blue Container; and
4. Hazardous substances, hazardous waste, infectious waste, designated waste, volatile material, corrosive material, medical waste, regulated radioactive waste, and toxic substances or material that, upon acceptance, would be a violation of local, State, or Federal law, regulation, or ordinance. Provided however, the term “prohibited container contaminants” does not include de minimis volumes or concentrations of waste of a type and amount normally found in Single-Family or Multi-Family Solid Waste

“Putrescible Waste” means and includes wastes that are capable of being decomposed by micro-organisms with sufficient rapidity as to cause nuisances because of odors, gases, or other offensive conditions, and include materials such as food wastes and offal.

“Recovered Organic Waste Products” means products made from California, landfill-diverted recovered Organic Waste processed in a permitted or otherwise authorized facility, or as otherwise defined in 14 CCR Section 18982(a)(60).

“Recovery” means any activity or process described in 14 CCR Section 18983.1(b), or as otherwise defined in 14 CCR Section 18982(a)(49).

“Recycled-Content Paper” means paper products and printing and writing paper that consists of at least 30 percent (30%), by fiber weight, postconsumer fiber, or as otherwise defined in 14 CCR Section 18982(a)(61).

“Recyclable Wastes”, “Recyclables”, or “Mixed Recyclables” means non-putrescible and non-hazardous residential, commercial or industrial solid recyclable waste, which includes, but is not limited to, clean CRV redeemable cans and containers, clean recyclable plastics, paper and cardboard and other such materials that are determined by the Director to be recyclable and are not soiled or deteriorated. Recyclable wastes do not include treated or painted wood or other materials that are coated with a toxic or non-compostable substance. Recyclable wastes are included within the definitions for solid waste, as outlined in this section.

“Residential Wastes” means and includes all types of domestic solid waste which originate in dwelling units.

“Rubble” means rocks, concrete, bricks and similar solid material; plaster, dirt and similar abandoned or discarded inorganic, noncombustible, non-putrescible materials; building construction or demolition waste materials; sod.

“SB 1383” means Senate Bill 1383 of 2016 approved by the Governor on September 19, 2016, which added Sections 39730.5, 39730.6, 39730.7, and 39730.8 to the Health and Safety Code, and added Chapter 13.1 (commencing with Section 42652) to Part 3 of Division 30 of the Public Resources Code, establishing methane emissions reduction targets in a Statewide effort to reduce emissions of short-lived climate pollutants as amended, supplemented, superseded, and replaced from time to time.

“Shall” is mandatory.

“Single-Family Residence” means of, from, or pertaining to any residential premises with fewer than ~~five~~ three (53) units. For the limited purpose of implementing and assessing compliance with SB 1383, “single-family residence” shall include multi-family residential dwellings with fewer than five (5) units.

“Sod” is defined as soil with some type of grass or plant growing in it, cut or dug up from the ground.

“Soil” or “Dirt” is defined as the upper layer of earth in which plants grow, a black or dark brown material typically consisting of a mixture of organic remains, clay, and rock particles; dirt is loose soil.

“Solid Waste” means all putrescible or nonputrescible solid and semi-solid waste, including recyclables, organic waste, gray container waste, excepting the following: solid waste generated by commercial agricultural operations, and liquid-carried industrial wastes, and sewage or sewage hauled as an incidental part of a septic tank or cesspool cleaning service, hazardous substances, hazardous waste, infectious waste, volatile material, corrosive material, medical waste, infectious waste, regulated radioactive waste, rubble, and toxic substances or material that, upon acceptance, would be a violation of local, State, or Federal law, regulation, or ordinance.—

“Solid Waste Collection Service” means service furnished by the City or a duly permitted collector for the collection and disposal of solid waste within the City and the areas serviced by the City in the County of Kings and hauling said waste to a facility for processing, transfer and disposal.

“Solid Waste Containers”: See Authorized Containers.

“Solid Waste Facility” means a disposal site, buy-back facility, material recovery facility (MRF), composting facility, transfer station, or a site that engages in any solid waste processing, or any facility specified in California Public Resources Code Section 40194 and as amended from time to time. Solid waste facility shall include a commercial or industrial business conducting salvage of recyclables, but shall exclude private residences engaged in salvaging of recyclables for their own purposes.

“Solid Waste Processor” means any authorized person regularly engaged in the processing and/or recycling of solid wastes. Solid waste processor includes a “buy-back facility.”

“Solid Waste Separation” means the placement of recyclables and organic wastes in separate containers; the physical separation of recyclables and organic wastes from other solid waste. The term segregation shall be interchangeable with separation.

“Solid Waste Superintendent” means the public works director of the City or such person designated by him/her to supervise the solid waste collection and disposal service for the City.

“Source Separation” or “Source Separated” means the separation or segregation of solid waste, at the place of generation or production of the wastes and resources for separate collection, processing, recycling, reuse, recovery or disposal.

“Source Separated Green Container Organic Waste” means Organic Waste that can be placed in a Green Container that is specifically intended for the separate collection of Organic Waste created by the generator, excluding Source Separated Blue Container Organic Waste, carpets, non-compostable paper, and textiles.

“Source Separated Recyclable Materials” means Source Separated Non-Organic Recyclables and Source Separated Blue Container waste.

“Special Haul” means the collection of solid waste in excess of the maximum amounts of solid waste to be collected by the City at a single collection or collection of any material not defined in this section as solid waste.

“Special Waste” means solid waste which has characteristics which make it unsuitable for collection and/or processing by regular or routine methods. Such wastes will be collected and/or processed separately from the regular collection and procedures.

“Supermarket” means a full-line, self-service retail store with gross annual sales of two million dollars (\$2,000,000), or more, and which sells a line of dry grocery, canned goods, or nonfood items and some perishable items.

“Temporary Service” means limited-term service for bins which may be requested for a period not to exceed four (4) weeks or more than four (4) dumps in any four (4) week period. Temporary service may be requested up to three (3) times in any twelve (12) month period, unless authorized by the Director or his or her designee, and except for construction sites or work requiring a permit where temporary service may be required for longer periods of time or where longer terms are authorized in writing by the Director.

“Tier One Commercial Edible Food Generator” means a Commercial Edible Food Generator that is one of the following:

1. Supermarket.
2. Grocery Store with a total facility size equal to or greater than ten thousand (10,000) square feet.
3. Food Service Provider.
4. Food Distributor.
5. Wholesale Food Vendor.

“Tier Two Commercial Edible Food Generator” means a Commercial Edible Food Generator that is one of the following:

1. Restaurant with two hundred fifty (250) or more seats, or a total facility size equal to or greater than five thousand (5,000) square feet.
2. Hotel with an on-site Food Facility and two hundred (200) or more rooms.
3. Health facility with an on-site Food Facility and one hundred (100) or more beds.
4. Large Venue.
5. Large Event.
6. A State agency with a cafeteria with two hundred (250) or more seats or total cafeteria facility size equal to or greater than 5,000 square feet.
7. A Local Education Agency facility with an on-site Food Facility.

“Walk-in Service” means service where one authorized container may be placed for collection not more than seventy-five (75) feet from the curb face. Such service shall be limited to residential customers who are blind, disabled or, for some physical reason, cannot move their containers to the curb or alley. Such hardship cases will be reviewed and a decision made on an individual basis by the solid waste superintendent.

“Wholesale Food Vendor” means a business or establishment engaged in the merchant wholesale distribution of food, where food (including fruits and vegetables) is received, shipped, stored, prepared for distribution to a retailer, warehouse, distributor, or other destination.

13.12.020 City Manager Authorization.

The City manager is authorized to delegate authority and, in accordance with Chapter 2.48, expend all necessary resources in order to carry out the provisions of this chapter. The City manager and/or his or her designee is also authorized to:

- A. Establish residential and commercial minimum service required to prevent accumulations of solid waste which would lead to a threat to the health and safety of the citizens of the City;
- B. Set policies and standards for efficient and effective solid waste collection and disposal services;
- C. Recommend to the City Council revisions to fees and charges for regular service which are needed to insure that all solid waste collection, transport, and disposal costs, both direct and indirect, are met;
- D. To the extent the Proposition 218 process is inapplicable, set charges for service not specified in the rates adopted by resolution ~~by~~of the City Council;
- E. Enforce the rules and regulations contained in this chapter;
- F. For commercial generators and residential units under this chapter, the Director shall have the authority to establish appropriate service variances in applying this chapter. Such variance shall be at the sole discretion of the Director.
- G. The Director and his or her designee(s) are authorized to enter any restaurant, hotel or other public place, or yard or out building to determine compliance with the provisions of this chapter.

13.12.030 Solid waste collection service—Compulsory.

- A. Subscription Required. Any and all person(s) in possession or control of all places and premises within the City shall be required to use, and shall pay for solid waste collection and disposal services provided by the City, as found by the Director to be necessary to allow for removal of all solid waste normally created, accumulated or produced on the premises during the intervals between regular collections.

In the event City is unable to provide the solid waste collection service required by any person, as defined herein, the owner, tenant, or representative of the premises may contract with a hauler permitted to operate within the City.

- B. Nothing in this Chapter shall be interpreted as prohibiting an owner or occupant of any premises from the incidental self-hauling of recyclable material, organic waste, gray container waste, or rubble generated on their premises to an appropriate disposal site,

hazardous waste collection site, or organics or recycling collection facility located within the County of Kings. The owner or occupant is, however, still required to maintain minimum City-provided solid waste services as defined in section 13.12.040 below, and pay all associated fees for the service as established by the City.

- C. Except for duly licensed solid waste facilities, it is unlawful for any occupant or owner of any building, lot, or premises in the City to allow or permit to collect or remain on such premises any solid waste such that it causes a public nuisance.
- D. All premises shall be kept free of solid waste and other discarded materials. The owner, occupant, or operator of any premises shall be responsible for the safe and sanitary storage of all solid waste, recyclables, organic waste, and other discarded materials -accumulated on the premises.
- E. Storage of Solid Waste. It shall be the duty of every owner and occupant of any private property generating solid waste to provide, and at all times to keep within the building or on the lot on which the building is situated, sufficient automatic lift containers and/or bins to allow storage of all solid waste and rubble normally accumulated on the premises during the intervals between regular collections without spillage, escape of odors, fly breeding, or creation of any nuisance.
 - 1. Owners of property within the City shall provide sufficient space on the property to store all containers and/or bins being used to collect all solid waste generated on the property.
 - a. Residential containers shall be stored on the property off the street during non-collection days and in a location where the containers are screened and cannot be easily viewed from the public right of way.
 - b. In order to maintain cleanliness, restrict public view, contain waste spillage and restrict access, all bins used for waste collection, unless otherwise exempted herein, must be stored on the property in approved enclosure(s) built to City standards. Enough enclosure space shall be allocated to provide sufficient bin storage area for each bin on the property.
 - c. If the City determines it is unfeasible or unsafe to locate the enclosure(s) on the property for direct stab service accessibility, at his or her discretion, the Public Works Director may authorize the execution of a written agreement with the property owner and recorded with the property, to allow the owner or tenant to roll the bin(s) out to the street between the hours of no earlier than 5:00 P.M. on the day prior to collection and 4:30 A.M. on the day of collection. Bins shall be rolled back in -and roll them back in no no later than 12:00 12:00 midnight P.M. on the day of collection. However,

aAll bins are required to be stored on the property in enclosures built to City standards on non-service days.

- d. Sites developed under prior City standards for enclosures that have insufficient enclosure space for multiple solid waste containers shall not be required to construct additional enclosures unless required as a condition of remodeling/expanding of the premises. Containers not placed in enclosures must be located such that they are screened and not easily visible from the public right of way.
 - e. Any exceptions to the above requirements must be authorized in writing by the Public Works Director or designee.
2. Owners and/or tenants of a property shall be responsible to maintain and clean/pick up any spillage or littering of solid waste prior to the container or bin being serviced, regardless of who caused the spillage or littering. Likewise, automatic lift containers and bins shall be kept in a sanitary condition by property owners and persons in possession or control thereof.
 3. The City reserves the right to require the exclusive use of City-provided automated lift containers and/or bins for all regular solid waste collection services provided by the City.
- F. Source Separation Required. All customers in the City, except those specifically exempted in this chapter or in writing by the Public Works Director, must source separate their recyclable waste and organic waste, and place each type in a separate container designated for that specific type of collection.
1. Generator shall place source separated green container organic waste, including food, in the green container; source separated recyclable materials in the blue container; and gray container waste in the gray container. Generators shall not place materials designated for the gray container into the green container or blue container, and shall not place prohibited container contaminants in collection containers.
 2. City shall have the right to review the number and size of a generator's containers and frequency of collection to evaluate adequacy of capacity provided for each type of collection service for proper separation of materials and containment of materials. Commercial businesses shall adjust the service level for their collection services as requested by the City.
 3. Excluding single family and multi-family residential dwellings, each generator shall provide containers for the collection of source separated green container organic waste and source separated blue container recyclable materials in all indoor and outdoor areas where disposal containers are provided for customers, for materials generated by that business. Such containers do not need to be provided in restrooms. If a commercial business does not generate any of the materials that

would be collected in one type of container, then the business will not be required to provide that particular container in areas where disposal containers are provided for customers.

4. Pursuant to 14 CCR Section 18984.9(b), the containers provided to a commercial generator shall have either:
 - a. A body or lid that conforms with the container colors provided through the collection service provided by City, with either lids conforming to the color requirements or bodies conforming to the color requirements or both lids and bodies conforming to color requirements. A commercial business is not required to replace functional containers that do not comply with the requirements of this subsection prior to the end of the useful life of those containers, or prior to January 1, 2036, whichever comes first.
 - b. Container labels or imprints that include language or graphic images, or both, indicating the primary material accepted and the primary materials prohibited in that container. Pursuant to 14 CCR Section 18984.8, the container labeling requirements are required on new containers commencing January 1, 2022.
5. Contamination. No person may mix solid waste of one type in a collection container designated for another type, except as otherwise provided in this Chapter. A violation of this section shall constitute a nuisance, and result in the contaminated container(s) being left unserved, with a tag placed on the container describing the violation and why the container was left unserved and notifying the customer of any actions or fines being assessed. The customer is required to correct the contamination issue prior to the container being serviced. Repeated instances of contamination may result in higher fees to service the contaminated container, fines, or both.

G. Commercial Generator Requirements: To the extent practical through education, training, inspection, and/or other measures, commercial generators shall:

1. Prohibit employees from placing materials in a container not designated for those materials.
2. On a monthly basis, inspect blue containers, green containers, and gray containers for contamination and inform employees if containers are contaminated and of the requirements to keep contaminants out of those containers pursuant to 14 CCR Section 18984.9(b)(3).
3. Annually provide information to employees, contractors, tenants, and customers about organic waste recovery requirements and about proper sorting of source separated green container organic waste and source separated recyclable materials.
4. Landlords shall provide education information before or within fourteen (14) days of occupation of the premises by new tenants that describes requirements to keep source separated green container organic waste and source separated recyclable

materials separate from gray container waste and the location of containers and the rules governing their use at each property.

5. Provide or arrange access to properties for the City, or its designee, to confirm compliance with the requirements of this chapter.

H. Ownership / Scavenging of solid waste

1. Solid waste, when placed out in authorized containers for collection, shall be deemed to be City property and under control of the City. Without permission of the City, no person shall remove waste or materials placed in an authorized container.
2. Any person violating the provisions of this section shall be guilty of a misdemeanor. At the discretion of the enforcement officer, the violation may alternatively be charged as an infraction or treated as an administrative violation.

13.12.040 Solid waste collection service.

- A. Prior to occupancy, a property owner or tenant must establish appropriate utility service for the property, including solid waste services. Failure to do so is a violation of this chapter. The City reserves the right, at the sole discretion of the Director, to establish utility service for the property in either the tenant or property owner's name and to make such service effective as of date of occupancy, as determined by the Director.
- B. Failure of a tenant to establish service prior to occupancy may, at the sole discretion of the Director, result in the City establishing utility service for the property in property owner's name, effective as of date of occupancy, as determined by the Director.
- C. It is the property owner and/or tenant's responsibility to keep the area surrounding the containers, bin(s), the enclosure(s) and the access path to the containers, bin(s) or enclosure(s) free of obstacles that may block or impair the ability to provide solid waste service to the property. This includes, but is not limited to, basketball hoops, overhanging branches, scattered debris, and the like. If debris is not cleaned up and it interferes with collection, the City may clean up an enclosure and bill the property owner or tenant for the full cost of the cleanup plus a fifteen percent (15%) administration fee.
- D. Minimum Container Service, single family residential. One container for gray container materials, one container for recyclables, and one container for organic wastes shall be the minimum solid waste service for each single-family residence, unless otherwise authorized by the Director. The Director may authorize or require alternative automatic lift container services to be shared by two (2) units of a single-family residence or mobile home park.
- E. Minimum Service – Commercial Generators. Minimum service for all commercial generators shall be determined by a waste stream assessment conducted with the customer either on site or remotely by City staff. A waste assessment will determine the volume of

demand for each type of waste generated on site, and the appropriate bin size(s) and service frequency required to accommodate each of the generated waste streams in order to remove all waste generated on site in a timely manner and not allow waste to accumulate or become a nuisance.

1. Commercial generators that produce four (4) or more cubic yards per week of solid waste (gray container waste, recyclables, and organic wastes combined) are required to provide containers for source separated recyclable waste (blue container) in compliance with Assembly Bill 341 of 2011, unless otherwise exempted under the provisions of this Chapter.
2. Commercial, industrial, and multifamily dwellings that produce two (2) or more cubic yards per week of solid waste (gray container waste, recyclables, and organic wastes combined) are required to provide containers for source separated organic waste (green container) in compliance with Senate Bill 1383 of 2016, unless otherwise exempted under the provisions of this Chapter.
3. City shall have the right to review the number and size of a generator's containers and frequency of collection to evaluate adequacy of capacity provided for each type of collection service for proper separation of materials and containment of materials. Commercial businesses shall adjust the service level for their collection services as prescribed by the City.
4. In the event a determination is made that the site does not generate enough waste to warrant bin service, or where bin service would be impractical or unfeasible, the Director may grant an exception and allow residential containers to be used for the commercial service, but in no case shall minimum service be less than one (1) residential container for each waste stream generated on site.

F. Waivers for Commercial Generators:

1. De Minimis Waivers: City may waive some or all of organic waste requirements of this ordinance applicable to commercial businesses.
 - a. Commercial generators requesting a de minimis waiver shall:
 - i. Submit an application specifying the services that they are requesting a waiver from and provide documentation that either:
 - (a) The Commercial generator's total solid waste collection service is two (2) cubic yards or more per week, and organic waste subject to collection in a green container comprises less than twenty (20) gallons per week of the business' total waste; or,

- (b) The commercial generator's total solid waste collection service is less than two (2) cubic yards per week and organic waste subject to collection in a green container comprises less than ten (10) gallons per week of the generator's total waste.
 - ii. Notify City if circumstances change such that commercial generator's organic waste exceeds the threshold ~~required~~-eligible for waiver, in which case the waiver will automatically terminate.
 - iii. Provide written verification of eligibility for de minimis waiver every five (5) years, if City has approved a de minimis waiver.
 - b. If a customer has been granted a de minimis waiver and subsequently requests or otherwise increases its service level, the de minimis waiver shall be void. Customer may submit a new request for a de minimis waiver.
2. Physical Space Waivers: City may waive a commercial generator's or property owner's obligations to comply with some or all of the recyclable materials and/or organic waste collection service requirements if the City has evidence from its own staff, a hauler, licensed architect, or licensed engineer demonstrating that the premises lack adequate space for the collection containers required for compliance with the recyclable and/or organic waste collection requirements of this Chapter.
- a. A commercial generator or property owner may request a physical space waiver through the following process:
 - i. Submit an application form specifying the type(s) of collection services for which they are requesting a compliance waiver.
 - ii. Provide documentation that the premises lacks adequate space for blue containers and/or green containers, including documentation from its hauler, licensed architect, or licensed engineer.
 - iii. Provide written verification to City that it is still eligible for physical space waiver every five (5) years, if City has approved application for a physical space waiver.
3. Review and approval of waivers by City shall be at the discretion of the Public Works Director or their designee.
- G. Frequency of Collection.
- 1. Service to residential single-family residential units shall be no less than one (1) collection per week for each container type (organics, trash, and recyclables).
 - 2. Bin service to commercial businesses shall be at the rate of a minimum of one (1) collection per week. Bin size(s) and service frequency shall be sufficient to

accommodate the waste streams generated on site, unless otherwise authorized by the Director.

- H. The owners or occupants of all premises upon which solid waste is produced or accumulated shall subscribe for service as herein required and shall be given the type and frequency of service, according to the rates set forth by the City Council, that will, in the opinion of the Director, cause all solid waste to be removed from the premises, so there will be no accumulation, collection and keeping of the same on the premises to the detriment of public health and/or convenience.
1. The City reserves the right, upon notice to the primary account owner, to increase the number, bin size and/or frequency of service on an account if it is determined that the current level of service is insufficient to accommodate the waste stream(s) being generated, or if the bin or container is repeatedly overfull or overweight at current service levels.

I. Manner of Collection

1. Containers and bins provided by the City, shall not be overfilled by the user.
2. Overfull containers and bins may not be serviced if, in the opinion of the solid waste operator, servicing of the container or bin could likely result in solid waste material being spilled to the ground or damage caused to the waste collection equipment. If an overfilled container or bin was scheduled for collection and it is not collected due to noncompliance with the provisions of this section, the customer must remove any excess material prior to the container or bin being serviced and may call to reschedule service, if required. A fee for additional service may apply and shall be determined by the Director.
3. Curb Service Customers. All customers whose containers or bins are required to be placed curbside for service shall, unless otherwise authorized under Section 13.12.030E.1-.c, place their blue, green, and grey containers at the curb between the hours of 7:00 p.m. the day prior to collection and 4:30 a.m. the day of collection, and shall remove the empty containers from the curb and store, as defined in Section 13.12.030, no later than 12:00 midnight on the day of collection. Late placement of containers may result in the container(s) not being serviced or additional fees being charged if the City accommodates a request for late service.
4. Alley Service Customers. Customers receiving alley service shall place their solid waste containers in the alley at the property line and according to the schedule above.
5. Collection of Organic Waste. Organic waste shall be separated by the customer from all other solid waste and shall be placed only in the green container, which is designated for

organics in accordance with this chapter and resolutions of the City Council. Tree trimmings and limbs too numerous or large to be placed in the green container will be collected as a special haul at an additional fee to the customer so long as the tree trimmings and limbs are less than 4 inches in diameter and are tied at each end in bundles.

6. Collection of Mixed Recyclables: Mixed recyclables shall be separated by the customer from all other solid waste and shall be placed only in the blue container, which is designated for mixed recyclables as provided by the City for collection in accordance with this chapter and resolutions of the City Council.
7. Bin Service - Residential Areas.
 - a. Bin service may be allowed for single-family residences if approved by the solid waste superintendent. All requirements for source separation per Section 13.12.030.C shall remain in effect.
 - b. Bin service may be used in mobile home parks if approved by the solid waste superintendent. All requirements for source separation per Section 13.12.030.C shall remain in effect.
 - c. Bin service is required for all multifamily dwellings and all multifamily dwelling complexes.
8. Bin service – Commercial: For collection, the area surrounding the bins, the enclosure and the access path to the bins or enclosures must be cleared of obstacles that may block or impair the ability to service the bins. Bins must not be overfull or overweight. In addition, any access gates that would prevent servicing the bin must be opened or codes provided to the City. If locks are used, they shall be supplied by City, along with one key, at cost. The bin shall be placed such that a minimum of two feet of space is available on all sides.
 - a. If a bin cannot be collected due to noncompliance with the provisions of this section, ~~it shall be the customer's responsibility a collection fee shall be charged for rescheduled service. The customer must contact~~ to contact the City to reschedule service, if desired. Customer shall be pay a reschedule fee, which ~~The fees for rescheduled service~~ shall be set by Council.
 - b. All bins, when not placed out for collection, must be kept on the property in appropriate enclosures meeting design specifications issued by the Director, or in locations approved by the Director.
 - i. Existing sites with insufficient enclosure space for multiple waste stream containers shall not be required to construct additional enclosures unless required as a condition of remodeling/expanding of an existing building. Containers not placed in enclosures must be located such that they are screened

and not easily visible from the public right of way. Any exceptions to the above requirements must be authorized in writing by the Public Works Director or designee

13.12.050 Disabled Exemption

- A. Notwithstanding any other provisions of this chapter or any other provisions of the City code to the contrary, an exemption from placing a container at the curb as described in Section 13.12.040 may be made, upon approval of an application to the Director, to certain service users. If approved, walk-in service will be provided free of charge, where the operator will roll the containers out from the house, service them and roll them back (containers cannot be in garages or behind fences).
- B. The requester must attest and provide verifiable evidence that:
 - 1 They are physically unable to place a full waste container at the curb (may be required to provide a doctor's note confirming physical disability), AND
 - 2 There is no able bodied person living or staying more than two (2) hours a day during the week at the address or is otherwise available to place a full waste container curbside.
- C. The Director is authorized to set standards, terms and conditions for said exemptions. The exemption provided for in this section shall be by written request by customer to the Public Works Director.
- D. Walk-in service fees shall be established by resolution of the City Council.
- E. A customer will be exempt from walk-in service fees if they can demonstrate financial inability to subscribe or pay for such service, as determined by the current standards for household low income thresholds by the California Alternative Rates for Energy program (CARE). This can be done by providing a copy of the most current year signed IRS tax return, copies of the last three (3) employers pay stubs, or through other documents demonstrating financial hardship.

13.12.060 City Provided Temporary Bin Service.

The City may provide temporary bin service for residential accounts or areas upon application for such service, and upon a finding by the Director that regular service would not be appropriate. Temporary service may be authorized for short-term, intermittent solid waste collection needs. Temporary service shall not be authorized to replace regular, minimum service.

- A. Priority. Temporary service requests are accepted on a first-call, first-service basis.

- B. Payment of Fee. Payment of the fee for temporary bin service is due prior to delivery of the bin. Temporary bin service may be denied if there is a past-due balance on the customer's existing City utility account.
- C. Location. Bins provided by the City for temporary service shall be stored on the property and not on the street, sidewalk, or gutter, and must be placed for curbside collection no later than four a.m. on the morning of scheduled collection. The bin shall be placed such that a minimum of four feet (4') of space is available on both sides of the bin so the bin may be serviced. The bin shall not be overfull or overweight. If the bin was scheduled for collection and it could not be collected due to noncompliance with the provisions of this section, a minimum collection fee shall be charged to the account of the customer. The customer must correct the noncompliance and then call to reschedule collection service. The fees for rescheduled service shall be determined by resolution of the City Council.
- D. Responsibility. It will be the responsibility of the person renting the temporary bin to ensure that the bin:
 - 1. Does not pose a risk to public health or safety. The City may remove a temporary bin if the City confirms that the bin creates a risk to public health or safety.
 - 2. Does not become over full or have solid waste or other discarded material placed, dropped or scattered around the container. The area around the container shall be kept clean and free of debris at all times.
 - 3. Is not subject to or available for illegal dumping or scavenging. It will be the responsibility of the person renting the temporary bin to properly collect and dispose of any materials illegally dumped, scavenged or scattered in or around the bin.

13.12.070 Waste Not Accepted by City.

- A. Wastes that will not be collected by the City, except as provided in Subsection C below, include, but are not limited, to the following:
 - 1. Ammunition and other explosive and highly combustible materials;
 - 2. Dead animals;
 - 3. Hazardous waste;
 - 4. Hot ashes;
 - 5. Infectious waste;
 - 6. Medical Waste;
 - 7. Oils;
 - 8. Axles;
 - 9. Rubble (including bricks, building blocks, concrete, rocks, soil, dirt, and sod);
 - 10. Heavy machinery parts;

11. Large appliances; and
 12. Other material deemed by the Public Works Director to be dangerous or which may exceed the capabilities of the City's refuse collection or disposal capabilities.
- B. The City shall not collect hazardous wastes or infectious wastes, either alone or mixed with other matter which would normally be collected, unless the City establishes specific collection services for such wastes that meets all applicable state and federal rules and regulations.
 - C. Certain waste listed under Subsection A of this section may be collected as part of special collection services as established by the City from time to time.
 - D. For wastes not collected by the City, each generator shall arrange for the timely disposal of such waste in accordance with applicable local, state, and federal laws, ordinances and regulations and in a manner that ensures the waste does not threaten public health or safety and does not accumulate to the point that it is offensive to the public's senses.

13.12.080 Requirements for Commercial Edible Food Generators.

- A. Tier one commercial edible food generators must comply with the requirements of this Section 13.12.080 commencing January 1, 2022, and tier two commercial edible food generators must comply commencing January 1, 2024, pursuant to 14 CCR Section 18991.3.
- B. Large venue or large event operators not providing food services, but allowing for food to be provided by others, shall require such parties to comply with the requirements of this Section, commencing January 1, 2024.
- C. Commercial edible food generators shall comply with the following requirements:
 1. Arrange to recover the maximum amount of edible food that would otherwise be disposed.
 2. Contract with or enter into a written agreement with food recovery organizations or food recovery services for the collection of edible food for food recovery; or acceptance of the edible food that the commercial edible food generator self-hauls to the food recovery organization for food recovery.
 3. Shall not intentionally spoil edible food that is capable of being recovered by a food recovery organization or a food recovery service.
 4. Keep records that include the following information, or as otherwise specified in 14 CCR Section 18991.4:

- a. A list of each food recovery service or organization that collects or receives its edible food pursuant to a contract or written agreement established under 14 CCR Section 18991.3(b).
- b. A copy of all contracts or written agreements established under 14 CCR Section 18991.3(b).
- c. A record of the following information for each of those food recovery services or food recovery organizations:
 - i. The name, address and contact information of the food recovery service or food recovery organization.
 - ii. The types of food that will be collected by or self-hauled to the food recovery service or food recovery organization.
 - iii. The established frequency that food will be collected or self-hauled.
 - iv. The quantity of food, measured in pounds recovered per month, collected or self-hauled to a food recovery service or food recovery organization for food recovery.
5. Allow City's designated enforcement entity or designated third party enforcement entity to access the premises and review records pursuant to 14 CCR Section 18991.4.
6. No later than March 1 of each year commencing no later than March 1, 2023 for tier one commercial edible food generators and ~~on~~ March 1, 2025 for tier two commercial edible food generators, provide an annual food recovery report to the City that includes the following information: pounds of recovered food collected, agency receiving the recovered food, and a copy of any contract or agreement between the edible food generator and the receiving agency.
7. Nothing in this ordinance shall be construed to limit or conflict with the protections provided by the California Good Samaritan Food Donation Act of 2017, the Federal Good Samaritan Act, or share table and school food donation guidance pursuant to Senate Bill 557 of 2017 (approved by the Governor of the State of California on September 25, 2017, which added Article 13 [commencing with Section 49580] to Chapter 9 of Part 27 of Division 4 of Title 2 of the Education Code, and to amend Section 114079 of the Health and Safety Code, relating to food safety, as amended, supplemented, superseded and replaced from time to time).

13.12.090 Requirements for Food Recovery Organizations and Services

- A. Food recovery organizations and services collecting or receiving edible food directly from commercial edible food generators, via a contract or written agreement established under 14

CCR Section 18991.3(b), shall maintain the following records, or as otherwise specified by 14 CCR Section 18991.5(a):

1. The name, address, and contact information for each commercial edible food generator from which the service or organization collects or receives edible food.
 2. The quantity in pounds of edible food collected or received from each commercial edible food generator per month.
 3. The quantity in pounds of edible food transported to each food recovery organization per month.
 4. The name, address, and contact information for each food recovery organization that a food recovery service transports edible food to for food recovery.
 5. The name, address, and contact information for each food recovery service that the organization receives edible food from for food recovery.
- B. Food recovery organizations and food recovery services that contract with or have written agreements with one (1) or more commercial edible food generators pursuant to 14 CCR Section 18991.3(b) shall report to the City the total pounds of edible food recovered in the previous calendar year from the tier one and tier two commercial edible food generators they have established a contract or written agreement with pursuant to 14 CCR Section 18991.3 no later than March 1 of each year.
- C. Food recovery capacity planning. In order to support edible food recovery capacity planning assessments or other studies conducted by the County, City, or other designated entity, all food recovery services and food recovery organizations operating in the City shall provide information and consultation to the City, upon request, regarding existing, or proposed new or expanded food recovery capacity that could be accessed by the City and its commercial edible food generators. A food recovery service or food recovery organization contacted by the City shall respond to such request for information within sixty (60) days.

13.12.100 Facility Operators and Community Composting Operations.

- A. Owners of facilities, operations, and activities that recover organic waste, including, but not limited to, compost facilities, in-vessel digestion facilities, and publicly-owned treatment works shall, upon City request, provide information regarding available and potential new or expanded capacity at their facilities, operations, and activities, including information about throughput and permitted capacity necessary for planning purposes. Entities contacted by the City shall respond within sixty (60) days.
- B. Community composting operators, upon City request, shall provide information to the City to support organic waste capacity planning, including, but not limited to, an estimate of the amount of organic waste anticipated to be handled at the community composting operation. entities contacted by the City shall respond within sixty (60) days.

13.12.110 Requirements for Haulers

- A. Permit required. Persons seeking to engage in the collection, transport, or disposal of solid waste material generated in or located within the Hanford City limits shall obtain a hauler permit from the City prior to commencing such activities. This includes, but is not limited to, persons providing roll off services, landscapers and/or arborists that remove lawn trimmings and waste from customer's premises, commercial compactor haulers, and the like. Persons solely providing solid waste bin service to construction sites need not obtain a separate Hauler Permit, though compliance with the requirements of this Chapter and City's C&D rules shall be required as a condition of the issuance of a building permit.
1. Haulers operating within the City of Hanford prior to the adoption of this Chapter shall be allowed to continue operations but must obtain a hauler permit within three (3) months of adoption of this Chapter.
- B. Permitted haulers providing residential, commercial, or industrial waste collection services to generators within the City boundaries shall meet the following requirements and standards as a condition of permit approval.
1. All solid waste generated or located within the City limits, including but not limited to source separated recyclable materials, source separated green container organic waste, and grey container waste, shall be transported to KWRA's facility.
 2. Through written notice to the City provided on or before the first (1st) day of February, May, August, and November of each year, permitted haulers shall provide the following information to City:
 - a. The name, address and telephone number of the person, firm or corporation conducting the solid waste collection and/or processing;
 - b. City permit number;
 - c. The type of solid waste collected and/or processed;
 - d. Total tonnage of solid waste collected or received for processing during that respective quarter;
 - e. Type of and tonnage of recyclables collected, received and processed;
 - f. Tonnage of organic waste collected, received and processed; and
 - g. Destination for disposal of all solid waste streams.

13.12.120 Permits—Termination—Notices—Appeals.

- A. Any hauler permit issued pursuant to this Chapter shall be valid for a period not to exceed two (2) years.
- B. The solid waste superintendent may terminate any permit issued pursuant to this Chapter on fifteen (15) days' written notice to the permittee when:

1. In the judgment of the solid waste superintendent, such services can be performed with the City's regular equipment; or
 2. In the judgment of the solid waste superintendent, the disposal of such accumulations is interfering with the City's disposal of solid waste in accordance with the provisions of this Chapter; or
 3. The permittee fails to submit the quarterly report of solid waste processed as provided in Section 13.12.110(B)(2); or
 4. The permittee fails to comply with the requirement to transport solid waste material located or generated within the Hanford City limits to KWRA;
 5. The permittee fails to comply with KWRA disposal requirements; or
 6. The permittee ~~fails to~~ violates any laws, ordinances, or regulations governing the disposal of waste.
- C. The solid waste superintendent may terminate any permit issued pursuant to this Chapter on ninety (90) days' written notice to the permittee. The permit shall terminate on the ninetieth (90th) day from the date of the notice. Such notice may be given in writing by ordinary mail, postage prepaid, and addressed to the permittee at its last address as shown by the City's records.
- D. Any permittee who has received a notice of termination may appeal the termination in accordance with Section 13.12.210.

13.12.130 Permits not assignable.

Any permit issued pursuant to Sections 13.12.110 shall be personal to the permittee and shall not be assignable. Any attempted assignment of such permit shall result in immediate termination of such permit. (Prior code § 6-3.206)

13.12.140 Business licenses required.

The holder of a permit issued pursuant to Sections 13.12.110, if it does not already hold a business license from the City, is required to apply for and hold a business license from the City pursuant to Chapters 5.04 and 5.08 of the Hanford Municipal Code during all times in which such permit is in effect. (Prior code § 6-3.207)

13.12.150 Solid waste collection service—Rates—Setting by City Council resolution—Charges for street sweeping.

All rates and charges for solid waste collection service for residential and commercial service shall be fixed by resolution of the City Council and may include a charge to each residential and commercial service within the City limits for street sweeping. (Prior code § 6-3.104). Fees for extra or special services shall be set by resolution of the City Council.

13.12.160 Solid waste collection service—Billing.

Solid waste collection charges including, without limitation, civil penalties, shall be included in the customer's City utility bill

13.12.170 Delinquencies and Collections

- A. Solid waste charges and other fees, fines, and other amounts identified in this chapter shall be collected by the Director of Finance.
- B. Solid waste charges shall be billed monthly with other City utilities. If midmonth connection or disconnection occurs, all solid waste charges shall be prorated accordingly and refunds issued, if required.
- C. Fees and charges not requiring prepayment or payment at the time of issuance shall be included on the next monthly City utility bill to the customer.
- D. Delinquencies.
 1. Late Fees and Interest. In the event any customer fails to pay the solid waste service fees, or any other required charges and fees identified in this chapter within fifteen (15) calendar days after the date of the applicable City utility bill, the unpaid amount shall be deemed delinquent, and the City shall, except as otherwise provided herein: (i) assess a fee for late payment in the amount of ten percent (10%) of the delinquent solid waste collection charges and fees plus other fees established by the City Council, which amounts shall be added to the delinquent charges and fees, and the director of finance shall collect the late fee along with the delinquent charges and fees; and (ii) assess interest at the rate established by the City Council by resolution.
 2. Discontinuance of Service. In the event any customer fails to pay any charges or fees described in this chapter, including any late fee or interest, by 5:00 p.m. on the due date shown on the delinquent notice issued by the City, the City, in addition to all other remedies it may have, may discontinue furnishing solid waste collection service and all other services identified on the applicable City utility bill and shall not resume the same until all outstanding charges and fees, together with any interest, service charges and/or reestablishment fees necessitated by the resumption of service, have been paid in full. Prior to discontinuing all services identified on the applicable City utility bill, the City shall send a written delinquent notice to the customer advising the customer that all utilities identified in the applicable City utility bill will be discontinued if payment of the total amount identified in said written notice is not paid to the City within ten (10) calendar days after the date of said written notice. Any check not honored by a financial institution that is used to make payment on a customer's utility account will result in additional fees established by separate resolution and will be a basis for the discontinuance of service.
 3. Court Action. In addition to the discontinuing of all utilities identified on the applicable City utility bill, the City may file a civil action against the customer for the collection of any amount due and unpaid. Such remedy shall be cumulative and in addition to any other remedy provided in this chapter or by law.

4. Notice of Liens. In the event a customer fails to pay in full all charges, fees, or penalties identified in this chapter within ninety (90) days of the date of any City utility bill, the City shall notify the owner of the real property receiving the solid waste service, in writing, of such delinquency and that the delinquency shall be collected pursuant to the provisions of paragraph D.5 of this Section 13.12.170.
5. Collection through Tax Roll. In the alternative to filing a civil action against the customer, the City Council, pursuant to the applicable provisions of the California Health and Safety Code, may elect to have all delinquent charges, fees and penalties collected on the tax roll in the same manner, at the same time and by the same persons together with and not separately from general taxes. Such delinquent charges, fees and penalties shall thereafter constitute a lien against the lot or parcel of land against which the charges have been imposed.
6. Recording of Lien. In addition to or in lieu of collecting delinquent fees through the tax roll, the City may, in accordance with California Health and Safety Code Section 5473.11, as may be amended, record a lien against real property for which fees are delinquent
7. Restoration of Service. The utilities identified on the City utility bill shall not be restored until all charges, fees and penalties, including without limitation, all expenses of removal, discontinuance, disconnection, restoration and reconnection have been paid or a payment plan is agreed to by the account holder.
8. Additional provisions regarding the collection process can be found in Section 13.04.050 of the Hanford Municipal Code and shall apply to this Chapter to extent the provisions of Section 13.04.050 do not conflict with the provisions of this Chapter.

13.12.180 Restrictions.

- A. It is a violation for any person to bury solid waste at any place within the City, or to keep, place or deposit solid waste on any public or private grounds or premises whatsoever, except in containers or receptacles for collection upon premises owned, occupied or under possession and control of such person; provided, however, that lawn and garden trimmings may be composted. Such violations shall be treated as a misdemeanor if the City pursues criminal remedies.
- B. It is a violation to create, cause or add to any solid waste accumulation not placed for regular or special collection, or to cause the attraction or collection of insects or rodents. Such violations shall be treated as an infraction if the City pursues criminal remedies.
- C. It is violation for any person to burn solid waste at any time within the City. Such violations shall be treated as an infraction if the City pursues criminal remedies.

- D. It is a violation to deposit solid waste into containers which are not assigned to the property at which the solid waste is generated. Such violations shall be treated as a ~~an~~ misdemeanor if the City pursues criminal remedies.
- E. It is a violation to deposit or use solid waste for lot filling or leveling purposes. Such violations shall be treated as a misdemeanor if the City pursues criminal remedies.
- F. It is a violation for any person to permit any manure to accumulate on premises under his, her, or its control in such manner or such extent as to give rise to fly breeding conditions or objectionable odors upon any public highway, street or alley or upon any premises within the City. Such violations shall be treated as an infraction if the City pursues criminal remedies.
- G. It is a violation for any person or any agent or employee thereof, to hinder, threaten, impede or obstruct any City solid waste collector in the performance of their duty as defined in this chapter. Such violations shall be treated as an infraction if the City pursues criminal remedies.
- H. It is a ~~an~~ violation for any persons, other than the City or the City's designee, to collect or remove recyclable or salvageable materials placed by any person in a bag or container labeled for use in connection with a recycling program sponsored by the City. Such violations shall be treated as an infraction if the City pursues criminal remedies.
- I. It is a ~~an~~ violation to place anything other than the specific recyclable material types, as defined by the Director, into source separating recycling collection containers or bins, including organic collection containers. Such violations shall be treated as an infraction if the City pursues criminal remedies.
- J. It is a violation to dispose of any waste prohibited in Section 13.12.070 into City collection containers or bins. It is the responsibility of each customer to dispose of such waste properly. Such violations shall be treated as a misdemeanor if the City pursues criminal remedies. If prohibited waste is included in any City authorized automatic lift container or bin, it shall be deemed contaminated and shall not be collected. It shall be the responsibility of the customer to properly dispose of the waste in containers or bins deemed contaminated. If an authorized container that contains prohibited wastes is inadvertently collected by the City, at the time the City identifies the prohibited wastes, the City shall identify where the prohibited waste originated and shall notify the offending generator in writing. The entire truck load shall be considered contaminated. It shall be the responsibility of the generator who disposed of the prohibited waste to properly dispose of the entire contaminated load of solid waste and to cover any related costs including, but not limited to, ensuring that equipment that was in contact with the prohibited waste is safe and decontaminated. In the event that an offending generator is a tenant and the City intends to lien the premises at which the violation occurred

or add fees, charges, and other amounts associated with the violation to the tax roll for the premises, the City will, at the time the notice is sent to the offending generator, provide to the owner of the premises a copy of the notice. The landowner may, at its option, pay all fees, charges, and other amounts associated with the violation if the landowner desires to avoid the recording of a lien against the premises or addition of the fees, charges, and other amounts to the tax roll for the premises.

- K. It shall be a violation to mix solid waste of one type in a collection container designated for another type, except as otherwise provided in this Chapter. Such violations shall be treated as an infraction if the City pursues criminal remedies.
- L. Any other violation of this chapter shall be an infraction. and, in the alternative, may be enforced as a violation subject to administrative or civil remedies.

13.12.190 Inspections and investigations.

- A. City representatives and/or its designees are authorized to conduct Inspections and investigations, random or otherwise, of any collection container, collection vehicle loads, transfer, processing, or disposal facility for materials collected from generators, or source separated materials to confirm compliance with this Chapter by organic waste generators, commercial businesses, property owners, commercial edible food generators, haulers, food recovery services, food recovery organizations, and other parties that are subject to this Chapter, subject to applicable laws. This Section does not allow City to enter the interior of a private residential property for inspection.
- B. Regulated entity shall provide or arrange for access during all Inspections (with the exception of residential property interiors) and shall cooperate with City's employee or its Designee during such Inspections and investigations. Such inspections and investigations may include confirmation of proper placement of materials in containers, edible food recovery activities, records, or any other requirement of this ordinance described herein. Failure to provide or arrange for access to an entity's premises or records for any Inspection or investigation is a violation of this ordinance and may result in penalties described.
- C. Any records obtained by a City during its inspections and other reviews shall be subject to the requirements and applicable disclosure exemptions of the Public Records Act as set forth in Government Code Section 6250, et seq.
- D. City representatives or their designees are authorized to conduct any inspections or other investigations as reasonably necessary to further the goals of this ordinance, subject to applicable laws.

- E. City shall receive and investigate written complaints from persons regarding an entity that may be potentially in violation of the provisions of this Chapter, including receipt of anonymous complaints.

13.12.200 Enforcement of provisions.

The Public Works Director or his/her designee entity shall possess the authority to enforce ~~the~~this provisions of this Chapter.

13.12.210 Administrative Remedies

A. Process for Enforcement.

1. The Public Works Director or his/her designee will monitor compliance with this chapter randomly and through compliance reviews, route reviews, investigation of complaints, and an inspection program, and may issue notification to a regulated entity of its obligations under this chapter.
2. Beginning January 1, 2024, if the Public Works Director or his/her designee determines that a solid waste generator, permitted hauler, tier one or tier two commercial edible food generator, food recovery organization, food recovery service, or other entity subject to this chapter is not in compliance, he/she shall document the noncompliance or violation and may issue a Notice of Violation.
3. For incidences of prohibited container contaminants found in containers, the Public Works Director or his/her designee may issue a Notice of Violation to the generator. Such notice will be provided via a container or bin tag or other communication within fifteen (15) days after determining that a violation has occurred. Subsequent violations during a twelve (12) month period may result in the issuance of administrative citations. If the City observes prohibited container contaminants in a generator's containers on more than three (3) occasions in a twelve (12) month period, the City may assess contamination processing fees.

For violations not involving prohibited container contaminants, the City may issue a Notice of Violation that identifies a deadline for compliance.

4. Absent compliance by the violating party within the deadline set forth in the Notice of Violation, the City may pursue other remedies available hereunder.
 5. Notices shall be sent by United States Mail, certified mail with return receipt requested, to the offending party at the address reflected on the party's utility account with the City, and, if the party does not own the premises at which the violation occur, notice will also be provided to the record owner of the property at the address of the owner maintained by the County tax collector.
- B. Compliance Deadline Extension Considerations.

The City may extend the compliance deadlines set forth in a Notice of Violation issued in accordance with this chapter if it finds that there are extenuating circumstances beyond the control of the respondent that make compliance within the deadlines impracticable, including the following:

1. Acts of God such as earthquakes, wildfires, flooding, and other emergencies or natural disasters;
2. Delays in obtaining discretionary permits or other government agency approvals; or,
3. Deficiencies in Organic Waste recycling infrastructure or Edible Food Recovery capacity and the City is under a corrective action plan with CalRecycle pursuant to 14 CCR Section 18996.2 due to those deficiencies.

13.12.220. Administrative Citations.

A. Issuance of Citation.

1. Whenever the Public Works Director or his/her designee determines that a violation of a provision of this chapter has occurred, such director or his/her designee shall have the authority to issue an administrative citation to any person or entity responsible for the violation, with the exception of violations pertaining to the payment of utility charges.
2. Each administrative citation shall contain the following information:
 - a. The date of the violation or, if the date of the violation is unknown, then the date the violation is identified;
 - b. The address or a description of the location where the violation occurred;
 - c. The section of this code violated and a description of the violation;
 - d. The amount of the fine for the violation;
 - e. A description of the fine payment process, including a description of the time within which and the place to which the fine shall be paid;
 - f. An order prohibiting the continuation or repeated occurrence of the code violation described in the administrative citation;
 - g. A description of the administrative citation review process, including the time within which the administrative citation may be contested and the place from which a request for hearing form to contest the administrative citation may be obtained; and
 - h. The name and signature of the individual issuing the citation.

B. Amount of Fines.

1. The amounts of the fines for code violations imposed pursuant to this section shall be set forth in a schedule of fines established by resolution of the City Council.
2. The schedule of fines shall specify any increased fines for repeat violations of the same code provision by the same person or entity.

C. Payment of Fines.

1. Fines shall be paid to the City within thirty (30) days from the date of the administrative citation.
2. Any administrative citation fine paid shall be refunded if it is determined, after an appeal hearing, that a person or entity charged in the administrative citation was not responsible for the violation or that there was no violation as charged in the citation.
3. Payment of a fine under this chapter shall not excuse, discharge, or permit any continuation or repeated occurrence of the code violation that is the subject of the administrative citation.

D. Hearing Request.

1. Any recipient of an administrative citation may appeal the citation by completing a request for hearing form and returning it to the City Clerk within thirty (30) days from the date of the administrative citation, together with an advance deposit of the fine.
2. A request for hearing shall be submitted in writing to the City Clerk.
3. The person or entity requesting the hearing shall be notified of the time and place set for the hearing at least ten (10) calendar days prior to the date of the hearing.
4. If the City department that issued the citation submits an additional written report concerning the administrative citation to the hearing officer, then a copy of such report shall be served on the person requesting the hearing at least five (5) calendar days prior to the date of the hearing.

E. Hearing Officer. A hearing officer designated by the city manager shall serve as the hearing body for appeals regarding administrative citations issued under this chapter.

F. Hearing Procedure.

1. No hearing to contest an administrative citation shall be held unless the fine has been deposited with the City in advance; provided however, the deposit requirement shall be waived if the director of the City department issuing the citation determines that the appealing party is financially unable to deposit the amount of the fine. The process to waive the deposit and fee requirements set forth in section 13.04.110 of this Code shall apply with respect to the waiver of the deposit of fine amounts.
2. A hearing shall be set for a date that is not less than fifteen (15) calendar days and not more than sixty (60) calendar days from the date that the request for hearing is filed in accordance with the provisions of this section.
3. At the hearing, the party contesting the administrative citation shall be given the opportunity to testify and to present evidence concerning the administrative citation.
4. The failure of any recipient of an administrative citation to appear at the appeal hearing shall constitute a forfeiture of the fine and a failure to exhaust administrative remedies.
5. The administrative citation and any additional report submitted by the department issuing the citation shall constitute prima facie evidence of the respective facts contained in those documents.

6. The hearing officer may continue the hearing and request additional information from the City department issuing the citation or from the recipient of the administrative citation prior to issuing a written decision.

G. Hearing Officer's Decision.

1. After considering all of the testimony and evidence submitted at the hearing, the hearing officer shall issue a written decision to uphold, modify, or cancel the administrative citation and shall list in the decision the reasons for the decision. The decision of the hearing officer shall be final.
2. If the hearing officer determines that the administrative citation should be upheld, then the fine amount on deposit with the City shall be retained by the City.
3. If the hearing officer determines that the administrative citation should be canceled, then the City shall promptly refund the amount of the deposited fine.
4. If the hearing officer determines that the fine levied under the administrative citation should be adjusted, then the City will promptly refund the amount of the deposited fine that exceeds the amount fixed by the hearing officer or the recipient of the administrative citation will promptly pay to the City an additional amount fixed by the hearing officer if the officer finds that the fine assessed under the administrative citation to be insufficient.
5. The recipient of the administrative citation shall be served with a copy of the hearing officer's written decision.

H. Late Payment Charges. Any person or entity who fails to pay to the City any fine imposed pursuant to the provisions of this section on or before the date that the fine is due shall also be liable for an additional penalty of ten percent (10%) of the unpaid balance, and interest shall accrue thereafter at a rate established by the City Council by resolution; provided however, the additional penalty and/or interest shall not apply if collection of the same by the City would violate State law.

I. Recovery of Administrative Citation Fines and Costs. The City may collect any past due administrative citation fine or late payment charge by use of all available legal means, including the tax roll and lien remedies described in this chapter. Collection costs shall be in addition to any penalties, interest, and/or late charges imposed upon the delinquent obligation. Collection costs imposed under this provision shall be added to and become a part of the underlying obligation. Any partial payment of an obligation, when a partial payment is permitted, will be applied first to the principal amount of the underlying obligation, then to any penalties, and then to interest.

J. Right to Judicial Review. Any person or entity aggrieved by a decision of the hearing officer on an administrative citation may obtain review of the decision by filing a petition for review with the Superior Court for Kings County, California in accordance with the timelines and provisions set forth in California Government Code Section 53069.4, as may be amended.

K. Notices. The administrative citation and all notices required to be given by this section shall be served on the responsible party by personal delivery thereof to the person or entity to be notified or by deposit in the United States Mail, certified mail with return receipt requested, addressed to such person to be notified at his/her/its last-known address as the same appears in the

public records or other records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the mail. If the user who is responsible for the violation does not own the real property at which the violation occurred, the City will also provide a copy of the citation and associated notices to the owner when the citation and notices are served upon the user.

13.12.230 Criminal Prosecution.

A. A party who willfully or negligently violates any provision of this chapter, with the exception of provisions pertaining to the timely payment of utility charges, shall, except as otherwise provided herein, be guilty of a crime punishable pursuant to Section 19 of the California Penal Code, as may be amended.

B. A party who knowingly makes any false statements, representations, or certifications in any application, record, report, plan, or other documentation filed, or required to be maintained pursuant to this chapter, shall, upon conviction, be punished by a fine and/or imprisonment as allowed under State law.

13.12.240 Civil Remedies.

A. When the Public Works Director or his/her designee finds that a party has violated or continues to violate, any provision of this chapter, with the exception of provisions pertaining to the timely payment of utility charges, such director may petition the Superior Court of Kings County, California, through the City's attorney, for the issuance of a temporary restraining order, temporary injunction, and/or permanent injunction, as appropriate, which restrains or compels the specific performance of any requirement imposed by this chapter. A petition for injunctive relief shall not be a bar against, or a prerequisite for, taking any other action against the user.

B. Nothing contained in this Code shall preclude or limit the City from pursuing a civil action for damages against a person that causes the City to incur injury, loss, costs, or expenses as a result of the person's or entity's violation of this chapter.

C. In addition to all other remedies, as part of any civil action brought by the City, a court may assess a civil penalty in an amount not to exceed the maximum allowed by State law per day for each violation with respect to any person or entity that violates this chapter, which penalty shall be payable to the City.

13.04.250 Appeal.

A. This section shall only apply to matters in which no appeal process is otherwise specified in this chapter.

B. Any person affected by any decision, action or determination by any City department in interpreting or implementing the provisions of this chapter may file with the City Clerk, within ten (10) calendar days of the date of service of such decision, action or determination, a notice of appeal to the City Clerk appealing such decision, action or determination. Except as otherwise

provided, the appealing party shall, at the time of submitting the notice of appeal, pay the applicable appeal fee, which shall be established by the City Council, as a condition of the City processing the appeal. The notice of appeal shall set forth in detail all facts supporting the user's appeal. The filing of the notice of appeal shall not limit the authority of the City to take such action as the City deems necessary to stop or prevent an ongoing or threatened violation of any of the provisions of this chapter, including actions or directives to prevent or stop threatened harm to the health or safety of the public.

C. Notwithstanding Subsection B. above, a user who is financially unable pay the appeal fee may file with the City Clerk a request for a waiver of all or a portion of the required deposit and appeal fee. The waiver provisions set forth in section 13.04.110 of this Code shall, to the extent feasible, apply to appeal fees charged pursuant to this section; provided however, the City Clerk shall possess decision-making authority over the waiver or partial waiver of appeal fees occurring under this section.

D. Upon receipt of a notice appeal and appeal fee, the City Clerk shall set the matter for hearing before an appeal officer designated by the city manager, and after said hearing, the appeal officer may affirm, overrule or modify the decision, action or determination of a City department that is the subject of the appeal. To the extent feasible, the hearing provisions contained in Section 13.12.210 above shall apply to appeals occurring under this section.

E. Following the appeal hearing, an aggrieved user may seek judicial review of an appeal officer's decision by filing a complaint with the Superior Court of Kings County, California during the period identified by California Code of Civil Procedure Section 1094.6, as may be amended.

[13.12.260 Superior court action.](#)

The City may, at its option, elect to petition the Superior Court of Kings County, California to confirm any order establishing civil penalties and enter judgment in conformity therewith in accordance with the provisions of 1285 through 1297.6, inclusive, of the California Code of Civil Procedure.

[13.12.270 Public nuisance.](#)

In addition to any other remedy provided by law or in equity, violation of any provisions of this chapter, excluding provisions relating to the timely payment of services charges, is hereby determined and declared to be a public nuisance and may be abated and/or enjoined pursuant to State law. The City may cause proceedings to be brought for abatement and may recover reasonable attorney's fees, court costs and other costs and expenses associated with such abatement efforts.

[13.12.240 Attorney's fees and expenses.](#)

The City shall have the right to recover reasonable attorney's fees, court costs and other expenses associated with any and all of the enforcement activities identified in this chapter, in addition to the amount assessed as damages to the City.

13.12.250 Non-exclusive remedies.

The enforcement procedures, penalties, and remedies provided in this chapter are not exclusive, but are in addition to any other enforcement procedures, penalties and remedies that may be provided elsewhere in this chapter or by any federal, state or local law, regulation, or rule. In addition, the City may pursue any, all, or any combination of these enforcement procedures, penalties and remedies against any person that violates any provision of this chapter.

Exhibit B

Chapter 12.08 WATER EFFICIENT LANDSCAPE DESIGN AND INSTALLATION

Note

* Prior code history: §§ 7-2A.01—7-2A.09.

12.08.010 Statement of purpose.

The purpose of these regulations is to establish standards and procedures for landscape designs and installations which are publicly and privately owned and maintained. The intent of these regulations is to develop guidelines for landscapes which utilize reasonable amounts of water and maintain design freedom. To this end, the regulations call for reduced water consumption, responsible landscape design, water efficient landscape irrigation practices and responsible landscape maintenance. These regulations are hereby incorporated by this reference into the city's existing procedures for checking landscape and irrigation plans as part of the building permit process. (10-02, Amended, 02/02/2010)

12.08.020 Applicability.

After July 1, 2022, these regulations shall be applicable to all of the following landscape projects:

- A. Property owners or their building or landscape designers, including anyone requiring a building or planning permit, plan check, or landscape design review from the City, who are constructing a new (Single-Family, Multi-Family, public, institutional, or Commercial) project with a landscape area greater than 500 square feet, or rehabilitating an existing landscape with a total landscape area greater than 2,500 square feet, shall comply with Sections 492.6(a)(3)(B) (C), (D), and (G) of the MWEL0, including sections related to use of Compost and mulch as delineated in this Chapter.
- B. The following Compost and mulch use requirements that are part of the MWEL0 are now also included as requirements of this ordinance. Other requirements of the MWEL0 are in effect and can be found in 23 CCR, Division 2, Chapter 2.7.
- C. Property owners or their building or landscape designers that meet the threshold for MWEL0 compliance outlined above shall:
 - (1) Comply with Sections 492.6 (a)(3)(B)(C)(D) and (G) of the MWEL0, which requires the submittal of a landscape design plan with a soil preparation, mulch, and amendments section to include the following:
 - a. For landscape installations, Compost at a rate of a minimum of four cubic yards per 1,000 square feet of permeable area shall be incorporated to a depth of six (6) inches into the soil. Soils with greater than six percent (6%) organic matter in the top six (6) inches of soil are exempt from adding Compost and tilling.
 - b. For landscape installations, a minimum three- (3-) inch layer of mulch shall be applied on all exposed soil surfaces of planting areas except in turf areas, creeping or rooting groundcovers, or direct seeding applications where mulch is contraindicated. To provide habitat for beneficial insects and other wildlife up to five percent (5%) of the landscape area may be left without mulch. Designated insect habitat must be included in the landscape design plan as such.
 - c. Organic mulch materials made from recycled or post-consumer materials shall take precedence over inorganic materials or virgin forest products unless the recycled post-consumer organic

products are not locally available. Organic mulches are not required where prohibited by local fuel modification plan guidelines or other applicable local ordinances.

(2) The MWELo compliance items listed in this Section are not an inclusive list of MWELo requirements; therefore, property owners or their building or landscape designers that meet the threshold for MWELo compliance outlined above shall consult the full MWELo for all requirements.

- D. If, after the adoption of this ordinance, the California Department of Water Resources, or its successor agency, amends 23 CCR, Division 2, Chapter 2.7, Sections 492.6(a)(3)(B) (C), (D), and (G) of the MWELo September 15, 2015 requirements in a manner that requires City to incorporate the requirements of an updated MWELo in a local ordinance, and the amended requirements include provisions more stringent than those required in this Section, the revised requirements of 23 CCR, Division 2, Chapter 2.7 shall be enforced.
- E. Existing landscapes must comply with Sections 12.08.190 and 12.08.200 of this Chapter.
- F. New and rehabilitated cemeteries must comply with Sections 12.08.060, 12.08.130 and 12.08.140 of this Chapter.
- G. Existing cemeteries shall comply with Sections 12.08.190 and 12.08.200 of this Chapter.
- H. Projects that are exempt from this chapter are the following:
 - 1. Registered local, state or federal historical sites;
 - 2. Ecological restoration projects that do not require a permanent irrigation system;
 - 3. Mined-land reclamation projects that do not require a permanent irrigation system; or
 - 4. Plant collections as part of botanical gardens and arboretums open to the public.

Additionally, the director of public works may exempt any project from specific regulations due to specific conditions associated with the project so long as the project is in substantial compliance with the regulations. (10-02, Amended, 02/02/2010)

12.08.021 Permits and fees.

A landscape permit shall be required for all landscape projects as outlined in Section 12.08.020. Fees for landscape permits shall be set by city council resolution. (10-02, Amended, 02/02/2010)

12.08.022 Authorized to design a landscape.

A. Landscape Architect. Must hold a professional license to practice landscape architecture. May perform professional services for the purpose of landscape preservation, development and enhancement, such as consultation, investigation, reconnaissance, research, planning, design, preparation of drawings, construction documents and specifications, and responsible construction observation (Business and Professions Code, Section 5615).

B. Architect. Must hold a professional license to practice architecture. May offer, perform, or be in responsible control of professional services which require the skills of an architect in the planning of sites (Business and Professions Code, Sections 5500.1 and 5641.3).

C. Professional Engineers. Must hold professional registration to practice engineering. May perform professional services as defined under Business and Professions Code, Section 5615, as long as the work is incidental to an engineering project (Business and Professions Code, Sections 5615, 5641.3 and 6701 et seq.).

D. Landscape Contractors. Must hold a C-27 landscaping contractor's license. May design systems and facilities for work to be performed and supervised by that contractor (Business and Professions Code, Sections 5641.4 and 7027.5 and California Code of Regulations, Title 16, Division 8, Section 832.27).

E. Nurserypersons. Must hold a license to sell nursery stock. May prepare planting plans or drawings as an adjunct to merchandizing nursery stock and related products (Business and Professions Code, Section 5641.2 and Food and Agricultural Code, Section 6721 et seq.).

F. Unlicensed Persons. The unlicensed persons noted below may perform services as described:

1. Landscape/Garden Designers, etc. May prepare plans, drawings and specifications for the selection, placement or use of plants for single-family dwellings; may prepare drawings for the conceptual design and placement of tangible objects and landscape features; may not prepare construction documents, details or specifications for tangible landscape objects or landscape features; and may not prepare grading and drainage plans for the alteration of sites.

2. Personal Property Owners (Homeowner). May prepare any plans, drawings or specifications for any one- or two-family dwelling property owned by that person.

3. Golf Course Architect. May engage in the practice of, or offer to practice as, a golf course architect. May perform professional services such as consultation, investigation, reconnaissance, research, design, preparation of drawings and specifications and responsible supervision, where the dominant purpose of such service is the design of a golf course, in accordance with accepted professional standards of public health and safety.

4. Irrigation Consultants. May engage in the practice of, or offer to practice as, an irrigation consultant. May perform consultation, investigation, reconnaissance, research, design, preparation of drawings and specifications and responsible supervision, where the dominant purpose of such service is the design of landscape irrigation, in accordance with accepted professional standards of public health and safety.

(The applicable statutes which govern the above unlicensed categories are Business and Professions Code, Sections 5641, 5641.1, 5641.5 and 5641.6.) (10-02, Amended, 02/02/2010)

12.08.030 Definitions.

For the purposes of this chapter, certain words and phrases used in this chapter are defined as follows:

“Applied water” means the portion of water supplied by the irrigation system to the landscape.

“Automatic irrigation controller” means an automatic timing device used to remotely control valves that operate an irrigation system. Automatic irrigation controllers schedule irrigation events using either evapotranspiration (weather based) or soil moisture data.

“Backflow prevention device” means a safety device used to prevent pollution or contamination of the water supply due to the reverse flow of water from the irrigation system.

“Certificate of completion” means the document required under Section 12.08.110.

“Certified irrigation designer” means a person certified to design irrigation systems by an accredited academic institution, a professional trade organization or other program such as the U.S. Environmental Protection Agency's WaterSense irrigation designer certification program and Irrigation Association's certified irrigation designer program.

“Certified landscape irrigation auditor” means a person certified to perform landscape irrigation audits by an accredited academic institution, a professional trade organization or other program such as the U.S. Environmental Protection Agency’s WaterSense irrigation designer certification program and Irrigation Association’s certified irrigation designer program.

“Check valve” or “anti-drain valve” means a valve located under a sprinkler head or other location in the irrigation system to hold water in the system to prevent drainage from sprinkler heads when the sprinkler is off.

“Common interest development” means community apartment projects, condominium projects, planned developments and stock cooperatives per Civic Code Section 1351.

“Compost” means a mixture of organic matter, as from leaves and manure, that has decayed or has been digested by organisms, used to improve soil structure and provide nutrients.

“Conversion factor (0.62)” means the number that converts acre-inches per acre per year to gallons per square foot per year.

“Drip irrigation” means any non-spray low volume irrigation system utilizing emission devices with a flow rate measured in gallons per hour. Low volume irrigation systems are specifically designed to apply small volumes of water slowly at or near the root zone of plants.

“Ecological restoration project” means a project where the site is intentionally altered to establish a defined, indigenous, historic ecosystem.

“Emitter” means a drip irrigation emission device that delivers water slowly from the system to the soil.

“Established landscape” means the point at which plants in the landscape have developed significant root growth into the soil. Typically, most plants are established after one or two (2) years of growth.

“Establishment period of the plants” means the first year after installing the plant in the landscape or the first two years if irrigation will be terminated after establishment. Typically, most plants are established after one or two years of growth.

“Estimated total water use (ETWU)” means the total water used for the landscape as described in Section 12.08.060.

“ET adjustment factor (ETAF)” means a factor of 0.7 that, when applied to reference evapotranspiration, adjusts for plant factors and irrigation efficiency, two major influences upon the amount of water that needs to be applied to the landscape. A combined plant mix with a site-wide average of 0.5 is the basis of the plant factor portion of this calculation. For purposes of the ETAF, the average irrigation efficiency is 0.71. Therefore, the ET adjustment factor is $(0.7) = (0.5/0.71)$. ETAF for a special landscape area shall not exceed 1.0. ETAF for existing non-rehabilitated landscapes is 0.8.

“Evapotranspiration” or “ETo” means a standard measurement of environmental parameters which affect the water use of plants. ETo is expressed in inches per day, month or year and is an estimate of the evapotranspiration of a large field of four (4) to seven (7) inch tall, cool-season grass that is well-watered. Evapotranspiration is used as the basis of determining the maximum applied water allowance so that regional differences in climate can be accommodated.

“Evapotranspiration rate” means the quantity of water evaporated from adjacent soil and other surfaces and transpired by plants during a specified time.

“Flow rate” means the rate at which water flows through pipes, valves and emission devices measured in gallons per minute, gallons per hour or cubic feet per second.

“Hardscapes” means any durable material (pervious and non-pervious).

“Homeowner-provided landscaping” means any landscaping either installed by a private individual for a single-family residence or installed by a licensed contractor hired by a homeowner. A homeowner, for purposes of this chapter, is a person who occupies the dwelling he or she owns. This excludes speculative homes which are not owner-occupied dwellings.

“Hydrozone” means a portion of the landscaped area having plants with similar water needs. A hydrozone may be irrigated or non-irrigated.

“Infiltration rate” means the rate of water entry into the soil expressed as a depth of water per unit of time (e.g., inches per hour).

“Invasive plant species” means species of plants not historically found in California spread outside cultivated areas and can damage environmental or economic resources. Invasive species may be regulated by county agricultural agencies as noxious species. “Noxious weeds” means any weed designated by the weed control regulations in the Weed Control Act and identified on a regional district noxious weed control list. Lists of invasive plants are maintained at the California Invasive Plant Inventory and USDA invasive and noxious weeds database.

“Irrigation audit” means an in-depth evaluation of the performance of an irrigation system conducted by a certified landscape irrigation auditor. An irrigation audit includes, but is not limited to, inspection, system tune-up, system test with distribution uniformity or emission uniformity, reporting overspray or runoff that causes overland flow and preparation of an irrigation schedule.

“Irrigation efficiency (IE)” means the measurement of the amount of water beneficially used divided by the amount of water applied. Irrigation efficiency is derived from measurements and estimates of irrigation system characteristics and management practices. The minimum average irrigation efficiency for purposes of this chapter is 0.71. Greater irrigation efficiency can be expected from well-designed and maintained systems.

“Irrigation survey” means an evaluation of an irrigation system that is less detailed than an irrigation audit. An irrigation survey includes, but is not limited to, inspection, system test and written recommendations to improve performance of the irrigation system.

“Irrigation water use analysis” means an analysis of water use data based on meter readings and billing data.

“Landscape architect” means a person who holds a license to practice landscape architecture in the state of California per Business and Professions Code, Section 5615.

“Landscape area” means all the planting areas, turf areas and water features in a landscape design plan subject to the maximum applied water allowance calculation. The landscape area does not include footprints of buildings or structures, sidewalks, driveways, parking lots, decks, patios, gravel or stone walks, other pervious or non-pervious hardscapes, and other non-irrigated areas designated for non-development (e.g. open spaces and existing native vegetation).

“Landscape contractor” means a person licensed by the state of California to design, construct, maintain, repair, install or subcontract the development of landscape systems.

“Landscape documentation package” means the documents required under Section 12.08.050.

“Landscape project” means total area of landscape in a project as defined in “landscape area” for the purposes of this chapter, meeting requirements under Section 12.08.050.

“Lateral line” means the water delivery pipeline that supplies water to the emitters or sprinklers from the valve.

“Local agency” means the city of Hanford, which is responsible for adopting and implementing this chapter. The city of Hanford is also responsible for the enforcement of this chapter including, but not limited to, approval of a building or landscape permit for a project.

“Low volume irrigation” means the application of irrigation water at low pressure through a system of tubing or lateral lines and low-volume emitters such as drip, drip lines and bubblers. Low volume irrigation systems are specifically designed to apply small volumes of water slowly at or near the root zone of plants.

“Main line” means the pressurized pipeline that delivers water from the water source to the valve or outlet.

“Maximum applied water allowance (MAWA)” means the upper limit of annual applied water for the established landscaped area as specified in Section 12.08.060. It is based upon the area’s reference evapotranspiration, the ET adjustment factor and the size of the landscape area. The estimated total water use shall not exceed the maximum applied water allowance. Special landscape areas, including recreation areas, areas permanently and solely dedicated to edible plants, such as orchards and vegetable gardens, and areas irrigated with recycled water are subject to the MAWA with an ETAF not to exceed 1.0.

“Microclimate” means the climate of a small, specific area that may contrast with the climate of the overall landscape area due to factors such as wind, sun exposure, plant density or proximity to reflective surfaces.

“Mined-land reclamation projects” means any surface mining operation with a reclamation plan approved in accordance with the Surface Mining and Reclamation Act of 1975.

“Mulch” means any organic material such as leaves, bark, straw, compost or inorganic mineral materials such as rocks, gravel and decomposed granite left loose and applied to the soil surface for the beneficial purposes of reducing evaporation, suppressing weeds, moderating soil temperature and preventing soil erosion.

“MWELO” refers to the Model Water Efficient Landscape Ordinance (MWELO), 23 CCR, Division 2, Chapter 2.7.

“New construction” means, for the purpose of this chapter, a new building with a landscape or other new landscape such as a park, playground or greenbelt without an associated building.

“Operating pressure” means the pressure at which the parts of an irrigation system are designed by the manufacturer to operate.

“Overhead sprinkler irrigation systems” means systems that deliver water through the air (e.g., spray heads and rotors).

“Overspray” means the irrigation water which is delivered beyond the target area.

“Permit” means the authorizing document issued by local agencies for new construction or rehabilitated landscapes.

“Pervious” means any surface or material that allows the passage of water through the material and into the underlying soil.

“Plant factor” or “plant water use factor” is a factor that, when multiplied by ETo, estimates the amount of water needed by plants. For purposes of this chapter, the plant factor range for low water use plants is 0 to 0.3, the plant factor range for moderate water use plants is 0.4 to 0.6, and the plant factor range for high

water use plants is 0.7 to 1.0. Plant factors cited in this chapter are derived from the Department of Water Resources 2000 publication, *Water Use Classification of Landscape Species*.

“Precipitation rate” means the rate of application of water measured in inches per hour.

“Project applicant” means the individual or entity submitting a landscape documentation package required under Section 12.08.050 to request a building or landscape permit from the city. A project applicant may be the property owner or his/her designee.

“Rain sensor” or “rain sensing shutoff device” means a component which automatically suspends an irrigation event when it rains.

“Record drawing” or “as-built” means a set of reproducible drawings which show significant changes in the work made during construction and which are usually based on drawings marked up in the field and other data furnished by the contractor.

“Recreational area” means areas dedicated to active play such as parks, sports fields and golf courses where turf provides a playing surface.

“Recycling water,” “reclaimed water” or “treated sewage effluent water” means treated or recycled waste water of a quality suitable for non-potable uses such as landscape irrigation and water features. This water is not intended for human consumption.

“Rehabilitated landscape” means any re-landscaping project that requires a building or landscape permit and meets the requirements of Section 12.08.020 and the modified landscape area is equal to or greater than two thousand five hundred (2,500) square feet.

“Runoff” means water which is not absorbed by the soil or landscape to which it is applied and flows from the landscape area. For example, runoff may result from water that is applied at too great a rate (application rate exceeds infiltration rate) or when there is a slope.

“Soil moisture sensing device” or “soil moisture sensor” means a device that measures the amount of water in the soil. The device may also suspend or initiate an irrigation event.

“Soil texture” means the classification of soil based on its percentage of sand, silt and clay.

“Special landscape area (SLA)” means an area of the landscape dedicated solely to edible plants, areas irrigated with recycled water, water features using recycled water and areas dedicated to active play such as parks, sports fields, golf courses and where turf provides a playing surface.

“Sprinkler head” means a device which delivers water through a nozzle.

“Static water pressure” means the pipeline or municipal water supply pressure when water is not flowing.

“Station” means an area served by one valve or by a set of valves that operate simultaneously.

“Swing joint” means an irrigation component provides a flexible, leak-free connection between the emission device and lateral pipeline to allow movement in any direction and to prevent equipment damage.

“Turf” means a ground cover surface of mowed grass. Annual bluegrass, Kentucky bluegrass, perennial ryegrass, red fescue and tall fescue are cool-season grasses. Bermuda grass, Kikuyu grass, Seashore Paspalum, St. Augustine grass, Zoysiagrass and Buffalo grass are warm-season grasses.

“Valve” means a device used to control the flow of water in the irrigation system.

“Water conserving plant species” means a plant species identified as having a low plant factor.

“Water feature” means a design element where open water performs an aesthetic or recreational function. Water features include ponds, lakes, waterfalls, fountains, artificial streams, spas and swimming pools (where water is artificially supplied). The surface area of water features is included in the high water use hydrozone of the landscape area. Constructed wetlands used for onsite wastewater treatment or stormwater best management practices that are not irrigated and used solely for water treatment or stormwater retention are not water features and, therefore, are not subject to the water budget calculation.

“Watering window” means the time of day irrigation is allowed.

“WUCOLS” means the *Water Use Classification of Landscape Species* published by the University of California Cooperative Extension, the Department of Water Resources and the Bureau of Reclamation, 2000. (10-02, Amended, 02/02/2010)

12.08.040 Implementation.

A. To assure that the intent of these regulations is carried out, the applicant for a building or landscape permit is required to submit to the city a landscape documentation package as described in Section 12.08.050 for review and approval by the city.

B. During the installation of the approved landscape plan, it is the responsibility of the community development department (public works department for landscape improvements constructed within public property or street rights-of-way) to inspect the project to confirm that the landscaping for the project was installed in accordance with the approved plans. The landscape designer shall certify that the project is in compliance with these regulations by signing and submitting a completed certificate of compliance. The director of public works, or designated representative, may authorize the deferral of landscape completion for good and valid reasons subject to the posting of appropriate security with the city.

C. The city may establish and administer penalties to the project applicant for noncompliance with this chapter to the extent permitted by law. The amount of these penalties shall be set by city council resolution. (10-02, Amended, 02/02/2010)

12.08.050 Landscape documentation package submittal requirements.

Prior to construction of all new or rehabilitated landscapes, the following landscape documentation package shall be submitted to the city for review and approval as part of an application for a building or landscape permit for projects identified in Section 12.08.020. All landscape plans and specifications shall be prepared and signed by a licensed landscape architect, a licensed landscape contractor or any other person authorized to design landscapes. The license number of the architect, contractor or other authorized landscape designer shall be inserted next to their signature on such plans.

The landscape documentation package shall include the following elements:

A. Project Information.

1. Date.
2. Project applicant.
3. Project address (if available, parcel or lot number(s)).
4. Total landscape area (square feet).
5. Project type (e.g. new, rehabilitated, public, private, cemetery, homeowner-installed).

6. Water supply type (e.g. public well, private well, recycled).
 7. Project applicant and property owner contact information.
 8. Landscape documentation package submittal checklist, see Appendix A.
 9. Applicant signature and date with statement, "I agree to comply with the requirements of the Water Efficient Landscape Design and Installation Ordinance and submit a complete landscape documentation package."
- B. Water Efficient Landscape Worksheet.
1. Hydrozone information table.
 2. Water budget calculations:
 - a. Maximum applied water allowance (MAWA).
 - b. Estimated total water use (ETWU).
 3. Soil management report.
 4. Grading plan.
 5. Landscape design plan.
 6. Irrigation design plan.
- C. Landscape improvement plans shall be drawn on sheets no larger than thirty (30) inches by forty-two (42) inches and no smaller than eighteen (18) inches by twenty-four (24) inches at a scale which shows sufficient detail to clearly interpret the plans, preferably not less than one inch equals thirty (30) feet. (10-02, Amended, 02/02/2010)

12.08.060 Water efficient landscape worksheet.

- A. A project applicant shall complete the following water efficient landscape worksheets as identified in Appendix B:
1. A hydrozone information table (see Appendix B, Section A) for the landscape project; and
 2. A water budget calculation (see Appendix B, Section B) for the landscape project.
- B. Water budget calculations shall adhere to the following requirements:
1. Plant types shall be grouped so as to have zoned landscape areas that utilize a similar water requirement. The cumulative effect of this zoning shall be to create a moderate water consuming landscape. The zone types shall be designated low, moderate or high water use with reference to water consumptiveness. The plant factor value used shall be taken from WUCOLS (a copy of this can be obtained from the city public works department). The plant factor ranges from 0 to 0.3 for low water use plants, from 0.4 to 0.6 for moderate water use plants and from 0.7 to 1.0 for high water use plants.
 2. All water use features shall be included in the high water use hydrozone, and temporarily irrigated areas shall be included in the low water use hydrozone.
 3. All special landscape areas shall be identified and their water use calculated as described below.
 4. The ETAF for special landscape areas shall not exceed 1.0.
- C. The maximum applied water allowance (MAWA) shall be calculated using the following equation: $MAWA = (ET_o)(0.62) [(0.7 \times LA) + (0.3 \times SLA)]$ (ET_o for Hanford is 51.5 inches per year). The

following calculations below are hypothetical to demonstrate proper use of the equations and do not represent an existing and/or planned landscape project:

1. Example MAWA Calculation. A hypothetical landscape project in Hanford with an irrigated landscape area of fifty thousand (50,000) square feet without any special landscape areas (SLA = 0, no edible plants, recreational areas or use of recycled water). To calculate MAWA, the annual evapotranspiration (ETo) value for Hanford is 51.5 inches.

$$MAWA = (ETo) (0.62) [(0.7 \times LA) + (0.3 \times SLA)].$$

MAWA = maximum applied water allowance (gallons per year).

ETo = annual evapotranspiration (inches per year).

0.62 = conversion factor (to gallons).

0.7 = ET adjustment factor (ETAF).

LA = landscape area including SLA (square feet).

0.3 = additional water allowance for SLA.

SLA = special landscape area (square feet).

$$MAWA = (51.5 \text{ inches}) (0.62) [(0.7 \times 50,000 \text{ square feet}) + (0.3 \times 0)] = 1,117,550 \text{ gallons per year.}$$

To convert from gallons per year to hundred-cubic-feet per year: 1,117,550/748 gallons per year = 1,494 hundred-cubic-feet per year (100 cubic feet = 748 gallons).

2. In this next hypothetical example, the landscape project in Hanford has the same ETo value of 51.5 inches and a total landscape area of fifty thousand (50,000) square feet. Within the fifty thousand (50,000) square foot project, there is now a two thousand (2,000) square foot area planted with edible plants. This two thousand (2,000) square foot area is considered to be a special landscape area (SLA).

$$MAWA = (ETo) (0.62) [(0.7 \times LA) + (0.3 \times SLA)].$$

$$MAWA = (51.5 \text{ inches}) (0.62) [(0.7 \times 50,000 \text{ square feet}) + (0.3 \times 2,000 \text{ square feet})].$$

$$= 31.93 \times (35,000 + 600) \text{ gallons per year} = 31,93 \times 35,600 \text{ gallons per year.}$$

$$= 1,136,708 \text{ gallons per year or } 1,519 \text{ hundred-cubic-feet per year.}$$

D. Estimated total water use shall be calculated using the equation below. The sum of the estimated total water use calculated for all hydrozones shall not exceed MAWA.

$$ETWU = (ETo) (0.62) \left(\frac{PF \times HA}{IE} + SLA \right)$$

Where:

ETWU = estimated total water use per year (gallons).

ETo = annual evapotranspiration (inches).

PF = plant factor from WUCOLS.

HA = hydrozone area (high, medium and low water use areas) (square feet).

SLA = special landscape area (square feet).

0.62 = conversion factor.

IE = irrigation efficiency (minimum 0.71).

1. Example ETWU Calculation. Landscape area is fifty thousand (50,000) square feet; plant water use type, plant factor and hydrozone area are shown in the table below. The ETo value is 51.5 inches per year. There are no special landscape areas (recreational area, area permanently and solely dedicated to edible plants, and area irrigated with recycled water) in this example.

Hydrozone	Plant Type(s)	Water	Use Plant (PF)*	Factor Hydrozone Area (HA) (sq. ft.)	PF x HA (sq. ft.)
1	High		0.8	7,000	5,600
2	High		0.7	10,000	7,000
3	Medium		0.5	16,000	8,000
4	Low		0.3	7,000	2,100
5	Low		0.2	10,000	2,000
				Sum	24,700

*Plant factor from WUCOLS

$$ETWU = (51.5) (0.62) \left(\frac{24,700}{0.71} + 0 \right)$$

= 1,110,804 gallons per year.

Compare ETWU with MAWA. For this example, MAWA = (51.5) (0.62) [(0.7 x 50,000) + (0.3 x 0)] = 1,117,530 gallons per year. The ETWU (1,110,804 gallons per year) is less than MAWA (1,117,550 gallons per year). In this example, the water budget complies with the MAWA.

2. Example ETWU Calculation. Total landscape area is fifty thousand (50,000) square feet, two thousand (2,000) square feet of which is planted with edible plants. The edible plant area is considered a special landscape area (SLA). The evapotranspiration value is 51.5 inches per year. The plant type, plant factor and hydrozone area is shown in the table below.

Hydrozone	Plant Type(s)	Water	Use Plant (PF)*	Factor Hydrozone Area (HA) (sq. ft.)	PF x HA (sq. ft.)
1	High		0.8	7,000	5,600

2	High	0.7	9,000	6,300
3	Medium	0.5	15,000	7,500
4	Low	0.3	7,000	2,100
5	Low	0.2	10,000	2,000
			Sum	23,500
6	SLA	1.0	2,000	2,000

*Plant factor from WUCOLS

$$ETWU = (51.5) (0.62) \left(\frac{23,500}{0.71} + 2,000 \right)$$

= 1,120,700 gallons per year.

Compare ETWU with MAWA. For this example, MAWA = (51.5) (0.62) [(0.7 x 50,000) + (0.3 x 2,000)]

$$= 31.93 \times [(35,000 + 600)]$$

$$= 31.93 \times 35,600$$

= 1,136,708 gallons per year. The ETWU (1,120,700 gallons per year) is less than MAWA (1,136,708 gallons per year). In this example, the water budget complies with the MAWA. (10-02, Amended, 02/02/2010)

12.08.070 Soil management report.

A. In order to reduce runoff and encourage healthy plant growth, a soil management report shall be completed, after determination by the public works director or designated representative, that conditions warrant such testing. Conditions which warrant the preparation of soil tests include, without limitation:

1. Severe grading that removes substantial topsoil and exposes subsurface soil layers for new landscaping;
2. Suspected pervious land use conditions which could retard or complicate desirable plant growth conditions.

B. Samples of the onsite soil shall be taken after completion of rough grading work and all ancillary work that may cause compaction of the planting areas. The samples shall be submitted to a certified soil testing laboratory for analysis. The soil samples shall be taken to account for every two acres or less of landscape area and their locations shall be noted on the approved site plan. All soil samples showing adverse rates of compaction shall receive mitigation recommendations in the soil management report issued by the testing laboratory.

C. The soil management report must provide the following information:

1. Soil texture;

2. Infiltration rate determined by laboratory testing or soil texture infiltration rate table;
 3. Ph;
 4. Total soluble salts;
 5. Sodium;
 6. Percent organic material; and
 7. Recommendations.
- D. The project applicant shall comply with one of the following:
1. If significant mass grading is not planned, the soil analysis report shall be submitted to the city as part of the landscape documentation package.
 2. If significant mass grading is planned, the soil analysis report shall be submitted to the city as part of the certificate of completion.
 3. The soil analysis report shall be made available in a timely manner to the professionals preparing the landscape design plans and irrigation design plans to make necessary adjustments to the design plans.
 4. The project applicant shall submit documentation verifying implementation of soil analysis report recommendations to the city with certificate of completion. (10-02, Amended, 02/02/2010)

12.08.080 Grading plan.

For the efficient use of water, grading of a project site shall be designed to minimize soil erosion, runoff and water waste. A grading plan shall be submitted as part of the landscape documentation package. A comprehensive grading plan prepared by a civil engineer for other agency permits satisfies this requirement.

A. The project applicant shall submit a landscape grading plan that includes finished configurations and elevations of the landscape area including:

1. Height of graded slopes;
 2. Drainage patterns;
 3. Pad elevations;
 4. Finish grade; and
 5. Stormwater retention improvements, if applicable.
- B. To prevent excessive erosion and runoff, it is highly recommended that project applicants:
1. Grade so that all irrigation and normal rainfall remains within property lines and does not drain onto non-permeable hardscapes;
 2. Avoid disruption of natural drainage patterns and undisturbed soil; and
 3. Avoid soil compaction in landscape areas.

C. The grading design plan shall contain the following statement: "I have complied with the criteria of the Water Efficient Landscape Design and Installation Ordinance and applied them accordingly for the efficient use of water in the grading design" and bear the signature of a licensed professional as authorized by law. (10-02, Amended, 02/02/2010)

12.08.090 Landscape design plan.

For the efficient use of water, a landscape shall be carefully designed and planned for the intended function of the project. A landscape design plan meeting the following design criteria shall be submitted as part of the landscape documentation package:

A. Plant Material.

1. Any plant may be selected for the landscape providing the estimated total water use in the landscape area does not exceed the maximum applied water allowance. To encourage the efficient use of water, the following is highly recommended:

- a. Protection and preservation of native species and natural vegetation;
- b. Selection of water conserving plant and turf species;
- c. Selection of plants based on disease and pest resistance;
- d. Selection of trees based on applicable local tree ordinances or tree shading guidelines; and
- e. Selection of plants from local and regional landscape program plant lists.

2. Each hydrozone shall have plant materials with similar water use with the exception of hydrozones with plants of mixed water use, as specified in Section 12.08.100(B)(4).

3. Plants shall be selected and planted appropriately based upon their adaptability to the climatic, geologic and topographical conditions of the project site. To encourage the efficient use of water, the following is highly recommended:

- a. Use the Sunset Western Climate Zone System which takes into account temperature, humidity, elevation, terrain, latitude and varying degrees of continental and marine influence on local climate;
- b. Recognize the horticultural attributes of plants (i.e., mature plant size, invasive surface roots) to minimize damage to property or infrastructure (e.g. buildings, sidewalks, power lines); and
- c. Consider the solar orientation for plant placement to maximize summer shade and winter solar gain.

4. Turf is not allowed on slopes greater than twenty-five percent (25%) where the toe of the slope is adjacent to an impermeable hardscape and where twenty-five percent (25%) means one foot of vertical elevation change for every four (4) feet of horizontal length (rise divided by run x 100 = slope percent).

5. A landscape design plan for projects in fire-prone areas shall address fire safety and prevention. Avoid fire-prone plant materials and highly flammable mulches.

6. The use of invasive and/or noxious plant species is strongly discouraged.

7. The architectural guidelines of a common interest development (which includes community apartment projects, condominiums, planned developments and stock cooperatives) shall not prohibit or include conditions that have the effect of prohibiting the use of low-water use plants as a group.

B. Water Features.

1. Recirculating water systems shall be used for water features.
2. Where available, recycled water shall be used as a source for decorative water features.
3. Surface area of a water feature shall be included in the high water use hydrozone area of the water budget calculation.
4. Pool and spa covers are highly recommended.

C. Mulch and Amendments.

1. A minimum two (2) inch layer of mulch shall be applied on all exposed soil surfaces of planting areas except in turf areas, creeping or rooting groundcovers or direct seeding applications where mulch is contraindicated.

2. Stabilizing mulching products shall be used on slopes.

3. The mulching portion of the seed/mulch slurry in hydro-seeded applications shall meet the mulching requirement.

4. Soil amendments shall be incorporated according to recommendations of the soil report and what is appropriate for the plants selected (see Section 12.08.070).

D. The landscape design plan, at a minimum, shall:

1. Delineate and label each hydrozone by number, letter or other method;

2. Identify each hydrozone as low, moderate, high water or mixed water use. Temporarily irrigated areas of the landscape shall be included in the low water use hydrozone for the water budget calculations;

3. Identify recreational areas;

4. Identify areas permanently and solely dedicated to edible plants;

5. Identify areas irrigated with recycled water;

6. Identify type of mulch and application depth;

7. Identify soil amendments, type and quantity;

8. Identify type and surface area of water features;

9. Identify hardscapes (pervious and non-pervious);

10. Identify location and installation details of any applicable stormwater best management practices that encourage onsite retention and infiltration of stormwater. Stormwater best management practices are encouraged in the landscape design plan and examples include, but are not limited to:

a. Infiltration beds, swales and basins that allow water to collect and soak into the ground,

b. Constructed wetlands and retention ponds that retain water, handle excess flow and filter pollutants, and

c. Pervious or porous surfaces (e.g. permeable pavers or blocks, pervious or porous concrete, etc.) that minimize runoff;

11. Identify any applicable rain harvesting or catchment technologies (e.g., rain gardens, cisterns, etc);

12. Contain the following statement, "I have complied with the criteria of the Water Efficient Landscape Design and Installation Ordinance and applied them for the efficient use of water in the landscape design plan"; and

13. Bear the signature of a licensed landscape architect, licensed landscape contractor or any other person authorized to design a landscape. (10-02, Amended, 02/02/2010)

12.08.100 Irrigation design plan.

For the efficient use of water, an irrigation system shall meet all the requirements listed in this section and the manufacturer's recommendations. The irrigation system and its related components shall be planned

and designed to allow for proper installation, management and maintenance. An irrigation design plan meeting the following design criteria shall be submitted as part of the landscape documentation package.

A. System.

1. Dedicated landscape water meters are highly recommended on landscape areas smaller than five thousand (5,000) square feet to facilitate water management.
2. Automatic irrigation controllers utilizing either evapotranspiration or soil moisture sensor data shall be required for irrigation scheduling in all irrigation systems.
3. The irrigation system shall be designed to ensure that the dynamic pressure at each emission device is within the manufacturer's recommended pressure range for optimal performance.
 - a. If the static pressure is above or below the required dynamic pressure of the irrigation system, pressure-regulating devices such as inline pressure regulators, booster pumps or other devices shall be installed to meet the required dynamic pressure of the irrigation system.
 - b. Static water pressure, dynamic or operating pressure and flow reading of the water supply shall be measured at the point of connection. These pressure and flow measurements shall be conducted at the design stage. If the measurements are not available at the design stage, the measurements shall be conducted at installation.
4. Sensors (rain, freeze, wind, etc.) either integral or auxiliary that suspend or alter irrigation operation during unfavorable weather conditions shall be required on all irrigation systems as appropriate for local climatic conditions. Irrigation should be avoided during windy or freezing weather or during rain.
5. Manual shut-off valves (such as gate valve, ball valve or butterfly valve) shall be required, as close as possible to the point of connection of the water supply, to minimize water loss in case of an emergency (such as a main line break) or routine repair.
6. Backflow prevention devices shall be required to protect the water supply from contamination by the irrigation system. A project applicant shall refer to the applicable city standards and specifications for additional backflow prevention requirements.
7. High flow sensors that detect and report high flow conditions created by system damage or malfunction are recommended.
8. The irrigation system shall be designed to prevent runoff, low head drainage, overspray or other similar conditions where irrigation water flows onto non-targeted areas, such as adjacent property, non-irrigated areas, hardscapes, roadways or structures.
9. Relevant information from the soil management plan, such as soil type and infiltration rate, shall be utilized when designing irrigation systems.
10. The design of the irrigation system shall conform to the hydrozones of the landscape design plan.
11. The irrigation system must be designed and installed to meet, at a minimum, the irrigation efficiency criteria as described in Section 12.08.060 regarding the maximum applied water allowance.
12. It is highly recommended that the project applicant inquire with the city about peak water operating demands (on the water supply system) or water restrictions that may impact the effectiveness of the irrigation system.
13. In mulched planting areas, the use of low volume irrigation is required to maximize water infiltration into the root zone.

14. Sprinkler heads and other emission devices shall have matched precipitation rates, unless otherwise directed by the manufacturer's recommendations.

15. Head to head coverage is recommended. However, sprinkler spacing shall be designed to achieve the highest possible distribution uniformity using the manufacturer's recommendations.

16. Swing joints or other riser-protection components are required on all risers subject to damage that are adjacent to high traffic areas.

17. Check valves or anti-drain valves are required for all irrigation systems.

18. Narrow or irregularly shaped areas, including turf, less than seven (7) feet in width in any direction shall be irrigated with subsurface irrigation or low volume irrigation system.

19. Overhead irrigation shall not be permitted within twenty-four (24) inches of any non-permeable surface. Allowable irrigation within the setback from non-permeable surfaces may include drip, drip line or other low flow non-spray technology. The setback area may be planted or unplanted. The surfacing of the setback may be mulch, gravel or other porous material. These restrictions may be modified if:

- a. The landscape area is adjacent to permeable surfacing and no runoff occurs; or
- b. The adjacent non-permeable surfaces are designed and constructed to drain entirely to landscaping; or
- c. The irrigation designer specifies an alternative design or technology as part of the landscape documentation package and clearly demonstrates strict adherence to irrigation system design criteria in Section 12.08.100. Prevention of overspray and runoff must be confirmed during the irrigation audit.

20. Slopes greater than twenty-five (25) percent shall not be irrigated with an irrigation system with a precipitation rate exceeding 0.75 inches per hour. This restriction may be modified if the landscape designer specifies an alternative design or technology as part of the landscape documentation package and clearly demonstrates no runoff or erosion will occur. Prevention of runoff and erosion must be confirmed during the irrigation audit.

B. Hydrozone.

1. Each valve shall irrigate a hydrozone with similar site, slope, sun exposure, soil conditions and plant materials with similar water use.

2. Sprinkler heads and other emission devices shall be selected based on what is appropriate for the plant type within that hydrozone.

3. Where feasible, trees shall be placed on separate valves from shrubs, groundcovers, and turf.

4. Individual hydrozones that mix plants of moderate and low water use or moderate and high water use may be allowed if:

- a. Plant factor calculation is based on the proportions of the respective plant water uses and their plant factor; or
- b. The plant factor of the higher water using plant is used for calculations.
- 5. Individual hydrozones that mix high and low water use plants shall not be permitted.
- 6. On the landscape design plan and irrigation design plan, hydrozone areas shall be designated by number, letter or other designation. On the irrigation design plan, designate the areas irrigated by each valve and assign a number to each valve. Use this valve number in the hydrozone information table (see Appendix B, Section A). This table can also assist with the irrigation audit and programming the controller.

7. The irrigation design plan, at a minimum, shall contain:
 - a. Location and size of separate water meters for landscape;
 - b. Location, type and size of all components of the irrigation system, including controllers, main and lateral lines, valves, sprinkler heads, moisture sensing devices, rain switches, quick couplers, pressure regulators and backflow prevention devices;
 - c. Static water pressure at the point of connection to the public water supply;
 - d. Flow rate (gallons per minute), application rate (inches per hour) and design operating pressure (pressure per square inch) for each station;
 - e. Recycled water irrigation systems as specified in Section 12.08.160;
 - f. The following statement: "I have complied with the criteria of the Water Efficient Landscape Design and Installation Ordinance and applied them accordingly for the efficient use of water in the irrigation design plan"; and
 - g. The signature of a licensed landscape architect, certified irrigation designer, licensed landscape contractor or any other person authorized to design an irrigation system. (10-02, Amended, 02/02/2010)

12.08.110 Certificate of completion.

- A. The certificate of completion (see Appendix C) shall include the following six (6) elements:
 1. Project information sheet that contains:
 - a. Date;
 - b. Project name;
 - c. Project applicant name, telephone and mailing address;
 - d. Project address and location; and
 - e. Property owner name, telephone and mailing address.
 2. Certification by either the signer of the landscape design plan, the signer of the irrigation design plan or the licensed landscape contractor that the landscape project has been installed per the approved landscape documentation package.

Where there have been significant changes made in the field during construction, these "as-built" or record drawings shall be included with the certification.

3. Irrigation scheduling parameters used to set the controller (see Section 12.08.120).
4. Landscape and irrigation maintenance schedule (see Section 12.08.130).
5. Irrigation audit report (see Section 12.08.140).
6. Soil analysis report, if not submitted with landscape documentation package and documentation verifying implementation of soil report recommendations (see Section 12.08.070).
- B. The project applicant shall:
 1. Submit the signed certificate of completion to the local agency for review.
 2. Ensure that copies of the approved certificate of completion are submitted to the city and property owner or his/her designee.
- C. The city shall:

1. Receive the signed certificate of completion from the project applicant.
2. Approve or deny the certificate of completion. If the certificate of completion is denied, the city shall provide information to the project applicant regarding reapplication, appeal or other assistance. (10-02, Amended, 02/02/2010)

12.08.120 Irrigation scheduling.

For the efficient use of water, all irrigation schedules shall be developed, managed and evaluated to utilize the minimum amount of water required to maintain plant health. Irrigation schedules shall meet the following criteria:

- A. Irrigation scheduling shall be regulated by automatic irrigation controllers.
- B. Overhead irrigation shall be scheduled between six p.m. and ten a.m. during daylight savings time unless weather conditions prevent it. Operation of the irrigation system outside the normal watering window is allowed for auditing and system maintenance.
- C. For implementation of the irrigation schedule, particular attention must be paid to irrigation run times, emission device, flow rate and current reference evapotranspiration so that applied water meets the estimated total water use. Total annual applied water shall be less than or equal to maximum applied water allowance (MAWA). Actual irrigation schedules shall be regulated by automatic irrigation controllers using current reference evapotranspiration data (e.g., CIMIS) or soil moisture sensor data.
- D. Parameters used to set the automatic controller shall be developed and submitted for each of the following:
 1. The plant establishment period;
 2. The established landscape; and
 3. Temporarily irrigated areas.
- E. Each irrigation schedule shall consider for each station all of the following that apply:
 1. Irrigation intervals (days between irrigation);
 2. Irrigation run times (hours or minutes per irrigation event to avoid runoff);
 3. Number of cycle starts required for each irrigation event to avoid runoff;
 4. Amount of applied water scheduled to be applied on a monthly basis;
 5. Application rate setting;
 6. Root depth setting;
 7. Plant typesetting;
 8. Soil type;
 9. Slope factor setting;
 10. Shade factor setting; and
 11. Irrigation uniformity or efficiency setting. (10-02, Amended, 02/02/2010)

12.08.130 Landscape and irrigation maintenance schedule.

A. Landscapes shall be maintained to ensure water use efficiency. A regular maintenance schedule shall be submitted with the certificate of compliance.

B. A regular maintenance schedule shall include, but not be limited to, routine inspection, adjustment and repair of the irrigation system and its components, aerating and dethatching turf areas, replenishing mulch, fertilizing, pruning, weeding in all landscape areas, and removing obstructions to emission devices. Operation of the irrigation system outside the normal watering window is allowed for auditing and system maintenance.

C. Repair of all irrigation equipment shall be done with the originally installed components or their equivalents.

D. A project applicant is encouraged to implement sustainable or environmentally friendly practices for overall landscape maintenance. (10-02, Amended, 02/02/2010)

12.08.140 Irrigation audit, irrigation survey and irrigation water use analysis (new and rehabilitated landscapes).

A. All landscape irrigation audits shall be conducted by a certified landscape irrigation auditor.

B. For new construction and rehabilitated landscape projects installed after July 1, 2022, as described in Section 12.08.020, the following apply:

1. The project applicant shall submit an irrigation audit report with the certificate of completion to the city that may include, but is not limited to, inspection, system tune-up, system test with distribution uniformity, reporting overspray or runoff that causes overland flow, and preparation of an irrigation schedule.

2. The city shall administer programs that may include, but not be limited to, irrigation water use analysis, irrigation audits, and irrigation surveys for compliance with the maximum applied water allowance. (10-02, Amended, 02/02/2010)

12.08.150 Irrigation efficiency.

For the purpose of determining maximum applied water allowance, average irrigation efficiency is assumed to be 0.71. Irrigation systems shall be designed, maintained and managed to meet or exceed an average landscape irrigation efficiency of 0.71. (10-02, Amended, 02/02/2010)

12.08.160 Recycled water.

A. Irrigation systems and decorative water features shall use recycled water unless a written exemption has been granted by the city stating that recycled water meeting all public health codes and standards is not available and will not be available for the foreseeable future.

B. All recycled water irrigation systems shall be designed and operated in accordance with all applicable local and state laws.

C. Landscapes using recycled water are considered special landscape areas. The ET adjustment factor for special landscape areas shall not exceed 1.0. (10-02, Amended, 02/02/2010)

12.08.170 Stormwater management.

A. Stormwater management practices minimize runoff and increase infiltration which recharges groundwater and improves water quality. Implementing stormwater best management practices into the landscape and grading design plans to minimize runoff and to increase onsite retention and infiltration are encouraged.

B. Project applicants shall refer to the city or regional water quality control board for information on any applicable stormwater ordinances and stormwater management plans.

C. Rain gardens, cisterns and other landscape features and practices that increase rainwater capture and create opportunities for infiltration and/or onsite storage are recommended. (10-02, Amended, 02/02/2010)

12.08.180 Public education.

A. Publications. Education is a critical component to promote the efficient use of water in landscapes. The use of appropriate principles of design, installation, management and maintenance that save water is encouraged in the community. Developers/builders shall provide information to owners of new, single-family residential homes regarding the design, installation, management and maintenance of water efficient landscapes.

B. Model Homes. All model homes that are landscaped shall use signs and written information to demonstrate the principles of water efficient landscapes described in this chapter.

1. Signs shall be used to identify the model as an example of a water efficient landscape featuring elements such as hydrozones, irrigation equipment and others that contribute to the overall water efficient theme.

2. Information shall be provided about designing, installing, managing and maintaining water efficient landscapes. (10-02, Amended, 02/02/2010)

12.08.190 Irrigation audit, irrigation survey and irrigation water use analysis (existing landscapes).

This section shall apply to all existing landscapes that were installed before January 1, 2010 and are over one acre in size.

A. For all landscapes in this section that have a water meter, the city shall administer programs that may include, but not be limited to, irrigation water use analyses, irrigation surveys and irrigation audits to evaluate water use and provide recommendations as necessary to reduce landscape water use to a level that does not exceed the maximum applied water allowance for existing landscapes. The maximum applied water allowance for existing landscapes shall be calculated as: $MAWA = (0.8) (ET_o) (LA) (0.62)$.

B. For all landscapes in this section that do not have a water meter, the city shall administer programs that may include, but not be limited to, irrigation surveys and irrigation audits to evaluate water use and provide recommendations as necessary in order to prevent water waste.

C. All landscape irrigation audits shall be conducted by a certified landscape irrigation auditor. (10-02, Amended, 02/02/2010)

12.08.200 Water waste prevention.

A. The city shall prevent water waste resulting from inefficient landscape irrigation by prohibiting runoff from leaving the target landscape due to low head drainage, overspray or other similar conditions where water flows onto adjacent property, non-irrigated areas, walks, roadways, parking lots or structures. Penalties for violations of these prohibitions shall be established by city council resolution.

B. Restrictions regarding overspray and runoff may be modified if:

1. The landscape area is adjacent to permeable surfacing and no runoff occurs; or
2. The adjacent non-permeable surfaces are designed and constructed to drain entirely to landscaping. (10-02, Amended, 02/02/2010)

12.08.210 Appendices.

Appendices follow.

Appendix A**Landscape Documentation Package Submittal Checklist**

1. City of Hanford Building Permit Application Form
2. Four (4) complete sets of drawings and documentation
3. Project information
4. Water Efficient Landscape Worksheet
5. Soil Management Report
6. Landscape Design Plan
7. Irrigation Design Plan
8. Grading Plan
9. All documents are signed per the Landscape Ordinance requirements
10. A Plan Review deposit (amount per the Fee Schedule)
11. This Landscape Documentation Package Submittal Checklist

Appendix B

Sample Water Efficient Landscape Worksheet

WATER EFFICIENT LANDSCAPE WORKSHEET

This worksheet is filled out by the project applicant and is a requirement of the Landscape Documentation Package.

Please complete all sections (A and B) of the worksheet.

SECTION A. HYDROZONE INFORMATION TABLE

Please complete the hydrozone table(s) for each hydrozone. Use as many tables as necessary to provide the square footage of landscape area per hydrozone.

Hydrozone*	Zone or Value	Irrigation Method**	Area (Sq. Ft.)	% of Landscape Area
	Total			100%

*Hydrozone

HW = High Water Use Plants

MW = Moderate Water Use Plants

LW = Low Water Use Plants

**Irrigation Method

MS = Micro-spray

S = Spray

R = Rotor

B = Bubbler

D = Drip

O = Other

SECTION B. WATER BUDGET CALCULATIONS

Section B1. Maximum Applied Water Allowance (MAWA)

The project's Maximum Applied Water Allowance shall be calculated using this equation:

$$\text{MAWA} = (\text{ET}_o) (0.62) [(0.7 \times \text{LA}) + (0.3 \times \text{SLA})]$$

where:

MAWA = Maximum Applied Water Allowance (gallons per year)

- ET_o = Annual Evapotranspiration (for Hanford is 51.5 inches per year)
 0.7 = ET Adjustment Factor (ETAF)
 LA = Landscaped Area includes Special Landscape Area (square feet)
 0.62 = Conversion factor (to gallons per square foot)
 SLA = Portion of the landscape area identified as Special Landscape Area (square feet)
 0.3 = the additional ET Adjustment Factor for Special Landscape Area (1.0 – 0.7 = 0.3)

Maximum Applied Water Allowance = _____ gallons per year

Show calculations:

Section B2. Estimated Total Water Use (ETWU)

The project's Estimated Total Water Use is calculated using the following formula:

$$ETWU = (ET_o)(0.62) \left(\frac{PF \times HA}{IE} + SLA \right)$$

where:

- ETWU = Estimated total water use per year (gallons per year)
 ET_o = Annual Evapotranspiration (for Hanford, 51.5 inches per year)
 PF = Plant Factor from WUCOLS (see Definitions)
 HA = Hydrozone Area (high, medium and low water use areas) (square feet)
 SLA = Special Landscape Area (square feet)
 0.62 = Conversion Factor (to gallons per square foot)
 IE = Irrigation Efficiency (minimum 0.71)

Hydrozone Table for Calculating ETWU

Please complete the hydrozone table(s). Use as many tables as necessary.

Hydrozone	Plant Water Use Type(s)	Plant Factor (PF)	Area (HA) (square feet)	PF x HA (square feet)
			Sum	
	SLA			

Estimated Total Water Use = _____ gallons

Show calculations:

Appendix C**Sample Certificate of Completion****CERTIFICATE OF COMPLETION**

This certificate is filled out by the project applicant upon completion of the landscape project.

PART 1. PROJECT INFORMATION SHEET

Date		
Project Name		
Name of Project Applicant	Telephone No.	
	Fax No.	
Title	Email Address	
Company	Street Address	
City	State	Zip Code

Project Address and Location:

Street Address		Parcel, tract, or lot number, if available
City		Latitude/Longitude (optional)
State	Zip Code	

Property Owner or his/her designee:

Name	Telephone No.	
	Fax No.	
Title	Email Address	
Company	Street Address	
City	State	Zip Code

Property Owner

"I/we certify that I/we have received copies of all the documents within the Landscape Documentation Package and the Certificate of Completion and that it is our responsibility to see that the project is maintained in accordance with the Landscape and Irrigation Maintenance Schedule."

Property Owner Signature

Date

Please answer the questions below:

1. Date the Landscape Documentation Package was submitted to the City _____
2. Date the Landscape Documentation Package was approved by the City _____
3. Date that a copy of the Water Efficient Landscape Worksheet (including the Water Budget Calculation) was submitted to the City _____

PART 2. CERTIFICATION OF INSTALLATION ACCORDING TO THE LANDSCAPE DOCUMENTATION PACKAGE

"I/we certify that, based upon periodic site observations, the work has been substantially completed in accordance with the ordinance and that the landscape planting and irrigation installation conform with the criteria and specifications of the approved Landscape Documentation Package."

Signature*		Date	
Name (Print)		Telephone No.	
Name of Project Applicant		Fax No.	
		Email Address	
License No. or Certification No.			
Company		Street Address	
City	State	Zip Code	

* Signer of the landscape design plan, signer of the irrigation plan, or a licensed landscape contractor

PART 3. IRRIGATION SCHEDULING

Attach parameters for setting the irrigation schedule on controller per ordinance Section 12.08.120.

PART 4. SCHEDULE OF LANDSCAPE AND IRRIGATION MAINTENANCE

Attach schedule of Landscape and Irrigation Maintenance per ordinance Section 12.08.130.

PART 5. LANDSCAPE IRRIGATION AUDIT REPORT

Attach Landscape Irrigation Audit Report per ordinance Section 12.08.140.

PART 6. SOIL MANAGEMENT REPORT

Attach soil analysis report if not previously submitted with the Landscape Documentation Package per ordinance Section 12.08.070.

Attach documentation verifying implementation of recommendations from soil analysis report per ordinance Section 12.08.070.

(Ord. 10-02, 2010)

Exhibit C

Chapter 2.48 PURCHASING SYSTEM

2.48.010 General.

Except as otherwise provided by state law and except as to public works projects, the Director of Finance shall be the officer in charge of the purchasing function and shall have the general responsibility for purchases of supplies and services for the use of all departments of the city. (Ord. 95-29 § 1, 1995; prior code § 2-5.01)

2.48.020 Duties and responsibilities.

A. Upon the receipt of a properly prepared purchase order and, provided the total purchase price of the services or supplies identified in the purchase order is fifty thousand dollars (\$50,000.00) or less, and so long as budgeted funds are available, the Director of Finance is authorized to order the services or supplies identified in the purchase order.

B. It shall be the duty of each department to use its best efforts to secure the lowest price for such services and supplies. The department may request bids from vendors, either verbally or in writing, or may give notice to vendors by one publication in a newspaper published in the city. In all cases, the city shall have the right to determine whether the bids from the vendors for the supplies or services requested actually meet announced specifications. The city shall have the right to waive any minor informality or minor irregularity in a bid. (Ord. 95-29 § 1, 1995; prior code § 2-5.03) (06-11, Amended, 12/05/2006)

C. The City Manager shall be the officer in charge to approve a Purchasing Policy for the City that outlines, in detail, processes of procurement for the City as prepared by the Director of Finance that adheres to thresholds and requirements as set by Council in Chapter 2.48.

2.48.030 Department requisitions.

Whenever any department requests the purchase of supplies or services, it shall file with the Director of Finance a department requisition on a form provided by the Director of Finance. All department requisitions shall bear the approving signature of the department head or his/her designated representative and shall specifically describe the services or supplies and the kind and quantity desired. A department requisition may also specify the brand or make of the supplies to be purchased. (Ord. 95-29 § 1, 1995; prior code § 2-5.03).

2.48.35 Recovered Organic Waste and Recycled-Content Paper.

A. As required by 14 CCR, Division 7, Chapter 12, Article 12, all City departments, and direct service providers to the City, as applicable, must comply with the requirements of this section.

B. All vendors providing Paper Products and Printing and Writing Paper shall:

- (1) If fitness and quality are equal, provide Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consists of at least 30 percent, by fiber weight, postconsumer fiber instead of non-recycled products whenever recycled Paper Products and Printing and Writing Paper are available at the same cost as non-recycled items.

- (2) Provide Paper Products and Printing and Writing Paper that meet Federal Trade Commission recyclability standard as defined in 16 Code of Federal Regulations (CFR) Section 260.12.
- (3) Certify in writing, under penalty of perjury, the minimum percentage of postconsumer material in the Paper Products and Printing and Writing Paper offered or sold to the City. This certification requirement may be waived if the percentage of postconsumer material in the Paper Products, Printing and Writing Paper, or both can be verified by a product label, catalog, invoice, or a manufacturer or vendor internet website.
- (4) Certify in writing, on invoices or receipts provided, that the Paper Products and Printing and Writing Paper offered or sold to the City is eligible to be labeled with an unqualified recyclable label as defined in 16 Code of Federal Regulations (CFR) Section 260.12 (2013).
- (5) Provide records to the City's Recovered Organic Waste Product procurement record keeping Designee of all Paper Products and Printing and Writing Paper purchases within thirty (30) days of the purchase (both recycled-content and non-recycled content, if any is purchased) made by any division or department or employee of the City. Records shall include a copy (electronic or paper) of the invoice or other documentation of purchase, written certifications as required in this Section for recycled-content purchases, purchaser name, quantity purchased, date purchased, and recycled content (including products that contain none), and if non-recycled content Paper Products or Printing and Writing Papers are provided, include a description of why Recycled-Content Paper Products or Printing and Writing Papers were not provided

2.48.040 City purchase orders.

A. When the City intends to make a purchase, a city purchase order shall be issued (in accordance with City Purchasing Policy), which shall be addressed to the supplier, dated and numbered, and which shall specify the supplies or services to be purchased, the price, and the place or to whom the delivery of the supplies shall be made or for whom the services shall be rendered.

B. A copy of the city purchase order shall be delivered to the supplier, and the receiving copy shall be delivered to the department making the purchase. Upon the receipt of the services or supplies specified, a representative of the department head making the purchase shall acknowledge the receipt of supplies or services.

C. Any city employee who signs an acknowledgement of receipt shall have personal knowledge of what was received by examining such supplies or observing the rendering of such services and shall not accept supplies or services which do not meet the specifications identified in the city purchase order. (Ord. 95-29 § 1, 1995; prior code § 2-5.04)

2.48.050 Purchase of fifty thousand dollars or less—Open market procedure.

A. The purchase of supplies or services of an estimated value in the amount of fifty thousand dollars (\$50,000.00) or less may be made in the open market without prior authorization from the Council.

B. Each purchase shall be based on at least three (3) quotations or bids, whenever possible, obtained by the department initiating the purchase. Purchases will be made from the lowest responsive qualified bidder. The purchase of some services may be selected from the highest qualified vendor with costs as a secondary factor or as required by state or federal law.

C. Each department may solicit bids in the manner described in subsection (B) of Section 2.48.020 of the chapter. The City shall keep a record of all quotations and bids submitted for a period of one year from the date of the bid. (Ord. 95-29 § 1, 1995; prior code § 2-5.05) (06-11, Amended, 12/05/2006)

2.48.060 Purchases exceeding fifty thousand dollars.

Purchases exceeding fifty thousand dollars (\$50,000.00) may be made either on an informal basis or on a formal competitive basis as identified below. In either case, however, the decision as to the acceptance or rejection of any bid shall be the responsibility of the Council.

A. Informal Basis. The procedure for purchases on an informal basis shall be in accordance with the provisions of subsections B. and C. of Section 2.48.050 of the chapter with subsequent acceptance or rejection by the Council of any bids received.

B. Formal Competitive Basis. To the extent consistent with state or federal law, if applicable, the procedure for purchases on a formal competitive basis shall be as follows:

1. A notice inviting bids shall be published in a newspaper of general circulation within the city by one or more insertions, the first of which shall be at least seven (7) days before the date for opening bids.

2. The notice inviting bids shall identify the amount of the bid security which must accompany the bid proposal. Bidders shall be entitled to the return of bid security provided, however, a successful bidder shall forfeit its bid security upon its refusal or failure to execute the city's contract for the purchase of the services or supplies within ten (10) days after the award of the bid has been approved by the Council. The Council may, on refusal or failure of the successful bidder to execute the City's contract, award the contract to the next lowest responsible bidder. If the Council awards the contract to the next lowest bidder, the amount of the lowest bidder's bid security shall be applied by the city to the difference between the low bid and the second lowest bid, and the surplus, if any, shall be returned to the lowest bidder.

3. All bids shall be delivered in a sealed envelope to the Director of Finance, or his/her designated representative, no later than the designated time for the opening of bids as identified in the notice inviting bids. The Director of Finance shall be custodian of such bids, and shall keep the same confidential until they are opened and declared.

4. All bids received shall be publicly opened and declared at the time and at the place identified in the notice inviting bids.

5. Thereafter, the bids shall be tabulated and analyzed by the city and presented to the City Council for award in accordance with this chapter. In some instances, City Council may preauthorize purchases and the City Manager may award if the contract is under the previously authorized City Council authorization.

6. The Council shall have the right to waive any minor informality or minor irregularity in a bid.

7. Contracts awarded by the Council shall be awarded to the lowest responsible bidder, except as otherwise provided in this chapter.

8. In its discretion, the Council may reject all bids presented. The Council may then readvertise for bids or authorize the department making the purchase to proceed with the purchase of the supplies or services on an informal basis pursuant to subsection A of this section, subject to final approval of the purchase by the Council.

9. The city may require that any person or entity who may provide services to the city post a performance bond with the city prior to the city's execution of the city contract for the services, in such an

amount as the Council may find reasonably necessary to protect the interests of the city. If the Council requires a performance bond, the form and amount of the bond shall be described in the notice inviting bids.

10. The provisions of this section shall not apply to work performed by the city with its own personnel and/or equipment or to materials, supplies or equipment obtained or purchased from any other governmental agency. (06-11, Amended, 12/05/2006; 95-29 § 1, 1995; prior code § 2-5.06)

2.48.070 Preference for local vendors.

The use of vendors who have a fixed business location within the city limits provides certain benefits to the city and its citizens, including, without limitation, the following:

- A. Receipt of sales tax revenue from sales made within the city limits;
- B. Cost savings resulting from local maintenance, repair, pick-up and delivery;
- C. Use of the local labor force.

Therefore, the city may allow the following preferences to vendors having a fixed business location within the city limits.

If the city receives two (2) or more bids, with all factors being equal except price, an adjustment of five percent (5%) of the quoted price may be afforded to the vendor having a fixed business location within the city limits. (Ord. 20-10 § 1, 2020; 95-29 § 1, 1995; prior code § 2-5.07)



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: K
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SUBJECT:

Public Works: Acceptance of Public Grant of Easement from Implacable Properties, LLC, dated May 6, 2022 for a 20' wide Sanitary Sewer Easement for Tract 865, Unit 2.

RECOMMENDATION:

That the City Council, by motion,

1. Accept the attached Grant of Easement Deed from Implacable Properties, LLC, dated May 6, 2022, for a 20' Easement for Sanitary Sewer purposes; and
2. Authorize the City Manager to sign the deed certification and the City Clerk to file said deed with the Kings County Recorder's office.

BACKGROUND:

The approval and construction of the Live Oak East subdivision, Tract 865, Unit 2, located west of Alpine Avenue, and south of Hume Avenue by the developer San Joaquin Valley Homes, requires an additional offsite easement dedication in order to construct a sanitary sewer main from the subdivision, Tract 865, Unit 2, to Hume Avenue. The attached Grant of Easement Deed to the City provides the necessary easement to facilitate the construction of the offsite sanitary sewer main improvements.

FISCAL IMPACT:

The Public Grant of Easement Deed for a 20' wide sanitary sewer easement from Implacable Properties, LLC, dated May 6, 2022 is being made at no cost to the City.

ATTACHMENTS:

TR 865-2 Offsite Sewer Easement Deed

RECORDING REQUESTED BY:

When Recorded Mail Document
and Tax Statement To:

City of Hanford

SPACE ABOVE THIS LINE FOR RECORDER'S
USE

APN:

GRANT OF EASEMENT

The undersigned grantor(s) declare(s)

Documentary transfer tax is EXEMPT R&T Code 11922 Governmental Agency Acquiring Title

[	]	computed on full value of property conveyed, or
[	]	computed on full value less value of liens or encumbrances remaining at time of sale,
[	]	Unincorporated Area (X) City of Hanford

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Implacable Properties, LLC, a California Limited Liability Company

hereby GRANT(S) to

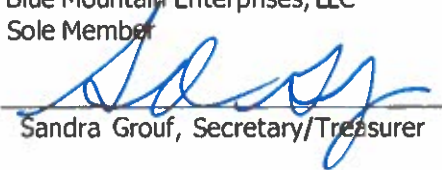
City of Hanford, a Municipal Corporation

the following described real property in the City of Hanford, County of Kings, State of

California: SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF FOR LOCATION OF SAID
EASEMENT

DATE: May 6, 2022

Implacable Properties, LLC, a California
Limited Liability Company
By: Blue Mountain Enterprises, LLC
Its: Sole Member

By: 
Sandra Grouf, Secretary/Treasurer

MAIL TAX STATEMENTS AS DIRECTED ABOVE

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Solano

On MAY 6, 2022 before me, Selina Y. Marcus, Notary Public
(insert name and title of the officer)

personally appeared Sandra Brown
who proved to me on the basis of satisfactory evidence to be the person(~~s~~) whose name(~~s~~) is/~~are~~
subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in
~~his~~/her/~~their~~ authorized capacity(~~ies~~), and that by ~~his~~/her/~~their~~ signature(~~s~~) on the instrument the
person(~~s~~), or the entity upon behalf of which the person(~~s~~) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Selina Y. Marcus (Seal)



EXHIBIT "A"
SANITARY SEWER EASEMENT
LEGAL DESCRIPTION

An easement 20.00-foot wide over a portion of Resultant Parcel 2 as described in Document No. 2123158, Kings County Records, situate in the Southwest Quarter of Section 2, Township 19 South, Range 21 East, Mount Diablo Meridian, County of Kings, California.

A strip of land 20.00-feet wide, the centerline of which is more particularly described as follows:

COMMENCING at the Northeast corner of said Resultant Parcel 2, said point being 20.00 feet distant at right angles from the North line of said Southwest Quarter of Section 2; thence

Along the North line of said Resultant Parcel 2, parallel with said Quarter Section line, North 89°07'49" West 745.93 feet to the **TRUE POINT OF BEGINNING** of this description; thence

Leaving said North line of Resultant Parcel 2, South 00°52'11" West 653.41 feet; thence

South 33°55'41" West 140.44 feet to a point on the Southerly line of said Resultant Parcel 2 and the **POINT OF TERMINUS**.

The sidelines of said 20.00-foot easement to be extended or shortened to terminate at the North and Southerly lines of said Resultant Parcel 2.

Containing 15,879 square feet more or less.

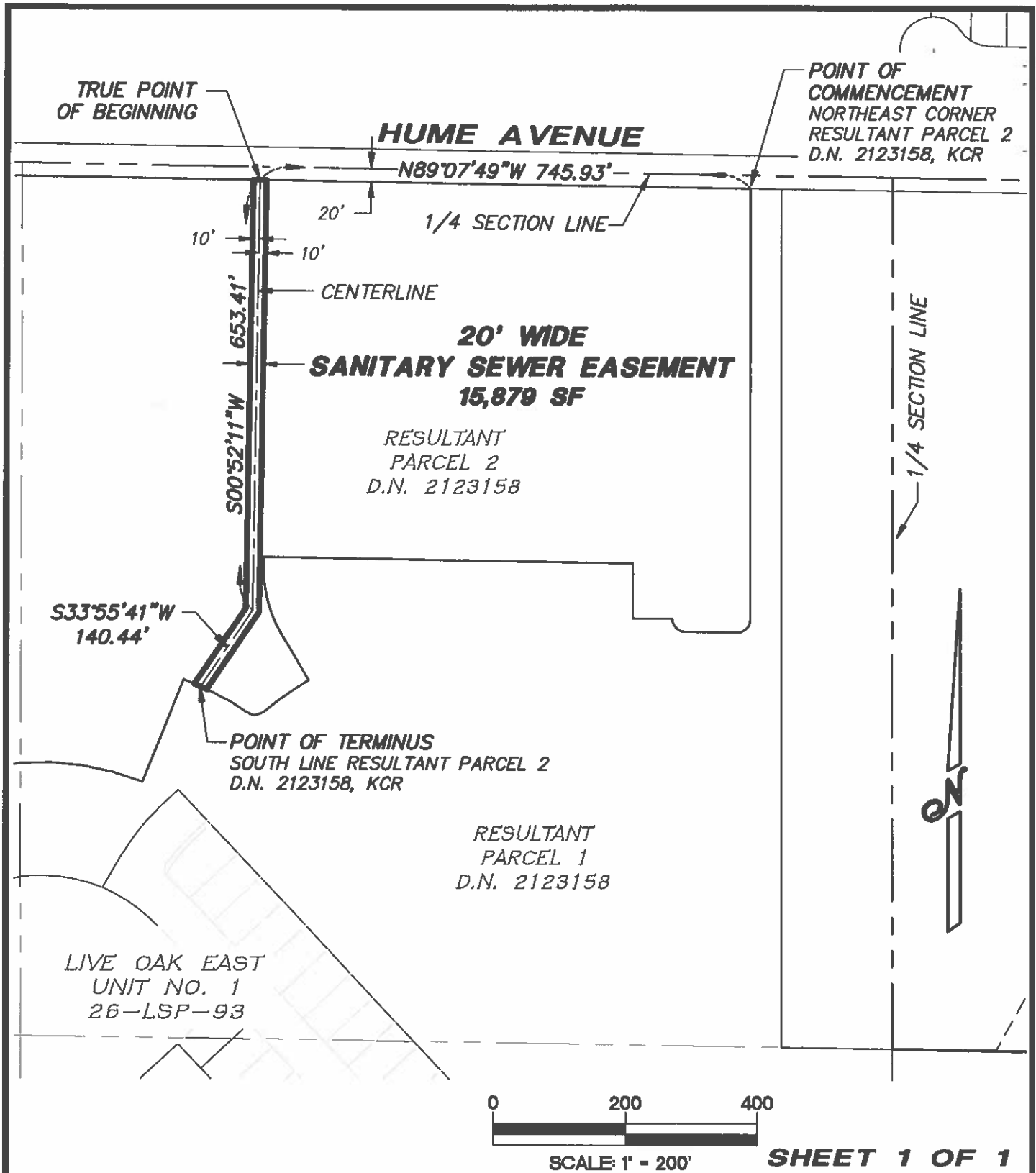
This legal description as described is delineated on the accompanying "Plat to Accompany Legal Description" and made a part hereof for reference purposes.


 Nicole Cannella, P.L.S. 9099



5.4.22

Attachment: TR 865-2 Offsite Sewer Easement Deed (PW: Accept Grant of Easement for Sanitary Sewer installation)



North Star

Engineering Group, Inc.

• CIVIL ENGINEERING • SURVEYING • PLANNING •
620 12th Street Modesto, CA 95354
(209) 524-3525 Phone (209) 524-3526 Fax

**PLAT TO ACCOMPANY
LEGAL DESCRIPTION**

LYING IN A PORTION OF THE
SOUTHWEST QUARTER OF SECTION 2,
TOWNSHIP 19 SOUTH, RANGE 21 EAST,
MOUNT DIABLO MERIDIAN.
COUNTY OF KINGS, STATE OF CALIFORNIA

JOB NO: J13-1238

SCALE: AS SHOWN

DR BY: NC

FILE: 13-1238 20' sewer easement plat
2.dwg

DATE: May 4, 2022

Attachment: TR 865-2 Offsite Sewer Easement Deed (PW: Accept Grant of Easement for Sanitary Sewer installation)

DEED CERTIFICATION

This is to certify that the interest in real property conveyed by the Grant of Easement Deed dated May 6, 2022 from Implacable Properties, LLC, a California Limited Liability Company to the CITY OF HANFORD, a municipal corporation, is hereby accepted by order of the City Council of the City of Hanford and the Grantee consents to recordation by its duly authorized officer.

DATED: _____

CITY OF HANFORD
a municipal corporation

By: _____
Mario Cifuentes, City Manager

Attest: _____
Natalie Corral, City Clerk

Attachment: TR 865-2 Offsite Sewer Easement Deed (PW: Accept Grant of Easement for Sanitary Sewer installation)



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: L
-------------------------------	--------------------------

SUBJECT:

Public Works: Approval of the Final Map and Subdivision Agreement for Tract No. 928, Unit No. 3, with San Joaquin Valley Homes, and acceptance of all easements and dedications offered for public use and adoption of Resolution 22-24-R restructuring properties within Assessment District No. 20-01 (District Restructure No. 20-01-B) (Southeast corner of Fargo Avenue and Centennial Drive)

RECOMMENDATION:

1. Approve the Final Map and Subdivision Agreement for Tract No. 928, Unit No. 3, with San Joaquin Valley Homes and accept all easements and dedications offered for public use; and
2. Adopt the attached Resolution 22-24-R properties within Assessment District No. 21-01 (District Restructure No. 21-01-B)
3. Accept the attached Grant of Easement from Cal Clark Farms, Inc., a California Corporation for Utility Purposes.

BACKGROUND:

The final subdivision map for Tract No. 928, Unit No. 3, San Joaquin Valley Homes Subdivision, a 88-lot subdivision located as shown on the attached map, has been checked and approved by staff. The developer of Tract No. 928, Unit No. 3 Subdivision, is Presidio JJR Bella Vista II 150, LLC, Presidio JJR Bonterra II 160, LLC. All required fees have been paid, and proper improvement security for all required subdivision improvements has been posted in accordance with the attached Subdivision Agreement, which has been reviewed and approved by the Public Works Department and signed by the developer.

FISCAL IMPACT:

There will be no financial impact to the City of Hanford.

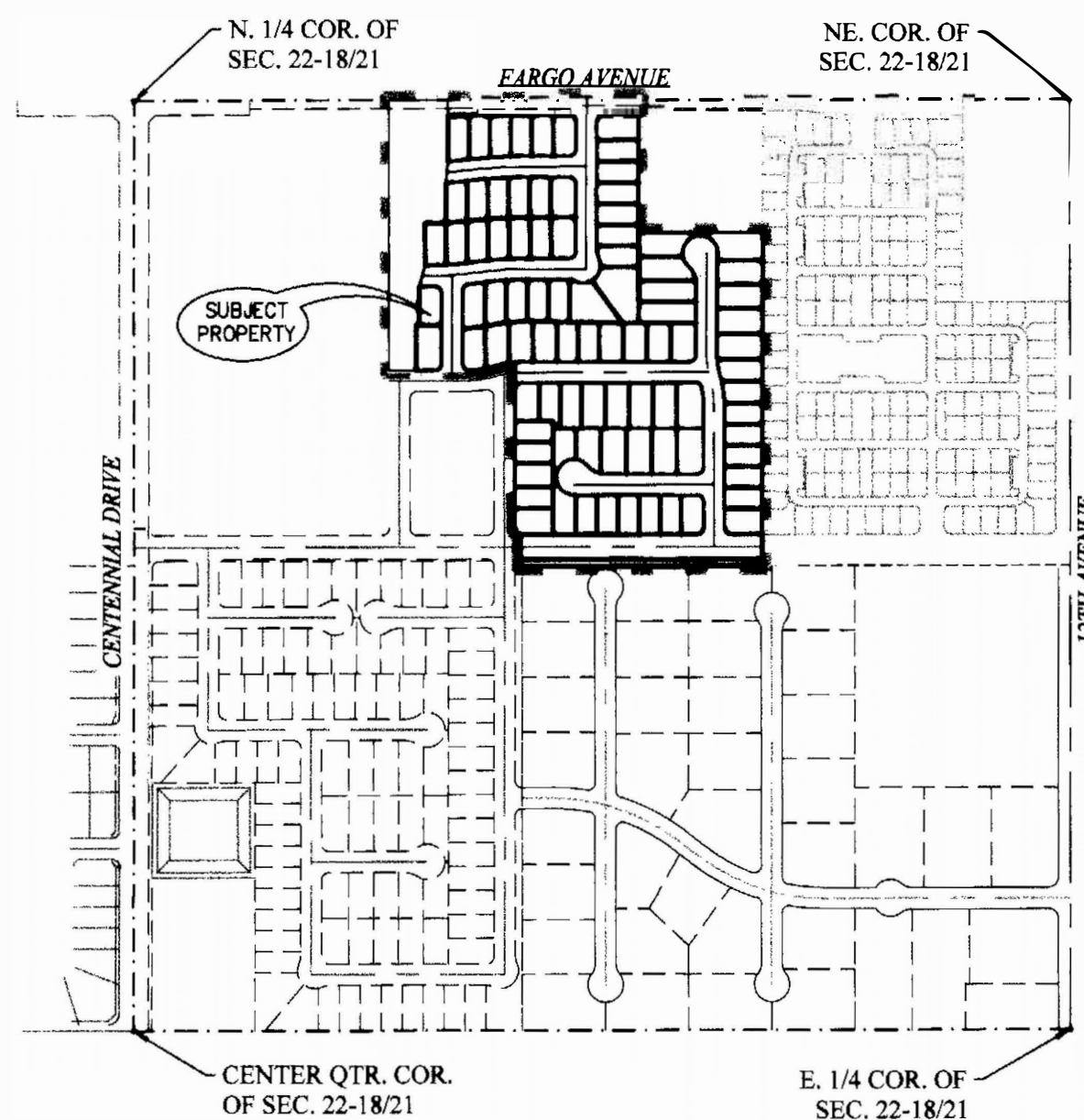
ATTACHMENTS:

TR 928-3 Final Map

Tract 928 Unit III Subd. Agreement
Offsite Easements
LAD Legal Descriptions and Exhibits
Tract 928-3 LAD Engineer Report
Resolution 22-24-R for TR 928-3 LAD (21-01-B) -Restructure

COUNTY TRACT No. 928 UNIT III

CITY OF HANFORD, COUNTY OF KINGS
STATE OF CALIFORNIA



ENGINEER'S STATEMENT

THIS MAP CONSISTING OF FOUR SHEETS WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF JIM ROBINSON OF SAN JOAQUIN VALLEY HOMES IN THE MONTH OF MAY 2021 I HEREBY STATE THAT THIS MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP.

DATED THIS 17th DAY OF May, 2022

John A. Zumwalt
JOHN A. ZUMWALT, R.C.E. 21489



ACTING CITY SURVEYOR

I, JOHN B. HARDIN, HEREBY STATE THAT I HAVE CAREFULLY EXAMINED THE ANNEXED MAP, THAT I AM SATISFIED THAT SAID MAP IS TECHNICALLY CORRECT, AND IN ACCORDANCE WITH SECTIONS 66425 THROUGH 66450, INCLUSIVE, OF THE GOVERNMENT CODE.

DATED THIS _____ DAY OF _____, 20__

JOHN B. HARDIN, R.C.E. 21753
ACTING FOR THE CITY OF HANFORD



CITY ENGINEER'S STATEMENT

I, JONATHAN L. DOYEL, HEREBY STATE THAT I HAVE CAREFULLY EXAMINED THE ANNEXED MAP, THAT THE SUBDIVISION AS SHOWN IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE TENTATIVE MAP, AND ANY APPROVED ALTERATIONS THEREOF AND THAT ALL PROVISIONS OF ANY LOCAL ORDINANCES AND SECTIONS 66425 THROUGH 66450 OF THE GOVERNMENT CODE APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP HAVE BEEN COMPLIED WITH.

DATED THIS _____ DAY OF _____, 20__

JOHNATHAN L. DOYEL, CITY ENGINEER R.C.E. 62044



TAX COLLECTOR'S STATEMENT

THIS IS TO CERTIFY THAT THE PROVISIONS OF ARTICLE 8 OF CHAPTER 4 OF THE GOVERNMENT CODE HAVE BEEN COMPLIED WITH REGARDING DEPOSITS.

DATE: 4/21/22

JAMES P. ERB, CPA; DIRECTOR OF FINANCE

BY: Marisa Campbell, Deputy

CITY CLERK'S CERTIFICATE

I HEREBY STATE THAT AT A REGULAR MEETING OF THE HANFORD CITY COUNCIL HELD ON THE _____ DAY OF _____, 20__, AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION AND ACCEPTING, SUBJECT TO IMPROVEMENT, ON BEHALF OF THE GENERAL PUBLIC, THE STREETS, EASEMENTS, AND LOT A AS INCLUDED WITHIN THE BOUNDARIES OF THE SUBDIVISION SHOWN UPON THIS MAP.

DATED THIS _____ DAY OF _____, 20__

NATALIE CORRAL, CITY CLERK

PLANNING COMMISSION CERTIFICATE

APPROVED BY THE HANFORD PLANNING COMMISSION IN ACCORDANCE WITH THE REQUIREMENTS OF LAW IN DULY AUTHORIZED MEETING HELD _____, 20__

DATED THIS _____ DAY OF _____, 20__

MARY BEATIE, INTERIM COMMUNITY DEVELOPMENT DIRECTOR

RECORDER'S CERTIFICATE

FEE BOOK NO. _____ FEE PAID _____

RECORDED AT THE REQUEST OF ZUMWALT-HANSEN & ASSOCIATES, INC. ON THIS _____ DAY OF _____, 20__, AT _____ MINUTES PAST _____ O'CLOCK IN VOLUME _____ OF LICENSED SURVEYORS' PLATS, AT PAGE _____, KINGS COUNTY RECORDS.

KRISTINE LEE, KINGS COUNTY RECORDER

BY: _____
DEPUTY

OWNER'S STATEMENT

WE, THE UNDERSIGNED, DO HEREBY STATE THAT WE ARE THE OWNERS OF OR HAVE SOME RIGHT, TITLE, OR INTEREST IN AND TO THE REAL PROPERTY INCLUDED WITHIN THE SUBDIVISION SHOWN UPON THIS MAP AND THAT WE ARE THE ONLY PERSONS WHOSE CONSENT IS NECESSARY TO PASS A CLEAR TITLE TO SAID PROPERTY AND THAT WE CONSENT TO THE MAKING OF SAID MAP AND SUBDIVISION AS SHOWN ON THIS MAP AND DO HEREBY DEDICATE IN FEE TO PUBLIC USE ALL OF THE STREETS. WE ALSO DEDICATE THOSE EASEMENTS SHOWN HEREON FOR PUBLIC UTILITIES, LANDSCAPE AND SIDEWALKS. WE FURTHER DEDICATE LOT A FOR LANDSCAPE PURPOSES AND THOSE CERTAIN STRIPS OF LAND DESIGNATED AS "FUTURE STREETS", RESERVING TO OURSELVES FOR THE USE OF OURSELVES AND THE SUCCESSIVE OWNERS, ALL ORDINARY USES OF SAID LAND UNTIL SUCH TIME AS THE PROPER LEGISLATIVE BODY SHALL ACCEPT DEDICATION OF, OR ACQUIRE ADDITIONAL RIGHT OF WAY, TO CONSTITUTE THE PERMANENT WIDTH AND/OR EXTENSIONS OF THOSE STREETS HAVING A PARTIAL WIDTH AND/OR DEAD-ENDING, AS SHOWN HEREON.

PRESIDIO JJR BELLA VISTA II 150, LLC, A DELAWARE LIMITED LIABILITY COMPANY

BY: Joseph A. Leal
JJR MANAGEMENT SERVICES, INC. A CALIFORNIA CORPORATION, ITS OPERATING MANAGER
JOSEPH A. LEAL, PRESIDENT

PRESIDIO JJR BONTERRA II 160, LLC, A DELAWARE LIMITED LIABILITY COMPANY, AS FEE TITLE OWNERS

BY: Joseph A. Leal
JJR MANAGEMENT SERVICES, INC. A CALIFORNIA CORPORATION, ITS OPERATING MANAGER
JOSEPH A. LEAL, PRESIDENT

FARMERS AND MERCHANTS BANK OF LONG BEACH, A CALIFORNIA CORPORATION, AS BENEFICIARY
UNDER DEED OF TRUST DATED JUNE 21, 2021 AND RECORDED JUNE 30, 2021 AS DOCUMENT NO. 2114772

BY: _____

NAME: _____

TITLE: _____

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

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STATE OF CALIFORNIA
COUNTY OF Tulare

ON MAY 12, 2022 BEFORE ME, AMANDA RAMOS
NOTARY PUBLIC, PERSONALLY APPEARED JOSEPH A. LEAL

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT. I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.
WITNESS MY HAND AND OFFICIAL SEAL

SIGNATURE Amanda Ramos

(PRINT NAME) Amanda Ramos

MY COMMISSION NO. 2394938 MY COMMISSION EXPIRES 04/10/2026

PRINCIPAL OFFICE IN COUNTY OF Tulare

STATE OF CALIFORNIA
COUNTY OF Tulare

ON MAY 12, 2022 BEFORE ME, AMANDA RAMOS
NOTARY PUBLIC, PERSONALLY APPEARED JOSEPH A. LEAL

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT. I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.
WITNESS MY HAND AND OFFICIAL SEAL

SIGNATURE Amanda Ramos

(PRINT NAME) Amanda Ramos

MY COMMISSION NO. 2394938 MY COMMISSION EXPIRES 04/10/2026

PRINCIPAL OFFICE IN COUNTY OF Tulare

STATE OF CALIFORNIA
COUNTY OF _____

ON _____ BEFORE ME, _____
NOTARY PUBLIC, PERSONALLY APPEARED _____

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT. I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.
WITNESS MY HAND AND OFFICIAL SEAL

SIGNATURE _____

(PRINT NAME) _____

MY COMMISSION NO. _____ MY COMMISSION EXPIRES _____

PRINCIPAL OFFICE IN COUNTY OF _____



609 N. IRWIN ST.

HANFORD, CA. 93230

PH. (559) 582-1056

FILE NO. 0606354

SHEET TWO OF SIX SHEETS

COUNTY TRACT No. 928 UNIT III

CITY OF HANFORD, COUNTY OF KINGS,
STATE OF CALIFORNIA

LEGAL DESCRIPTION

PARCEL A OF THAT CERTAIN PARCEL MAP RECORDED DECEMBER 9, 2021, IN THE CITY OF HANFORD, COUNTY OF KINGS, STATE OF CALIFORNIA, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 21, PAGE 35 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDED OF SAID COUNTY.

CONSISTING OF 24.743 ACRES MORE OR LESS

BASIS OF BEARINGS

THE NORTH LINE OF THE NORTHEAST QUARTER OF SECTION 22, T. 18 S., R. 21 E., M.D.B. & M., BEARS S 89° 50' 39" W PER L.S.P. 21-53, K.C.R.

SURVEYOR'S NOTE

ALL CURVES ARE TANGENT UNLESS OTHERWISE NOTED

MONUMENT NOTE:

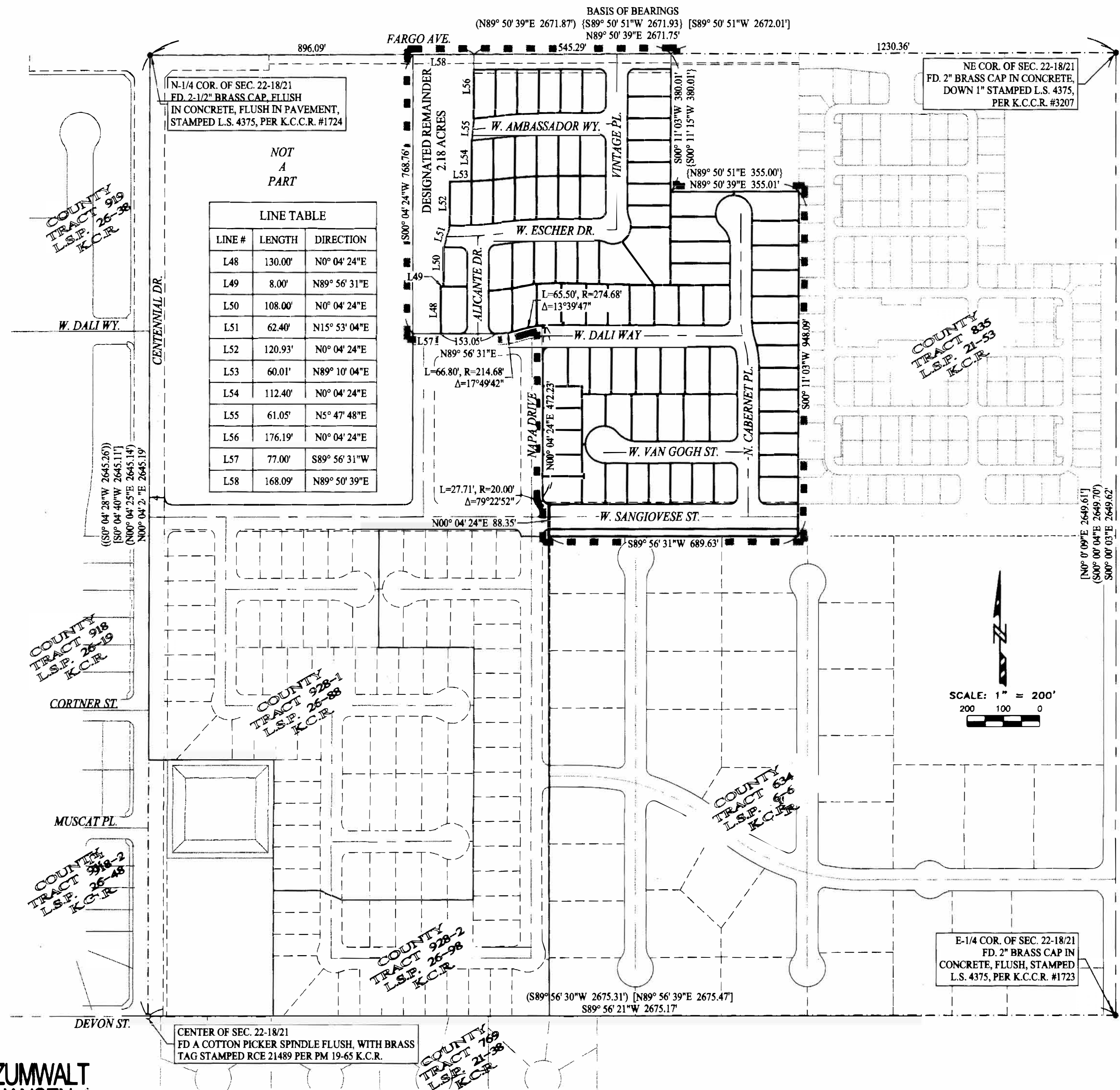
THE REAR CORNERS OF LOTS 100-106 ADJACENT TO SANGIOVESE ST. ARE MONUMENTED AS WITNESS CORNERS WITH 1/2" REBAR, 30" LONG, WITH YELLOW PLASTIC TAG MARKED RCE 21489, SET 6" DEEP ON THE SIDE LOT LINE A DISTANCE OF 9.00 FEET (PERPENDICULAR) FROM THE REAR CORNER. THE REAR LOT CORNERS OF LOTS 169-174 ADJACENT TO FARGO AVE. ARE OF THE SAME CHARACTER BUT 14.00 FEET (PERPENDICULAR) FROM THE REAR CORNER. THE REAR LOTS CORNERS OF LOTS 151-155 AND 176-187 ARE OF THE SAME CHARACTER BUT 4.00 FEET (PERPENDICULAR) FROM THE REAR CORNER.

SPECIAL MONUMENT NOTE:

ALL FRONT CORNERS ADJACENT TO STREETS ARE MONUMENTED AS WITNESS CORNERS, SET ON THE P.U.E. LINE AND ARE MARKED BY 1/2" REBAR, 30" LONG WITH RED PLASTIC TAG STAMPED "CONT. PT., R.C.E. 21489", AND SET 6"± DEEP, EXCEPT AS SHOWN OTHERWISE.

LEGEND

- FOUND AND ACCEPTED MONUMENT AS NOTED
 - FD. 2" GALV. I.P. WITH BRASS CAP STAMPED R.C.E. 21489 IN A MONUMENT WELL, FLUSH IN PAVEMENT
 - SET STEEL SPIKE WITH BRASS TAG, R.C.E. 21489, FLUSH IN PAVEMENT
 - △ SET 2"x24" GALV. I.P. WITH BRASS CAP STAMPED R.C.E. 21489 IN MONUMENT WELL, MONUMENT WELL SET FLUSH IN PAVEMENT
 - △ LOT CORNERS ARE MARKED WITH 1/2" REBAR, 30" LONG, TAGGED R.C.E. 21489, SET 6" DEEP, SEE SPECIAL MONUMENTATION NOTE
 - INDICATES 6' PUBLIC UTILITY EASEMENT, EXCEPT AS NOTED
 - △ NOW OFFERED FOR DEDICATION AS PUBLIC STREETS
 - () RECORD DATA PER L.S.P. 21-53, K.C.R.
 - { } RECORD DATA PER P.M. 17-5, K.C.R.
 - {{ }} RECORD DATA PER DEED BK. 1149, PG 495, O.R.
 - [] RECORD DATA PER P.M. 8-17, K.C.R. (OR CALCULATED THEREFROM)
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 - (1234) INDICATES STREET ADDRESSES
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 - ■ DISTINCTIVE BORDER
 - 2' 2' PEDESTRIAN ACCESS EASEMENT
- ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF



ZUMWALT
HANSEN &
A Company

609 N. IRWIN ST.

HANFORD, CA. 93230

PH. (559) 582-1056

FILE NO. 0606354

SHEET THREE OF SIX SHEETS

Curve Table			
Curve #	Length	Radius	Delta
C1	31.50'	20.00'	90° 13' 45"
C2	31.34'	20.00'	89° 46' 15"
C3	31.37'	20.00'	89° 52' 07"
C4	31.46'	20.00'	90° 07' 53"
C5	31.37'	20.00'	89° 52' 07"
C6	31.65'	20.00'	90° 40' 23"
C7	29.09'	20.00'	83° 19' 31"
C31	27.86'	70.00'	22° 48' 21"
C32	24.14'	50.00'	27° 39' 40"
C33	47.25'	50.00'	54° 08' 37"
C37	27.86'	70.00'	22° 48' 21"
C48	59.21'	907.05'	3° 44' 24"
C49	70.44'	907.05'	4° 26' 59"
C50	41.25'	877.05'	2° 41' 41"
C51	60.22'	877.05'	3° 56' 03"
C52	23.89'	877.05'	1° 33' 38"
C53	36.61'	937.05'	2° 14' 18"
C54	60.18'	937.05'	3° 40' 46"
C55	37.15'	937.05'	2° 16' 18"
C57	26.92'	937.05'	1° 38' 46"
C61	125.36'	877.05'	8° 11' 23"
C62	125.36'	877.05'	8° 11' 23"
C63	133.94'	937.05'	8° 11' 23"
C64	54.98'	1640.00'	1° 55' 15"
C65	5.32'	1640.00'	0° 11' 09"
C66	60.27'	1640.00'	2° 06' 20"
C67	60.10'	1640.00'	2° 05' 59"
C68	60.02'	1640.00'	2° 05' 48"
C69	41.93'	1580.00'	1° 31' 14"
C70	18.40'	1700.00'	0° 37' 13"
C71	60.23'	1700.00'	2° 01' 48"
C72	60.08'	1700.00'	2° 01' 30"
C73	53.79'	1700.00'	1° 48' 46"
C74	48.46'	1610.00'	1° 43' 28"
C85	192.50'	1700.00'	6° 29' 17"
C86	185.71'	1640.00'	6° 29' 17"

Radial Line Table							
Line #	Bearing	Line #	Bearing	Line #	Bearing	Line #	Bearing
R19	S08° 14' 51"E	R28	N06° 00' 33"W	R33	S05° 55' 33"E	R40	N04° 37' 30"W
R23	N85° 04' 17"W	R29	S02° 19' 47"E	R34	N03° 53' 45"W		
R25	N67° 16' 03"E	R30	N02° 09' 17"W	R35	S01° 52' 15"E		
R26	S02° 45' 10"E	R31	N04° 15' 16"W	R36	N06° 32' 45"W		
R27	N06° 41' 13"W	R32	S06° 21' 36"E	R39	N05° 01' 32"W		

LINE TABLE		
LINE #	LENGTH	DIRECTION
L3	27.34'	N89° 56' 31"E
L41	18.77'	N89° 56' 31"E
L42	35.91'	N89° 56' 31"E

COUNTY TRACT No. 928 UNIT III

CITY OF HANFORD, COUNTY OF KINGS,
STATE OF CALIFORNIA

BASIS OF BEARINGS

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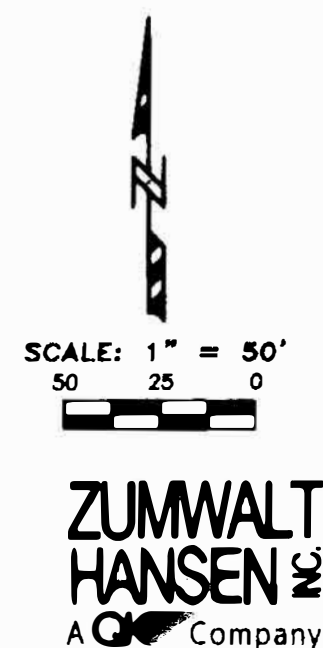
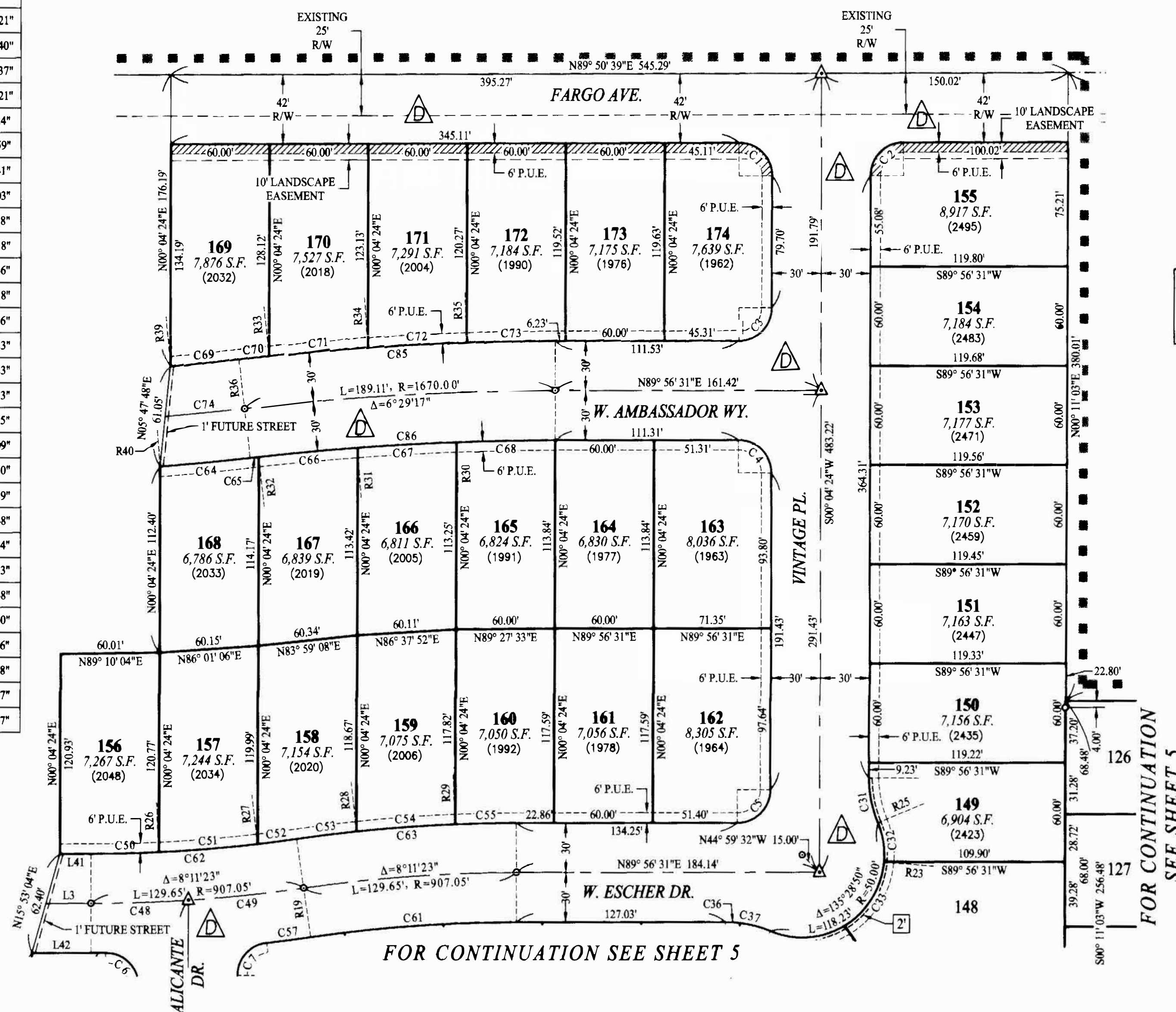
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LEGEND

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 - [2'] 2' PEDESTRIAN ACCESS EASEMENT
- ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF



609 N. IRWIN ST.

HANFORD, CA. 93230

PH. (559) 582-1056

FILE NO. 0606354

SHEET FOUR OF SIX SHEETS

Curve Table							
Curve #	Length	Radius	Delta	Curve #	Length	Radius	Delta
C6	31.65'	20.00'	90° 40' 23"	C45	20.83'	235.00'	5° 04' 39"
C7	29.09'	20.00'	83° 19' 31"	C47	70.97'	235.00'	17° 18' 14"
C8	31.37'	20.00'	89° 52' 07"	C48	59.21'	907.05'	3° 44' 24"
C9	31.46'	20.00'	90° 07' 53"	C49	70.44'	907.05'	4° 26' 59"
C11	31.33'	20.00'	89° 45' 28"	C56	8.86'	937.05'	0° 32' 30"
C26	12.69'	70.00'	10° 23' 26"	C57	26.92'	937.05'	1° 38' 46"
C27	46.18'	70.00'	37° 47' 57"	C58	20.82'	877.05'	1° 21' 36"
C28	33.03'	50.00'	37° 50' 44"	C59	60.24'	877.05'	3° 56' 07"
C29	87.41'	50.00'	100° 09' 36"	C60	44.30'	877.05'	2° 53' 39"
C30	78.70'	50.00'	90° 11' 03"	C61	125.36'	877.05'	8° 11' 23"
C32	24.14'	50.00'	27° 39' 40"	C62	125.36'	877.05'	8° 11' 23"
C33	47.25'	50.00'	54° 08' 37"	C63	133.94'	937.05'	8° 11' 23"
C34	46.84'	50.00'	53° 40' 33"	C77	45.30'	214.67'	12° 05' 26"
C35	19.16'	70.00'	15° 40' 44"	C78	21.50'	214.68'	5° 44' 17"
C36	8.71'	70.00'	7° 07' 37"	C79	48.54'	274.68'	10° 07' 28"
C37	27.86'	70.00'	22° 48' 21"	C80	36.93'	274.68'	7° 42' 14"
C39	15.20'	265.00'	3° 17' 09"	C82	65.50'	274.68'	13° 39' 47"
C40	49.24'	205.00'	13° 45' 47"	C83	19.97'	274.68'	4° 09' 55"
C41	12.67'	205.00'	3° 32' 27"	C84	20.04'	244.68'	4° 41' 36"
C43	61.91'	205.00'	17° 18' 14"				
C44	50.15'	235.00'	12° 13' 35"				

Radial Line Table	
Line #	Bearing
R9	S72° 52' 49"W
R10	N76° 09' 58"E
R11	N86° 38' 37"E
R12	S41° 59' 40"W
R13	S79° 50' 24"W
R14	S04° 12' 52"E
R15	S07° 45' 43"E
R16	N17° 53' 11"W
R17	N12° 08' 54"W
R18	S00° 35' 59"E
R19	S08° 14' 51"E
R20	S06° 53' 15"E
R21	N02° 57' 08"W
R22	S22° 44' 53"W
R23	N85° 04' 17"W
R24	S06° 36' 05"E
R37	S30° 55' 40"E
R43	S00° 03' 29"E
R44	N07° 04' 09"E
R45	N79° 47' 37"E

COUNTY TRACT No. 928

UNIT III

CITY OF HANFORD, COUNTY OF KINGS,

STATE OF CALIFORNIA

LEGEND

- FOUND AND ACCEPTED MONUMENT AS NOTED
 - FD. 2" GALV. I.P. WITH BRASS CAP STAMPED R.C.E. 21489 IN A MONUMENT WELL, FLUSH IN PAVEMENT
 - SET STEEL SPIKE WITH BRASS TAG, R.C.E. 21489, FLUSH IN PAVEMENT
 - △ SET 2"x24" GALV. I.P. WITH BRASS CAP STAMPED R.C.E. 21489 IN MONUMENT WELL, MONUMENT WELL SET FLUSH IN PAVEMENT
 - △ LOT CORNERS ARE MARKED WITH 1/2" REBAR, 30" LONG, TAGGED R.C.E. 21489, SET 6" DEEP, SEE SPECIAL MONUMENTATION NOTE
 - INDICATES 6' PUBLIC UTILITY EASEMENT, EXCEPT AS NOTED
 - △ NOW OFFERED FOR DEDICATION AS PUBLIC STREETS
 - () RECORD DATA PER L.S.P. 21-53, K.C.R.
 - { } RECORD DATA PER P.M. 17-5, K.C.R.
 - { { } RECORD DATA PER DEED BK. 1149, PG 495, O.R.
 - [] RECORD DATA PER P.M. 8-17, K.C.R. (OR CALCULATED THEREFROM)
 - (()) RECORD DATA PER L.S.P. 26-19, K.C.R.
 - (1234) INDICATES STREET ADDRESSES
 - ACCESS DENIED TO SANGIOVESE ST. AND FARGO AVENUE
 - DISTINCTIVE BORDER
 - [2'] 2' PEDESTRIAN ACCESS EASEMENT
- ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF

BASIS OF BEARINGS

THE NORTH LINE OF THE NORTHEAST QUARTER OF SECTION 22, T. 18 S., R. 21 E., M.D.B. & M., BEARS S 89° 50' 39" W PER L.S.P. 21-53, K.C.R.

SURVEYOR'S NOTE

ALL CURVES ARE TANGENT UNLESS OTHERWISE NOTED

MONUMENT NOTE:

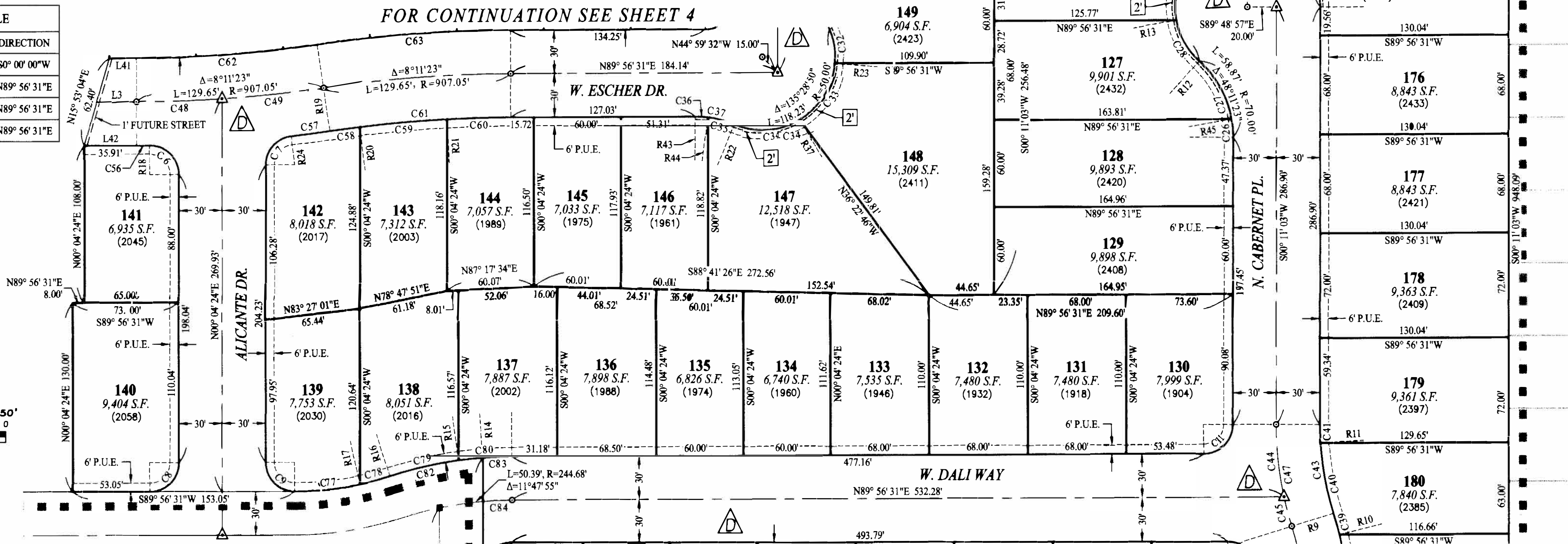
THE REAR CORNERS OF LOTS 100-106 ADJACENT TO SANGIOVESE ST. ARE MONUMENTED AS WITNESS CORNERS WITH 1/2" REBAR, 30" LONG, WITH YELLOW PLASTIC TAG MARKED RCE 21489, SET 6" DEEP ON THE SIDE LOT LINE A DISTANCE OF 9.00 FEET (PERPENDICULAR) FROM THE REAR CORNER. THE REAR LOT CORNERS OF LOTS 169-174 ADJACENT TO FARGO AVE. ARE OF THE SAME CHARACTER BUT 14.00 FEET (PERPENDICULAR) FROM THE REAR CORNER. THE REAR LOTS CORNERS OF LOTS 151-155 AND 176-187 ARE OF THE SAME CHARACTER BUT 4.00 FEET (PERPENDICULAR) FROM THE REAR CORNER.

SPECIAL MONUMENT NOTE:

ALL FRONT CORNERS ADJACENT TO STREETS ARE MONUMENTED AS WITNESS CORNERS, SET ON THE P.U.E. LINE AND ARE MARKED BY 1/2" REBAR, 30" LONG WITH RED PLASTIC TAG STAMPED "CONT. PT., R.C.E. 21489", AND SET 6"± DEEP, EXCEPT AS SHOWN OTHERWISE.

○ SET 1/2" REBAR, 30" LONG WITH RED PLASTIC TAG STAMPED "CONT. PT., R.C.E. 21489", AND SET 6"± DEEP

LINE TABLE		
LINE #	LENGTH	DIRECTION
L2	10.00'	S0° 00' 00"W
L3	27.34'	N89° 56' 31"E
L41	18.77'	N89° 56' 31"E
L42	35.91'	N89° 56' 31"E



ZUMWALT
HANSEN &
A Company

609 N. IRWIN ST.

HANFORD, CA. 93230

PH. (559) 582-1056

FILE NO. 0606354

SHEET FIVE OF SIX SHEETS

Curve Table															
Curve #	Length	Radius	Delta	Curve #	Length	Radius	Delta	Curve #	Length	Radius	Delta	Curve #	Length	Radius	Delta
C10	31.37'	20.00'	89° 52' 07"	C17	31.46'	20.00'	90° 07' 53"	C23	46.20'	70.00'	37° 48' 53"	C42	79.52'	265.00'	17° 11' 35"
C12	27.16'	20.00'	77° 47' 51"	C18	3.86'	70.00'	3° 09' 37"	C24	14.23'	70.00'	11° 38' 38"	C45	20.83'	235.00'	5° 04' 39"
C13	31.37'	20.00'	89° 52' 07"	C19	27.71'	70.00'	22° 40' 54"	C25	44.13'	205.00'	12° 20' 02"	C46	70.52'	235.00'	17° 11' 35"
C14	31.46'	20.00'	90° 07' 53"	C20	55.99'	50.00'	64° 09' 29"	C38	62.61'	265.00'	13° 32' 15"	C81	1.71'	265.00'	0° 22' 12"
C15	31.37'	20.00'	89° 52' 07"	C21	83.71'	50.00'	95° 55' 10"	C39	15.20'	265.00'	3° 17' 09"	C84	20.04'	244.68'	4° 41' 36"
C16	31.46'	20.00'	90° 07' 53"	C22	37.99'	50.00'	43° 32' 20"	C40	49.24'	205.00'	13° 45' 47"				

Radial Line Table							
Line #	Bearing	Line #	Bearing	Line #	Bearing	Line #	Bearing
R3	N03° 06' 08"E	R9	S72° 52' 49"W				
R4	N25° 47' 02"E	R10	N76° 09' 58"E				
R5	N05° 51' 41"E	R38	S89° 55' 36"E				
R6	N49° 24' 02"E	R46	N89° 42' 13"E				
R7	S89° 55' 36"E	R47	S11° 35' 09"W				
R8	S77° 44' 22"W						

COUNTY TRACT No. 928

UNIT III

CITY OF HANFORD, COUNTY OF KINGS,
STATE OF CALIFORNIA

BASIS OF BEARINGS

THE NORTH LINE OF THE NORTHEAST QUARTER OF SECTION 22, T. 18 S., R. 21 E., M.D.B. & M., BEARS S 89° 50' 39" W PER L.S.P. 21-53, K.C.R.

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SPECIAL MONUMENT NOTE:

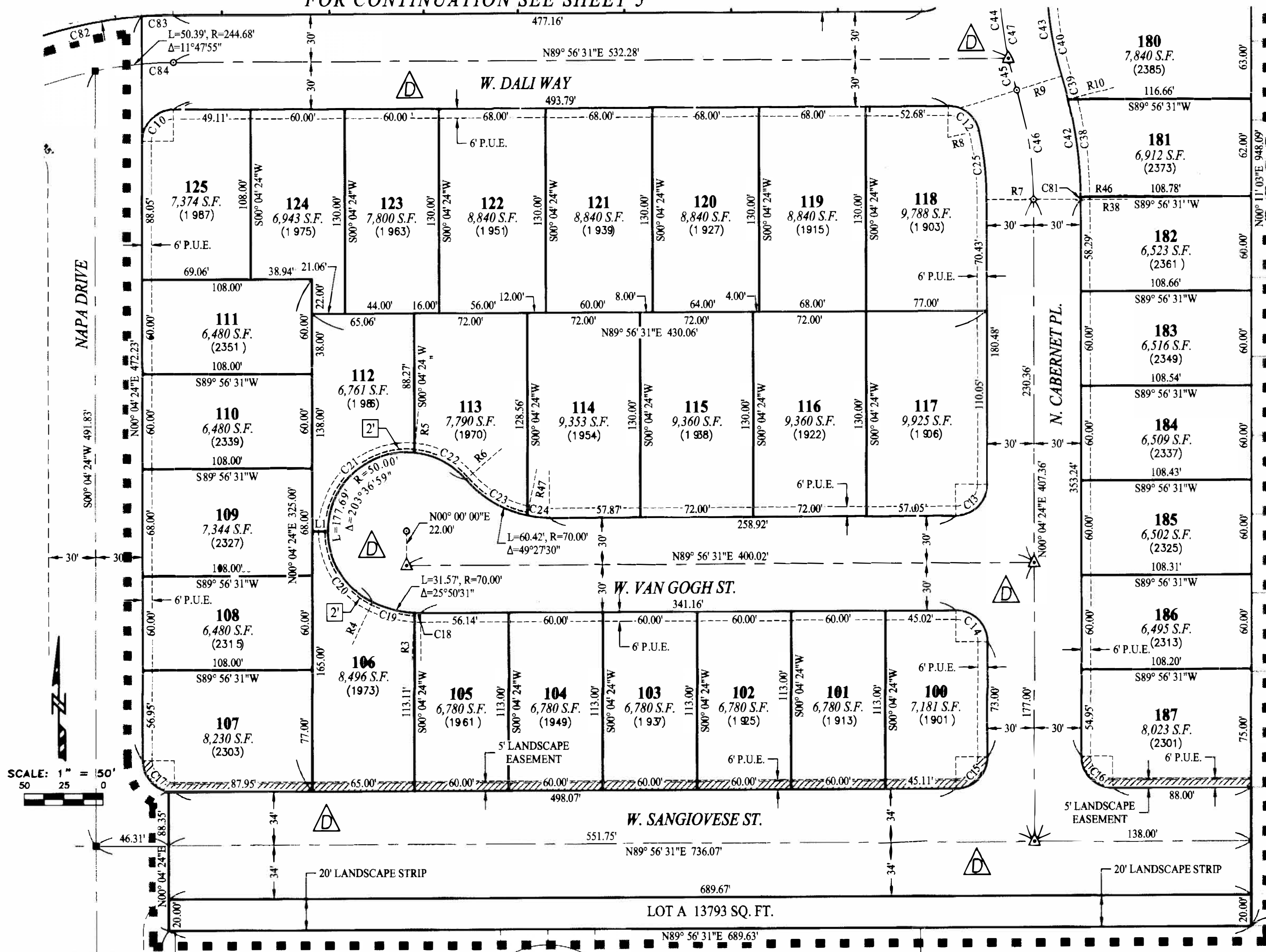
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LEGEND

- FOUND AND ACCEPTED MONUMENT AS NOTED
 - FD. 2" GALV. I.P. WITH BRASS CAP STAMPED R.C.E. 21489 IN A MONUMENT WELL, FLUSH IN PAVEMENT
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 - [2'] 2' PEDESTRIAN ACCESS EASEMENT
- ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF

LINE TABLE		
LINE #	LENGTH	DIRECTION
L1	10.02'	N89° 56' 31"E

FOR CONTINUATION SEE SHEET 5



ZUMWALT
HANSEN INC.
A Q Company

609 N. IRWIN ST.

HANFORD, CA. 93230

PH. (559) 582-1056

FILE NO. 0606354

SHEET SIX OF SIX SHEETS

**CITY OF HANFORD
SUBDIVISION AGREEMENT**

TRACT NO. 928 Unit III

THIS SUBDIVISION AGREEMENT ("Agreement") is made and entered into this _____ day of _____, 2022, by and between PRESIDIO JJR BELLA VISTA II 150, LLC, A DELWARE LIMITED LIABILITY COMPANY AND PRESIDIO JJR BONTERRA II 160, LLC, A DELWARE LIMITED LIABILITY COMPANY, ("SUBDIVIDER"), and the City of Hanford, a Municipal Corporation ("CITY").

RECITALS

A. The SUBDIVIDER has presented to the CITY a final map of the proposed Subdivision of certain real property located within the city limits of the City and more particularly described in Exhibit "A" which has been filed with the City Engineer and is made a part hereof by reference ("Final Map") and identified as Tract No. 928 Unit III ("SUBDIVISION"). The real property is to be developed in accordance with subdivision improvement plans, which have been filed with the City Engineer and are made a part hereof by reference and identified as Exhibit "B" ("Improvement Plans"). SUBDIVIDER has requested that the CITY accept and approve the Final Map and the dedications delineated and shown on the Final Map for the use and purposes specified thereon, and otherwise approve the Final Map in order that the same may be recorded as required by law.

B. The CITY requires as a condition precedent to the acceptance and approval of the Final Map, the dedication of such streets and easements as are delineated and shown on the Final Map, and deems the same as necessary for the public use, and requires that any and all streets and easements delineated and shown thereon shall be improved by the construction thereon and the installation therein of the improvements specified herein.

C. Certain public improvements are required to be made by SUBDIVIDER in accordance with the approved tentative map of the SUBDIVISION. Section 66462 of the California Government Code provides, as a condition precedent to the approval of the Final Map,

that the City Council shall require the SUBDIVIDER to enter into an agreement to complete said public improvements.

D. Chapter 16.24.070 of the Hanford Municipal Code requires the SUBDIVIDER to enter into an agreement with the CITY to perform and complete the work and matters as hereinafter described in this Agreement, in conformance with Sections 16.24.010 through 16.24.120, inclusive of the Hanford Municipal Code, which Sections by reference are incorporated into this Agreement and made a part hereof.

NOW THEREFORE, it is hereby agreed as follows:

1. Improvements.

SUBDIVIDER shall complete all required public improvements in the Subdivision as identified in Exhibit "B" of this Agreement (collectively "IMPROVEMENTS") and in accordance with all of the requirements and standards as set forth in the approval or conditional approval of the Tentative Map of the SUBDIVISION, the Hanford Municipal Code, all applicable laws, codes and regulations and the terms and conditions of this Agreement. In accordance with Section 16.24.110 of the Hanford Municipal Code, all of the Improvements shall be completed no later than two (2) years from the date of approval of this Agreement by the City of Hanford. A request to extend the time for completion of the Improvements must be in written form and received by the CITY not less than thirty (30) days prior to expiration of this Agreement and shall include facts in support of the request for such extension of time. Only the City shall have the authority to extend such time period. The extension period shall not exceed twelve (12) months.

Within thirty (30) days after the SUBDIVIDER notifies the City Engineer that the required work has been completed, the City Engineer shall inspect such work, and if such work has been performed in the required manner and in accordance with this Agreement, the Final Map, the Hanford Municipal Code and all other applicable laws, codes and regulations, the City Engineer shall advise the City Council that the public improvements are ready for acceptance by the CITY.

2. Inspection.

The CITY shall inspect all work in accordance with Section 16.24.100 of the Hanford Municipal Code including the SUBDIVIDER'S conformance with CITY Standards and Specifications and any and all conditions, standards or requirements identified at the preconstruction conference held prior to commencing construction.

CITY shall schedule a preliminary final inspection and a deficiency list shall be compiled and submitted to the SUBDIVIDER for correction. Upon completion of all corrections or additional work as outlined by the deficiency list, the SUBDIVIDER shall certify in writing that all corrections have been completed and request a final inspection. Upon finding that all items have been corrected and upon receipt of as-built improvement plans, the Improvements may be provisionally accepted by the CITY pending approval of the final map and subdivision agreement for Tract No. 928 Unit II, by the City Council.

The completion of corrections indicated by the deficiency list shall not relieve the SUBDIVIDER from the responsibility of correcting any deficiency not shown on the list that may be subsequently discovered. Should the CITY require payment of additional engineering and inspection fees and costs for improvements constructed after the stated date of completion, the SUBDIVIDER must pay said additional fees and costs prior to acceptance by the City Council of the IMPROVEMENTS.

3. Costs and Fees.

The SUBDIVIDER shall be responsible for the work, including without limitation, the costs identified in the IMPROVEMENT COST ESTIMATE attached hereto and made a part hereof and identified as Exhibit "C" to this Agreement. SUBDIVIDER agrees to the amount thereof and agrees to pay, when due, all amounts identified therein, including without limitation, all CITY engineering and inspection fees.

4. Security.

SUBDIVIDER agrees to furnish security, which complies with Section 66499 et. seq. of the California Government Code, in such amounts as are fixed by the CITY, to guarantee the faithful performance of this Agreement, including without limitation, the construction of the IMPROVEMENTS and to guarantee payment to contractors, subcontractors, laborers, material men and other persons employed in the performance of the work under this Agreement. In the sole discretion of the CITY and with the written authorization of the CITY, the sureties provided by the SUBDIVIDER may be released in whole or in part in the following manner:

(a) Faithful performance sureties, not in excess of ninety percent (90%) of the estimated costs of the individual items of public improvements, may be released or the required surety amounts may be reduced as work is satisfactorily completed and tentatively accepted by the CITY.

(b) Forty-five (45) days after recordation of the Notice of Completion for the Subdivision, the sureties securing the payment to contractors and subcontractors and to persons furnishing labor, materials, or equipment may be released if claims, including without limitation, stop notices have not been filed.

(c) Ten percent (10%) of the total faithful performance surety, retained as the public improvement warranty, may be released one year after the Notice of Completion has been recorded. In the alternative, SUBDIVIDER shall provide CITY with new warranty security of not less than ten percent (10%) of the Improvement Cost Estimate identified in Exhibit "C" hereto, which security shall have a term of one (1) year from the date of recordation of the Notice of Completion.

In accordance with Section 16.24.080 of the Hanford Municipal Code, the SUBDIVIDER shall furnish, in writing, proof of adequate security deposit to all utility companies for the installation of electricity, gas, telephone, cable television and any other utility which charges are not part of the Improvement Cost Estimate set forth in Exhibit "C."

No final map shall be signed by the City Engineer or recorded until all improvement securities required by Section 16.24.080 of the Hanford Municipal Code and under

this Agreement have been received and approved. The form of securities shall be one or the combination of forms as approved by the CITY.

5. Liability.

As a condition precedent and prior to commencement of the work to be performed pursuant to this Agreement, SUBDIVIDER shall furnish the CITY with a certificate of insurance with a separate endorsement evidencing the following insurance coverages:

- (1) **Commercial General Liability (CGL): Insurance Services Office (ISO) Form CG 0001, including products and completed operations, with limits of no less than FIVE MILLION AND NO/100 DOLLARS (\$5,000,000) per occurrence for bodily injury, personal injury, and property damage. 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 TEN MILLION AND NO/100 DOLLARS (\$10,000,000), twice the required occurrence limit.**
- (2) **Automobile Liability: ISO Form Number CA 0001 covering any auto (Code 1), with a limit no less than FIVE MILLION AND NO/100 DOLLARS (\$5,000,000) per accident for bodily injury and property damage.**
- (3) **Workers' Compensation: as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with a limit of no less**

than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per accident for bodily injury or disease.

If SUBDIVIDER maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by SUBDIVIDER. SUBDIVIDER's insurance policies shall be "occurrence" policies and not "claims-made" coverage.

SUBDIVIDER may maintain an Umbrella policy in conjunction with the insurance policies referenced above. In such case, SUBDIVIDER shall be deemed to have satisfied the insurance requirements of this contract as long as: (i) the coverage limits of the Umbrella policy and of the underlying liability policy(ies), when combined, satisfy each of the per occurrence and aggregate requirements identified in this subsection a.; and (ii) coverage under the Umbrella policy is as broad as and includes all incidents and events covered by the underlying insurance that it supplements.

a. Any deductibles or self-insured retentions must be declared to and approved by the City. The City may require SUBDIVIDER to purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. Alternatively, the City may require SUBDIVIDER to provide a financial guarantee satisfactory to the City guaranteeing payment of losses and related investigations, claim administration, and defense expenses within the retention.

b. The policies are to contain, or be endorsed to contain, the following provisions:

(1) The City and its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL and automobile liability policies with respect to liability arising out of work or operations performed by or on behalf of SUBDIVIDER including materials, parts, or equipment furnished in connection with such work or operations; products used by SUBDIVIDER; or automobiles owned, leased, hired or borrowed by SUBDIVIDER. General liability coverage can be provided in the form of an endorsement to SUBDIVIDER's insurance at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 if a later edition is used. The coverage shall contain no special limitations on the scope of protection afforded to the City, its officers, officials, employees or volunteers.

(2) For any claims related to this contract, SUBDIVIDER's insurance coverage shall be primary insurance as respects the City and its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City and/or its officers, officials, employees, or volunteers shall be in excess of SUBDIVIDER's insurance and shall be non-contributory.

(3) Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City.

c. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

d. SUBDIVIDER shall furnish the City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the City before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the SUBDIVIDER's obligation to provide them. The City reserves the right to require

complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

e. SUBDIVIDER hereby grants to City and its officers, officials, employees, and volunteers a waiver of any right to subrogation which any insurer of SUBDIVIDER may acquire against the City and/or its officers, officials, employees, and volunteers by virtue of the payment of any loss under such insurance. SUBDIVIDER agrees to obtain endorsements necessary to effect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

f. The City reserves the right to modify the insurance requirements contained in this contract, including, without limitation, coverage limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

6. Indemnification.

SUBDIVIDER hereby agrees to and shall protect, indemnify and hold harmless the CITY and all officials, officers, agents, representatives and employees thereof from and against any and all liability, loss, claims or damages of whatsoever kind or character, including attorneys' fees and costs of all types, to the extent arising out of, or related, directly or indirectly, to the work to be performed pursuant to this Agreement or the acts or omissions of the SUBDIVIDER, SUBDIVIDER's independent contractors, employees, representatives, agents and invitees. These indemnification and hold-harmless provisions shall be in full force and effect regardless of whether or not there shall be insurance policies covering such damages, claims, or liability. This indemnification shall be binding upon the SUBDIVIDER whether or not there are any allegations of fault, negligence or liability of the parties indemnified hereunder and shall survive the completion of construction of the IMPROVEMENTS.

SUBDIVIDER agrees that the use of any and all public streets and improvements, which are part of the Subdivision, shall be at all times, prior to the final acceptance by the CITY, the sole and exclusive risk of the SUBDIVIDER.

7. Permits and Compliance.

Should SUBDIVIDER be required to perform any work within any public rights-of-way or easements located beyond the Subdivision limits, SUBDIVIDER shall satisfy any and all requirements, other than the payment of fees, as necessary to obtain an encroachment permit for said work.

SUBDIVIDER shall make arrangements for the relocation of all overhead and underground public utility facilities that interfere with the construction of the IMPROVEMENTS. The SUBDIVIDER shall be responsible for the full cost of relocating such facilities.

The SUBDIVIDER shall repair any damage to public streets or other public property or improvements resulting from or incidental to, the construction of the Improvements, or in lieu of making such repairs, the SUBDIVIDER shall pay to the CITY the full cost of such repairs.

Building permits for individual lots of the Subdivision will not be issued until all underground utilities are installed within the public right-of-way, the trenches have been backfilled, and an approved all-weather road is constructed for street frontage and access.

No occupancy permit for any dwelling to be constructed within the Subdivision shall be issued until all Improvements are completed and accepted by the City Council.

In accordance with Section 16.24.090 of the Hanford Municipal Code, construction methods and materials for all Improvements shall conform to the Standards and Specifications of the CITY. Construction shall not commence until required Improvement Plans have been approved by the City Engineer and payment of all fees have been received by the CITY.

The IMPROVMENTS shall be constructed in accordance with all applicable street, plumbing, building, electrical and zoning codes and any other codes, rules or regulations of the CITY and the State of California.

The SUBDIVIDER shall require contractors and subcontractors to provide and maintain barricades and warning signs to protect and warn the public of construction hazards. Traffic control shall conform to a traffic control plan approved by the City Engineer. If, in the opinion of the City Engineer, proper barricades and warning signs are not being provided, the Contractor will be required to immediately stop work until proper traffic control is provided and approved by the City Engineer.

The SUBDIVIDER shall require all contractors and subcontractors to conform to the applicable provisions of the California Occupational Safety and Health Act ("OSHA"). Onsite inspection of the work will be requested of OSHA officials, and all work subject to this Agreement shall immediately stop if, in the opinion of the City Engineer, any such work is being performed in violation of OSHA or when appropriate safety measures are not being utilized for said work.

The SUBDIVIDER and its contractors and subcontractors shall pay for any materials, provisions and other supplies used in, upon, for, or about the performance of the work to be performed hereunder and for any and all work or labor associated therewith and for all amounts due under the Workers' Compensation and the unemployment insurance acts and all other applicable laws or regulations of the State of California or the United States with respect to such work or labor, including without limitation, as required by Section 3200 of the California Labor Code and Section 4200 of the California Government Code.

8. Scheduling.

It shall be the responsibility of the SUBDIVIDER to coordinate all work performed by its contractors and subcontractors, such as scheduling the sequence of operations and the determination of liability if one operation delays another. In no case shall representatives

of the CITY be placed in the position of making decisions that are the responsibility of the SUBDIVIDER. It shall further be the responsibility of the SUBDIVIDER to give the City Engineer written notice not less than two (2) working days in advance of the actual date on which work is to be started. Failure on the part of the SUBDIVIDER to notify the City Engineer may cause delay for which the SUBDIVIDER shall be solely responsible.

9. Soil and Dust Control Provisions.

The SUBDIVIDER is responsible for arrangement for and payment of all CITY-required soil tests at locations as determined by the City Engineer. Payment for said tests shall be made directly by the SUBDIVIDER to the certified testing firm of the SUBDIVIDER's choice. Adequate dust control shall be maintained by the SUBDIVIDER on all streets within and outside of the Subdivision on which work is required to be performed under this Agreement, from the time work is first commenced until all work is completed. "Adequate dust control" as used herein shall mean the sprinkling of the streets with water or approved dust palliative with sufficient frequency to prevent the scattering of dust by wind or the activity of vehicles and equipment onto any street area or private property adjacent to the Subdivision. Whenever, in the opinion of the City Engineer, adequate dust control is not being maintained on any street or streets or other areas of the Subdivision, the City Engineer shall give notice to the SUBDIVIDER to comply with the provisions herein, or, at the election of the City Engineer, notice may be mailed to the SUBDIVIDER at his address on file with the City Engineer. If, within twenty-four (24) hours after personal service or within forty-eight (48) hours after mailing of notice, the SUBDIVIDER has not commenced to maintain adequate dust control or at any time thereafter fails to maintain adequate dust control, the City Engineer may, without further notice of any kind, cause any street or streets to be sprinkled with water or an approved dust palliative as may be deemed necessary by the City Engineer to eliminate the scattering of dust. Such dust

control shall be performed by equipment and personnel of the CITY or by contract as the City Engineer shall determine, and the SUBDIVIDER agrees to pay to CITY, upon receipt of the billing, therefore, the entire cost to the CITY of such dust control.

When the surfacing on any existing street is disturbed, the surfacing shall be immediately replaced with temporary surfacing and permanently paved within fourteen (14) calendar days thereafter. The streets shall be maintained in a safe and passable condition at all times between the commencement of construction of IMPROVEMENTS and final completion thereof.

10. Reimbursement.

If the City Municipal Code provides SUBDIVIDER with the right to receive cash reimbursement or impact fee credit because of the construction of certain improvements or the oversizing thereof, SUBDIVIDER must request payment of the cash reimbursement or preparation of a reimbursement agreement, whichever is applicable, or the impact fee credit prior to the date of final acceptance of all subdivision improvements by the City Council. Such request must be made in writing and received by the City Engineer prior to the date of final acceptance of the IMPROVMENTS by City Council. SUBDIVIDER agrees that should it fail to make such written request by the date identified herein, SUBDIVIDER forever waives its right to request and receive any cash reimbursement, reimbursement agreement or impact fee credit.

11. Prevailing Wage Laws, Rules and Regulations.

SUBDIVIDER shall comply with and shall require all contractors to comply with all prevailing wage laws, rules and regulations applicable to the SUBDIVISION. Unless otherwise advised in writing by the City, SUBDIVIDER shall be solely responsible for making any and all decisions regarding any portion or aspect of the SUBDIVISION including, without limitation, any form of reimbursement by the City to the SUBDIVIDER or any contractor, that will require the payment of prevailing wages. Further, SUBDIVIDER will be solely responsible for the payment of any claims, fines, penalties, reimbursements, payments or any other actions

that may be initiated against applicant or any contractor as a result of failure to pay prevailing wages.

SUBDIVIDER shall defend, indemnify and hold harmless the City of Hanford, its officials, officers, employees, representatives, agents and attorneys from and against any and all claims, damages, losses, judgments, liabilities, expenses and other costs, including, without limitation, litigation costs and attorney's fees arising out of, to the extent resulting from any violation or claim of violation of any prevailing wage law, rule or regulation applicable to any portion or aspect of the SUBDIVISION. SUBDIVIDERS's obligation to defend, indemnify and hold the City harmless specifically includes, but is not limited to, any suit or administrative action against the City which claims a violation of any prevailing wage law, rule or regulation applicable to any portion or aspect of the SUBDIVISION.

SUBDIVIDERS's obligations to defend, indemnify and hold the City, its officials, officers, employees, representatives, agents and attorneys harmless as set forth herein, shall include, but shall not be limited to, staff time, copying costs, court costs, the costs of any judgments or awards against the City for damages, losses, litigation costs or attorney fees arising out of any violation or claim of violation of any prevailing wage law, rule or regulation applicable to any portion or aspect of the SUBDIVISION and costs of any settlement representing damages, litigation costs and attorney's fees to be paid to other parties arising out of any such proceeding or suit.

The City may, at any time, require the SUBDIVIDER to reimburse the City for costs that have been, or which the City reasonably anticipates will be, incurred by the City during the course of any action. SUBDIVIDER shall reimburse the City within thirty (30) days of receipt of an itemized written invoice from the City for costs actually incurred. Failure of the SUBDIVIDER to timely reimburse the City shall be considered a material violation of the conditions of approval of the SUBDIVISION.

12. Sole and Only Agreement.

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the matters set forth herein and contains all of the covenants and agreements between the parties regarding such matters. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or in writing, have been made by any party or anyone acting on behalf of any party which are not embodied in this Agreement, and no other agreement, statement or promises shall be valid or binding.

13. Severability.

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force and effect without being impaired or invalidated in any way.

14. Attorneys' Fees.

If an action at law or inequity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees, costs and necessary disbursements in addition to any other reasonable relief to which he may be entitled. With respect to any suit, action or proceeding arising out of or related to this Agreement or the documentation related hereto, the parties hereby submit to the jurisdiction and venue of the Superior or Municipal Court, whichever is applicable, in the County of Kings, State of California for any proceeding arising hereunder.

15. Successors and Assigns.

The covenants and agreements contained in this Agreement shall be binding upon and shall inure to the benefit of the heirs, successors and assigns of the parties hereto. This Agreement shall not be assignable by SUBDIVIDER without the express prior written consent of CITY.

16. Governing Law.

This Agreement shall be construed and governed pursuant to the laws of the State of California.

17. Time of the Essence.

Time is of the essence of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement on the _____ day of _____, 2022.

SUBDIVIDER:

Presidio JJR Bella Vista II 150, LLC,
A Delaware Limited Liability Company
By: JJR Management Service, Inc.
A California Corporation
It's Operating Manager

By: _____

Joseph A. Leal, President

Presidio JJR Bonterra II 160, LLC,
A Delaware Limited Liability Company
By: JJR Management Service, Inc.
A California Corporation
It's Operating Manager

By: _____

Joseph A. Leal, President

CITY OF HANFORD APPROVAL:

By: _____
Johnathan L. Doyel, P.E., P.L.S.
Public Works Director, City of Hanford

ATTEST:

By: _____
Natalie Corral
City Clerk, City of Hanford

EXHIBIT "C"**SUBDIVISION IMPROVEMENT COST ESTIMATE**

In accordance with Section 16.24.080 of the Hanford Municipal Code, estimated construction costs used in this Agreement are increased for projected inflation computed to the estimated mid-point of construction.

**ESTIMATED
CONSTRUCTION COST****Sanitary Sewers**

Construction of sanitary sewer mains, manholes and appurtenances as shown on the approved improvement plans in accordance with City Standards and Specifications.

\$497,452.80**Storm Sewers**

Construction of storm drain mains, manholes, catch basins and disposal facilities as shown on the approved improvement plan in accordance with City Standards.

\$299,182.00**Water System**

Construction of water mains, hydrants, services and appurtenances as shown on the approved Improvement Plans in accordance with City Standards and Specifications.

\$700,091.60**Curb and Gutter and Other Concrete Construction**

Construction of curb and gutter, sidewalk, wheelchair ramps, drive approaches, valley gutter and other concrete improvements as shown on the approved Improvement Plans in accordance with City Standards and Specifications.

\$743,960.10**Street Surfacing**

Construct Type "B" asphalt concrete surfacing over Class II aggregate base as shown on the approved Improvement Plans in accordance with City Standards and Specifications.

\$893,426.30

Street Lighting

Install street lighting as shown on the approved Improvement Plans in accordance with City Standards and Specifications.	<u>\$121,550.00</u>
--	---------------------

Street Barricades

Install street barricades as shown on the approved Improvement Plans in accordance with City Standards and Specifications.	<u>\$ 4,550.00</u>
--	--------------------

Fencing, Landscaping, and Irrigation System

Construct fencing, block walls and install landscape and irrigation system improvements, misc. as shown on the approved Improvement Plans in accordance with City Standards and Specifications.	<u>\$473,772.00</u>
---	---------------------

Monuments and Lot Markers

Install permanent monuments and lot markers in accordance with City Standards and Specifications.	<u>\$ 10,400.00</u>
---	---------------------

Engineering Services

Engineering, surveying, & geotechnical services associated with Completion of the Subdivision Improvements.	<u>\$128,700.00</u>
---	---------------------

Earthwork Improvements

- | | |
|--|-----------------------|
| • Excavation & Compaction | <u>\$140,400.00</u> |
| • Subgrade Compaction & Fine Grade | <u>\$141,350.30</u> |
| • Final Lot Grading | <u>\$ 34,911.50</u> |
| • Total Improvements subject to Plan Review & Insp. Fees | <u>\$4,189,746.60</u> |

Private Utilities

- | | |
|--|---------------------|
| • Applicant Install Utilities Onsite Construct | <u>\$440,000.00</u> |
|--|---------------------|

Total Estimated Improvement Cost (To be bonded with Final Map)	<u>\$4,629,746.60</u>
--	-----------------------

SECURITY REQUIREMENTS

Performance	<u>\$4,629,746.60</u>
Labor and Materials	<u>\$2,314,873.30</u>
Warranty (Minimum 12-mo. from N.O.C.)	<u>\$ 462,974.66</u>

City Engineering Plan Review and Inspection Fee Schedule

City Engineering and Inspection Fees are established by Council Resolution No.1902, and are set forth below:

(1) 6% of first	\$ 5,000.00	\$ 300.00
(2) 5% of next	\$ 20,000.00	\$ 1,000.00
(3) 4.5% of next	\$ 75,000.00	\$ 3,375.00
(4) 3.5% of next	\$150,000.00	\$ 5,250.00
(5) 2% over	\$250,000.00	\$ 78,794.93

Total City Engineering Review and Inspection Fee obligation	\$ 88,719.93
Fee balance payable with this Agreement Acct. #001-2010-4937	<u>\$ 88,719.93</u>

NOTE:

- Engineering Plan Review & Inspection Fees are based on estimated cost of Improvements, including all items constructed both prior to & following posting of security.
- Private utility costs are not included in determination of City Engineering Plan Review and Inspection fee calculation.

Note: Additional fees and charges will be payable prior to approval of Final Map and Final Subdivision Agreement by the City Council, including:

12th Ave. Sewer Benefit District, Acct. #161-2161-5494 (22.56 Ac @ \$1,734.30/Ac) \$ 39,125.81

Street Sign Fee, Acct. #001-2010-4937 (9 @ \$200.00 Ea.) \$ 1,800.00
(Per intersection cost for sign blades furnished by City.)

Final Map Review Fee, Acct. #001-2010-4937 \$ 1,250.00

x.xx

(Determined at completion of final map review.)

Engineering Plan Review & Inspection Fees, Acct. #001-2010-4937 \$ 88,719.93

Storm Drainage Impact Fees, Acct. #184-2184-5504 (N/A) \$ 0.00
(Onsite drainage Basin provided, no impact to existing City drainage facilities)

Building Dept. block wall plan review fees paid from Acct. #001-2010-4937 \$ 0.00

SUBTOTAL \$130,895.74

PAID \$130,895.74

BALANCE DUE: \$0.00

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

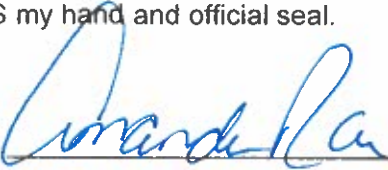
State of California
County of Tulare

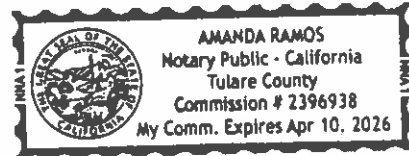
On May 31, 2022 before me, Amanda Ramos, Notary Public
(insert name and title of the officer)

personally appeared Joseph A. Leal,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing
paragraph is true and correct.

WITNESS my hand and official seal.

Signature  (Seal)



RECORDING REQUESTED BY:

**When Recorded Mail Document and Tax
Statement To:**

Name: City of Hanford
319 N. Douty St.
Hanford, CA 93230

APN: 009-030-175 (Portion)

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT OF EASEMENT

The undersigned grantor(s) declare(s)

Documentary transfer tax is \$ None

- ☐ computed on the full value of property conveyed, or
☐ computed on the full value less value of liens or encumbrances remaining at time of sale,
☐ Unincorporated Area (X) City of Hanford

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Cal-Clark Farms, Inc., a California Corporation

hereby GRANT(S) to:

CITY OF HANFORD, a Municipal Corporation,

An easement for the installation, inspection, repair, maintenance and operation of water, sanitary sewer, and storm drainage facilities including the right of access, over and across real property in the City of Hanford, County of Kings, State of California, described as follows:

SEE EXHIBIT "A" ATTACHED FOR LEGAL DESCRIPTION AND PLAT, and CERTIFICATE OF ACCEPTANCE, attached hereto and made a part hereof.

DATE: MAY 17, 2022

Cal-Clark Farms, Inc., a California Corporation

By: 

STUART CLARK, President

MAIL TAX STATEMENTS AS DIRECTED ABOVE

GRANT DEED

Attachment: Offsite Easements (PW: Tract No. 928 Unit III Final Map and Easements, Subdivision Agreement, and LAD Restructure)

ACKNOWLEDGMENT PAGE TO BE ATTACHED TO THE FOLLOWING DOCUMENT:
Grant Of Easement

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Monterey

On May 17, 2022 before me, Roxane Holman, Notary Public (here insert name and title of the officer), personally appeared Stuart Clark, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Roxane Holman
Signature

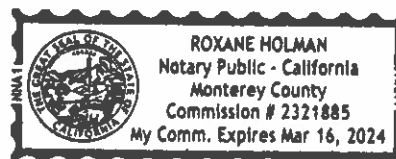


EXHIBIT A

A strip of land, 60 feet wide in the Northeast Quarter of Section 22, Township 18 South, Range 21 East, MDB&M, in the City of Hanford, County of Kings, State of California, also being a portion of the Designated Remainder as shown on that certain Parcel Map recorded in Book 21 at Page 35 of Parcel Maps in the Office of the Kings County Recorder, the centerline of said strip being described as follows:

Beginning at a point on the West line of said Quarter, also being the Westerly line of said Designated Remainder, a distance of 467.52 feet southerly from the Northwest corner of said Quarter;

Thence North $89^{\circ}56'31''$ East a distance of 190.00 feet;

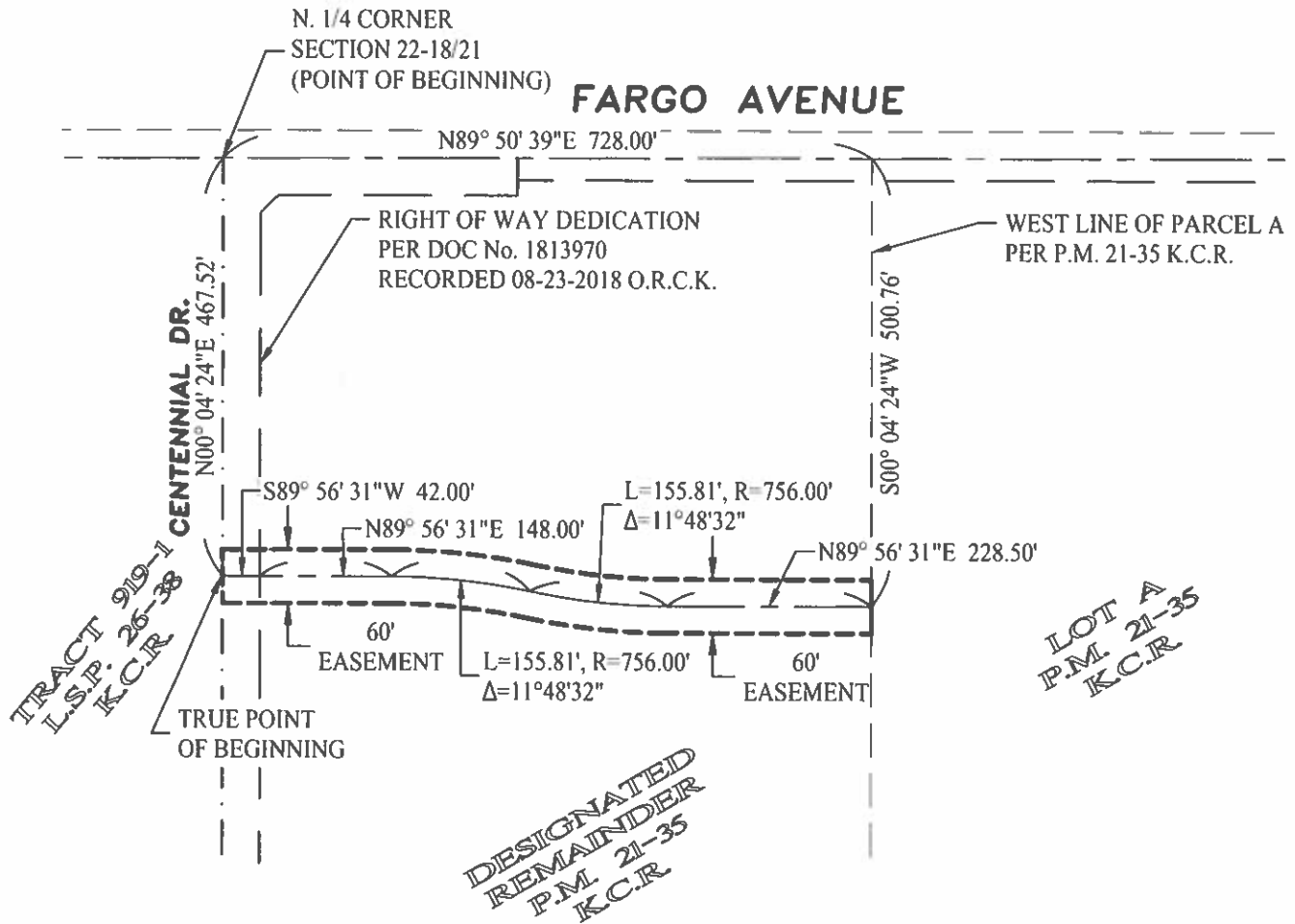
Thence on a tangent curve to the right, concave to the South, with a radius of 756 feet, through a central angle of $11^{\circ}48'32''$, an arc length of 155.81 feet;

Thence on a tangent curve to the left, concave to the North, with a radius of 756 feet, through a central angle of $11^{\circ}48'32''$, an arc length of 155.81 feet;

Thence on a tangent line, North $89^{\circ}56'31''$ East, a distance of 228.50 feet to a point on the East line of said Designated Remainder, said point being 500.76 feet southerly from the Northeast corner of said Designated Remainder.



EXHIBIT A-1

**BASIS OF BEARINGS**

THE NORTH LINE OF THE NORTHEAST
QUARTER OF SECTION 22-18/21 BEARS
N89° 50' 39"E PER L.S.P. 26-38 K.C.R.



SCALE: 1"=200'



**ZUMWALT
HANSEN INC.**
A Q Company

609 N. Irwin St.
Hanford, CA 93230
Office: (559) 582-1056
Fax: (559) 584-4143

EXHIBIT A-1

Job No. 0606354
Drawn By: JB
Checked By: JZ
Indexed By:
Date: 5/3/2022

Sheet No.

1 of 1

DEED CERTIFICATION

This is to certify that the interest in real property conveyed by the Grant of Easement Deed dated _____, 2022 from CAL-CLARK FARMS, INC., a California Corporation to the CITY OF HANFORD, a municipal corporation, is hereby accepted by order of the City Council of the City of Hanford and the Grantee consents to recordation by its duly authorized officer.

DATED: _____, 2022

CITY OF HANFORD,
a municipal corporation

By: _____
For: Mario Cifuentes, City Manager

Attest: _____
Natalie Corral, City Clerk

RECORDING REQUESTED BY:**When Recorded Mail Document and Tax Statement To:**

Name: City of Hanford
319 N. Douty St.
Hanford, CA 93230

APN: 009-030-176 (Portion)

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT OF EASEMENT**The undersigned grantor(s) declare(s)****Documentary transfer tax is \$ None**

- | | | |
|--|--|---|
| | | computed on the full value of property conveyed, or |
| | | computed on the full value less value of liens or encumbrances remaining at time of sale, |
| | | Unincorporated Area (X) City of Hanford |

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Presidio JJR Bonterra II 160, LLC, a Delaware Limited Liability Company and
Presidio JJR Bella Vista II 150, LLC, a Delaware Limited Liability Company

hereby Grant(s) to:

CITY OF HANFORD, a Municipal Corporation,

An easement for the installation, inspection, repair, maintenance and operation of water, sanitary sewer, and storm drainage facilities including the right of access and to operate, maintain and use the easement as a public street, over and across real property in the City of Hanford, County of Kings, State of California, described as follows:

SEE EXHIBIT "A" ATTACHED FOR LEGAL DESCRIPTION AND PLAT, and CERTIFICATE OF ACCEPTANCE, attached hereto and made a part hereof.

DATE: May 12, 2022

Presidio JJR Bonterra II 160, LLC, Delaware Limited Liability Company

By: JJR Management Services, Inc., a California Corporation,
It's Operating Manager

By: _____

Joseph A. Leal, President

Presidio JJR Bella Vista II 150, LLC, Delaware Limited Liability Company

By: JJR Management Services, Inc., a California Corporation,
It's Operating Manager

By: _____

Joseph A. Leal, President

MAIL TAX STATEMENTS AS DIRECTED ABOVE

Grant Deed

Attachment: Offsite Easements (PW: Tract No. 928 Unit II Final Map and Easements, Subdivision Agreement, and LAD Restructure)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

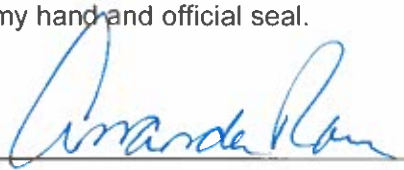
State of California
County of Tulare

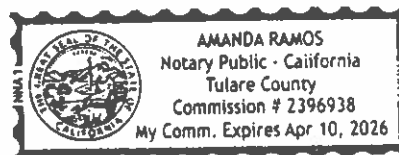
On MAY 12, 2022 before me, Amanda Ramos, Notary Public
(insert name and title of the officer)

personally appeared Joseph A. Leal
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/~~she~~/they executed the same in his/~~her~~/their authorized capacity(ies), and that by his/~~her~~/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature  (Seal)



ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

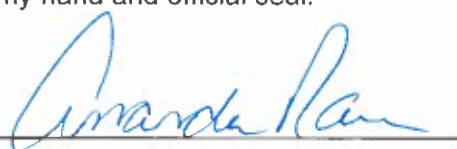
State of California
County of Tulare)

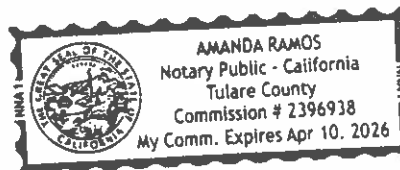
On MAY 12, 2022 before me, Amanda Ramos, Notary Public
(insert name and title of the officer)

personally appeared Joseph A. Leal
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/~~she~~/they executed the same in his/~~her~~/their authorized capacity(ies), and that by his/~~her~~/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature  (Seal)



DEED CERTIFICATION

This is to certify that the interest in real property conveyed by the Grant Deed dated _____, 2022 from Presidio JJR Bonterra II 160, LLC, a Delaware Limited Liability Company and Presidio JJR Bella Vista II 150, LLC, a Delaware Limited Liability Company to the CITY OF HANFORD, a municipal corporation, is hereby accepted by order of the City Council of the City of Hanford and the Grantee consents to recordation by its duly authorized officer.

DATED: _____, 2022

CITY OF HANFORD,
a municipal corporation

By: _____
For: Mario Cifuentes, City Manager

Attest: _____
Natalie Corral, City Clerk

EXHIBIT A

A portion of Parcel A, as shown on that certain Parcel Map recorded in Book 21 at Page 35 of Parcel Maps, in the Office of the Kings County Recorder, also being a portion of the Northeast Quarter of Section 22, Township 18 South, Range 21 East, MDB&M, in the City of Hanford, County of Kings, State of California described as follows:

Beginning at a point on the North line of said Quarter, also being a point on the North line of said Parcel A, which is 168.09 feet Easterly of the Northwest corner of said Parcel A;

Thence South $0^{\circ}04'24''$ West, parallel with the westerly line of said Parcel A, a distance of 176.19 feet to the TRUE POINT OF BEGINNING;

Thence North $89^{\circ}55'36''$ West a distance of 7.52 feet;

Thence on a tangent curve to the right, concave to the Northeast, with a radius of 70.00 feet, through a central angle of $32^{\circ}46'39''$ an arc length of 40.05 feet;

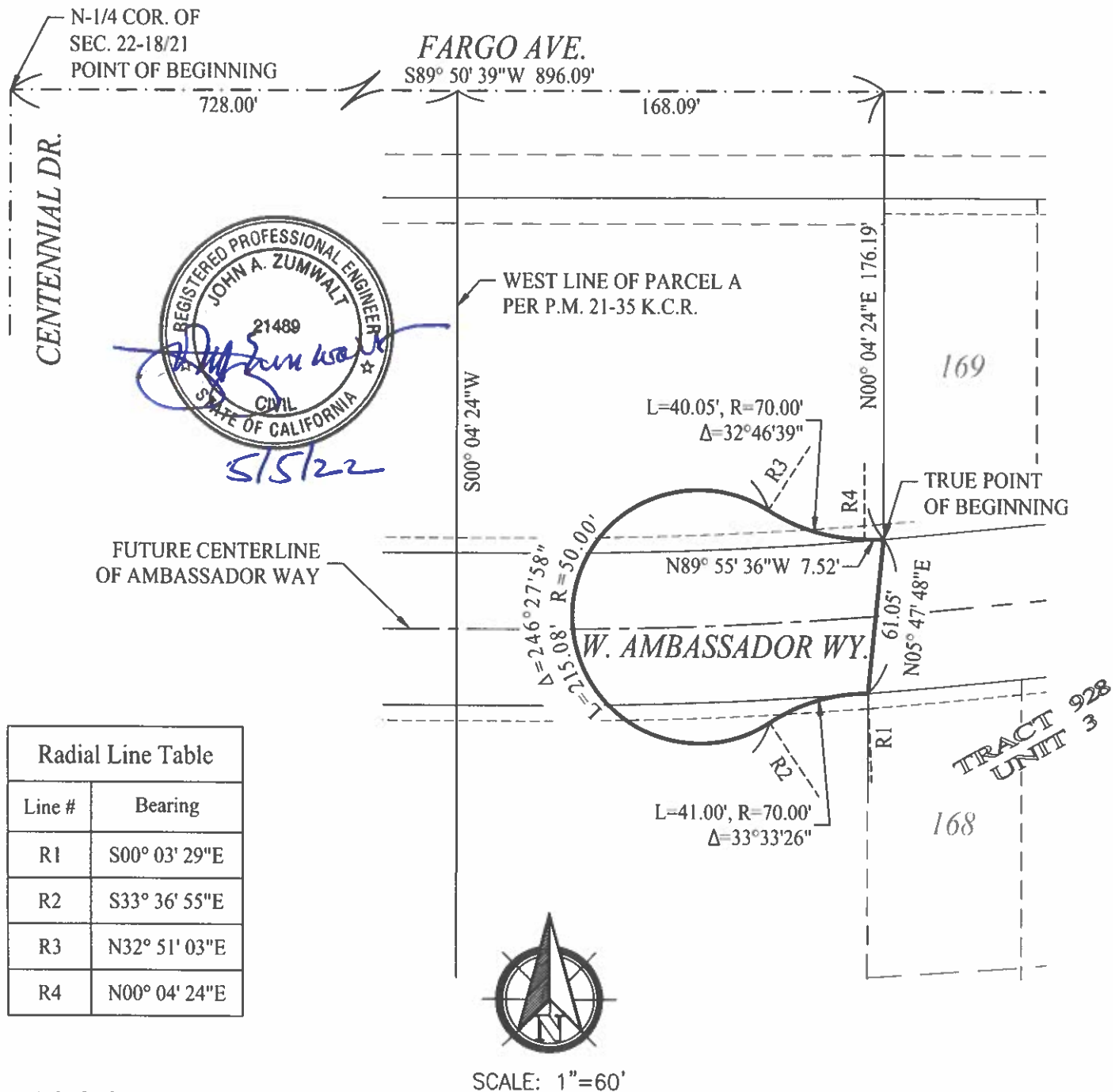
Thence on a tangent curve to the left, concave to the East, with a radius of 50.00 feet, through a central angle of $246^{\circ}27'58''$, an arc length of 215.08 feet;

Thence on a tangent curve to the right, concave to the southeast, with a radius of 70.00 feet, through a central angle of $33^{\circ}33'26''$, an arc length of 41.00 feet;

Thence on a non-tangent line, North $05^{\circ}47'48''$ East, a distance of 61.05 feet to the TRUE POINT OF BEGINNING.



EXHIBIT A-1



BASIS OF BEARINGS

THE NORTH LINE OF THE NORTHEAST QUARTER
OF SECTION 22, T. 18 S., R. 21 E., M.D.B. & M., BEARS
S89° 50' 39"W PER L.S.P. 21-53, K.C.R.

**ZUMWALT
HANSEN INC.**
A QK Company

609 N. Irwin St.
Hanford, CA 93230
Office: (559) 582-1056
Fax: (559) 584-4143

TEMPORARY CUL-DE-SAC

Job No. P220153
Drawn By: JB
Checked By: JZ
Indexed By:
Date: 5/3/2022

Sheet No.

1 of 1

RECORDING REQUESTED BY:**When Recorded Mail Document and Tax Statement To:**

Name: City of Hanford
319 N. Douty St.
Hanford, CA 93230

APN: 009-030-176 (Portion)

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT OF EASEMENT

The undersigned grantor(s) declare(s)

Documentary transfer tax is \$ None

- | | | |
|--|--|---|
| | | computed on the full value of property conveyed, or |
| | | computed on the full value less value of liens or encumbrances remaining at time of sale, |
| | | Unincorporated Area (X) City of Hanford |

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Presidio JJR Bonterra II 160, LLC, a Delaware Limited Liability Company and
Presidio JJR Bella Vista II 150, LLC, a Delaware Limited Liability Company

hereby Grant(s) to:

CITY OF HANFORD, a Municipal Corporation,

An easement for the installation, inspection, repair, maintenance and operation of water, sanitary sewer, and storm drainage facilities including the right of access, over and across real property in the City of Hanford, County of Kings, State of California, described as follows:

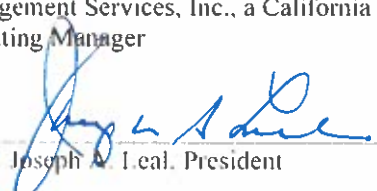
SEE EXHIBIT "A" ATTACHED FOR LEGAL DESCRIPTION AND PLAT, and CERTIFICATE OF ACCEPTANCE, attached hereto and made a part hereof.

DATE: MAY 12, 2022

Presidio JJR Bonterra II 160, LLC, Delaware Limited Liability Company

By: JJR Management Services, Inc., a California Corporation,

It's Operating Manager

By: 

Joseph A. Leal, President

Presidio JJR Bella Vista II 150, LLC, Delaware Limited Liability Company

By: JJR Management Services, Inc., a California Corporation,

It's Operating Manager

By: 

Joseph A. Leal, President

MAIL TAX STATEMENTS AS DIRECTED ABOVE

Attachment: Offsite Easements (PW: Tract No. 928 Unit II Final Map and Easements, Subdivision Agreement, and LAD Restructure)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

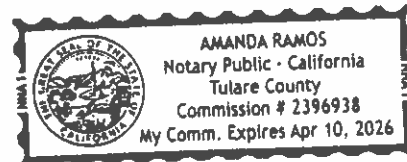
State of California
County of Tulare

On MAY 12, 2022 before me, Amanda Ramos, Notary Public
(insert name and title of the officer)

personally appeared Joseph A. Leal,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/~~are~~
subscribed to the within instrument and acknowledged to me that he/~~she~~/they executed the same in
his/~~her~~/their authorized capacity(~~ies~~), and that by his/~~her~~/their signature(s) on the instrument the
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Amanda Ramos (Seal)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Tulare

On May 12, 2022 before me, Amanda Ramos, Notary Public
(insert name and title of the officer)

personally appeared Joseph A. Leal,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/~~are~~
subscribed to the within instrument and acknowledged to me that he/~~she~~/they executed the same in
his/~~her~~/their authorized capacity(ies), and that by his/~~her~~/their signature(s) on the instrument the
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature  (Seal)

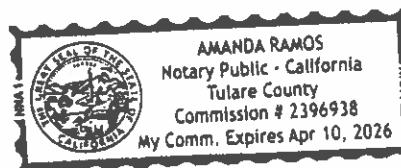


EXHIBIT A

A portion of the Northeast Quarter of Section 22, Township 18 South, Range 21 East, MDB&M, in the City of Hanford, County of Kings, State of California, also being a portion Parcel A as shown on that certain Parcel Map recorded in Book 21 at Page 35 of Parcel Maps in the Office of the Kings County Recorder, described as follows:

Beginning at a point on the West line of said Parcel A, a distance of 470.76 feet southerly from the Northwest corner of said Parcel A (last said Northwest corner of said Parcel A also being a point on the North line of said Quarter);

Thence North $89^{\circ}56'31''$ East a distance of 102.00 feet;

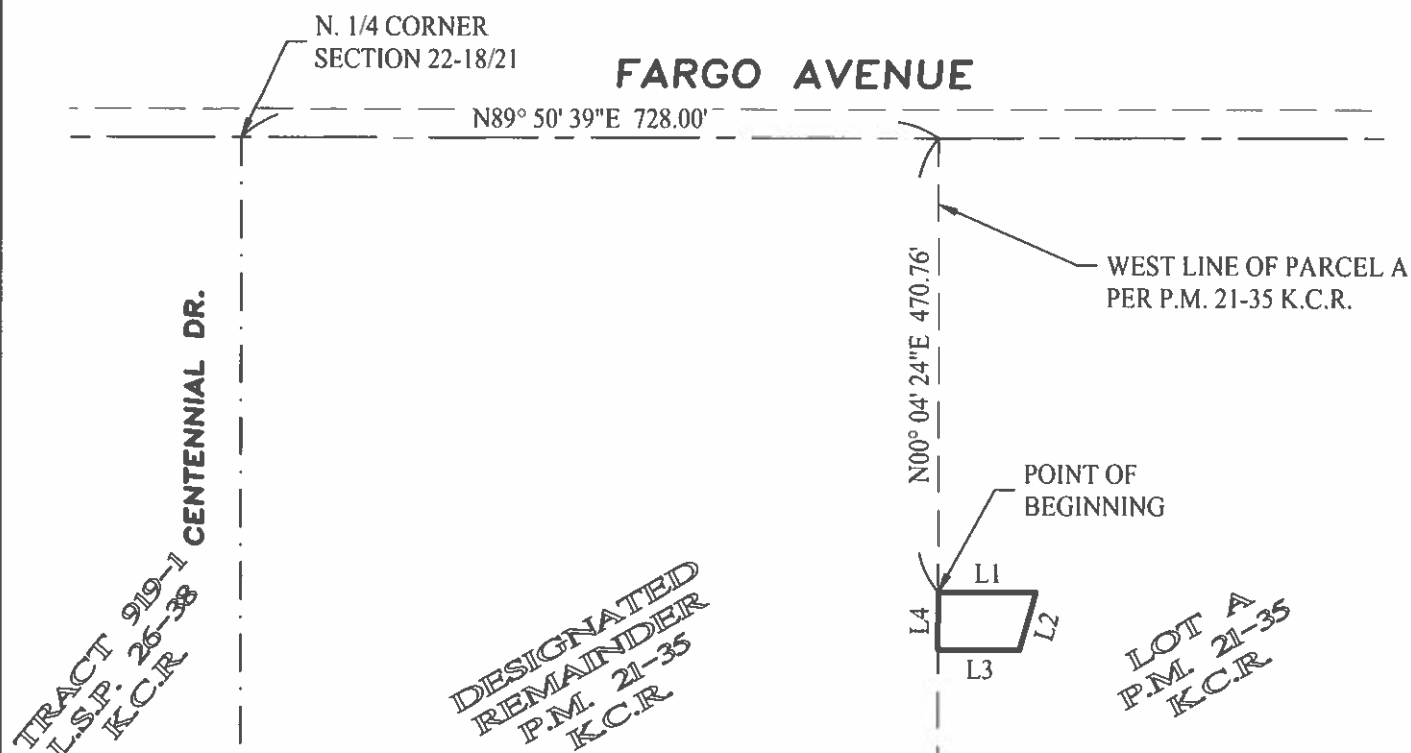
Thence South $15^{\circ}53'04''$ West a distance of 62.04 feet;

Thence South $89^{\circ}56'31''$ West a distance of 84.93 feet to a point on said West line of Parcel A;

Thence North $0^{\circ}04'24''$ East, along last said West line, a distance of 60.00 feet to the Point of Beginning.



EXHIBIT A-1



Line Table		
Line #	Length	Bearing
L1	102.00'	N89° 56' 31"E
L2	62.40'	S15° 53' 04"W
L3	84.93'	S89° 56' 31"W
L4	60.00'	N00° 04' 24"E



SCALE: 1"=200'

BASIS OF BEARINGS

THE NORTH LINE OF THE NORTHEAST
QUARTER OF SECTION 22-18/21 BEARS
N89° 50' 39"E PER L.S.P. 26-38 K.C.R.

**ZUMWALT
HANSEN INC.**
A Q Company

609 N. Irwin St.
Hanford, CA 93230
Office: (559) 582-1056
Fax: (559) 584-4143

EXHIBIT A-1

Job No. 0606354
Drawn By: JB
Checked By: JZ
Indexed By:
Date: 5/3/2022

Sheet No.

1 of 1

Packet Pg. 382

Attachment: Offsite Easements (PW: Tract No. 928 Unit III Final Map and Easements, Subdivision Agreement, and LAD Restructure)

Grant Deed

DEED CERTIFICATION

This is to certify that the interest in real property conveyed by the Grant Deed dated _____, 2022 from Presidio JJR Bonterra II 160, LLC, a Delaware Limited Liability Company and Presidio JJR Bella Vista II 150, LLC, a Delaware Limited Liability Company to the CITY OF HANFORD, a municipal corporation, is hereby accepted by order of the City Council of the City of Hanford and the Grantee consents to recordation by its duly authorized officer.

DATED: _____, 2022

CITY OF HANFORD,
a municipal corporation

By: _____
For: Mario Cifuentez, City Manager

Attest: _____
Natalie Corral, City Clerk

Attachment: Offsite Easements (PW: Tract No. 928 Unit II Final Map and Easements, Subdivision Agreement, and LAD Restructure)

Exhibit A

Beginning at the Southeast corner of the Designated Remainder as shown on that certain Parcel Map recorded in Book 17 at Page 5 of Parcel Maps in the Office of the Kings County Recorder lying within the Northeast Quarter of Section 22, Township 18 South, Range 21 East, MDB&M in the City of Hanford, County of Kings, State of California;

Thence South $89^{\circ}56'31''$ West, along the South line of said Designated Remainder, and its westerly prolongation, a distance of 689.63 feet to a point on the easterly line of the Westerly 16.73 chains of said Northeast Quarter;

Thence North $00^{\circ}04'24''$ East, along said East line of the Westerly 16.73 chains, a distance of 29.50 feet;

Thence North $89^{\circ}56'31''$ East, a distance of 689.69 feet to a point on said East line of said Designated Remainder;

Thence South $00^{\circ}11'03''$ West, along last said East line, a distance of 29.50 feet to the Point of Beginning;

Containing 20,345 SF more or less.

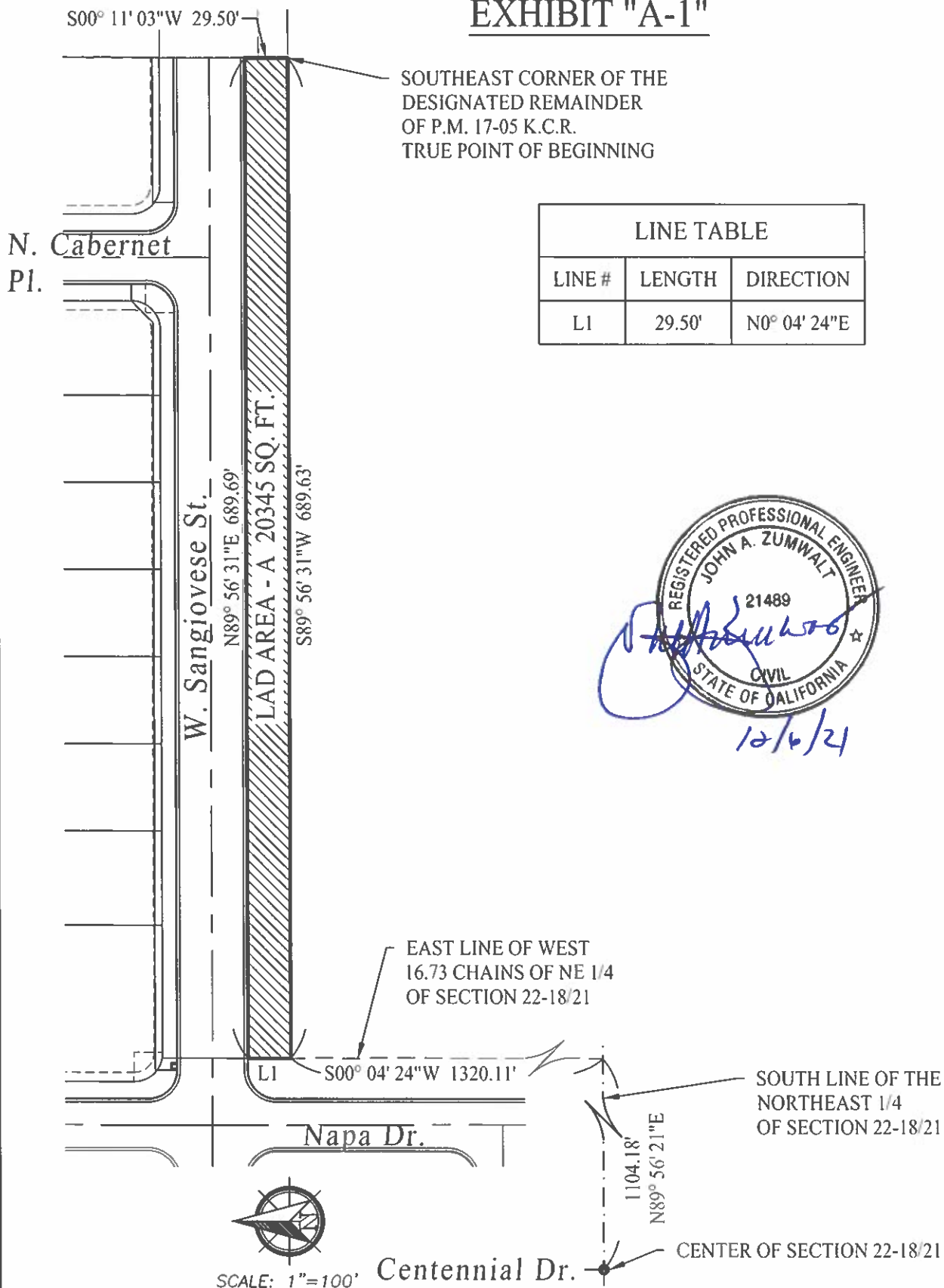
Attached hereto is an Exhibit labeled A-1 and by reference made part hereof

END OF DESCRIPTION

Page 1 of 1



EXHIBIT "A-1"



CIVIL ENGINEERS
ZUMWALT
HANSEN &
 LAND SURVEYORS

609 N. Irwin St.
 Hanford, CA 93230
 Office: (559) 582-1056
 Fax: (559) 584-4143

Area to be Maintained
 for
 Landscape Maintenance District
 Tract No. 928

Job No. 0606354
 Drawn By: JB
 Checked By: AD
 Indexed By:
 Date: 10/14/2021

Sheet No.

1 of 1

Exhibit B

AREA 1

Beginning at the Southeast corner of the Designated Remainder as shown on that certain Parcel Map recorded in Book 17 at Page 5 of Parcel Maps in the Office of the Kings County Recorder lying within the Northeast Quarter of Section 22, Township 18 South, Range 21 East, MDB&M, in the City of Hanford, County of Kings, State of California;

Thence North $0^{\circ}11'03''$ East, along the East line of said Designated Remainder, a distance of 78.50 feet;

Thence South $89^{\circ}56'31''$ West, parallel with the South line of said Designated Remainder, a distance of 175.98 feet to the TRUE POINT OF BEGINNING;

Thence continuing, South $89^{\circ}56'31''$ West a distance of 522.07 feet;

Thence North $00^{\circ}03'29''$ West, a distance of 14.50 feet;

Thence North $89^{\circ}56'31''$ East, parallel with the South line of said Designated Remainder, a distance of 515.10 feet;

Thence North $45^{\circ}00'28''$ East, a distance of 21.17 feet;

Thence South $89^{\circ}55'36''$ East, a distance of 11.50 feet;

Thence South $00^{\circ}04'24''$ West a distance of 9.97 feet to the beginning of a tangent curve;

Thence on said tangent curve to the right, concave to the Northwest, through a central angle of $89^{\circ}52'07''$, with a radius of 19.50 feet, an arc length of 30.59 feet to the TRUE POINT OF BEGINNING;

Containing 8,055 SF more or less.

AREA 2

Beginning at the Southeast corner of the Designated Remainder as shown on that certain Parcel Map recorded in Book 17 at Page 5 of Parcel Maps in the Office of the Kings County Recorder lying within the Northeast Quarter of Section 22, Township 18 South, Range 21 East, MDB&M, in the City of Hanford, County of Kings, State of California;

Thence North 0°11'03" East, along the East line of said Designated Remainder, a distance of 78.50 feet to the TRUE POINT OF BEGINNING;

Thence South 89°56'31" West, parallel with the South line of said Designated Remainder, a distance of 100.03 feet;

Thence North 00°03'29" West, a distance of 14.50 feet;

Thence North 89°56'31" East, parallel with the South line of said Designated Remainder, a distance of 100.09 feet to a point on said East line of the Designated Remainder;

Thence South 0°11'03" West a distance of 14.50 feet to the TRUE POINT OF BEGINNING;

Containing 1,451 SF more or less.

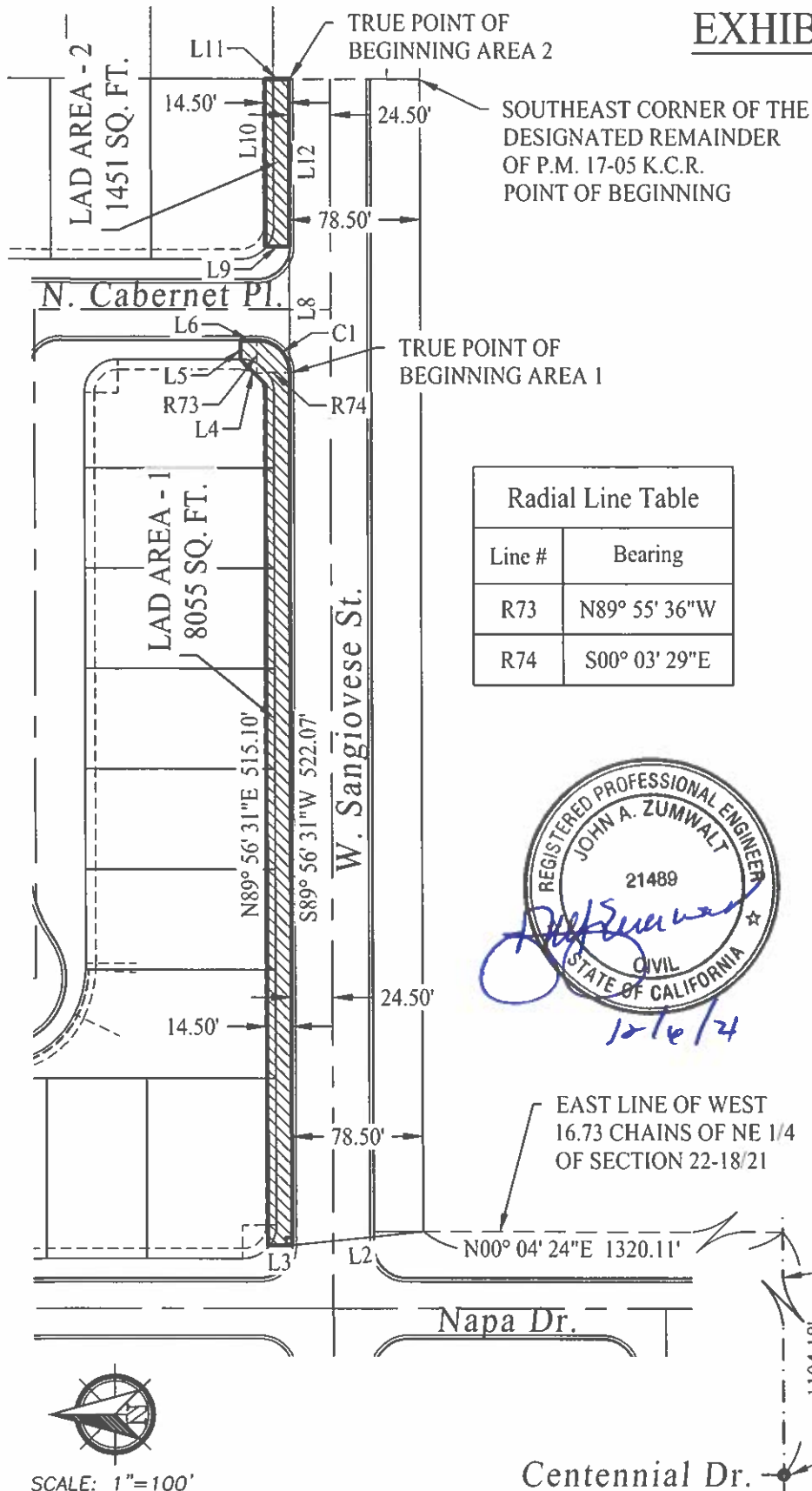
Attached hereto is an Exhibit labeled B-1 and by reference made part hereof

END OF DESCRIPTION

Page 2 of 2



EXHIBIT "B-1"



Radial Line Table	
Line #	Bearing
R73	N89° 55' 36"W
R74	S00° 03' 29"E

LINE TABLE		
LINE #	LENGTH	DIRECTION
L2	78.91'	S5° 56' 32"E
L3	14.50'	N0° 03' 29"W
L4	21.17'	N45° 00' 28"E
L5	11.50'	S89° 55' 36"E
L6	9.97'	S0° 04' 24"W
L8	75.95'	N89° 56' 31"E
L9	14.50'	N0° 03' 29"W
L10	100.09'	N89° 56' 31"E
L11	14.50'	S0° 11' 03"W
L12	100.03'	S89° 56' 31"W

Curve Table			
Curve #	Length	Radius	Delta
C1	30.59'	19.50'	89° 52' 07"



EAST LINE OF WEST
16.73 CHAINS OF NE 1/4
OF SECTION 22-18/21

SOUTH LINE OF THE
NORTHEAST 1/4
OF SECTION 22-18/21

CENTER OF SECTION 22-18/21



SCALE: 1"=100'



609 N. Irwin St.
Hanford, CA 93230
Office: (559) 582-1056
Fax: (559) 584-4143

Area to be Maintained
for
Landscape Maintenance District
Tract No. 928

Job No. 0606354
Drawn By: JB
Checked By: AD
Indexed By:
Date: 12/6/2021

Sheet No.

1 of 1

Exhibit C

AREA 1

Beginning at Northwest corner of the Northeast Quarter of Section 22, Township 18 South, Range 21 East, MDB&M in the City of Hanford, County of Kings, State of California;

Thence North $89^{\circ}50'39''$ East, along the North line of said Quarter, a distance of 896.09 feet;

Thence South $0^{\circ}04'24''$ West a distance of 32.50 feet to the TRUE POINT OF BEGINNING;

Thence North $89^{\circ}50'39''$ East, along a line parallel with said North line of said Quarter, a distance of 357.19 feet;

Thence on a tangent curve to the right, concave to the Southwest, through a central angle of $90^{\circ}13'45''$, with a radius of 19.50 feet, an arc length of 30.71 feet;

Thence on a tangent line, South $00^{\circ}04'24''$ West, a distance of 10.05 feet;

Thence North $89^{\circ}55'36''$ West, a distance of 11.50 feet;

Thence North $45^{\circ}02'28''$ West, a distance of 14.23 feet;

Thence South $89^{\circ}50'39''$ West, parallel with said North line of the Quarter, a distance of 354.61 feet;

Thence North $0^{\circ}04'24''$ East, a distance of 19.50 feet to the TRUE POINT OF BEGINNING;

Containing 7,432 SF more or less

AREA 2

Beginning at Northwest corner of the Northeast Quarter of Section 22, Township 18 South, Range 21 East, MDB&M in the City of Hanford, County of Kings, State of California;

Thence North $89^{\circ}50'39''$ East, along the North line of said Quarter, a distance of 896.09 feet;

Thence South $0^{\circ}04'24''$ West a distance of 32.50 feet;

Thence North $89^{\circ}50'39''$ East, along a line parallel with said North line of said Quarter, a distance of 545.23 feet to a point on the West line of Parcel 1, as shown on that certain Parcel Map recorded in Book 17, at Page 5, of Parcel Maps in the Office of the Kings County Recorder being the TRUE POINT OF BEGINNING;

Thence South $0^{\circ}11'03''$ West, along last said West line, a distance of 19.50 feet;

Thence South $89^{\circ}50'39''$ West, parallel with said North line of the Quarter, a distance of 109.50 feet;

Thence South $44^{\circ}57'32''$ West a distance of 14.06 feet;

Thence North $89^{\circ}55'36''$ West a distance of 11.50 feet;

Thence North $0^{\circ}04'24''$ East a distance of 9.95 feet;

Thence on a tangent curve to the right, concave to the Southeast, through a central angle of $89^{\circ}46'15''$, with a radius of 19.50 feet, an arc length of 30.55 feet;

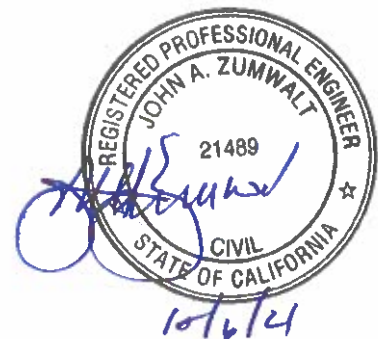
Thence on a tangent line, North $89^{\circ}50'39''$ East a distance of 112.04 feet to the TRUE POINT OF BEGINNING;

Containing 2,645 SF more or less

Attached hereto is an Exhibit labeled C-1 and by reference made part hereof

END OF DESCRIPTION

Page 2 of 2



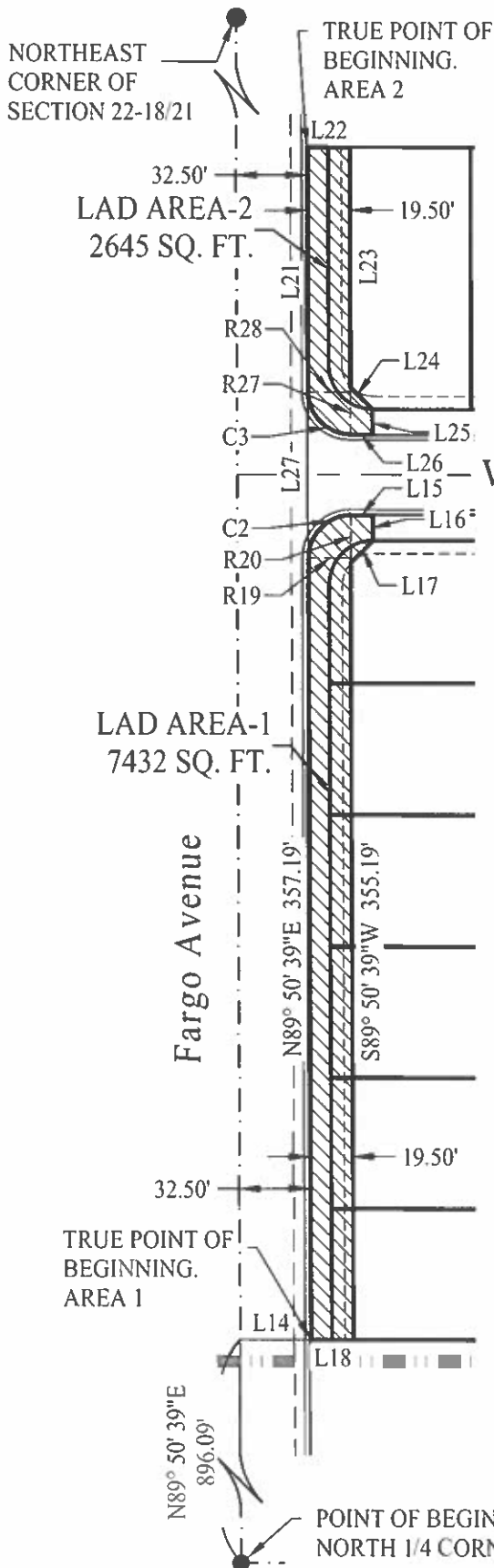


EXHIBIT "C-1"

LINE TABLE

LINE #	LENGTH	DIRECTION
L14	32.50'	S0° 04' 24"W
L15	10.05'	S0° 04' 24"W
L16	11.50'	N89° 55' 36"W
L17	14.23'	N45° 02' 28"W
L18	19.50'	N0° 04' 24"E
L21	112.04'	N89° 50' 39"E
L22	19.50'	S0° 11' 03"W
L23	110.00'	S89° 50' 39"W
L24	14.06'	S44° 57' 32"W
L25	11.50'	N89° 55' 36"W
L26	9.95'	N0° 04' 24"E
L27	76.00'	N89° 50' 39"E

Radial Line Table

Line #	Bearing
R19	S00° 09' 21"E
R20	S89° 55' 36"E
R27	N89° 55' 36"W
R28	S00° 09' 21"E

Curve Table

Curve #	Length	Radius	Delta
C2	30.71'	19.50'	90° 13' 45"
C3	30.55'	19.50'	89° 46' 15"



SCALE: 1"=100'



CIVIL ENGINEERS
ZUMWALT
HANSEN &
LAND SURVEYORS

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Fax: (559) 584-4143

Area to be Maintained
for
Landscape Maintenance District
Tract No. 928

Job No. 0606354
Drawn By: JB
Checked By: AD
Indexed By:
Date: 12/6/2021

Sheet No.

1 of 1

ATTACHMENT "A"

ENGINEER'S REPORT
ASSESSMENT DISTRICT NO. 21-01-B
(Pursuant to the Landscaping and Lighting Act of 1972)

TRACT 928 UNIT III – SAN JOAQUIN VALLEY HOMES

NOTE: Assessment District Restructure No. 21-01-B is the second modification of Landscape Assessment District No. 21-01

Johnathan L. Doyel, P.E., P.L.S., Public Works Director/City Engineer and Engineer of Work for the existing Landscape Assessment District No. 21-01, City of Hanford, Kings County, California, makes this report for the inclusion of Assessment District Restructure No. 21-01-B into Landscape District No. 21-01 as directed by City Council, pursuant to Section 22585 of the Streets and Highways Code (Landscaping and Lighting Act of 1972).

The improvements to be constructed and maintained in the District provide special benefits to all of the parcels within the District about and beyond general benefits conferred on parcels located in the District or to the public at large. Specifically, the particular and distinct special benefits include:

1. Reduction of traffic noise level from the street located adjacent to the District;
2. Restriction of unwanted pedestrian access onto the lots and parcels within the District;
3. Enhancement of appearance of the entrance into the subdivision which is included within the District;
4. Reduction of impact of dust and other particulate matter onto the lots and parcels within the District;

The improvements which are the subject of this report are briefly described as follows:

1. Decorative block fencing, landscaping, and irrigation systems along Centennial Drive, Sangiovese Street, and Napa Drive located throughout Tract 928 Units I – III.
2. The public park located at the northwest corner of W. Sangiovese Street and N. Napa St. within Tract 928 Units I.
3. Interior street lighting within Tract 928 Unit 1 - III.

This report consists of six parts as follows:

Exhibit "A": Plans and specifications for the improvements are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are incorporated herein by reference.

Exhibit "B": An estimate of costs to maintain the improvements.

Exhibit "C": An assessment of the estimated maintenance costs on each benefited parcel of land within the Assessment District.

Exhibit "D": A statement of the method by which the undersigned has determined the amount proposed to be assessed against each parcel.

ATTACHMENT “A” continued...

Exhibit “E”: A list of the names and addresses of the property owners of real property within each assessment district as shown on the last equalized assessment roll for taxes, or known to the Clerk. The list is keyed to Exhibit “C” by assessment number.

Exhibit “F”: A diagram showing all of the parcels of real property within this assessment district. The diagram is keyed to Exhibit “C” by lot number.

Respectfully submitted,

Johnathan L. Doyel, P.E., P.L.S.
Public Works Director
And City Engineer

ENGINEER'S REPORT

ASSESSMENT DISTRICT RESTRUCTURE NO. 21-01-B
(Pursuant to the Landscaping and Lighting Act of 1972)

TRACT 928 UNIT III – SAN JOAQUIN VALLEY HOMES

The undersigned hereby respectfully submits the enclosed Engineer's Report as directed by the City Council.

DATED: _____

Johnathan L. Doyel, P.E., P.L.S.
Public Works Director
And City Engineer

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessments and Assessment Diagram thereto attached was filed with me on the _____ day of _____, 20__.

Natalie Corral
City of Hanford, City Clerk
Kings County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessments and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Hanford, California, on the _____ day of _____, 20__.

Natalie Corral
City of Hanford, City Clerk
Kings County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessments and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Kings on the _____ day of _____, 20__.

Natalie Corral
City of Hanford, City Clerk
Kings County, California

By _____

Attachment: Tract 928-3 LAD Engineer Report (PW: Tract No. 928 Unit III Final Map and Easements, Subdivision Agreement, and LAD

EXHIBIT "A"

ASSESSMENT DISTRICT RESTRUCTURE NO. 21-01-B
(Pursuant to the Landscaping and Lighting Act of 1972)

TRACT 928 UNIT III – SAN JOAQUIN HOMES

Plans and specifications for the improvements are those prepared by Zumwalt-Hansen & Associates and San Joaquin Valley Home for the City Engineer. These plans and specifications have been filed separately with the Clerk of the Legislative Body and are incorporated in this report by reference.

EXHIBIT "B"

CITY OF HANFORD
ENGINEER'S REPORTASSESSMENT DISTRICT RESTRUCTURE NO. 21-01-B
FISCAL YEAR 2021-2022ESTIMATED ASSESSMENTS
TRACT 928 UNIT III – SAN JOAQUIN VALLEY HOMES

ITEM NO.	DESCRIPTION	FY 2021-2022 ESTIMATE UNITS	RATE	AMOUNT
A. MAINTENANCE COSTS				
1.	Landscape and Irrigation System along Centennial Drive, W. Sangiovese Street, and Park (Labor and Materials)	204,097 SF ±	\$ 0.3/SF	\$ 61,229.10
2.	Decorative Block Walls along W. Sangiovese Street, Centennial Drive, (Labor and Materials)	5,443 LF ±	\$ 0.50/LF	\$ 2,721.50
3.	Water Usage (\$150/mo./Service x 12 = \$1800.00/Service)	Seven services	\$ 1,800.00/ea	\$ 12,600.00
4.	Electricity Usage (\$30/mo./Meter x 12 = \$360.00/Meter)	Seven meters	\$ 360.00/ea	\$ 2,520.00
5.	Street Light Usage (\$12/Lt./Mo. x 12 = \$144.00/Lt./Yr.)	45 St. Lights	\$ 144.00/Lt./Yr	\$ 6,480.00
B. INCIDENTAL COSTS/FORMATION COSTS				
1.	Staff Preparation of Documents			\$ 325.00
2.	Notice of Public Hearing			\$ 75.00
2.	Collection of Assessment			\$ 121.00
TOTAL ANNUAL SUBDIVISION ASSESSMENT AMOUNT				<u>\$ 86,071.60</u>
LOTS 1 THROUGH 187 SHALL ASSESSED, TOGETHER WITH THE DESIGNATED REMAINDER PARCEL OF TRACT 928: (Total 188 lots)				<u>\$ 457.83</u>

C. ADJUSTMENT FOR INFLATION IN ACCORDANCE WITH CALIFORNIA GOVERNMENT CODE SECTION 53739(b)(1).

The Annual Total Subdivision Assessment Amount will be adjusted for inflation on an annual basis in accordance with the following formula:

Commencing with the calendar year 2021-2022, and January 1 of each calendar year (“Adjustment Date”) thereafter during the life of the District, the Total Annual Subdivision Assessment Amount for the next fiscal year shall be an amount equal to the greater of:

- (i) the Total Annual Subdivision Assessment amount in effect immediately prior to the Adjustment Date, or
- (ii) the product obtained by multiplying the Total Annual Subdivision Assessment in effect immediately prior to the Adjustment Date by a fraction, the numerator of which is the Index published nearest but prior to the Adjustment Date and the denominator of which is the Index published nearest but prior to January 1 of the first year the Subdivision Assessment became effective.

The term “Index” means the Consumer Price Index for Urban Wage Earners and Clerical Workers, San Francisco-Oakland-San Jose Consolidated Statistical Area, 1982-1984, equals 100, published by the Bureau of Labor Statistics of the United States Department of Labor. If the Bureau of Labor Statistics revises the Index, the Bureau of Labor Statistics will be the sole judge of the comparability of successive indexes, but if that agency fails to supply indexes that it deems comparable or if no succeeding index is published, the City shall determine an appropriate alternative published price index.

EXHIBIT "C"

ASSESSMENT ROLL AND
ASSESSMENT DISTRICT RESTRUCTURE NO. 21-01-B

TRACT 928 UNITS I - III – SAN JOAQUIN VALLEY HOMES

ASSESSMENT NUMBER	AMOUNT OF ASSESSMENT	PROPERTY DESCRIPTION OR ASSESSOR PARCEL NUMBER
1 Through 56	\$457.83	Lot 1 through 56, Tract 928, Unit I
57 Through 99	\$457.83	Lot 57 Through 99, Tract 928, Unit 2
100 Through 187	\$457.83	Lots 100 Through 187, Tract 928, Unit 3
Lot 188, Remainder	\$457.83	Tract 928, Remainder

Total Assessment: \$ 86,072.04

*NOTE: Assessment amount for 1 Through 100 have been previously included in the Landscape Assessment District No. 21-01 (Tract 928 Unit I and Unit 2)

EXHIBIT "D"

METHOD OF APPORTIONMENT OF ASSESSMENT

ASSESSMENT DISTRICT RESTRUCTURE NO. 21-01-B
(Pursuant to the Landscaping and Lighting Act of 1972)

TRACT 928 UNIT III – SAN JOAQUIN VALLEY HOMES

NOTE: Assessment District Restructure No. 21-01-B is the second modification of Landscape Assessment District No. 21-01.

The method of apportionment of Landscape Assessment District 21-01 maintenance costs is as follows:

100% of the maintenance costs divided equally between Lots 1 through 187 and the Remainder.

EXHIBIT “E”

PROPERTY OWNERS LIST

ASSESSMENT DISTRICT RESTRUCTURE NO. 21-01-B

TRACT 928 UNITS I - III– SAN JOAQUIN VALLEY HOMES

<u>ASSESSMENT NUMBERS</u>	<u>PROPERTY DESCRIPTIONS</u>	<u>OWNERS NAME AND ADDRESS</u>
1 through 188	Tract 928 Unit I - III & Remainder	San Joaquin Valley Homes 5607 Avenida De Los Robles Visalia, CA 93291

EXHIBIT “F”

ALL PARCELS OF REAL PROPERTY WITHIN THE ASSESSMENT DISTRICT

TRACT 928 UNIT 1 THROUGH UNIT 3

TRACT 928, UNIT 1

AREA 1 – 2.60 ACRES (Basin)

AREA 2 – 27,485 SQ. FT.

AREA 3 – 6,883 SQ. FT.

TRACT 928, UNIT 2

LOT A – 9,068 SQ. FT.

LOT B – 12,831 SQ. FT.

LOT C – 5,876 SQ. FT.

TRACT 928, UNIT 3

AREA A – 20,345 SQ. FT. (Sangiovese)

AREA 1 – 8,055 SQ. FT. (Sangiovese)

AREA 2 – 1,451 SQ. FT. (Sangiovese)

AREA 1 – 7,432 SQ. FT. (Fargo)

AREA 2 – 2,645 SQ. FT. (Farge)

RECORDING REQUESTED BY:

CITY OF HANFORD

WHEN RECORDED RETURN TO:

CITY CLERK

CITY OF HANFORD

319 North Douty Street

Hanford, California 93230

RESOLUTION NO. 22-24-R

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HANFORD
RESTRUCTURING PROPERTIES WITHIN ASSESSMENT DISTRICT
NO. 21-01, AND CONFIRMING LEVY AND COLLECTION OF ANNUAL
ASSESSMENTS FOR TRACT NO. 928, UNITS NO. I THRU UNIT NO. III,
BELLA VISTA PHASE III SUBDIVISION.**

(Assessment District Restructure No. 20-01-B)

At a regular meeting of the City Council of the City of Hanford, duly called and held on June 7, 2022, it was moved by Council Member _____, seconded by Council Member _____, and duly carried that the following resolutions be adopted:

WHEREAS, the additional territory proposed to be restructured into the District includes properties known as Tract No. 928, Unit No. III (APN 009-030-176 and APN 009-030-115) ("Restructuring Properties");

WHEREAS, the restructure of Additional Properties into the District will provide for maintenance of the following improvements:

1. Decorative masonry block fencing, and landscaping & irrigation system improvements located along Centennial Drive, Sangiovese Street; and Napa Drive,

1 2. The public park located at the northwest corner of W. Sangiovese Street
2 and Napa Drive;

3 2. Street Lighting within Tract No. 928 Units I thru III.

4 WHEREAS, the owners of all land within the boundaries of the District and the
5 restructured Properties have filed their consent to restructuring of the Properties into the
6 District, and have also consented to adoption of the Engineer's Report and the levy of
7 assessments identified therein.

8
9 WHEREAS, the owners of the restructure Properties, including the owners of
10 such lots and parcels as shall be created therefrom, should share in the cost of maintaining
11 the District improvements through payment of District assessments.

12 NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of
13 Hanford hereby orders the restructure of Properties as shown and described in the
14 Engineer's Report into the District, so that the District henceforth shall include the
15 restructured Properties, including such lots and parcels as shall be created therein, so that
16 the owners thereof shall share in the cost of maintenance of the public improvements
17 located within the District and on the Additional Properties; and,

18
19 RESOLVED FURTHER, that the City Council of the City of Hanford hereby
20 confirms the diagram and assessments for the District contained in the Engineer's Report,
21 and levies such assessments for the Fiscal Year 2022-2023; and,

22
23 RESOLVED FURTHERMORE, commencing with the calendar year 2020-2021,
24 and January 1 of each calendar year ("Adjustment Date") thereafter during the life of the
25 District, the Total Annual Subdivision Assessment amount for the next calendar year shall
26 be an amount equal to the greater of:

- (i) the Total Annual Subdivision Assessment amount in effect immediately prior to the Adjustment Date; or
- (ii) the product obtained by multiplying the Total Annual Subdivision Assessment in effect immediately prior to the Adjustment Date by a fraction, the numerator of which is the Index published nearest but prior to the Adjustment Date and the denominator of which is the Index published nearest but prior to January 1 of the first year the Subdivision Assessment became effective.

The term "Index" means the Consumer Price Index for Urban Wage Earners and Clerical Worker, San Francisco-Oakland-San Jose Consolidated Statistical Area, 1982-1984, equals 100, published by the Bureau of Labor Statistics of the United States Department of Labor. If the Bureau of Labor Statistics revises the Index, the Bureau of Labor Statistics will be the sole judge of the comparability of successive indexes, but if that agency fails to supply indexes that it deems comparable or if no succeeding index is published, the City shall determine an appropriate alternative published price index.

Passed and adopted at a regular meeting of the City Council of the City of Hanford on June 7, 2022, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

KALISH MORROW
MAYOR of the City of Hanford

Attest:

NATALIE ORTEGA
CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF KINGS) ss
CITY OF HANFORD)

I, Natalie Ortega, City Clerk of the City of Hanford, do hereby certify the
foregoing Resolution was duly passed and adopted at a regular meeting of the City
Council of the City of Hanford held on the ____ day of ____, 2022.

Date: _____

City Clerk



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: A
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SUBJECT:

City Attorney: Introduction of Ordinance No. 22-07, an Amendment of the City of Hanford's Water Service Discontinuation Policy

RECOMMENDATION:

That the City Council Adopt the revised Water Service Discontinuation Policy and, By motion, waive the first reading of Ordinance 22-07 and pass the Ordinance to a second reading.

BACKGROUND:

SB 998 established new requirements and limitations regarding residential water service shutoffs.

The City Council previously adopted a Water Service Discontinuation Policy and amended Chapter 13.04 of the Municipal Code to address the requirements of SB 998.

Based upon Council comments received since HMC Chapter 13.04 was last amended and City staff's experience in implementing the HMC's provisions and the Water Service Discontinuation Policy, City staff and the City Attorney have worked together on the following changes to the Water Service Discontinuation Policy and to HMC Chapter 13.04:

Water Service Discontinuation Policy:

- Eliminate the ten percent (10%) late fee and replace it with a late fee to be established by resolution of the Council.
- Eliminate the one and one-half percent (1.5%) per month interest rate for delinquent payments and replace it with an interest rate to be established by resolution of the Council.
- A customer desiring a payment plan will be required to pay one-fourth (1/4th) instead of one-third (1/3rd) of outstanding balances at the commencement of the payment plan.
- For customers subject to hardship conditions described in HMC § 13.04.050.D.2.h, the City may extend the customer's payment period under a payment plan for up to twelve (12) months.

Attached are clean and redline versions of the Water Service Discontinuation Policy for the Council's consideration.

HMC Chapter 13.04:

- Eliminate the ten percent (10%) late fee and replace it with a late fee to be established by resolution of the Council.
- Eliminate the one and one-half percent (1.5%) per month interest rate for delinquent payments and replace it with an interest rate to be established by resolution of the Council.
- Chapter 13.04 currently identifies conditions under which a hardship customer's water service will not be terminated. Per the California Health & Safety Code, one condition requires a customer to submit certification from a primary care provider that the discontinuation of water service will be life threatening or will pose a serious threat to health and safety of the resident. The proposed amendment will eliminate the certification requirement, and the City will presume that such conditions will exist for a hardship customer if their water service is discontinued.
- Reduce the recommended payment period for payment plans offered to all delinquent customers from twelve (12) months to six (6) months; the ordinance, however, retains the provision that a longer repayment period may be offered. Also, as noted above, it is recommended that the Water Service Discontinuation Policy be modified to allow for a hardship customer's repayment period to be extended for up to (12) months.

- Per the Health & Safety Code, a waiver of interest charges once every twelve (12) months exists in the current ordinance. The amendment would also waive a customer's late fees once every twelve (12) months.
- Appeals relating to HMC Chapter 13.04 will be heard by a hearing officer or hearing body appointed by the City Manager and will not be heard by the City Council.

The attached Ordinance 22-07 will amend the HMC to incorporate the foregoing revisions.

Also attached are redline versions of the HMC sections that are proposed for revision.

ATTACHMENTS: Ordinance 22-07, redline versions of modified HMC sections, and clean and redline versions of Water Service Discontinuation Policy.

FISCAL IMPACT:

ATTACHMENTS:

2022.05.31 Water Service Discontinuation Policy - English ct (redline)
 2022.05.31 Water Service Discontinuation Policy - English ct - FINAL
 2022.05.31 Staff Report re Amendment of Water Shutoff Policy and HMC Ch. 13.04
 Amendment - FINAL
 2022.05.31 Ordinance re Amendment of HMC Ch. 13.04 - FINAL
 2022.05.31 HMC 13.04.160 - 13.04.250 Enforcement Provisions (redline)
 2022.05.31 HMC 13.04.110 Appeal Provisions (redline)
 2022.05.31 HMC 13.04.050 (redline)

CITY OF HANFORD**WATER SERVICE DISCONTINUATION POLICY**

* * * * *

This Policy constitutes the City of Hanford's (City) written policy on discontinuation of residential water service for purposes of California Health and Safety Code Section 116906.

1. **Delinquent Payment of Water Service Charges.** Pursuant to Hanford Municipal Code (HMC) Section 13.04.050, a water service charge payable by a residential water service customer that is not paid within fifteen (15) calendar days of the date of a City-issued utility services bill will be deemed delinquent. Delinquent amounts shall be subject to the following fees (collectively "Fees"): (a) ~~ten percent (10%)~~ a late fee established by the City Council; (b) other fees, fines, and interest established by the Council. ~~Delinquent amounts and unpaid Fees and interest will accrue interest at the rate of one and one-half percent (1.5%) per month~~ Resolution.
2. **Discontinuance of Services.**
 - a. Except as otherwise provided, if a residential customer fails to pay water service fees in full or fails to request a payment plan by 5:00 p.m. on the sixtieth (60th) calendar day following the date on which a water service charge becomes delinquent, the City may, in addition to other remedies, discontinue water and other City-provided services received by the customer.
 - b. No less than seven (7) business days prior to the discontinuance of services for nonpayment, the City will contact the customer by phone or in writing as required by Health and Safety Code Section 116908.—
 - c. If a customer falls within the financial hardship parameters of Health and Safety Code Section 116910, the City's discontinuance of utility services shall occur only in the manner described in that section.
 - d. The City will not discontinue residential service for nonpayment if all of the following conditions exist:
 - (1) The customer demonstrates that he or she is financially unable to pay for residential service within the City's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the City's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than two hundred percent (200%) of the federal poverty level; and
 - (2) The customer is willing to enter into an amortization agreement or alternative payment schedule consistent with the City's Discontinuation Policy,

with respect to all delinquent charges.

3. **Payment Plan.-**

- a. A customer requesting a payment plan shall be offered the following terms, which will be set forth in a written Payment Agreement signed by the customer:
 - i. Payment of one ~~third~~rd ~~quarter~~ (1/³~~rd~~⁴~~th~~) of all outstanding utility services balances upon the customer's signature of the Payment Agreement; and
 - ii. The remainder of the outstanding balances will be paid in six (6) equal monthly installments, beginning on the first (1st) day of the calendar month immediately following the customer's execution of a Payment Agreement; provided however, if such date is less than fifteen (15) calendar days from the Payment Agreement's effective date, the first (1st) payment shall be due on the first (1st) day of the following calendar month. ~~-For example, if a Payment Agreement reflects an effective date of February 20, the first (1st) installment payment shall be due on April 1. -The unpaid amount shall accrue interest at the rate of one and one half percent (1.5%) per month and~~ will be subject to ~~additional fees and fines~~^{the Fees} established by the City Council by resolution, which shall be payable with each monthly installment. A customer's signature of a Payment Agreement will not excuse the customer from the obligation of timely paying new utility service charges contained in bills issued by the City while the customer's Payment Agreement remains in effect. The City may, however, extend installment payments up to twelve (12) months for customers described in Hanford Municipal Code Section 13.04.050.D.2.h.
- b. A Payment Agreement containing these terms shall be signed by the accountholder or authorized account signer and submitted in person by the accountholder to the City's Finance Department within three (3) business days of the customer's receipt of the Agreement from the City. ~~-~~The City shall proceed with the process to discontinue services provided to a customer if the customer fails to execute and return the Payment Agreement within such three (3) business day period.
- c. With the exception of customers falling within the parameters of Health and Safety Code Section 116910, the City may, without providing further written notice, discontinue all City services provided to a customer who is subject to a payment plan under either of the following circumstances:
 - i. The customer fails to comply with his or her Payment Agreement; or-
 - ii. While a Payment Agreement remains in effect, the customer fails to pay his or her then-current residential service charges before they become delinquent.

The discontinuance of services to customers who fall within the parameters of Health and Safety Code Section 116910 will only occur, however, in accordance with the terms of that section.-

- d. A customer who is a party to a Payment Agreement must remain current on all City service bills issued during the payment plan period and will not be eligible for payment plan terms if he or she becomes delinquent on a subsequent service bill issued before the pending Payment Agreement is paid in full.
 - e. A customer will be eligible for one (1) Payment Agreement during each twelve (12) month period, which will be measured from the effective date of a customer's prior Payment Agreement; provided however, a customer who falls within the parameters of Health and Safety Code Section 116910 will not be subject to this limitation.
- 4. **Appeal of Bill Amounts.** -A customer who feels that an amount billed by the City is inaccurate may appeal the amount.- The appeal process is established in HMC Section 13.04.110., a copy of which is attached hereto as Exhibit "A."
 - 5. **Contacting the City.** -Customers may contact the following phone number to discuss options for avoiding the discontinuation of City-provided utility services for nonpayment: (559) 585-2510.

EXHBIT "A"***Hanford Municipal Code Section 13.04.110.C.*****C. Appeals.**

1. Any customer may appeal water charges. To appeal service charges, a customer must, except as otherwise provided herein, submit the following items to the director of finance within fifteen (15) calendar days of the date of the bill disputed bill: (i) a written notice of appeal; (ii) the amount payable under the disputed bill; and (iii) an appeal fee, which fee will be established by the city council. The failure to submit these items during such time period shall result in a waiver of appeal rights and shall constitute a failure to exhaust administrative remedies. The notice of appeal shall set forth in detail all facts supporting the customer's objection to a bill.

2. Notwithstanding the provisions of subsection 1. above, a customer who is financially unable to deposit the amount of the disputed bill and/or pay the appeal fee may file a request for a waiver of all or a portion of the required deposit and appeal fee. A waiver request must be submitted to the director of finance with the customer's notice of appeal, along with a sworn declaration and other supporting documents and materials showing the customer's actual financial inability to pay the appeal deposit and/or appeal fee. The customer bears the burden of demonstrating to the satisfaction of the director of finance the customer's actual inability to deposit the amount of the disputed bill and/or pay the appeal fee. If the director of finance determines that a waiver is warranted, the deposit and appeal fee will be waived or partially waived. If the director of finance finds that a waiver is not warranted, the customer must, within three (3) business days of the customer's receipt of the director of finance's written decision, deposit the amount of the disputed bill and pay the appeal fee for the customer's appeal to be processed.

3. Upon the director of finance's receipt of a notice of appeal, deposit of the amount of the disputed bill, and appeal fee (or the director of finance's determination to waive the deposit and/or fee), he or she shall set the matter for hearing before the hearing officer or hearing body designated by the ~~City Council~~city manager. The hearing officer or hearing body shall hold a hearing on the customer's appeal on the date specified by the director of finance and shall receive evidence presented by the appealing party and city staff. After the hearing, the hearing officer or hearing body may uphold or adjust the amount of the disputed bill. The hearing officer or hearing body shall cause to be issued a written determination on the customer's appeal within fifteen (15) calendar days of the date of appeal hearing. An aggrieved customer may seek judicial review of the hearing officer's or hearing body's decision on the customer's appeal by filing a complaint with the Superior Court of Kings County, California during the period identified by California [Code of Civil Procedure](#) Section 1094.6.

CITY OF HANFORD**WATER SERVICE DISCONTINUATION POLICY**

* * * * *

This Policy constitutes the City of Hanford's (City) written policy on discontinuation of residential water service for purposes of California Health and Safety Code Section 116906.

1. **Delinquent Payment of Water Service Charges.** Pursuant to Hanford Municipal Code (HMC) Section 13.04.050, a water service charge payable by a residential water service customer that is not paid within fifteen (15) calendar days of the date of a City-issued utility services bill will be deemed delinquent. Delinquent amounts shall be subject to the following fees (collectively "Fees"): (a) a late fee established by the City Council; (b) other fees, fines, and interest established by the Council Resolution.
2. **Discontinuance of Services.**
 - a. Except as otherwise provided, if a residential customer fails to pay water service fees in full or fails to request a payment plan by 5:00 p.m. on the sixtieth (60th) calendar day following the date on which a water service charge becomes delinquent, the City may, in addition to other remedies, discontinue water and other City-provided services received by the customer.
 - b. No less than seven (7) business days prior to the discontinuance of services for nonpayment, the City will contact the customer by phone or in writing as required by Health and Safety Code Section 116908.
 - c. If a customer falls within the financial hardship parameters of Health and Safety Code Section 116910, the City's discontinuance of utility services shall occur only in the manner described in that section.
 - d. The City will not discontinue residential service for nonpayment if all of the following conditions exist:
 - (1) The customer demonstrates that he or she is financially unable to pay for residential service within the City's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the City's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than two hundred percent (200%) of the federal poverty level; and
 - (2) The customer is willing to enter into an amortization agreement or alternative payment schedule consistent with the City's Discontinuation Policy, with respect to all delinquent charges.
3. **Payment Plan.**

- a. A customer requesting a payment plan shall be offered the following terms, which will be set forth in a written Payment Agreement signed by the customer:
 - i. Payment of one-quarter (1/4th) of all outstanding utility services balances upon the customer's signature of the Payment Agreement; and
 - ii. The remainder of the outstanding balances will be paid in six (6) equal monthly installments, beginning on the first (1st) day of the calendar month immediately following the customer's execution of a Payment Agreement; provided however, if such date is less than fifteen (15) calendar days from the Payment Agreement's effective date, the first (1st) payment shall be due on the first (1st) day of the following calendar month. For example, if a Payment Agreement reflects an effective date of February 20, the first (1st) installment payment shall be due on April 1. The unpaid amount will be subject to the Fees established by the City Council by resolution, which shall be payable with each monthly installment. A customer's signature of a Payment Agreement will not excuse the customer from the obligation of timely paying new utility service charges contained in bills issued by the City while the customer's Payment Agreement remains in effect. The City may, however, extend installment payments up to twelve (12) months for customers described in Hanford Municipal Code Section 13.04.050.D.2.h.
- b. A Payment Agreement containing these terms shall be signed by the accountholder or authorized account signer and submitted in person by the accountholder to the City's Finance Department within three (3) business days of the customer's receipt of the Agreement from the City. The City shall proceed with the process to discontinue services provided to a customer if the customer fails to execute and return the Payment Agreement within such three (3) business day period.
- c. With the exception of customers falling within the parameters of Health and Safety Code Section 116910, the City may, without providing further written notice, discontinue all City services provided to a customer who is subject to a payment plan under either of the following circumstances:
 - i. The customer fails to comply with his or her Payment Agreement; or
 - ii. While a Payment Agreement remains in effect, the customer fails to pay his or her then-current residential service charges before they become delinquent.

The discontinuance of services to customers who fall within the parameters of Health and Safety Code Section 116910 will only occur, however, in accordance with the terms of that section.
- d. A customer who is a party to a Payment Agreement must remain current on all City service bills issued during the payment plan period and will not be eligible for payment plan terms if he or she becomes delinquent on a subsequent service bill issued before the pending Payment Agreement is paid in full.
- e. A customer will be eligible for one (1) Payment Agreement during each twelve

(12) month period, which will be measured from the effective date of a customer's prior Payment Agreement; provided however, a customer who falls within the parameters of Health and Safety Code Section 116910 will not be subject to this limitation.

4. **Appeal of Bill Amounts.** A customer who feels that an amount billed by the City is inaccurate may appeal the amount. The appeal process is established in HMC Section 13.04.110., a copy of which is attached hereto as Exhibit "A."
5. **Contacting the City.** Customers may contact the following phone number to discuss options for avoiding the discontinuation of City-provided utility services for nonpayment: (559) 585-2510.

EXHBIT "A"***Hanford Municipal Code Section 13.04.110.C.*****C. Appeals.**

1. Any customer may appeal water charges. To appeal service charges, a customer must, except as otherwise provided herein, submit the following items to the director of finance within fifteen (15) calendar days of the date of the bill disputed bill: (i) a written notice of appeal; (ii) the amount payable under the disputed bill; and (iii) an appeal fee, which fee will be established by the city council. The failure to submit these items during such time period shall result in a waiver of appeal rights and shall constitute a failure to exhaust administrative remedies. The notice of appeal shall set forth in detail all facts supporting the customer's objection to a bill.

2. Notwithstanding the provisions of subsection 1. above, a customer who is financially unable to deposit the amount of the disputed bill and/or pay the appeal fee may file a request for a waiver of all or a portion of the required deposit and appeal fee. A waiver request must be submitted to the director of finance with the customer's notice of appeal, along with a sworn declaration and other supporting documents and materials showing the customer's actual financial inability to pay the appeal deposit and/or appeal fee. The customer bears the burden of demonstrating to the satisfaction of the director of finance the customer's actual inability to deposit the amount of the disputed bill and/or pay the appeal fee. If the director of finance determines that a waiver is warranted, the deposit and appeal fee will be waived or partially waived. If the director of finance finds that a waiver is not warranted, the customer must, within three (3) business days of the customer's receipt of the director of finance's written decision, deposit the amount of the disputed bill and pay the appeal fee for the customer's appeal to be processed.

3. Upon the director of finance's receipt of a notice of appeal, deposit of the amount of the disputed bill, and appeal fee (or the director of finance's determination to waive the deposit and/or fee), he or she shall set the matter for hearing before the hearing officer or hearing body designated by the city manager. The hearing officer or hearing body shall hold a hearing on the customer's appeal on the date specified by the director of finance and shall receive evidence presented by the appealing party and city staff. After the hearing, the hearing officer or hearing body may uphold or adjust the amount of the disputed bill. The hearing officer or hearing body shall cause to be issued a written determination on the customer's appeal within fifteen (15) calendar days of the date of appeal hearing. An aggrieved customer may seek judicial review of the hearing officer's or hearing body's decision on the customer's appeal by filing a complaint with the Superior Court of Kings County, California during the period identified by California [Code of Civil Procedure](#) Section 1094.6.



AGENDA

STAFF REPORT

MEETING DATE: June 7, 2022	AGENDA SECTION: General Business
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TO: Mayor and City Council

FROM: Ty Mizote

DATE: May 31, 2022

SUBJECT: Amendment of Water Service Discontinuation Policy and Amendment of Hanford Municipal Code Chapter 13.04 Regarding Residential Water Service Billing and Discontinuance of Residential Water Service.

RECOMMENDATION:

Recommendation #1: Adopt the revised Water Service Discontinuation Policy

Recommended Motion #1: I move to adopt the revised Water Service Discontinuation Policy that accompanies the staff report.

Recommendation #2: By motion, waive the first reading of Ordinance 22-07 and pass the Ordinance to a second reading.

Recommended Motion #2: I move that the Council waive the first reading of Ordinance 22-07 and pass the Ordinance to a second reading.

BACKGROUND:

SB 998 established new requirements and limitations regarding residential water service shutoffs.

The City Council previously adopted a Water Service Discontinuation Policy and amended Chapter 13.04 of the Municipal Code to address the requirements of SB 998.

Based upon Council comments received since HMC Chapter 13.04 was last amended and City staff's experience in implementing the HMC's provisions and the Water Service Discontinuation Policy, City staff and the City Attorney have worked together on the following changes to the Water Service Discontinuation Policy and to HMC Chapter 13.04:

Water Service Discontinuation Policy:

- Eliminate the ten percent (10%) late fee and replace it with a late fee to be established by resolution of the Council.
- Eliminate the one and one-half percent (1.5%) per month interest rate for delinquent payments and replace it with an interest rate to be established by resolution of the Council.
- A customer desiring a payment plan will be required to pay one-fourth (1/4th) instead of one-third (1/3rd) of outstanding balances at the commencement of the payment plan.
- For customers subject to hardship conditions described in HMC § 13.04.050.D.2.h, the City may extend the customer's payment period under a payment plan for up to twelve (12) months.

Attached are clean and redline versions of the Water Service Discontinuation Policy for the Council's consideration.

HMC Chapter 13.04:

- Eliminate the ten percent (10%) late fee and replace it with a late fee to be established by resolution of the Council.
- Eliminate the one and one-half percent (1.5%) per month interest rate for delinquent payments and replace it with an interest rate to be established by resolution of the Council.
- Chapter 13.04 currently identifies conditions under which a hardship customer's water service will not be terminated. Per the California Health & Safety Code, one condition requires a customer to submit certification from a primary care provider that the discontinuation of water service will be life threatening or will pose a serious threat to health and safety of the resident. The proposed amendment will eliminate the certification requirement, and the City will presume that such conditions will exist for a hardship customer if their water service is discontinued.
- Reduce the recommended payment period for payment plans offered to all delinquent customers from twelve (12) months to six (6) months; the ordinance, however, retains the provision that a longer repayment period may be offered. Also, as noted above, it is recommended that the Water Service Discontinuation Policy be modified to allow for a hardship customer's repayment period to be extended for up to (12) months.
- Per the Health & Safety Code, a waiver of interest charges once every twelve (12) months exists in the current ordinance. The amendment would also waive a customer's late fees once every twelve (12) months.

- Appeals relating to HMC Chapter 13.04 will be heard by a hearing officer or hearing body appointed by the City Manager and will not be heard by the City Council.

The attached Ordinance 22-07 will amend the HMC to incorporate the foregoing revisions.

Also attached are redline versions of the HMC sections that are proposed for revision.

ATTACHMENTS: Ordinance 22-07, redline versions of modified HMC sections, and clean and redline versions of Water Service Discontinuation Policy.

ORDINANCE NO. 22-07**AN ORDINANCE OF THE CITY OF HANFORD AMENDING HANFORD MUNICIPAL CODE CHAPTER 13.04**

WHEREAS, in 2018, the California Legislature passed, and the Governor signed, Senate Bill No. 998 (“SB 998”), which enacted Chapter 6 (commencing with Section 116900) of Part 12 of Division 104 of the Health and Safety Code, setting forth procedures to be followed by municipal water providers in collecting unpaid, late, or delinquent water charges and in shutting off and reconnecting water service; and

WHEREAS, the City of Hanford is a municipal water provider for purposes of SB 998; and

WHEREAS, Hanford Municipal Code (HMC) Chapter 13.04 contains provisions relating to the City’s water system, including, without limitation, provisions regarding the discontinuance of water service to customers who fail to pay services charges in a timely manner; and

WHEREAS, HMC Chapter 13.04 was previously amended to cause its compliance with SB 998; and

WHEREAS, the City Council has determined that further amendments to HMC Chapter 13.04 would best serve the City’s residents.

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

Section 1. SB 998 establishes conditions under which the City may discontinue water service to a customer who fails to pay service charges in a timely manner. HMC Section 13.04.050 is deleted in its entirety and is restated in the manner reflected in the attached Exhibit “A.”

Section 2. SB 998 requires the City to establish a process through which water service customers may appeal water service charges. HMC Section 13.04.110.C is deleted in its entirety and is restated in the manner reflected in the attached Exhibit “B.”

Section 3. The enforcement provisions contained in HMC Sections 13.04.160 through Section 13.04.250 are deleted in their entirety and restated in the manner reflected in the attached Exhibit “C.”

Section 4. This Ordinance shall take effect thirty (30) days after its adoption and shall be published once in the Hanford Sentinel within fifteen (15) days after its passage or a summary of this ordinance shall be published in the Hanford Sentinel in a manner consistent with the requirements of the California Government Code.

PASSED, ADOPTED AND APPROVED this 21st day of June, 2022, by the following vote:

AYES: _____
 NOES: _____
 ABSTAIN: _____
 ABSENT: _____

 KALISH MORROW
 MAYOR of the City of Hanford

Attest:

 CITY CLERK

STATE OF CALIFORNIA)
 COUNTY OF KINGS) ss
 CITY OF HANFORD)

I, _____, City Clerk of the City of Hanford, do hereby certify the foregoing Ordinance was duly passed and adopted at a regular meeting of the City Council of the City of Hanford held on the 21st day of June, 2022.

Date: _____

 City Clerk

EXHIBIT "A"**Section 13.04.050 Delinquencies and Collections.**

A. Water service charges, connection fees, and other charges identified in this chapter shall be collected by the director of finance.

B. Water service charges based on metered water use shall be billed monthly with other City utilities.

C. All other fees and charges not listed in subsection B. of this section shall be paid as set forth in this chapter. Fees and charges not requiring prepayment or payment at the time of issuance shall be included on the next monthly City utility bill to the customer.

D. Delinquencies & Discontinuance of Service – Residential Customers.

1. Late Fees and Interest. In the event any customer fails to pay the water service charges, connection fees, and other required charges and fees identified in this section within fifteen (15) calendar days after the date of the applicable City utility bill, the unpaid amount shall be deemed delinquent, and the City shall, except as otherwise provided herein: (i) assess a fee for late payment in an amount established by the City Council by resolution plus other fees established by the City Council, which amounts shall be added to the delinquent charges and fees, and the director of finance shall collect the late fee along with the delinquent charges and fees; and (ii) assess interest at the rate established by the City Council by resolution.

2. Discontinuance of Service.

a. The City Council shall adopt a written policy on discontinuation of residential water service (Discontinuation Policy) for nonpayment of service charges. Such policy will be available in English and the languages listed in Section 1632 of the California Civil Code, and any other language spoken by at least ten percent (10%) of the people residing within the area served by the City.

b. In the event any customer fails to pay any water service fees in full, including any late fee and interest, by 5:00 p.m. on the sixtieth (60th) calendar day following the date on which a payment becomes delinquent pursuant to subsection D.1. above, the City, in addition to all other remedies it may have, may discontinue furnishing water service and all other services identified on the applicable City utility bill and shall not resume the same until all outstanding charges and fees, together with any penalties, interest, service charges and/or connection fees necessitated by the resumption of water service, have been paid in full or a payment plan is approved.

c. Prior to discontinuing all services identified on the applicable City utility bill, the City shall contact the residential customer by phone or in writing advising the customer that all utilities identified in the applicable City utility bill will be discontinued if payment of the total amount identified in said written notice is not paid to the City or a payment

plan is approved within seven (7) business of such notice. Reconnections will only be processed Monday through Friday from 8:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m., and will not be processed on City-observed holidays. Reconnection of service by unauthorized individuals constitutes theft and will result in civil and/or criminal penalties, and the incident will be reported to the proper authorities. Any check or other form of payment not honored by a financial institution that is used to make payment on a customer's utility account will result in additional fees established by separate resolution and will be a basis for the discontinuance of service.

d. When the City contacts a residential customer by telephone, it shall offer to provide in writing to the customer the City's policy on discontinuation of residential services for nonpayment. The City will offer to discuss options to avoid discontinuation of services, including, but not limited to, alternative payment schedules, deferred payments, minimum payments, procedures for requesting amortization of the unpaid balance, and petition for bill review and appeal.

e. When the City contacts a residential customer by written notice, the written notice of payment delinquency and impending discontinuation will be mailed to the customer of the residence to which the residential service is provided. If the customer's address is not the address of the property to which residential service is provided, the notice shall also be sent to the address of the property to which the residential service is provided, addressed to "Occupant." The notice shall include, but is not limited to, the following information:

- (i) Customer's name and address;
- (ii) Amount of the delinquency;
- (iii) Date by which payment or arrangement for payment is required in order to avoid discontinuation of residential service;
- (iv) Description of the process to apply for an extension of time to pay the delinquent charges;
- (v) Description of the procedure to petition for bill review and appeal; and
- (vi) Description of the procedure by which the customer may request a deferred or alternative payment schedule, including an amortization of the delinquent residential service charges, consistent with the City's Discontinuation Policy.

f. If the City is unable to make contact with the customer or an adult occupying the residence by telephone, and written notice is returned through the mail as undeliverable, the City shall make a good faith effort to visit the residence and leave, or make other arrangements for placement in a conspicuous place of, a notice of imminent discontinuation of residential service for nonpayment and the City's policy for discontinuation of residential service for nonpayment.

g. If an adult accountholder at the residence appeals the utility bill, the City shall not discontinue residential service while the appeal is pending.

h. The City will not discontinue residential service for nonpayment if *all* of the following conditions exist:

(1) The customer demonstrates that he or she is financially unable to pay for residential service within the City's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the City's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than two hundred percent (200%) of the federal poverty level; and

(2) The customer is willing to enter into an amortization agreement or alternative payment schedule consistent with the City's Discontinuation Policy, with respect to all delinquent charges.

If these two (2) conditions are satisfied, the City shall, at the City's choice, offer the residential customer one (1) or more of the following options:

- (i) Amortization of the unpaid balance;
- (ii) Participation in an alternative payment schedule; and/or
- (iii) Temporary deferral of payment.

The City may choose the payment option a residential customer is offered and may set the terms of that payment plan. Ordinarily, the repayment option offered should result in repayment of any remaining outstanding balance within six (6) months. The City may, but is not required to, grant a longer repayment period if it finds the longer period necessary to avoid undue hardship to the customer based upon the circumstances of the individual case.

Residential service may be discontinued under this subsection h. no sooner than five (5) business days after the City posts a final notice of intent to discontinue service in a prominent and conspicuous location at the property under either of the following circumstances:

(a) The customer fails to comply with an amortization agreement, an alternative payment schedule, or a deferred payment plan for delinquent charge for sixty (60) calendar days or more.

(b) While undertaking an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges,

the customer fails to pay his or her current residential service charges for sixty (60) calendar days or more.

In lieu of certification from a primary care provider that discontinuation of residential service will be life threatening to, or pose a serious threat to the health and safety of, a resident of the premises at which service is provided, the City hereby declares that the discontinuance of service poses a serious threat to the health and safety of residents.

i. If the City discontinues water service to a residential customer, the City will provide the customer with information on how to restore service.

j. For a residential customer who demonstrates to the City that the customer's household income is below two hundred percent (200%) of the federal poverty line, the City shall:

(i) Charge a service fee for reconnection during normal operating hours of fifty dollars (\$50) or the City's actual cost for reconnection, whichever is less. For the reconnection of residential service during nonoperational hours, the service fee shall be one hundred fifty dollars (\$150) or the City's actual cost for reconnection, whichever is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021.

(ii) Waive interest charges and late fees related to delinquent Water bills once every twelve (12) months.

A residential customer shall be deemed to have a household income below two hundred percent (200%) of the federal poverty line if any member of the household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than two hundred percent (200%) of the federal poverty level.

k. This subsection k. shall apply if there is a landlord-tenant relationship between the residential occupants and the owner, manager, or operator of the dwelling:

(1) If the City furnishes individually metered residential service to residential occupants of a detached single-family dwelling, a multiunit residential structure, mobile home park, or permanent residential structure in a labor camp as defined in California Health & Safety Code Section 17008, and the owner, manager, or operator of the dwelling, structure, or park is the customer of record, the City shall make every good faith effort to inform the residential occupants, by means of written notice, when the account is in arrears that service will be terminated at least ten (10) calendar days prior to the termination. The written notice shall further inform the residential occupants that they have the right to become customers, to whom the service will then be billed, without being required to pay any amount which may be due on the delinquent account.

(2) The City is not required to make service available to the residential occupants unless each residential occupant agrees to the terms and conditions of service and meets the requirements of law and the City's rules and requirements. However, if one (1) or more of the residential occupants are willing and able to assume responsibility for the subsequent charges to the account to the satisfaction of the City, or if there is a physical means legally available to the City of selectively terminating service to those residential occupants who have not met the requirements of the City's rules and requirements, the City shall make service available to those residential occupants who have met those requirements.

(3) If prior service for a period of time is a condition for establishing credit with the City, residence and proof of prompt payment of rent or other credit obligation acceptable to the City for that period of time is a satisfactory equivalent.

(4) In the case of a detached single-family dwelling, the City may do any of the following:

(i) Give notice of termination at least seven (7) business days prior to the proposed termination.

(ii) In order for the amount due on the delinquent account to be waived, require an occupant who becomes a customer to verify that the delinquent account customer of record is or was the landlord, manager, or agent of the dwelling. Verification may include, but is not limited to, a lease or rental agreement, rent receipts, a government document indicating that the occupant is renting the property, or information disclosed pursuant to Section 1962 of the Civil Code.

l. The City shall report the number of annual discontinuations of residential service for inability to pay on the City's Internet Web site and to the State Water Resources Control Board.

m. All written notices to residential customers required under this Subsection 2 shall be provided in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by ten percent (10%) or more of the customers in the City's service area.

n. This Subsection 2 does not apply to the termination of service connections by the City due to an unauthorized action of a customer, including, without limitation, the theft of water.

E. Delinquencies & Discontinuance of Services – Non-Residential Customers.

1. Late Fees and Interest. In the event any customer fails to pay the water service charges, connection fees, and other required charges and fees identified in this section within fifteen (15) days after the date of the applicable City utility bill, the unpaid amount shall be deemed delinquent, and the City may, except as otherwise provided herein: (i) assess a fee for late payment in the amount established by the City Council by resolution plus other fees

established by the City Council, which amounts shall be added to the delinquent charges and fees, and the director of finance shall collect the late fee along with the delinquent charges and fees; and (ii) assess interest at the rate established by the City Council by resolution.

2. Discontinuance of Service. In the event any non-residential customer fails to pay any charges or fees described in this chapter, including any late fee or interest, by 5:00 p.m. on the due date shown on the delinquent notice issued by the City, the City, in addition to all other remedies it may have, may discontinue furnishing water service and all other services identified on the applicable City utility bill and shall not resume the same until all outstanding charges and fees, together with any , interest, service charges and/or connection fees necessitated by the resumption of water service, have been paid in full. Prior to discontinuing all services identified on the applicable City utility bill, the City shall send a written delinquent notice to the customer advising the customer that all utilities identified in the applicable City utility bill will be discontinued if payment of the total amount identified in said written notice is not paid to the City within ten (10) calendar days after the date of said written notice. Reconnections will only be processed Monday through Friday from 8:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m., and will not be processed on City-observed holidays. Reconnection of service by unauthorized individuals will result in additional charges established by separate resolution and the incident will be reported to the proper authorities. Any check not honored by a financial institution that is used to make payment on a customer's utility account will result in additional fees established by separate resolution and will be a basis for the disconnection of service.

F. Court Action. In addition to the discontinuing all utilities identified on the applicable City utility bill, the City may file a civil action against the customer for the collection of any amount due and unpaid. Such remedy shall be cumulative and in addition to any other remedy provided in this chapter or by law.

G. Notice of Liens. In the event a customer fails to pay, in full, all charges, fees or interest identified in this chapter within ninety (90) days of the date of any City utility bill, the City shall notify the owner of the real property receiving the water service, in writing, of such delinquency and that the delinquency shall be collected pursuant to the provisions of paragraph 5 of this subsection.

H. Collection through Tax Roll. In the alternative to filing a civil action against the customer, the City Council, pursuant to the applicable provisions of the California Health and Safety Code, may elect to have all delinquent charges, fees and interest collected on the tax roll in the same manner, at the same time and by the same persons together with and not separately from general taxes. Such delinquent charges, fees and interest shall thereafter constitute a lien against the lot or parcel of land against which the charges have been imposed.

I. Recording of Lien. In addition to or in lieu of collecting delinquent fees through the tax roll, the City may, in accordance with California Health and Safety Code Section 5473.11, as may be amended, record a lien against real property for which fees are delinquent.

J. Restoration of Service. Except as otherwise provided in this Section 13.04.050, the utilities identified on the City utility bill shall not be restored until all charges, fees and interest,

including without limitation, all expenses of removal, discontinuance, disconnection, restoration and reconnection have been paid.

K. The City may discontinue water service without notice to the customer when the apparatus, appliances or equipment using water, in the sole opinion of the City, is found to be dangerous or unsafe. The City shall promptly notify the customer of the reasons for the discontinuance and the corrective action to be taken by the customer before service can be restored.

L. The City may discontinue service without notice to any customer when the use of water thereon by the apparatus, appliances, equipment or otherwise is found by the City in its sole discretion, to be detrimental or injurious to water service furnished to other customers. The City shall promptly notify the customer of the reasons for the discontinuance and the corrective action to be taken by the customer before service can be restored.

M. The City may discontinue water service without notice to any customer when it is determined by the City in its sole discretion, that the customer has obtained water service by fraudulent or illegal means or has diverted the water service for unauthorized use. The City shall not restore service until the customer has complied with all the rules and regulations of the City and the City has been reimbursed for the full amount of the service rendered and the actual cost to the water division incurred by reason of such fraudulent, illegal, or unauthorized use.

EXHBIT "B"***Section 13.04.110.C.*****C. Appeals.**

1. Any customer may appeal water charges. To appeal service charges, a customer must, except as otherwise provided herein, submit the following items to the director of finance within fifteen (15) calendar days of the date of the bill disputed bill: (i) a written notice of appeal; (ii) the amount payable under the disputed bill; and (iii) an appeal fee, which fee will be established by the city council. The failure to submit these items during such time period shall result in a waiver of appeal rights and shall constitute a failure to exhaust administrative remedies. The notice of appeal shall set forth in detail all facts supporting the customer's objection to a bill.

2. Notwithstanding the provisions of subsection 1. above, a customer who is financially unable to deposit the amount of the disputed bill and/or pay the appeal fee may file a request for a waiver of all or a portion of the required deposit and appeal fee. A waiver request must be submitted to the director of finance with the customer's notice of appeal, along with a sworn declaration and other supporting documents and materials showing the customer's actual financial inability to pay the appeal deposit and/or appeal fee. The customer bears the burden of demonstrating to the satisfaction of the director of finance the customer's actual inability to deposit the amount of the disputed bill and/or pay the appeal fee. If the director of finance determines that a waiver is warranted, the deposit and appeal fee will be waived or partially waived. If the director of finance finds that a waiver is not warranted, the customer must, within three (3) business days of the customer's receipt of the director of finance's written decision, deposit the amount of the disputed bill and pay the appeal fee for the customer's appeal to be processed.

3. Upon the director of finance's receipt of a notice of appeal, deposit of the amount of the disputed bill, and appeal fee (or the director of finance's determination to waive the deposit and/or fee), he or she shall set the matter for hearing before the hearing officer or hearing body designated by the city manager. The hearing officer or hearing body shall hold a hearing on the customer's appeal on the date specified by the director of finance and shall receive evidence presented by the appealing party and city staff. After the hearing, the hearing officer or hearing body may uphold or adjust the amount of the disputed bill. The hearing officer or hearing body shall cause to be issued a written determination on the customer's appeal within fifteen (15) calendar days of the date of appeal hearing. An aggrieved customer may seek judicial review of the hearing officer's or hearing body's decision on the customer's appeal by filing a complaint with the Superior Court of Kings County, California during the period identified by California [Code of Civil Procedure](#) Section 1094.6.

EXHIBIT “C”

Section 13.04.160 Unauthorized Water Use.

A. Any person using water from the City water system in violation of any provision of the Hanford Municipal Code shall be subject to the administrative, civil, and criminal remedies set forth in state law and in this Code.

B. It is unlawful for any person or entity to modify or tamper with any portion of the City’s water system, including, without limitation, water meters, without the City’s authorization.

Section 13.04.170 Administrative Enforcement Remedies.

A. Notice of Violation.

1. With respect to violations other than the failure to timely pay utility service charges, upon the determination by the City’s director of finance or director of public works that a person or entity has violated this Chapter 13.04, such person or entity may be served with a written Notice of Violation. The notice shall, if feasible, describe the time, place, and circumstances of each violation charged and the corrective measures, if any, the person or entity is required to undertake to correct the violation. If the user who is responsible for the violation does not own the real property at which the violation occurred, the City will provide a copy of the notice to the owner when the notice is served upon the user.

2. The person or entity shall complete any corrective action described in the Notice of Violation within ten (10) calendar days of receipt of the Notice of Violation or shall identify in writing a proposed arrangement for the corrective action to be taken if corrective action cannot be reasonably completed during such ten (10) calendar day period. A proposed arrangement shall be submitted to the City official who issued the Notice of Violation.

3. Nothing in this section shall limit the authority of the City to take any action, including emergency actions or any other enforcement action, without first issuing a Notice of Violation.

B. Method of Service.

1. All written notices required by this chapter shall be served by personal delivery to the person or entity to be notified or by deposit in the United States Mail, certified with return receipt requested, addressed to such person or entity to be notified at his/her/its last known address as the same appears in the public records or other records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the mail.

2. Where personal service or service by mail of a Notice of Violation or Notice of Hearing described below is unsuccessful, the City shall cause all of the following to occur:

a. A copy of the Notice of Violation or Notice of Hearing, as appropriate, shall be conspicuously posted at the real property where the violation is occurring; and

b. A copy of the Notice of Violation or Notice of Hearing, as appropriate, shall be published for at least three (3) consecutive days in a newspaper of general circulation in the City. A copy of the Notice of Hearing shall be published at least five (5) calendar days prior to the date scheduled for the public hearing that is referenced in the Notice of Hearing.

3. The failure of any person or entity to receive a notice properly served, mailed, posted, or published under this chapter shall not affect the validity of any proceedings occurring under this chapter.

C. Hearing.

1. If the director of finance or the director of public works, as applicable, determines that the violation has not been eliminated by the deadline for compliance established pursuant to subsection A. above, or that a violation has recurred prior to the compliance date, the City will set the matter for a hearing before a hearing officer designated by the city manager.

2. This hearing serves to provide a person or entity subject to a Notice of Violation a full opportunity to object to the determination that a violation has occurred, that the violation has continued to exist or has recurred, and/or that the person or entity is responsible for creating, maintaining, or fostering the violation. The failure of any person or entity subject to a Notice of Violation to appear at the hearing shall constitute a failure to exhaust administrative remedies.

3. The City Clerk shall cause a written Notice of Hearing before the hearing officer to be served on each person and entity subject to the Notice of Violation and to the owner of the real property at which the violation occurred, if the owner and the user are different parties.

D. Notice of Hearing. Each hearing shall be set for a date not less than fifteen (15) calendar days nor more than sixty (60) calendar days from the date of the Notice of Hearing unless the violator consents to a shortening or extension of time or the hearing officer determines that the matter is urgent or that good cause exists for an extension of time.

E. Conduct of Hearing.

1. At the date, time, and place set forth in the Notice of Hearing, the hearing officer shall conduct a hearing on the Notice of Violation.

2. At the hearing, the hearing officer shall consider any written or oral evidence, including the following:

- a. The Notice of Violation and evidence submitted by persons subject to the Notice of Violation and by the City;
- b. The objectively reasonable efforts made by the person or entity subject to the Notice of Violation to comply prior to the applicable compliance date; and
- c. Any condition or situation beyond the control of the person or entity subject to the Notice of Violation that prevented compliance by the applicable deadline.

F. Findings and Order.

1. Within fifteen (15) calendar days following the conclusion of the hearing, the hearing officer shall make findings and issue a written determination in connection with the Notice of Violation.

2. The findings made by the hearing officer shall be supported by the evidence received at the hearing or otherwise submitted to the hearing officer in accordance with State law or this Code.

3. If the hearing officer finds by a preponderance of the evidence that a user has violated, or continues to violate, any provision of this Chapter 13.04, excluding violations involving the timely payment of utility charges, the hearing officer may issue a Compliance Order containing the following:

- a. Directive to the user ordering him/her/it to comply immediately with all requirements and take such appropriate remedial or preventive actions to properly address a continuing or threatened violation;
- b. Directive to the user to cease activities causing or associated with the unauthorized activity;
- c. Requirements to address the noncompliance or prevent the continuation, exacerbation, or reoccurrence of the violation;
- d. Deadline for compliance;
- e. Directive for the termination of water service to the violating property through the severance of the connection between the violating property and the City's water system, if the user fails to take all required actions by the deadline established by the hearing officer;

f. Directive to the user to pay an administrative penalty for each violation, with each penalty not to exceed the maximum allowed under state law;

g. Directive to the violator to pay reimbursement to the City for the fees and costs incurred by the City, including, without limitation, administrative costs and legal fees, associated with the violation;

h. Directive to the user to pay a deposit to the City that represents the fees and costs that the City will incur to address continuing violations;

i. Other terms, conditions, and/or requirements that the hearing officer finds reasonable; and/or

j. Authorization to City staff to take any other action that the hearing officer finds reasonable.

4. A Compliance Order does not relieve the user of liability for any violation, including any continuing violation. Issuance of a Compliance Order shall not be a bar against, or a prerequisite for, taking any other action against the user.

5. Every person and entity subject to a Compliance Order shall observe and comply with such order and with all applicable laws, permits, and other approvals of federal, state, and local governments in any and all actions taken pursuant to or in order to comply with the Compliance Order, including, without limitation, the payment of applicable fees and charges.

6. If the hearing officer finds one (1) or more of the following exists, then the hearing officer shall issue a finding of those facts:

a. That a violation did not occur or recur at or on the subject property after the compliance date established through the Notice of Violation;

b. That the person or entity subject to the Notice of Violation took all objectively reasonable steps to comply with the Notice of Violation by the applicable compliance date; or

c. That some condition or situation beyond the control of the person or entity subject to the Notice of Violation prevented compliance prior to the compliance date.

G. Administrative Penalties.

1. When the hearing officer finds that a user has violated, or continues to violate, any provision of this Chapter 13.04, with the exception of violations associated with the failure to pay utility charges in a timely manner, the hearing officer may fine such user in an amount not to exceed the then-current maximum allowed by State law. Such penalties may be assessed on a per violation per day basis.

2. Unpaid charges, fines and penalties shall, after the payment deadline identified in the Compliance Order, be assessed an additional penalty in an amount established by the City Council by resolution, and interest shall accrue thereafter at a rate established by the City Council by resolution; provided however, the additional penalty and/or interest shall not apply if collection of the same by the City would violate State law.

3. Issuance of an administrative fine shall not be a bar against, or a prerequisite for, taking any other action against the user.

4. In determining the amount of a penalty, the hearing officer may take any or all of the following factors into consideration:

- a. The period of time during which the violation(s) occurred;
- b. The nature, frequency, and recurrence of the violation(s);
- c. The ease with which the violation(s) could have been abated;
- d. The good faith efforts made to address the violation(s);
- e. The economic impact of the penalty on the person/entity responsible for payment;
- f. The impact of the violation on the public and/or property; and
- g. Such other factors as justice may require.

5. Penalties imposed by the hearing officer may accrue from a date no earlier than the compliance date specified in the Compliance Order and shall cease to accrue on the date the Compliance Order has been complied with as determined by the City.

6. Penalties assessed by the hearing officer shall be due by the date specified in the Compliance Order.

7. Penalties assessed by the hearing officer are a debt owed to the City and, in addition to all other means of enforcement, may be enforced and collected through an assessment added to the property tax roll or through the recording of a lien against the real property at which the violation occurred.

8. If a person or entity subject to the Compliance Order gives written notice to the City officer issuing the Notice of Violation that the terms of the Compliance Order have been satisfied and if the director finds that compliance has occurred, the date that the written notice is postmarked or personally delivered to the director or the date of the City's final inspection, whichever occurs first, shall be deemed to be the date of compliance.

H. Report of Compliance after Compliance Order. If the director issuing the Notice of Violation determines that a Compliance Order has been fully satisfied, the director will file a report with the City Clerk indicating that compliance has been achieved and the date of the City's final inspection.

I. Compliance Dispute.

1. If the director does not file a report required by subsection H. above, a person or entity subject to a Compliance Order who believes that compliance has been achieved may request a compliance hearing by filing for a hearing with the City Clerk.

2. The hearing shall be noticed and conducted in the same manner as a hearing on a Notice of Violation.

3. The hearing officer shall determine if compliance with the Compliance Order has been achieved and, if so, when it was achieved.

J. Right of Judicial Review. Following the exhaustion of administrative remedies identified in this chapter, any person or entity aggrieved by a Compliance Order may obtain review of such order in the superior court by filing with the court a petition for writ of mandate.

K. Lien and Tax Roll Assessment Procedures.

1. Whenever the amount of a penalty, cost, or fee, including interest, imposed upon a user by the City pursuant to this chapter has not been satisfied in full within ninety (90) calendar days of an applicable due date and/or has not been successfully challenged, the obligation may constitute an assessment or a lien against the real property at which the violation occurred or is occurring.

2. The lien provided herein shall have no force or effect until recorded with the County Recorder. Once recorded, the lien shall have the force, effect, and priority of a judgment lien governed by the provisions of the California Code of Civil Procedure, as may be amended.

3. Interest shall accrue on the principal amount remaining unsatisfied pursuant to law at the rate established by the City Council by resolution.

4. Prior to levying an assessment or recording a lien, the director of finance shall prepare and file with the City Clerk a written report stating the amounts due and owing.

5. The City Clerk shall fix a time, date, and place for a hearing on such report and any protests or objections thereto. The City Clerk will provide notice of such hearing to the user and to the owner of the subject real property, if the owner and user are not the same party, in the manner described in subsection D. above.

6. Any person or entity whose real property is subject to the proposed assessment or lien may file a written protest with the City Clerk and/or may protest verbally at the City Council meeting at which the hearing on the assessment or lien occurs.

7. The City Council will hold and conduct a public hearing at the time, date, and place set forth in the notice for such hearing.

8. The City Council will hear and consider only testimony and other evidence that is relevant to the calculation of the amounts owed or to the proposed imposition of the assessment or lien, including without limitation:

- a. The report of the director of finance;
- b. Objections or protests of property owners and other responsible or interested persons who may be held liable for the amounts owed;
- c. Evidence on whether all procedures were properly followed by the City;
- d. Evidence regarding the costs and fees incurred by the City in the matter; and
- e. Evidence on whether the person before the City Council is responsible for the amounts owed to the City.

9. The City Council shall confirm, modify, or forego the assessment or lien as a result of the hearing. The City Council's decision shall be based upon the preponderance of the evidence presented at the hearing.

10. The public hearing before the City Council shall not serve as a re-hearing for persons who previously have been duly determined as responsible for fines, penalties, costs, and/or fees owed to the City. The validity of fines, penalties, costs, and fees need not be re-considered at the lien or assessment hearing, and the City Council will not be required to receive evidence or testimony regarding the validity of fines, penalties, costs, or fees at such hearing.

11. Within thirty (30) days of the City Council's confirmation or modification of the assessment or lien amount, the City Clerk will, as applicable: (i) inform the Tax Collector for Kings County, California of the assessment amount; or (ii) record the lien in the office of the County Recorder for Kings County, California.

12. If a lien is recorded, the City Clerk will record a notice of satisfaction or provide the property owner of the subject property with a notice of satisfaction that may be recorded once payment in full is received by the City of the outstanding penalties, costs, fees, and interest. Such notice of satisfaction shall cancel the City's lien.

L. Consent Orders. The director of finance or the director of public works, as applicable, may enter into Consent Orders, assurances of compliance, or other similar documents establishing a voluntary agreement with any user responsible for noncompliance. Such documents shall include the specific action to be taken by the user to correct the noncompliance within a time period specified in the document. Such documents shall have the same force and effect as a Compliance Order issued by the City .

Section 13.04.180 Criminal Prosecution.

A. A user who willfully or negligently violates any provision of this chapter, with the exception of provisions pertaining to the timely payment of utility charges, shall, upon conviction, be guilty of a misdemeanor punishable pursuant to Section 19 of the California Penal Code, as may be amended.

B. A user who knowingly makes any false statements, representations, or certifications in any application, record, report, plan, or other documentation filed, or required to be maintained, pursuant to this chapter, or who falsifies, tampers with, bypasses, or knowingly renders inaccurate any water control or monitoring device shall, upon conviction, be punished by a fine and/or imprisonment as allowed under State law.

Section 13.04.190 Civil Remedies.

A. When the director of finance or the director of public works, as applicable, finds that a user has violated or continues to violate, any provision of this chapter, with the exception of provisions pertaining to the timely payment of utility charges, such director may petition the Superior Court of Kings County, California, through the City's attorney, for the issuance of a temporary restraining order, temporary injunction, and/or permanent injunction, as appropriate, which restrains or compels the specific performance of any requirement imposed by this chapter. A petition for injunctive relief shall not be a bar against, or a prerequisite for, taking any other action against the user.

B. Nothing contained in this Code shall preclude or limit the City from pursuing a civil action for damages against a person or entity that causes the City to incur injury, loss, costs, or expenses as a result of the person's or entity's violation of this chapter.

C. In addition to all other remedies, as part of any civil action brought by the City, a court may assess a civil penalty in an amount not to exceed the maximum allowed by State law per day for each violation with respect to any person or entity that violates this chapter, which penalty shall be payable to the City.

Section 13.04.200 Administrative Citations.

A. Issuance of Citation.

1. Whenever the director of finance or the director of public works, as applicable, determines that a violation of a provision of this chapter has occurred, such director

or his/her designee shall have the authority to issue an administrative citation to any person or entity responsible for the violation, with the exception of violations pertaining to the payment of utility charges.

2. Each administrative citation shall contain the following information:

- a. The date of the violation or, if the date of the violation is unknown, then the date the violation is identified;
- b. The address or a description of the location where the violation occurred;
- c. The section of this code violated and a description of the violation;
- d. The amount of the fine for the violation;
- e. A description of the fine payment process, including a description of the time within which and the place to which the fine shall be paid;
- f. An order prohibiting the continuation or repeated occurrence of the code violation described in the administrative citation;
- g. A description of the administrative citation review process, including the time within which the administrative citation may be contested and the place from which a request for hearing form to contest the administrative citation may be obtained; and
- h. The name and signature of the individual issuing the citation.

B. Amount of Fines.

- 1. The amounts of the fines for code violations imposed pursuant to this section shall be set forth in a schedule of fines established by resolution of the City Council.
- 2. The schedule of fines shall specify any increased fines for repeat violations of the same code provision by the same person or entity.

C. Payment of Fines.

- 1. Fines shall be paid to the City within thirty (30) days from the date of the administrative citation.
- 2. Any administrative citation fine paid shall be refunded if it is determined, after an appeal hearing, that a person or entity charged in the administrative citation was not responsible for the violation or that there was no violation as charged in the citation.

3. Payment of a fine under this chapter shall not excuse, discharge, or permit any continuation or repeated occurrence of the code violation that is the subject of the administrative citation.

D. Hearing Request.

1. Any recipient of an administrative citation may appeal the citation by completing a request for hearing form and returning it to the City within thirty (30) days from the date of the administrative citation, together with an advance deposit of the fine.

2. A request for hearing shall be submitted in writing to the City Clerk.

3. The person or entity requesting the hearing shall be notified of the time and place set for the hearing at least ten (10) calendar days prior to the date of the hearing.

4. If the City department that issued the citation submits an additional written report concerning the administrative citation to the hearing officer, then a copy of such report shall be served on the person requesting the hearing at least five (5) calendar days prior to the date of the hearing.

E. Hearing Officer. A hearing officer designated by the city manager shall serve as the hearing body for appeals regarding administrative citations issued under this chapter.

F. Hearing Procedure.

1. No hearing to contest an administrative citation shall be held unless the fine has been deposited with the City in advance; provided however, the deposit requirement shall be waived if the director of the City department issuing the citation determines that the appealing party is financially unable to deposit the amount of the fine. The process to waive the deposit and fee requirements set forth in section 13.04.110 of this Code relating to the appeal of water service charges shall, to the extent feasible, apply with respect to the waiver of the deposit of fine amounts.

2. A hearing shall be set for a date that is not less than fifteen (15) calendar days and not more than sixty (60) calendar days from the date that the request for hearing is filed in accordance with the provisions of this section.

3. At the hearing, the party contesting the administrative citation shall be given the opportunity to testify and to present evidence concerning the administrative citation.

4. The failure of any recipient of an administrative citation to appear at the appeal hearing shall constitute a forfeiture of the fine and a failure to exhaust administrative remedies.

5. The administrative citation and any additional report submitted by the department issuing the citation shall constitute prima facie evidence of the respective facts contained in those documents.

6. The hearing officer may continue the hearing and request additional information from the City department issuing the citation or from the recipient of the administrative citation prior to issuing a written decision.

G. Hearing Officer's Decision.

1. After considering all of the testimony and evidence submitted at the hearing, the hearing officer shall issue a written decision to uphold, modify, or cancel the administrative citation and shall list in the decision the reasons for the decision. The decision of the hearing officer shall be final.

2. If the hearing officer determines that the administrative citation should be upheld, then the fine amount on deposit with the City shall be retained by the City.

3. If the hearing officer determines that the administrative citation should be canceled, then the City shall promptly refund the amount of the deposited fine.

4. If the hearing officer determines that the fine levied under the administrative citation should be adjusted, then the City will promptly refund the amount of the deposited fine that exceeds the amount fixed by the hearing officer or the recipient of the administrative citation will promptly pay to the City an additional amount fixed by the hearing officer if the officer finds that the fine assessed under the administrative citation to be insufficient.

5. The recipient of the administrative citation shall be served with a copy of the hearing officer's written decision.

H. Late Payment Charges. Any person or entity who fails to pay to the City any fine imposed pursuant to the provisions of this section on or before the date that the fine is due shall also be liable for the late payment charges described in Section 13.04.170 G. above.

I. Recovery of Administrative Citation Fines and Costs. The City may collect any past due administrative citation fine or late payment charge by use of all available legal means, including the tax roll and lien remedies described in section 13.04.170.K. above. Collection costs shall be in addition to any penalties, interest, and/or late charges imposed upon the delinquent obligation. Collection costs imposed under this provision shall be added to and become a part of the underlying obligation. Any partial payment of an obligation, when a partial payment is permitted, will be applied first to the principal amount of the underlying obligation, then to any penalties, and then to interest.

J. Right to Judicial Review. Any person or entity aggrieved by a decision of the hearing officer on an administrative citation may obtain review of the decision by filing a

petition for review with the Superior Court for Kings County, California in accordance with the timelines and provisions set forth in California Government Code Section 53069.4, as may be amended.

K. Notices. The administrative citation and all notices required to be given by this section shall be served on the responsible party by personal delivery thereof to the person or entity to be notified or by deposit in the United States Mail, certified mail with return receipt requested, addressed to such person to be notified at his/her/its last-known address as the same appears in the public records or other records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the mail. If the user who is responsible for the violation does not own the real property at which the violation occurred, the City will also provide a copy of the citation and associated notices to the owner when the citation and notices are served upon the user.

Section 13.04.210 Appeal.

A. This section shall only apply to matters in which no appeal process is otherwise specified in this chapter.

B. Any person affected by any decision, action or determination by any City department in interpreting or implementing the provisions of this chapter may file with the City Clerk, within ten (10) calendar days of the date of service of such decision, action or determination, a notice of appeal to the City Clerk appealing such decision, action or determination. Except as otherwise provided, the appealing party shall, at the time of submitting the notice of appeal, pay the applicable appeal fee, which shall be established by the City Council, as a condition of the City processing the appeal. The notice of appeal shall set forth in detail all facts supporting the user's appeal. The filing of the notice of appeal shall not limit the authority of the City to take such action as the City deems necessary to stop or prevent an ongoing or threatened violation of any of the provisions of this chapter, including actions or directives to prevent or stop threatened harm to the health or safety of the public.

C. Notwithstanding subsection B. above, a user who is financially unable pay the appeal fee may file with the City Clerk a request for a waiver of all or a portion of the required deposit and appeal fee. The waiver provisions set forth in section 13.04.110 of this Code shall, to the extent feasible, apply to appeal fees charged pursuant to this section 13.04.210; provided however, the City Clerk shall possess decision-making authority over the waiver or partial waiver of appeal fees occurring under this section.

D. Upon receipt of a notice appeal and appeal fee, the City Clerk shall set the matter for hearing before an appeal officer designated by the city manager, and after said hearing, the appeal officer may affirm, overrule or modify the decision, action or determination of a City department that is the subject of the appeal. To the extent feasible, the hearing provisions contained in Section 13.04.200 above shall apply to appeals occurring under this section.

E. Following the appeal hearing, an aggrieved user may seek judicial review of an appeal officer's decision by filing a complaint with the Superior Court of Kings County,

California during the period identified by California Code of Civil Procedure Section 1094.6, as may be amended.

Section 13.04.220 Superior court action.

The City may, at its option, elect to petition the Superior Court of Kings County, California to confirm any order establishing civil penalties and enter judgment in conformity therewith in accordance with the provisions of 1285 through 1297.6, inclusive, of the California Code of Civil Procedure.

Section 13.04.230 Public nuisance.

In addition to any other remedy provided by law or in equity, violation of any provisions of this chapter, excluding provisions relating to the timely payment of services charges, is hereby determined and declared to a public nuisance and may be abated and/or enjoined pursuant to State law. The City may cause proceedings to be brought for abatement and may recover reasonable attorney's fees, court costs and other expenses associated with such action.

Section 13.04.240 Attorney's fees.

The City shall have the right to recover reasonable attorney's fees, court costs and other expenses associated with any and all of the enforcement activities identified in this chapter, in addition to the amount assessed as damages to the City.

Section 13.04.250 Non-exclusive remedies.

The enforcement procedures, penalties, and remedies provided in this chapter are not exclusive, but are in addition to any other enforcement procedures, penalties and remedies that may be provided elsewhere in this chapter or by any federal, state or local law, regulation, or rule. In addition, the City may pursue any, all, or any combination of these enforcement procedures, penalties and remedies against any person or entity that violates any provision of this chapter.

EXHIBIT "C"**Section 13.04.160 Unauthorized Water Use.**

A. Any person using water from the City water system in violation of any provision of the Hanford Municipal Code shall be subject to the administrative, civil, and criminal remedies set forth in state law and in this Code.

B. It is unlawful for any person or entity to modify or tamper with any portion of the City's water system, including, without limitation, water meters, without the City's authorization.

Section 13.04.170 Administrative Enforcement Remedies.**A. Notice of Violation.**

1. With respect to violations other than the failure to timely pay utility service charges, upon the determination by the City's director of finance or director of ~~utilities and engineering~~ public works that a person or entity has violated this Chapter 13.04, such person or entity may be served with a written Notice of Violation. The notice shall, if feasible, describe the time, place, and circumstances of each violation charged and the corrective measures, if any, the person or entity is required to undertake to correct the violation. If the user who is responsible for the violation does not own the real property at which the violation occurred, the City will provide a copy of the notice to the owner when the notice is served upon the user.

2. The person or entity shall complete any corrective action described in the Notice of Violation within ten (10) calendar days of receipt of the Notice of Violation or shall identify in writing a proposed arrangement for the corrective action to be taken if corrective action cannot be reasonably completed during such ten (10) calendar day period. A proposed arrangement shall be submitted to the City official who issued the Notice of Violation.

3. Nothing in this section shall limit the authority of the City to take any action, including emergency actions or any other enforcement action, without first issuing a Notice of Violation.

B. Method of Service.

1. All written notices required by this chapter shall be served by personal delivery to the person or entity to be notified or by deposit in the United States Mail, certified with return receipt requested, addressed to such person or entity to be notified at his/her/its last known address as the same appears in the public records or other records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the mail.

2. Where personal service or service by mail of a Notice of Violation or Notice of Hearing described below is unsuccessful, the City shall cause all of the following to occur:

a. A copy of the Notice of Violation or Notice of Hearing, as appropriate, shall be conspicuously posted at the real property where the violation is occurring; and

b. A copy of the Notice of Violation or Notice of Hearing, as appropriate, shall be published for at least three (3) consecutive days in a newspaper of general circulation in the City. A copy of the Notice of Hearing shall be published at least five (5) calendar days prior to the date scheduled for the public hearing that is referenced in the Notice of Hearing.

3. The failure of any person or entity to receive a notice properly served, mailed, posted, or published under this chapter shall not affect the validity of any proceedings occurring under this chapter.

C. Hearing.

1. If the director of finance or the director of ~~utilities and engineering~~ public works, as applicable, determines that the violation has not been eliminated by the deadline for compliance established pursuant to subsection A. above, or that a violation has recurred prior to the compliance date, the City will set the matter for a hearing before ~~the City Council pursuant to this chapter~~ hearing officer designated by the city manager.

2. This hearing serves to provide a person or entity subject to a Notice of Violation a full opportunity to object to the determination that a violation has occurred, that the violation has continued to exist or has recurred, and/or that the person or entity is responsible for creating, maintaining, or fostering the violation. The failure of any person or entity subject to a Notice of Violation to appear at the hearing shall constitute a failure to exhaust administrative remedies.

3. The City Clerk shall cause a written Notice of Hearing before the ~~City Council~~ hearing officer to be served on each person and entity subject to the Notice of Violation and to the owner of the real property at which the violation occurred, if the owner and the user are different parties.

D. Notice of Hearing. Each hearing shall be set for a date not less than fifteen (15) calendar days nor more than sixty (60) calendar days from the date of the Notice of Hearing unless the violator consents to a shortening or extension of time or the ~~City Council~~ hearing officer determines that the matter is urgent or that good cause exists for an extension of time.

E. Conduct of Hearing.

1. At the date, time, and place set forth in the Notice of Hearing, the ~~City Council~~hearing officer shall conduct a hearing on the Notice of Violation.

2. At the hearing, the ~~City Council~~hearing officer shall consider any written or oral evidence, including the following:

a. The Notice of Violation and evidence submitted by persons subject to the Notice of Violation and by the City;

b. The objectively reasonable efforts made by the person or entity subject to the Notice of Violation to comply prior to the applicable compliance date; and

c. Any condition or situation beyond the control of the person or entity subject to the Notice of Violation that prevented compliance by the applicable deadline.

F. Findings and Order.

1. Within fifteen (15) calendar days following the conclusion of the hearing, the ~~City Council~~hearing officer shall make findings and issue a written determination in connection with the Notice of Violation.

2. The findings made by the ~~City Council~~hearing officer shall be supported by the evidence received at the hearing or otherwise submitted to the ~~City Council~~hearing officer in accordance with State law or this Code.

3. If the ~~City Council~~hearing officer finds by a preponderance of the evidence that a user has violated, or continues to violate, any provision of this Chapter 13.04, excluding violations involving the timely payment of utility charges, the ~~City Council~~hearing officer may issue a Compliance Order containing the following:

a. Directive to the user ordering him/her/it to comply immediately with all requirements and take such appropriate remedial or preventive actions to properly address a continuing or threatened violation;

b. Directive to the user to cease activities causing or associated with the unauthorized activity;

c. Requirements to address the noncompliance or prevent the continuation, exacerbation, or reoccurrence of the violation;

d. Deadline for compliance;

e. Directive for the termination of water service to the violating property through the severance of the connection between the violating property and the City's

water system, if the user fails to take all required actions by the deadline established by the ~~City Council~~hearing officer;

f. Directive to the user to pay an administrative penalty for each violation, with each penalty not to exceed the maximum allowed under state law;

g. Directive to the violator to pay reimbursement to the City for the fees and costs incurred by the City, including, without limitation, administrative costs and legal fees, associated with the violation;

h. Directive to the user to pay a deposit to the City that represents the fees and costs that the City will incur to address continuing violations;

i. Other terms, conditions, and/or requirements that the ~~City Council~~hearing officer finds reasonable; and/or

j. Authorization to City staff to take any other action that the ~~City Council~~hearing officer finds reasonable.

4. A Compliance Order does not relieve the user of liability for any violation, including any continuing violation. Issuance of a Compliance Order shall not be a bar against, or a prerequisite for, taking any other action against the user.

5. Every person and entity subject to a Compliance Order shall observe and comply with such order and with all applicable laws, permits, and other approvals of federal, state, and local governments in any and all actions taken pursuant to or in order to comply with the Compliance Order, including, without limitation, the payment of applicable fees and charges.

6. If the ~~City Council~~hearing officer finds one (1) or more of the following exists, then the ~~City Council~~hearing officer shall issue a finding of those facts:

a. That a violation did not occur or recur at or on the subject property after the compliance date established through the Notice of Violation;

b. That the person or entity subject to the Notice of Violation took all objectively reasonable steps to comply with the Notice of Violation by the applicable compliance date; or

c. That some condition or situation beyond the control of the person or entity subject to the Notice of Violation prevented compliance prior to the compliance date.

G. Administrative Penalties.

1. When the ~~City Council~~hearing officer finds that a user has violated, or continues to violate, any provision of this Chapter 13.04, with the exception of violations associated with the failure to pay utility charges in a timely manner, the ~~City Council~~hearing

officer may fine such user in an amount not to exceed the then-current maximum allowed by State law. Such penalties may be assessed on a per violation per day basis.

2. Unpaid charges, fines and penalties shall, after the payment deadline identified in the Compliance Order, be assessed an additional penalty in an amount established by the City Council by resolution of ten percent (10%) of the unpaid balance, and interest shall accrue thereafter at a rate of one and one-half percent (1.5%) per month on the unpaid amount established by the City Council by resolution; provided however, the additional penalty and/or interest shall not apply if collection of the same by the City would violate State law.

3. Issuance of an administrative fine shall not be a bar against, or a prerequisite for, taking any other action against the user.

4. In determining the amount of a penalty, the City Council hearing officer may take any or all of the following factors into consideration:

- a. The period of time during which the violation(s) occurred;
- b. The nature, frequency, and recurrence of the violation(s);
- c. The ease with which the violation(s) could have been abated;
- d. The good faith efforts made to address the violation(s);
- e. The economic impact of the penalty on the person/entity responsible for payment;
- f. The impact of the violation on the public and/or property; and
- g. Such other factors as justice may require.

5. Penalties imposed by the City Council hearing officer may accrue from a date no earlier than the compliance date specified in the Compliance Order and shall cease to accrue on the date the Compliance Order has been complied with as determined by the City.

6. Penalties assessed by the City Council hearing officer shall be due by the date specified in the Compliance Order.

7. Penalties assessed by the City Council hearing officer are a debt owed to the City and, in addition to all other means of enforcement, may be enforced and collected through an assessment added to the property tax roll or through the recording of a lien against the real property at which the violation occurred.

8. If a person or entity subject to the Compliance Order gives written notice to the City officer issuing the Notice of Violation that the terms of the Compliance Order have been satisfied and if the director finds that compliance has occurred, the date that the written

notice is postmarked or personally delivered to the director or the date of the City's final inspection, whichever occurs first, shall be deemed to be the date of compliance.

H. Report of Compliance after Compliance Order. If the director issuing the Notice of Violation determines that a Compliance Order has been fully satisfied, the director will file a report with the City Clerk indicating that compliance has been achieved and the date of the City's final inspection.

I. Compliance Dispute.

1. If the director does not file a report required by subsection H. above, a person or entity subject to a Compliance Order who believes that compliance has been achieved may request a compliance hearing ~~before the City Council~~ by filing for a hearing with the City Clerk.

2. The hearing shall be noticed and conducted in the same manner as a hearing on a Notice of Violation.

3. The ~~City Council~~hearing officer shall determine if compliance with the Compliance Order has been achieved and, if so, when it was achieved.

J. Right of Judicial Review. Following the exhaustion of administrative remedies identified in this chapter, any person or entity aggrieved by a Compliance Order may obtain review of such order in the superior court by filing with the court a petition for writ of mandate.

K. Lien and Tax Roll Assessment Procedures.

1. Whenever the amount of a penalty, cost, or fee, including interest, imposed upon a user by the City ~~Council~~ pursuant to this chapter has not been satisfied in full within ninety (90) calendar days of an applicable due date and/or has not been successfully challenged, the obligation may constitute an assessment or a lien against the real property at which the violation occurred or is occurring.

2. The lien provided herein shall have no force or effect until recorded with the County Recorder. Once recorded, the lien shall have the force, effect, and priority of a judgment lien governed by the provisions of the California Code of Civil Procedure, as may be amended.

3. Interest shall accrue on the principal amount remaining unsatisfied pursuant to law at the rate ~~set forth in subsection G. above~~established by the City Council by resolution.

4. Prior to levying an assessment or recording a lien, the director of finance shall prepare and file with the City Clerk a written report stating the amounts due and owing.

5. The City Clerk shall fix a time, date, and place for a hearing on such report and any protests or objections thereto. The City Clerk will provide notice of such hearing to the user and to the owner of the subject real property, if the owner and user are not the same party, in the manner described in subsection D. above.

6. Any person or entity whose real property is subject to the proposed assessment or lien may file a written protest with the City Clerk and/or may protest verbally at the City Council meeting at which the hearing on the assessment or lien occurs.

7. The City Council will hold and conduct a public hearing at the time, date, and place set forth in the notice for such hearing.

8. The City Council will hear and consider only testimony and other evidence that is relevant to the calculation of the amounts owed or to the proposed imposition of the assessment or lien, including without limitation:

- a. The report of the director of finance;
- b. Objections or protests of property owners and other responsible or interested persons who may be held liable for the amounts owed;
- c. Evidence on whether all procedures were properly followed by the City;
- d. Evidence regarding the costs and fees incurred by the City in the matter; and
- e. Evidence on whether the person before the City Council is responsible for the amounts owed to the City.

9. The City Council shall confirm, modify, or forego the assessment or lien as a result of the hearing. The City Council's decision shall be based upon the preponderance of the evidence presented at the hearing.

10. The public hearing before the City Council shall not serve as a re-hearing for persons who previously have been duly determined as responsible for fines, penalties, costs, and/or fees owed to the City. The validity of fines, penalties, costs, and fees need not be re-considered at the lien or assessment hearing, and the City Council will not be required to receive evidence or testimony regarding the validity of fines, penalties, costs, or fees at such hearing.

11. Within thirty (30) days of the City Council's confirmation or modification of the assessment or lien amount, the City Clerk will, as applicable: (i) inform the Tax Collector for Kings County, California of the assessment amount; or (ii) record the lien in the office of the County Recorder for Kings County, California.

12. If a lien is recorded, the City Clerk will record a notice of satisfaction or provide the property owner of the subject property with a notice of satisfaction that may be recorded once payment in full is received by the City of the outstanding penalties, costs, fees, and interest. Such notice of satisfaction shall cancel the City's lien.

L. Consent Orders. The director of finance or the director of ~~utilities and engineering~~public works, as applicable, may enter into Consent Orders, assurances of compliance, or other similar documents establishing a voluntary agreement with any user responsible for noncompliance. Such documents shall include the specific action to be taken by the user to correct the noncompliance within a time period specified in the document. Such documents shall have the same force and effect as a Compliance Order issued by the City Council.

Section 13.04.180 Criminal Prosecution.

A. A user who willfully or negligently violates any provision of this chapter, with the exception of provisions pertaining to the timely payment of utility charges, shall, upon conviction, be guilty of a misdemeanor punishable pursuant to Section 19 of the California Penal Code, as may be amended.

B. A user who knowingly makes any false statements, representations, or certifications in any application, record, report, plan, or other documentation filed, or required to be maintained, pursuant to this chapter, or who falsifies, tampers with, bypasses, or knowingly renders inaccurate any water control or monitoring device shall, upon conviction, be punished by a fine and/or imprisonment as allowed under State law.

Section 13.04.190 Civil Remedies.

A. When the director of finance or the director of ~~utilities and engineering~~public works, as applicable, finds that a user has violated or continues to violate, any provision of this chapter, with the exception of provisions pertaining to the timely payment of utility charges, such director may petition the Superior Court of Kings County, California, through the City's attorney, for the issuance of a temporary restraining order, temporary injunction, and/or permanent injunction, as appropriate, which restrains or compels the specific performance of any requirement imposed by this chapter. A petition for injunctive relief shall not be a bar against, or a prerequisite for, taking any other action against the user.

B. Nothing contained in this Code shall preclude or limit the City from pursuing a civil action for damages against a person or entity that causes the City to incur injury, loss, costs, or expenses as a result of the person's or entity's violation of this chapter.

C. In addition to all other remedies, as part of any civil action brought by the City, a court may assess a civil penalty in an amount not to exceed the maximum allowed by State law per day for each violation with respect to any person or entity that violates this chapter, which penalty shall be payable to the City.

Section 13.04.200 Administrative Citations.

A. Issuance of Citation.

1. Whenever the director of finance or the director of ~~utilities and engineering~~public works, as applicable, determines that a violation of a provision of this chapter has occurred, such director or his/her designee shall have the authority to issue an administrative citation to any person or entity responsible for the violation, with the exception of violations pertaining to the payment of utility charges.

2. Each administrative citation shall contain the following information:

- a. The date of the violation or, if the date of the violation is unknown, then the date the violation is identified;
- b. The address or a description of the location where the violation occurred;
- c. The section of this code violated and a description of the violation;
- d. The amount of the fine for the violation;
- e. A description of the fine payment process, including a description of the time within which and the place to which the fine shall be paid;
- f. An order prohibiting the continuation or repeated occurrence of the code violation described in the administrative citation;
- g. A description of the administrative citation review process, including the time within which the administrative citation may be contested and the place from which a request for hearing form to contest the administrative citation may be obtained; and
- h. The name and signature of the individual issuing the citation.

B. Amount of Fines.

- 1. The amounts of the fines for code violations imposed pursuant to this section shall be set forth in a schedule of fines established by resolution of the City Council.
- 2. The schedule of fines shall specify any increased fines for repeat violations of the same code provision by the same person or entity.

C. Payment of Fines.

- 1. Fines shall be paid to the City within thirty (30) days from the date of the administrative citation.

2. Any administrative citation fine paid shall be refunded if it is determined, after an appeal hearing, that a person or entity charged in the administrative citation was not responsible for the violation or that there was no violation as charged in the citation.

3. Payment of a fine under this chapter shall not excuse, discharge, or permit any continuation or repeated occurrence of the code violation that is the subject of the administrative citation.

D. Hearing Request.

1. Any recipient of an administrative citation may appeal the citation by completing a request for hearing form and returning it to the City within thirty (30) days from the date of the administrative citation, together with an advance deposit of the fine.

2. A request for hearing shall be submitted in writing to the City Clerk.

3. The person or entity requesting the hearing shall be notified of the time and place set for the hearing at least ten (10) calendar days prior to the date of the hearing.

4. If the City department that issued the citation submits an additional written report concerning the administrative citation to the hearing ~~body~~ officer, then a copy of such report shall be served on the person requesting the hearing at least five (5) calendar days prior to the date of the hearing.

E. Hearing ~~Body. The City Council or its designee~~ Officer. A hearing officer designated by the city manager shall serve as the hearing body for appeals regarding administrative citations issued under this chapter.

F. Hearing Procedure.

1. No hearing to contest an administrative citation shall be held unless the fine has been deposited with the City in advance; provided however, the deposit requirement shall be waived if the director of the City department issuing the citation determines that the appealing party is financially unable to deposit the amount of the fine. The process to waive the deposit and fee requirements set forth in section 13.04.110 of this Code relating to the appeal of water service charges shall, to the extent feasible, apply with respect to the waiver of the deposit of fine amounts.

2. A hearing shall be set for a date that is not less than fifteen (15) calendar days and not more than sixty (60) calendar days from the date that the request for hearing is filed in accordance with the provisions of this section.

3. At the hearing, the party contesting the administrative citation shall be given the opportunity to testify and to present evidence concerning the administrative citation.

4. The failure of any recipient of an administrative citation to appear at the appeal hearing shall constitute a forfeiture of the fine and a failure to exhaust administrative remedies.

5. The administrative citation and any additional report submitted by the department issuing the citation shall constitute prima facie evidence of the respective facts contained in those documents.

6. The hearing ~~body~~officer may continue the hearing and request additional information from the City department issuing the citation or from the recipient of the administrative citation prior to issuing a written decision.

G. Hearing ~~Body's~~Officer's Decision.

1. After considering all of the testimony and evidence submitted at the hearing, the hearing ~~body~~officer shall issue a written decision to uphold, modify, or cancel the administrative citation and shall list in the decision the reasons for the decision. The decision of the hearing ~~body~~officer shall be final.

2. If the hearing ~~body~~officer determines that the administrative citation should be upheld, then the fine amount on deposit with the City shall be retained by the City.

3. If the hearing ~~body~~officer determines that the administration citation should be canceled, then the City shall promptly refund the amount of the deposited fine.

4. If the hearing ~~body~~officer determines that the fine levied under the administration citation should be adjusted, then the City will promptly refund the amount of the deposited fine that exceeds the amount fixed by the hearing ~~body~~officer or the recipient of the administrative citation will promptly pay to the City an additional amount fixed by the hearing ~~body~~officer if the ~~body~~officer finds that the fine assessed under the administrative citation to be insufficient.

5. The recipient of the administrative citation shall be served with a copy of the hearing ~~body's~~officer's written decision.

H. Late Payment Charges. Any person or entity who fails to pay to the City any fine imposed pursuant to the provisions of this section on or before the date that the fine is due shall also be liable for the late payment charges described in Section 13.04.170 G. above.

I. Recovery of Administrative Citation Fines and Costs. The City may collect any past due administrative citation fine or late payment charge by use of all available legal means, including the tax roll and lien remedies described in section 13.04.170.K. above. Collection costs shall be in addition to any penalties, interest, and/or late charges imposed upon the delinquent obligation. Collection costs imposed under this provision shall be added to and become a part of the underlying obligation. Any partial payment of an obligation, when a

partial payment is permitted, will be applied first to the principal amount of the underlying obligation, then to any penalties, and then to interest.

J. Right to Judicial Review. Any person or entity aggrieved by a decision of the hearing ~~body~~officer on an administrative citation may obtain review of the decision by filing a petition for review with the Superior Court for Kings County, California in accordance with the timelines and provisions set forth in California Government Code Section 53069.4, as may be amended.

K. Notices. The administrative citation and all notices required to be given by this section shall be served on the responsible party by personal delivery thereof to the person or entity to be notified or by deposit in the United States Mail, certified mail with return receipt requested, addressed to such person to be notified at his/her/its last-known address as the same appears in the public records or other records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the mail. If the user who is responsible for the violation does not own the real property at which the violation occurred, the City will also provide a copy of the citation and associated notices to the owner when the citation and notices are served upon the user.

Section 13.04.210 Appeal.

A. This section shall only apply to matters in which no appeal process is otherwise specified in this chapter.

B. Any person affected by any decision, action or determination by any City department in interpreting or implementing the provisions of this chapter may file with the City Clerk, within ten (10) calendar days of the date of service of such decision, action or determination, a notice of appeal to the City ~~Council~~Clerk appealing such decision, action or determination. Except as otherwise provided, the appealing party shall, at the time of submitting the notice of appeal, pay the applicable appeal fee, which shall be established by the City Council, as a condition of the City processing the appeal. The notice of appeal shall set forth in detail all facts supporting the user's appeal. The filing of the notice of appeal shall not limit the authority of the City to take such action as the City deems necessary to stop or prevent an ongoing or threatened violation of any of the provisions of this chapter, including actions or directives to prevent or stop threatened harm to the health or safety of the public.

C. Notwithstanding subsection B. above, a user who is financially unable pay the appeal fee may file with the City Clerk a request for a waiver of all or a portion of the required deposit and appeal fee. The waiver provisions set forth in section 13.04.110 of this Code shall, to the extent feasible, apply to appeal fees charged pursuant to this section 13.04.210; provided however, the City Clerk shall possess decision-making authority over the waiver or partial waiver of appeal fees occurring under this section.

D. Upon receipt of a notice appeal and appeal fee, the City Clerk shall set the matter for hearing before an appeal officer ~~or appeal body~~ designated by the ~~City Council~~city manager, and after said hearing, the appeal officer ~~or appeal body~~ may affirm, overrule or modify the

decision, action or determination of a City department that is the subject of the appeal. To the extent feasible, the hearing provisions contained in Section 13.04.200 above shall apply to appeals occurring under this section.

E. Following the appeal hearing, an aggrieved user may seek judicial review of an appeal officer's ~~or appeal body's~~ decision by filing a complaint with the Superior Court of Kings County, California during the period identified by California Code of Civil Procedure Section 1094.6, as may be amended.

Section 13.04.220 Superior court action.

The City ~~Council~~ may, at its option, elect to petition the Superior Court of Kings County, California to confirm any order establishing civil penalties and enter judgment in conformity therewith in accordance with the provisions of 1285 through 1297.6, inclusive, of the California Code of Civil Procedure.

Section 13.04.230 Public nuisance.

In addition to any other remedy provided by law or in equity, violation of any provisions of this chapter, excluding provisions relating to the timely payment of services charges, is hereby determined and declared to a public nuisance and may be abated and/or enjoined pursuant to State law. The City may cause proceedings to be brought for abatement and may recover reasonable attorney's fees, court costs and other expenses associated with such action.

Section 13.04.240 Attorney's fees.

The City shall have the right to recover reasonable attorney's fees, court costs and other expenses associated with any and all of the enforcement activities identified in this chapter, in addition to the amount assessed as damages to the City.

Section 13.04.250 Non-exclusive remedies.

The enforcement procedures, penalties, and remedies provided in this chapter are not exclusive, but are in addition to any other enforcement procedures, penalties and remedies that may be provided elsewhere in this chapter or by any federal, state or local law, regulation, or rule. In addition, the City may pursue any, all, or any combination of these enforcement procedures, penalties and remedies against any person or entity that violates any provision of this chapter.

EXHBIT "B"***Section 13.04.110.C.*****C. Appeals.**

1. Any customer may appeal water charges. To appeal service charges, a customer must, except as otherwise provided herein, submit the following items to the director of finance within fifteen (15) calendar days of the date of the bill disputed bill: (i) a written notice of appeal; (ii) the amount payable under the disputed bill; and (iii) an appeal fee, which fee will be established by the city council. The failure to submit these items during such time period shall result in a waiver of appeal rights and shall constitute a failure to exhaust administrative remedies. The notice of appeal shall set forth in detail all facts supporting the customer's objection to a bill.

2. Notwithstanding the provisions of subsection 1. above, a customer who is financially unable to deposit the amount of the disputed bill and/or pay the appeal fee may file a request for a waiver of all or a portion of the required deposit and appeal fee. A waiver request must be submitted to the director of finance with the customer's notice of appeal, along with a sworn declaration and other supporting documents and materials showing the customer's actual financial inability to pay the appeal deposit and/or appeal fee. The customer bears the burden of demonstrating to the satisfaction of the director of finance the customer's actual inability to deposit the amount of the disputed bill and/or pay the appeal fee. If the director of finance determines that a waiver is warranted, the deposit and appeal fee will be waived or partially waived. If the director of finance finds that a waiver is not warranted, the customer must, within three (3) business days of the customer's receipt of the director of finance's written decision, deposit the amount of the disputed bill and pay the appeal fee for the customer's appeal to be processed.

3. Upon the director of finance's receipt of a notice of appeal, deposit of the amount of the disputed bill, and appeal fee (or the director of finance's determination to waive the deposit and/or fee), he or she shall set the matter for hearing before the hearing officer or hearing body designated by the ~~City Council~~ city manager. The hearing officer or hearing body shall hold a hearing on the customer's appeal on the date specified by the director of finance and shall receive evidence presented by the appealing party and city staff. After the hearing, the hearing officer or hearing body may uphold or adjust the amount of the disputed bill. The hearing officer or hearing body shall cause to be issued a written determination on the customer's appeal within fifteen (15) calendar days of the date of appeal hearing. An aggrieved customer may seek judicial review of the hearing officer's or hearing body's decision on the customer's appeal by filing a complaint with the Superior Court of Kings County, California during the period identified by California [Code of Civil Procedure](#) Section 1094.6.

EXHIBIT "A"**Section 13.04.050 Delinquencies and Collections.**

A. Water service charges, connection fees, and other charges identified in this chapter shall be collected by the director of finance.

B. Water service charges based on metered water use shall be billed monthly with other City utilities.

C. All other fees and charges not listed in subsection B. of this section shall be paid as set forth in this chapter. Fees and charges not requiring prepayment or payment at the time of issuance shall be included on the next monthly City utility bill to the customer.

D. Delinquencies & Discontinuance of Service – Residential Customers.

1. Late Fees and Interest. In the event any customer fails to pay the water service charges, connection fees, and other required charges and fees identified in this section within fifteen (15) calendar days after the date of the applicable City utility bill, the unpaid amount shall be deemed delinquent, and the City shall, except as otherwise provided herein: (i) assess a fee for late payment in an amount established by the City Council by resolution in the amount of ten percent (10%) of the delinquent water related charges and fees plus other fees established by the City Council, which amounts shall be added to the delinquent charges and fees, and the director of finance shall collect the late fee along with the delinquent charges and fees; and (ii) assess interest at the rate of one and one-half percent (1.5%) per month for nonpayment of the delinquent charges and fees and nonpayment of basic penalties established by the City Council by resolution.

2. Discontinuance of Service.

a. The City Council shall adopt a written policy on discontinuation of residential water service (Discontinuation Policy) for nonpayment of service charges. Such policy will be available in English and the languages listed in Section 1632 of the California Civil Code, and any other language spoken by at least ten percent (10%) of the people residing within the area served by the City.

b. In the event any customer fails to pay any water service- fees in full, including any late fee and interest, by 5:00 p.m. on the sixtieth (60th) calendar day following the date on which a payment becomes delinquent pursuant to subsection D.1. above, the City, in addition to all other remedies it may have, may discontinue furnishing water service and all other services identified on the applicable City utility bill and shall not resume the same until all outstanding charges and fees, together with any penalties, interest, service charges and/or connection fees necessitated by the resumption of water service, have been paid in full or a payment plan is approved.

c. Prior to discontinuing all services identified on the applicable City utility bill, the City shall contact the residential customer by phone or in writing advising the customer that all utilities identified in the applicable City utility bill will be discontinued if payment of the total amount identified in said written notice is not paid to the City or a payment plan is approved within seven (7) business of such notice. Reconnections will only be processed Monday through Friday from 8:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m., and will not be processed on City-observed holidays. Reconnection of service by unauthorized individuals constitutes theft and will result in civil and/or criminal penalties, and the incident will be reported to the proper authorities. Any check or other form of payment not honored by a financial institution that is used to make payment on a customer's utility account will result in additional fees established by separate resolution and will be a basis for the discontinuance of service.

d. When the City contacts a residential customer by telephone, it shall offer to provide in writing to the customer the City's policy on discontinuation of residential services for nonpayment. The City will offer to discuss options to avoid discontinuation of services, including, but not limited to, alternative payment schedules, deferred payments, minimum payments, procedures for requesting amortization of the unpaid balance, and petition for bill review and appeal.

e. When the City contacts a residential customer by written notice, the written notice of payment delinquency and impending discontinuation will be mailed to the customer of the residence to which the residential service is provided. If the customer's address is not the address of the property to which residential service is provided, the notice shall also be sent to the address of the property to which the residential service is provided, addressed to "Occupant." The notice shall include, but is not limited to, the following information:

- (i) Customer's name and address;
- (ii) Amount of the delinquency;
- (iii) Date by which payment or arrangement for payment is required in order to avoid discontinuation of residential service;
- (iv) Description of the process to apply for an extension of time to pay the delinquent charges;
- (v) Description of the procedure to petition for bill review and appeal; and
- (vi) Description of the procedure by which the customer may request a deferred or alternative payment schedule, including an amortization of the delinquent residential service charges, consistent with the City's Discontinuation Policy.

f. If the City is unable to make contact with the customer or an adult occupying the residence by telephone, and written notice is returned through the mail as

undeliverable, the City shall make a good faith effort to visit the residence and leave, or make other arrangements for placement in a conspicuous place of, a notice of imminent discontinuation of residential service for nonpayment and the City's policy for discontinuation of residential service for nonpayment.

g. If an adult accountholder at the residence appeals the utility bill, the City shall not discontinue residential service while the appeal is pending.

h. The City will not discontinue residential service for nonpayment if *all* of the following conditions exist:

~~(1) The customer, or a tenant of the customer, submits to the City the certification of a primary care provider, as that term is defined in subparagraph (A) of paragraph (1) of subdivision (b) of Section 14088 of the Welfare and Institutions Code, that discontinuation of residential service will be life threatening to, or pose a serious threat to the health and safety of, a resident of the premises where residential service is provided;~~

~~(2)~~ (1) The customer demonstrates that he or she is financially unable to pay for residential service within the City's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the City's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than two hundred percent (200%) of the federal poverty level; and

~~(32)~~ (1) The customer is willing to enter into an amortization agreement or alternative payment schedule consistent with the City's Discontinuation Policy, with respect to all delinquent charges.

If these ~~three-two~~ (32) conditions are satisfied, the City shall, at the City's choice, offer the residential customer one (1) or more of the following options:

- (i) Amortization of the unpaid balance;
- (ii) Participation in an alternative payment schedule; and/or
- (iii) Temporary deferral of payment.

The City may choose the payment option a residential customer is offered and may set the terms of that payment plan. Ordinarily, the repayment option offered should result in repayment of any remaining outstanding balance within ~~twelve (12)~~ six (6) months. The City may, but is not required to, grant a longer repayment period if it finds the longer period necessary to avoid undue hardship to the customer based upon the circumstances of the individual case.

Residential service may be discontinued under this subsection h. no sooner than five (5) business days after the City posts a final notice of intent to discontinue service in a prominent and conspicuous location at the property under either of the following circumstances:

(a) The customer fails to comply with an amortization agreement, an alternative payment schedule, or a deferred payment plan for delinquent charge for sixty (60) calendar days or more.

(b) While undertaking an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges, the customer fails to pay his or her current residential service charges for sixty (60) calendar days or more.

In lieu of certification from a primary care provider that discontinuation of residential service will be life threatening to, or pose a serious threat to the health and safety of, a resident of the premises at which service is provided, the City hereby declares that the discontinuance of service poses a serious threat to the health and safety of residents.

i. If the City discontinues water service to a residential customer, the City will provide the customer with information on how to restore service.

j. For a residential customer who demonstrates to the City that the customer's household income is below two hundred percent (200%) of the federal poverty line, the City shall:

(i) Charge a service fee for reconnection during normal operating hours of fifty dollars (\$50) or the City's actual cost for reconnection, whichever is less. For the reconnection of residential service during nonoperational hours, the service fee shall be one hundred fifty dollars (\$150) or the City's actual cost for reconnection, whichever is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021.

(ii) Waive interest charges ~~on~~ and late fees related to delinquent Water bills once every twelve (12) months.

A residential customer shall be deemed to have a household income below two hundred percent (200%) of the federal poverty line if any member of the household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than two hundred percent (200%) of the federal poverty level.

k. This subsection k. shall apply if there is a landlord-tenant relationship between the residential occupants and the owner, manager, or operator of the dwelling:

(1) If the City furnishes individually metered residential service to residential occupants of a detached single-family dwelling, a multiunit residential structure, mobile home park, or permanent residential structure in a labor camp as defined in California Health & Safety Code Section 17008, and the owner, manager, or operator of the dwelling, structure, or park is the customer of record, the City shall make every good faith effort to inform the residential occupants, by means of written notice, when the account is in arrears that service will be terminated at least ten (10) calendar days prior to the termination. The written notice shall further inform the residential occupants that they have the right to become customers, to whom the service will then be billed, without being required to pay any amount which may be due on the delinquent account.

(2) The City is not required to make service available to the residential occupants unless each residential occupant agrees to the terms and conditions of service and meets the requirements of law and the City's rules and requirements. However, if one (1) or more of the residential occupants are willing and able to assume responsibility for the subsequent charges to the account to the satisfaction of the City, or if there is a physical means legally available to the City of selectively terminating service to those residential occupants who have not met the requirements of the City's rules and requirements, the City shall make service available to those residential occupants who have met those requirements.

(3) If prior service for a period of time is a condition for establishing credit with the City, residence and proof of prompt payment of rent or other credit obligation acceptable to the City for that period of time is a satisfactory equivalent.

(4) In the case of a detached single-family dwelling, the City may do any of the following:

(i) Give notice of termination at least seven (7) business days prior to the proposed termination.

(ii) In order for the amount due on the delinquent account to be waived, require an occupant who becomes a customer to verify that the delinquent account customer of record is or was the landlord, manager, or agent of the dwelling. Verification may include, but is not limited to, a lease or rental agreement, rent receipts, a government document indicating that the occupant is renting the property, or information disclosed pursuant to Section 1962 of the Civil Code.

l. The City shall report the number of annual discontinuations of residential service for inability to pay on the City's Internet Web site and to the State Water Resources Control Board.

m. All written notices to residential customers required under this Subsection 2 shall be provided in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by ten percent (10%) or more of the customers in the City's service area.

n. This Subsection 2 does not apply to the termination of service connections by the City due to an unauthorized action of a customer, including, without limitation, the theft of water.

E. Delinquencies & Discontinuance of Services – Non-Residential Customers.

1. Late Fees and Interest. In the event any customer fails to pay the water service charges, connection fees, and other required charges and fees identified in this section within fifteen (15) days after the date of the applicable City utility bill, the unpaid amount shall be deemed delinquent, and the City may, except as otherwise provided herein: (i) assess a fee for late payment in the amount established by the City Council by resolution plus other fees established by the City Council, of ten percent (10%) of the delinquent water related charges and fees which amounts shall be added to the delinquent charges and fees, and the director of finance shall collect the late fee along with the delinquent charges and fees; and (ii) assess interest at the rate of one and one-half percent (1.5%) per month for nonpayment of the delinquent charges and fees and nonpayment of late fees established by the City Council by resolution.

2. Discontinuance of Service. In the event any non-residential customer fails to pay any charges or fees described in this chapter, including any late fee or interest, by 5:00 p.m. on the due date shown on the delinquent notice issued by the City, the City, in addition to all other remedies it may have, may discontinue furnishing water service and all other services identified on the applicable City utility bill and shall not resume the same until all outstanding charges and fees, together with any penalties, interest, service charges and/or connection fees necessitated by the resumption of water service, have been paid in full. Prior to discontinuing all services identified on the applicable City utility bill, the City shall send a written delinquent notice to the customer advising the customer that all utilities identified in the applicable City utility bill will be discontinued if payment of the total amount identified in said written notice is not paid to the City within ten (10) calendar days after the date of said written notice. Reconections will only be processed Monday through Friday from 8:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m., and will not be processed on City-observed holidays. Reconnection of service by unauthorized individuals will result in additional charges established by separate resolution and the incident will be reported to the proper authorities. Any check not honored by a financial institution that is used to make payment on a customer's utility account will result in additional fees established by separate resolution and will be a basis for the disconnection of service.

F. Court Action. In addition to the discontinuing all utilities identified on the applicable City utility bill, the City may file a civil action against the customer for the collection of any amount due and unpaid. Such remedy shall be cumulative and in addition to any other remedy provided in this chapter or by law.

G. Notice of Liens. In the event a customer fails to pay, in full, all charges, fees or penalties interest identified in this chapter within ninety (90) days of the date of any City utility bill, the City shall notify the owner of the real property receiving the water service, in writing, of such delinquency and that the delinquency shall be collected pursuant to the provisions of paragraph 5 of this subsection.

H. Collection through Tax Roll. In the alternative to filing a civil action against the customer, the City Council, pursuant to the applicable provisions of the California Health and Safety Code, may elect to have all delinquent charges, fees and ~~penalties~~interest collected on the tax roll in the same manner, at the same time and by the same persons together with and not separately from general taxes. Such delinquent charges, fees and ~~penalties~~interest shall thereafter constitute a lien against the lot or parcel of land against which the charges have been imposed.

I. Recording of Lien. In addition to or in lieu of collecting delinquent fees through the tax roll, the City may, in accordance with California Health and Safety Code Section 5473.11, as may be amended, record a lien against real property for which fees are delinquent.

J. Restoration of Service. Except as otherwise provided in this Section 13.04.050, the utilities identified on the City utility bill shall not be restored until all charges, fees and ~~penalties~~interest, including without limitation, all expenses of removal, discontinuance, disconnection, restoration and reconnection have been paid.

K. The City may discontinue water service without notice to the customer when the apparatus, appliances or equipment using water, in the sole opinion of the City, is found to be dangerous or unsafe. The City shall promptly notify the customer of the reasons for the discontinuance and the corrective action to be taken by the customer before service can be restored.

L. The City may discontinue service without notice to any customer when the use of water thereon by the apparatus, appliances, equipment or otherwise is found by the City in its sole discretion, to be detrimental or injurious to water service furnished to other customers. The City shall promptly notify the customer of the reasons for the discontinuance and the corrective action to be taken by the customer before service can be restored.

M. The City may discontinue water service without notice to any customer when it is determined by the City in its sole discretion, that the customer has obtained water service by fraudulent or illegal means or has diverted the water service for unauthorized use. The City shall not restore service until the customer has complied with all the rules and regulations of the City and the City has been reimbursed for the full amount of the service rendered and the actual cost to the water division incurred by reason of such fraudulent, illegal, or unauthorized use.



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: B
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SUBJECT:

City Attorney: Re-approval of Farley Law Firm Retainer Agreement

RECOMMENDATION:

Recommendation: Authorize the City Manager to execute the Farley Law Firm Retainer Agreement for representation of Council Members Brieno and Ramirez in the Darlene Mata litigation matter.

Recommended Motion: I move to authorize the City Manager to execute the Farley Law Firm Retainer Agreement on the City's behalf.

BACKGROUND:

During its May 17, 2022, meeting, the City Council approved the attached Retainer Agreement for the Farley Law Firm's representation of Council Members Brieno and Ramirez with respect to Darlene Mata's lawsuit that names the City and Council Member Brieno and Council Member Ramirez as defendants.

During the Council's discussion of the matter, Council Members Brieno and Ramirez were given an opportunity to recuse themselves from voting on the Agreement. Council Member Brieno informed the Council that he had spoken with an attorney and was informed that no conflict of interest would exist if he and Council Member Ramirez participated in the vote. As a result, Council Members Brieno and Ramirez decided to vote on the Retainer Agreement, and it was unanimously approved by the Council.

Since it was unclear as to whether a conflict-of-interest existed for Council Members Brieno and Ramirez, the City Attorneys' Office submitted the issue to the Fair Political Practices Commission (FPPC). The FPPC responded and indicated that it also saw a conflict-of-interest issue for Council Members Brieno and Ramirez. The FPPC also pointed out a Government Code

Section 1090 issue that could void the Council's approval of the Retainer Agreement due to participation by Council Members Brieno and Ramirez.

After receiving the FPPC's input, the City Attorneys' Office conferred with Attorney Farley. Mr. Farley disagreed with the FPPC's conclusion, but he felt that it would be prudent for the Retainer Agreement to be resubmitted to the City Council for approval so Council Members Brieno and Ramirez may recuse themselves from the vote.

No changes have been made to the Retainer Agreement since its initial approval at the Council's May 17, 2022 meeting.

ATTACHMENTS: Retainer Agreement.

FISCAL IMPACT:

ATTACHMENTS:

2022-05-09 Retainer Agreement

2022.06.22 Staff Report re Farley Agreement

Michael L. Farley*
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May 9, 2022

Mario Cifuentez
City Manager
City of Hanford
315-321 North Douty Street
Hanford, California 93230

Re: Darlene Mata v. City of Hanford, Art Brieno and
Francisco Ramirez
Kings County Superior Court Case No. 22C-0077
Representation of Art Brieno and Francisco Ramirez

Dear Mr. Cifuentez:

This document (the "agreement") is the written fee contract that California law requires lawyers to have with their clients. We, Farley Law Firm, will provide legal services to you on the conditions set forth below.

1. CONDITIONS: This agreement will not take effect, and we will have no obligation to provide legal services, until you return a signed copy of this agreement and pay the initial deposit called for under paragraph 4.

2. SCOPE OF SERVICES: You are hiring us as your attorneys to represent you in the matter described on the attached Rate Schedule. We will provide those legal services reasonably required to represent you. We will take reasonable steps to keep you informed of progress and to respond to your inquiries. Unless you and we make a different agreement in writing, this agreement will govern all future services we perform for you.

3. CLIENT'S DUTIES: You agree to be truthful with us, to cooperate, to keep us informed of developments, to abide by this agreement, to pay our bills on time and to keep us advised of your address, telephone number and whereabouts.

4. MINIMUM FEE/DEPOSIT: You have paid to us a deposit of \$-0-. Of the initial deposit, \$-0- will be our minimum fee, paid in exchange for our

Attachment: 2022-05-09 Retainer Agreement (City Attorney: Re-approval of Farley Law Firm Retainer Agreement)

May 9, 2022
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agreement to represent you. The minimum fee is non-refundable, but our hourly charges will be credited against it. The remainder of the initial deposit, as well as any future deposit, will be held in a trust account. You authorize us to use that fund to pay the fees and other charges you incur.

Whenever your deposit is exhausted, you agree to pay any additional balance due upon receipt of our statements each month and also will replenish the deposit each month in the amount of all payments made to us from the deposit. At the conclusion of the matter, the deposit will be applied to the final statement, in which event you will be responsible for any amount due over and above the deposit or be entitled to a refund of any amount remaining after the final statement is satisfied in full.

Once a trial or arbitration date is set, we will require you to pay all sums then owing to us and to deposit the attorneys' fees we estimate will be incurred in preparing for and completing the trial or arbitration, as well as the jury fees or arbitration fees likely to be assessed.

You agree to pay all deposits after the initial deposit within 30 days of our demand. Except for the minimum fee, any unused deposit at the conclusion of our services will be refunded. If there is an outstanding balance not paid by you within 30 days, the balance will have a service charge of 1.5 percent per month (18% per annum).

5. LEGAL FEES AND BILLING PRACTICES: You agree to pay by the hour at our prevailing rates for time spent on your matter by our legal personnel. Our current hourly rates for legal personnel (and other billing rates) are set forth on the attached Rate Schedule. Further, we utilize the services of "Of Counsel" and/or "Associated Counsel" to the firm. We may charge a higher fee for "Of Counsel" and/or "Associated Counsel" to the client and pay a lesser amount to "Of Counsel" and/or "Associated Counsel." Your signature to this agreement constitutes your consent to such arrangement.

We will charge you for the time we spend on telephone calls relating to your matter, including calls with you, opposing counsel or court personnel. The legal personnel assigned to your matter will confer among themselves about the matter, as required. When they do confer, each person will charge for the time expended. Likewise, if more than one of our legal personnel attends a meeting, court hearing, or other proceeding, each will charge for the time spent. We will charge for waiting time in court and elsewhere and for travel time, both local and out of town.

If you dispute the billing, you must advise us within ten days of the statement date.

6. COSTS AND OTHER CHARGES:

(a) In General: We will incur various costs and expenses in

May 9, 2022
Page 3

performing legal services under this agreement. You agree to pay for those costs and expenses in addition to the hourly fees. The costs and expenses commonly include process servers' fees, fees fixed by law or assessed by courts and other agencies, court reporters' fees, long distance telephone calls, messenger and other delivery fees, postage, parking and other local travel expenses, photocopying and other reproduction costs, clerical staff overtime, word processing charges, computer time and other similar items. Except for the items listed on the Rate Schedule, all costs and expenses will be charged at our cost. For any cost (cumulative or otherwise) which exceeds \$100.00, we reserve the right to demand and receive payment from you within five days of such demand.

(b) Out of Town Travel: You agree to pay transportation, meals, lodging, and all other costs of any necessary out-of-town travel by our personnel. You will also be charged the hourly rates for the time legal personnel spend traveling.

(c) Experts, Consultants and Investigators: To aid in the preparation or representation of your case, it may become necessary to hire expert witnesses, consultants, or investigators. We will not hire such persons unless you agree to pay their fees and charges. We will select any expert witnesses, consultants or investigators to be hired.

7. BILLING STATEMENTS: We will send you periodic statements for fees and costs incurred. Each statement will be due within ten days of the statement date. You may request a statement at intervals of no less than 30 days. If you do, we will provide one within ten days.

8. LIEN: You hereby grant us a lien on any and all claims or causes of action that are the subject of our representation under this agreement. Our lien will be for any sums owing to us at the conclusion of our services. The lien will attach to any recovery you may obtain, whether by arbitration award, judgment, settlement or otherwise.

9. DISCHARGE AND WITHDRAWAL: You may discharge us at any time. We may withdraw with your consent or for good cause. Good cause includes your breach of this agreement, your refusal to cooperate with us or to follow our advice on a material matter or any fact or circumstance that would render our continuing representation unlawful or unethical.

When our services conclude, all unpaid charges will immediately become due and payable. After our services conclude, we will, upon request, deliver your file to you, along with any funds or property of yours in our possession.

10. DISCLAIMER OF GUARANTEE: Nothing in this agreement and nothing in our statements to you will be construed as a promise or guarantee about the outcome of your matter. We make no such promises or guarantees. Our

Attachment: 2022-05-09 Retainer Agreement (City Attorney: Re-approval of Farley Law Firm Retainer Agreement)

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comments about the outcome of your matter are expressions of opinion only. In the event we are unsuccessful in this case, the Court has the authority to award costs to the other side. If such costs are awarded, they will be your responsibility.

11. EFFECTIVE DATE: This agreement will take effect when you have performed the conditions stated in Paragraph 1, but its effective date will be retroactive to the date we first performed services. The date at the beginning of this agreement is for reference only. Even if this agreement does not take effect, you will be obligated to pay us the reasonable value of our services we may have performed for you.

12. MALPRACTICE INSURANCE: Our firm carries malpractice insurance with Lawyers Mutual Insurance Company with limits of \$2 million per claim; \$4 million aggregate; a \$1,000.00 deductible. If we change our coverage or carrier, we will notify you within 30 days of such change.

13. COUNTERPARTS: This Agreement may be signed in counterparts, but all of the components shall constitute one agreement and shall be effective only when executed by all parties hereto.

14. DESTRUCTION/RETURN OF CLIENT FILE: You hereby acknowledge that we are required to maintain your file, including file documents and pleadings, for a reasonable period after conclusion of this case, at which time you agree to pick up your file from us. If you fail to pick up your file within one hundred twenty (120) days after the conclusion of your case, you authorize us to destroy/shred such file. Conclusions of the case shall commence at the time judgment is rendered, when we are not required to perform further services pursuant to this written fee contract, or when you have requested that legal services be suspended/terminated.

15. MEDIATION CLAUSE: If a dispute arises out of or relating to any aspect of this Agreement between Client and our Firm, or the breach thereof, and if the dispute cannot be settled through negotiation, it is agreed that we will discuss in good faith the use of mediation before resorting to arbitration, litigation, or any other dispute resolution procedure. Venue will be in Tulare County, California.

16. EMAIL AND FACSIMILE SIGNATURES: An email or facsimile signature to this Agreement shall qualify as an original signature for all purposes.

17. DISCUSSIONS REGARDING YOUR CASE: It is important that you not discuss this case with, nor provide any writings from us to, any other persons, particularly strangers. The reason for this is that those witnesses or persons could be witnesses against your interests. Any inquiries from any other persons interested in the matter should be referred directly to our firm. We would mention to you that your family and friends will undoubtedly want to know how the case is proceeding. You are free to discuss with them in general terms how things are

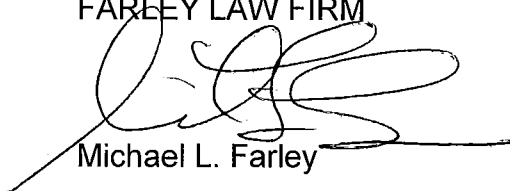
Attachment: 2022-05-09 Retainer Agreement (City Attorney: Re-approval of Farley Law Firm Retainer Agreement)

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proceeding, but we would caution you not to go into detail concerning the facts of the claim or the nature of and extent of your damages. You may, however, seek outside advice from a lawyer about this fee agreement.

Sincerely,

FARLEY LAW FIRM



Michael L. Farley

I have read and understood the foregoing terms and those set forth on the attached Rate Schedule and agree to them, as of the date Farley Law Firm first provided services.

DATED: _____.

City of Hanford

By _____
Mario Cifuentes, City Manager

Attachment: 2022-05-09 Retainer Agreement (City Attorney: Re-approval of Farley Law Firm Retainer Agreement)

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RATE/ SCHEDULE

A. Identification

Client: City of Hanford

Matter: Darlene Mata v. City of Hanford, Art Brieno and
Francisco Ramirez
Kings County Superior Court Case No. 22C-0077
Representation of Art Brieno and Francisco Ramirez

B. Hourly Rates for Legal Personnel

Partners	\$ 240.00/hr
Associates	205.00/hr
Law Clerks	75.00/hr
Paralegals/Support Staff	25-95/hr

C. Standard Charges

We charge for our time in minimum units of 1/10 hours.

D. Costs and Expenses

In-office photocopying	\$.25 per page
Mileage	\$.35 per mile
Postage	Actual
Facsimile	Per page charge
Westlaw	Cost and actual time

E. Subject to Change

The rates on this schedule are subject to change. Please review each month's billing carefully as we may change our rates without further notice to you. If you decline to pay any increased rate, we will have the right to withdraw as your lawyers.

Initials

F. Carrying Charge

If your account is not paid in full within 30 days, the outstanding balance shall be subject to a carrying charge of 1.5% per month (18% per annum).



AGENDA

STAFF REPORT

MEETING DATE: June 7, 2022	AGENDA SECTION: General Business
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TO: Mayor and City Council

FROM: Ty Mizote

DATE: June 2, 2022

SUBJECT: Re-approval of Farley Law Firm Retainer Agreement.

RECOMMENDATION:

Recommendation: Authorize the City Manager to execute the Farley Law Firm Retainer Agreement for representation of Council Members Brieno and Ramirez in the Darlene Mata litigation matter.

Recommended Motion: I move to authorize the City Manager to execute the Farley Law Firm Retainer Agreement on the City's behalf.

BACKGROUND:

During its May 17, 2022, meeting, the City Council approved the attached Retainer Agreement for the Farley Law Firm's representation of Council Members Brieno and Ramirez with respect to Darlene Mata's lawsuit that names the City and Council Member Brieno and Council Member Ramirez as defendants.

During the Council's discussion of the matter, Council Members Brieno and Ramirez were given an opportunity to recuse themselves from voting on the Agreement. Council Member Brieno informed the Council that he had spoken with an attorney and was informed that no conflict of interest would exist if he and Council Member Ramirez participated in the vote. As a result, Council Members Brieno and Ramirez decided to vote on the Retainer Agreement, and it was unanimously approved by the Council.

Since it was unclear as to whether a conflict-of-interest existed for Council Members Brieno and Ramirez, the City Attorneys' Office submitted the issue to the Fair Political Practices Commission (FPPC). The FPPC responded and indicated that it also saw a conflict-of-interest issue for Council Members Brieno and Ramirez. The FPPC also pointed out a Government Code Section 1090 issue that could void the Council's approval of the Retainer Agreement due to participation by Council Members Brieno and Ramirez.

After receiving the FPPC's input, the City Attorneys' Office conferred with Attorney Farley. Mr. Farley disagreed with the FPPC's conclusion, but he felt that it would be prudent for the Retainer Agreement to be resubmitted to the City Council for approval so Council Members Brieno and Ramirez may recuse themselves from the vote.

No changes have been made to the Retainer Agreement since its initial approval at the Council's May 17, 2022 meeting.

ATTACHMENTS: Retainer Agreement.



AGENDA STAFF REPORT

MEETING DATE: 6/7/2022	AGENDA SECTION: C
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SUBJECT:

Finance: Approval of an additional Appropriation of \$3,361,645 in the GF and \$8,016,639 across all Other Funds for the 2022-23 Fiscal Year Budget and the addition of three (3) allocated positions to the position control budget, one (1) to the salary schedule.

FISCAL IMPACT:

A total of \$11,378,284 in additional appropriation to the FY23 budget which includes \$3,361,645 in the GF which will be offset by increases to GF revenues including Sales Tax. \$8,016,639 to be appropriated across all Other Funds which will be paid for by a combination of projected increases in budgeted revenues, allocation of costs to Other Funds and available fund balances. FY23 Total Appropriation for General Fund would be \$41,824,513 with this amendment, and Other Funds \$47,624,182 (Grand Total of \$89,448,695)

ATTACHMENTS:

Attachment A

ATTACHMENT "A"

GENERAL FUND-SUMMARY OF CHANGES	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	NET CHANGES
0001-GENERAL FUND	(29,400,962)	(32,390,884)	(2,989,922)
0001-11000000 CITY COUNCIL	174,498	227,498	53,000
0001-11100000 CITY MANAGER - CITY CLERK	451,905	587,369	135,464
0001-11110000 HUMAN RESOURCES	440,155	493,882	53,727
0001-12010000 FINANCE - ACCOUNTING	(69,076)	271,925	341,001
0001-13000000 CITY ATTORNEY	493,750	493,750	-
0001-14110000 PLANNING OPERATIONS	663,588	858,575	194,987
0001-14120000 BUILDING INSPECTION	(339,889)	205,304	545,193
0001-15110000 POLICE - SUPPORT SERVICE	3,702,312	3,833,230	130,918
0001-15121000 POLICE - RECORDS	431,457	491,214	59,757
0001-15122000 POLICE - COMMUNICATIONS	816,318	1,082,335	266,017
0001-15130000 POLICE - OPERATIONS	5,205,606	5,516,069	310,463
0001-15140000 POLICE - TRAFFIC ENFORCEMENT	475,831	478,785	2,954
0001-15150000 POLICE - MULT-AGCY TASK	285,760	286,765	1,005
0001-15160000 POLICE - SCHOOL OFFICER PROGRAM	469,232	464,288	(4,944)
0001-15170000 POLICE - POP PROGRAM	606,093	610,141	4,048
0001-15180000 POLICE - ANIMAL CONTROL	498,964	503,911	4,947
0001-15190000 POLICE - HART	305,896	395,895	89,999
0001-15200000 POLICE - CANINE	610,847	638,062	27,215
0001-16100000 FIRE - ADMIN/SUPPRESSION	6,673,744	6,971,180	297,436
0001-16110000 FIRE - FIRE PREVENTION	(9,050)	(3,549)	5,501
0001-17100000 PARKS & COMM SERV - ADMIN	926,664	962,653	35,989
0001-17110000 PARKS & COMM SERV - SPORTS	106,340	114,340	8,000
0001-17130000 PARKS & COMM SERV - LONGFIELD CENTER	190,837	190,837	-
0001-17140000 PARKS & COMM SERV - AQUATIC/SKATE	137,324	139,324	2,000
0001-17160000 PARKS & COMM SERV - FACILITIES	417,911	405,411	(12,500)
0001-17190000 PARKS & COMM SERV - YOUTH SERVICES	136,430	91,430	(45,000)
0001-17200000 PARKS & COMM SERV - ADULT/SPC SERV	112,187	105,187	(7,000)
0001-17210000 PARKS & COMM SERV - COM PROM/EVENTS	95,367	59,025	(36,342)
0001-17220000 PARKS & COMM SERV - PARKS	1,797,880	2,040,745	242,865
0001-20100000 PW - ADMINISTRATION & ENGR	535,632	738,388	202,756
0001-20110000 PW - STREET MAINTENANCE	2,303,145	2,383,611	80,466
TOTAL NET (BALANCED)/DEFICIT	(753,304)	(753,304)	0

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-SUMMARY OF CHANGES	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	NET CHANGES
0002 GENERAL FUND CONT RESERVE	(30,500)	(85,500)	(55,000)
0004 ACCUM CAPITAL OUTLAY	-	(28,000)	(28,000)
0004-21040000 ACCUM CAPITAL OUTLAY	1,069,541	1,087,041	17,500
0005 DOWNTOWN RE-INVESTMENT FUND	-	(1,200)	(1,200)
0005-21050000 DOWNTOWN RE-INVESTMENT	(6,560)	(5,510)	1,050
0020 PARKING FUND	-	(1,300)	(1,300)
0020-21200000 PARKING	(11,162)	(11,162)	-
0023-11102014 SPECIAL AVIATION	2,867,262	2,857,262	(10,000)
0025 CENTRAL PARKING AND IMPROV	-	(750)	(750)
0025-14310000 CENTRL PKG & IMPRV OPER	1,470	1,470	-
0040-26610000 GAS TAX - 2105	(42,158)	(30,608)	11,550
0045 GAS TAX - RMRA FUND	-	(3,600)	(3,600)
0045-26660000 GAS TAX - ROAD MTC REHAB	25,077	25,177	100
0046 GAS TAX-TRAF REFUND LOAN REPAY	-	(1,700)	(1,700)
0046-26750000 GAS TAX-TRAFFIC REFUND LOAN RE	(100)	-	100
0050 T.D.A. - TRANSP FUND	-	(37,800)	(37,800)
0050-26670000 T.D.A. - TRANSPORTATION	116,729	125,129	8,400
0052 REGIONAL STP EXCH FUND	-	(10,700)	(10,700)
0055-26720000 CMAQ	457,592	457,592	-
0058 ARPA	-	(6,538,870)	(6,538,870)
0100 CDBG ENTLMNT REUSE FUND	-	(2,500)	(2,500)
0100-14500100 CDBG ENTITLEMENT REUSE	62,500	62,500	-
0101 CITY HSG REUSE UNENCUM	-	(4,000)	(4,000)
0101-14510000 CITY HOUSING REUSE UNEMCUMB	40,000	-	(40,000)
0115-14590000 CAL HOME LOAN PROG REUSE	-	-	-
0120 HOME GRNT REVOL REUSE FUND	-	(3,000)	(3,000)
0120-14600000 HOME GRNT REVOLVING REUSE	(241,500)	(240,000)	1,500
0121 HOME GRNT RECAPT REUSE FUND	-	(2,800)	(2,800)
0121-14600200 HOME GRNT RECAPTURE REUSE	(6,000)	(6,000)	-
0122-14600300 HOME GRNT ADMIN REUSE	-	-	-
0129 HOME GRNT RECAPT REUSE FUND	-	(1,400)	(1,400)
0129-14640000 HOME GRANT PROGRAM FUND	(28,000)	(28,000)	-
0131-14500200 CDBG ENTITLEMENT	(351,000)	(351,000)	-
0160 9TH AVE SEWER BENEFIT AD	-	(3,552)	(3,552)
0160-21600000 DO NOT USE- SEE 01602160	(58,460)	-	58,460
0160-01602160 9TH AVE SEWER BENEFIT AD	-	(52,020)	(52,020)
0160-21610000 DO NOT USE- SEE 01612161	103,911	-	(103,911)
0161 12TH AVE SEWER BENEFIT AD	-	(10,740)	(10,740)
0161-01612161 12TH AVE SEWER BENEFIT AD	-	103,911	103,911
0180 PARKS FAC IMPACT FEE FUND	-	(41,400)	(41,400)
0180-21800000 PARKS FACILITY IMPACT FEE	205,144	238,314	33,170
0181 TRANSP FACILITY IMP FEE FUND	-	(45,200)	(45,200)
0181-21810000 TRANSPORTN FACLTY IMP FEE	955,649	994,159	38,510
0182 FIRE PROTECTION IMP FEE FUND	-	(2,700)	(2,700)
0182-21820000 FIRE PROTECTION IMP FEE	(114,156)	(107,156)	7,000
0183 POLICE PROTECTION IMP FEE FUND	-	(3,200)	(3,200)

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-SUMMARY OF CHANGES	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	NET CHANGES
0183-21830000 POLICE PROTECTION IMP FEE	(104,830)	(100,000)	4,830
0184 STORM DRAIN IMP FEE FUND	-	(8,400)	(8,400)
0184 STORM DRAIN IMP FEE FUND	49,797	52,307	2,510
0185 WATER SYSTEM IMPACT FEE FUND	-	(28,000)	(28,000)
0185-21850000 WATER SYSTEM IMPACT FEE	1,088,726	1,107,736	19,010
0186 WASTEWATER SYS IMP FEE FUND	-	(46,000)	(46,000)
0186-21860000 WASTEWATER SYS IMPACT FEE	179,212	194,372	15,160
0187-21870000 REFUSE/RECYCLE IMPACT FEE	(53,360)	(50,050)	3,310
0200-14140000 CANNABIS OPER	-	-	-
0240-LAD 90-1 T606 PINECASTLE	(6,450)	(6,450)	-
0241-LAD 90-2 T610 PARK MONTEREY	(740)	(740)	-
0242-LAD 90-3 T595 MANSIONETTE 7/8	330	330	-
0243-LAD 90-4 T619 HYDE PARK	310	310	-
0244-LAD 91-1 T641 SIERRA VISTA	570	570	-
0245-LAD 92-1 PORTOFINO	1,600	1,600	-
0246-LAD 92-2 CIELO EN TIERRA	210	210	-
0247-LAD 93-1 T634 VINTAGE ESTATES	(390)	(390)	-
0248-LAD 93-2 T673 WALNUT FOREST	(800)	(800)	-
0249-LAD 94-1 T712 GATEWAY ESTATES	1,810	1,810	-
0250-LAD 94-2 T708 STONECREST	3,630	3,630	-
0251-LAD 94-3 T696 QUAIL RUN	6,190	6,190	-
0252-LAD 97-1 T711 ROSEWOOD ESTATES	(360)	(360)	-
0253-LAD 97-2 T742 SUMMERFIELD	460	460	-
0254-LAD 97-3 T743 COUNTRY CROSSING	1,120	1,120	-
0255-LAD 98-1 T747 CRYSTAL SPRINGS	1,790	1,790	-
0256-LAD 98-2 T759 MOUNTAIN VIEW	(3,670)	(3,670)	-
0257-LAD 01-1 T680 PACIFIC GROVE	(1,930)	(1,930)	-
0258-LAD 01-2 T770 CAMBRIDGE HOMES	(1,070)	(1,070)	-
0259-LAD 01-3 T771 POPPY HILL	(1,530)	(1,530)	-
0260-LAD 01-4 T769 SILVER OAKS	(2,800)	(2,800)	-
0261-LAD 02-1 T776 ASHTON PARK	(1,800)	(1,800)	-
0262-LAD 03-1 T789 LE PARC/RR	(2,260)	(2,260)	-
0263-LAD 04-1 T810 SIDONIA I & II	(1,200)	(1,200)	-
0264-LAD 04-2 T799 CAMBRIDGE/PINNAC	2,260	2,260	-
0265-LAD 04-3 T795 CAMBRIDGE/VINEYA	(6,320)	(6,320)	-
0266-LAD 04-4 T802 SIERRA HEIGHTS	630	630	-
0267-LAD 05-1 MISSION PARK/BASIN	(2,030)	(2,030)	-
0268-LAD 05-2 T835 COPPER VALLEY	(4,160)	(4,160)	-
0269-LAD 06-1 T794 QUAIL PARK	5,320	5,320	-
0270-LAD 09-1 T877 VICTORY ESTATES	(1,150)	(1,150)	-
0271-LAD 09-2 T843 INDEP/LENNAR	(1,970)	(1,970)	-
0272-LAD 07-2 T811 S GATE/GREENBRIE	(5,200)	(5,200)	-
0273-LAD 14-1 T843 INDEP III & IV	(8,210)	(8,210)	-
0274-LAD 15-1 T887 SILVER OAKS III	(86,980)	(86,980)	-
0275-LAD 15-2 T823 GREENS II	880	880	-
0276-LAD 16-1 T917 WOODSIDE	510	510	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-SUMMARY OF CHANGES	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	NET CHANGES
0277-LAD 16-2 T914 MYNDERUP	(8,010)	(8,010)	-
0278-LAD 18-1 T918-9 BELLA V/BONTER	(43,340)	(43,340)	-
0279-LAD 19-1 T916 PACIFIC GROVE II	(2,070)	(2,070)	-
0280-LAD 19-2 T915 ENCLAVE	(3,020)	(3,020)	-
0281-LAD 20-1 T929 WOODSIDE	(3,840)	(3,840)	-
0282-LAD 21-1 T928 SAN JOAQUIN VALL	(220)	(220)	-
0300 AIRPORT OPERATIONS FUND	-	(1,200)	(1,200)
0300-11102020 AIRPORT OPERATIONS	(4,676)	442,629	447,305
0301-11102021 AIRPORT CAPITA	39,034	39,034	-
0306-20310000 REFUSE OPERATIONS	(154,838)	570,061	724,899
0306-20320000 REFUSE STREET CLEANING	38,534	42,626	4,092
0307 REFUSE CAPITAL & RESRV FUND	-	(7,100)	(7,100)
0307-20370000 REFUSE CAPITAL & RESERVES	25,960	25,960	-
0310-14130000 CITY HFD PUBLIC HSG AUTH	(49,693)	(63,624)	(13,931)
0320-17502091 INTERMODAL FACILITY OPER	(52,657)	(26,657)	26,000
0330-17502131 COURTHOUSE SQUARE FACIL	17,735	12,735	(5,000)
0358 STORM DRAINAGE OPER FUND	-	(50,900)	(50,900)
0358-20610000 STORM DRAINAGE OPERATIONS	(87,551)	(38,764)	48,787
0359-20620000 STORM DRAINAGE CAPITAL	850,438	850,438	-
0361 WASTEWATER OPER FUND	-	(1,100)	(1,100)
0361-20710000 WASTEWATER OPERATIONS	(1,411,276)	(1,226,074)	185,202
0361-20720000 SANITARY SEWER COLLECTION	1,274,308	1,286,998	12,690
0362 WASTEWATER CAP & RESV FUND	-	(26,000)	(26,000)
0362-20730000 WASTEWATER CAPITAL & RESV	1,059,071	1,059,071	-
0374 WW 02 CIEDB DS FUND	16,409	16,409	-
0375 BOFA LEASE PURCH AGMT FUND	-	-	-
0376 2012 RFD SWR RVBD FUND	-	(2,200)	(2,200)
0376-37500100 2012 RFD SWR REV BD	-	-	-
0377-37500200 2015 RFD SWR REV BD	-	-	-
0379-39400500 2013 WATER REF REV BD	-	-	-
0380-39400600 BOFA SOLAR LEASE PUR AGT	-	-	-
0390 WATER OPERATIONS FUND	-	(42,000)	(42,000)
0390-12100000 FINANCE-UTILITY BILLING	(295,808)	(202,634)	93,174
0390-20810000 WATER OPERATIONS	(1,353,934)	1,285,369	2,639,303
0391 WATER OPERATIONS FUND	-	(81,000)	(81,000)
0391-29100000 WATER CAPITAL & RESERVE	5,701,793	3,201,793	(2,500,000)
0400 CITY PAYROLL REVOL FUND	-	(20,393)	(20,393)
0405 MEDICAL FUND	(289,089)	460,911	750,000
0409 LIABILITY INSURANCE FUND	-	(7,500)	(7,500)
0409-13090000 LIABILITY INSURANCE	(677,388)	(32,388)	645,000
0410 WORKERS' COMP FUND	-	(36,500)	(36,500)
0410-13100000 WORKERS' COMPENSATION	(1,444,450)	16,550	1,461,000
0414 COMP REPL RESV FUND	-	(4,400)	(4,400)
0414-13140000 COMPUTER REPL RESERVE	(17,280)	(17,280)	-
0415-13150000 I T S INFORMATIONAL TECH SERV	67,139	375,498	308,359
0416 BUILDING MAINTENANCE FUND	-	(3,400)	(3,400)

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-SUMMARY OF CHANGES	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	NET CHANGES
0416-17502100 BUILDING MAINTENANCE	(64,599)	47,947	112,546
0417 BUILDING (CITY) OPER FUND	-	(6,700)	(6,700)
0417-17502102 BLDG (CITY) RESERVES	4,099	399	(3,700)
0418 BLDG (OTHER) OPER FUND	-	(1,400)	(1,400)
0447-20400000 FLEET MAINTENANCE OPER	(301,572)	(145,824)	155,748
0448 FLEET REPL RESV FUND	-	(104,000)	(104,000)
0448-20500000 FLEET REPLACEMENT RESERVE	(2,160,640)	(2,108,140)	52,500
0452 AQUATICS CAP/EQ RR FUND	-	(2,000)	(2,000)
0506 RDA PROJECT OPERATIONS FUND	-	(2,300)	(2,300)
0506-14730000 RDA PROJECT OPERATIONS	3,500	3,500	-
0511 MISC CASH DEP TRUST FUND	-	(12,500)	(12,500)
0514 POLICE-TRUST/EVD/SUBP FUND	-	(1,000)	(1,000)
0520 TRAFFIC SAFETY FUND	(27,580)	(41,580)	(14,000)
0999 INVEST CLEARING- TRS FUND	-	(188,720)	(188,720)
	6,705,913	4,471,902	(2,234,011) *

* For "Other Funds" anticipated increase in revenue does not directly offset increase in expenditures as each fund stands alone. Each fund will be supported by related fund increase in revenues, allocation of costs to Other Funds and available fund balances.

GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
0001-GENERAL FUND					
0001	400000	CURRENT YR-SECURED TAXES	(5,675,000)	(5,675,000)	-
0001	400010	CURRENT YEAR-UNSECUR TAX	(317,000)	(317,000)	-
0001	400011	PRIOR YEAR-SECURED TAXES	(40,000)	(40,000)	-
0001	400012	PRIOR YEAR-UNSECUR TAXES	(5,000)	(5,000)	-
0001	400020	PROP TX(VLF IN-LIEU)	(5,822,000)	(5,822,000)	-
0001	400023	PROP TX-RDA RPTTF RESIDLS	(667,000)	(667,000)	-
0001	400040	PROPERTY TAX 813	(62,000)	(62,000)	-
0001	405000	AIRCRAFT TAXES	-	(10,000)	(10,000)
0001	412000	SALES TAX	(14,640,000)	(16,835,522)	(2,195,522)
0001	413000	FRANCHISE-ELECTRIC	(410,000)	(410,000)	-
0001	413100	FRANCHISE-GAS	(150,000)	(150,000)	-
0001	413300	FRANCHISE-CABLE TV	(333,000)	(333,000)	-
0001	413400	FRANCHISE-VIDEO	(26,000)	(26,000)	-
0001	416100	TRANSIENT OCCUPANCY TAX	(530,000)	(530,000)	-
0001	416500	REAL PROPERTY TRANSFR TAX	(170,000)	(170,000)	-
0001	425000	MISCELLANEOUS PERMITS	(500)	(500)	-
0001	440000	INTEREST INCOME	-	(59,000)	(59,000)
0001	442200	INT INCOME-KC PROPERTY TX	(3,000)	(3,000)	-
0001	470001	VEHICLE LICENSE FEE EXCESS	-	(70,000)	(70,000)
0001	471000	ST HMOWNR PROP TAX RELIEF	(25,000)	(25,000)	-
0001	471300	IN-LIEU TX-HSNG AUTHORITY	(6,000)	(6,000)	-
0001	473800	VEHICLE ABATEMENT-DMV FD	(22,000)	(22,000)	-
0001	474101	STATE GRNT FUNDING	(40,000)	(40,000)	-
0001	493001	COMPLIANCE FEE-KC PFF	(6,000)	(6,000)	-
0001	493400	ADMIN FEE-SCH IMPACT/SMIP	(20,000)	(20,000)	-
0001	540300	MISCELLANEOUS REVENUE	(400)	(400)	-
0001	546900	CFD 91-1 MAINTENANCE FEE	-	(5,400)	(5,400)
0001	570200	OPERATING TRANSFERS IN	(200,000)	(200,000)	-
0001	570250	TRANSFERS TO	69,548	69,548	-
0001	570260	CANNABIS TAX TRANSFER	(300,610)	(950,610)	(650,000)
0001-TOTAL			(29,400,962)	(32,390,884)	(2,989,922)
0001-11000000 CITY COUNCIL					
11000000	701000	REGULAR EMPLOYEES	30,000	30,000	-
11000000	703400	CELL PHONE ALLOWANCE	3,000	3,000	-
11000000	707110	RETIREMENT	4,100	4,100	-
11000000	707149	OTHER PERSONNEL BENEFITS	874	874	-
11000000	707169	WORKERS' COMP INSURANCE	750	750	-
11000000	708601	INSURANCE-MEDICAL	6,319	6,319	-
11000000	708602	INSURANCE-DENTAL	286	286	-
11000000	708603	INSURANCE-VISION	87	87	-
11000000	708604	INSURANCE-LIFE	282	282	-
11000000	743100	COMPUTER REPLACEMNT RSRV	2,000	2,000	-
11000000	743200	IT SERVICES	15,590	15,590	-
11000000	745000	PUBLICATIONS AND DUES	20,000	20,000	-
11000000	749500	PROF AND SPEC SERVICES	15,000	90,000	75,000
11000000	756000	ADVERTISING & PUBLIC REL	3,500	3,500	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
11000000	756500	ELECTION EXPENSE	20,000	20,000	-
11000000	760000	SPECIAL DEPARTMENTAL EXP	1,100	1,100	-
11000000	770000	EMPLOYEE SVC AWARD DINNER	15,000	15,000	-
11000000	777000	TRAINING/TRAVEL/MEETING	3,750	3,750	-
11000000	777001	TRAVEL-DISTRICT A	2,000	2,000	-
11000000	777002	TRAVEL-DISTRICT B	2,000	2,000	-
11000000	777003	TRAVEL-DISTRICT C	2,000	2,000	-
11000000	777004	TRAVEL-DISTRICT D	2,000	2,000	-
11000000	777005	TRAVEL-DISTRICT E	2,000	-	(2,000)
11000000	790400	CITY CONTRIBUTIONS TO	100,000	80,000	(20,000)
11000000	911000	ALOC-AIRPORT	(581)	(581)	-
11000000	915800	ALOC-REFUSE	(29,247)	(29,247)	-
11000000	916100	ALOC-SANITARY SEWER COLL	(5,417)	(5,417)	-
11000000	916400	ALOC-STORM DRAINAGE	(8,946)	(8,946)	-
11000000	917600	ALOC-WATER OPERATIONS	(22,116)	(22,116)	-
11000000	917900	ALOC-WWTP	(10,833)	(10,833)	-
11000000-TOTAL			174,498	227,498	53,000
0001-11100000 CITY MANAGER - CITY CLERK					
11100000	701000	REGULAR EMPLOYEES	296,051	404,600	108,549
11100000	703400	CELL PHONE ALLOWANCE	1,200	1,800	600
11100000	703600	CAR ALLOWANCE	6,000	6,000	-
11100000	707110	RETIREMENT	181,954	118,827	(63,128)
11100000	707149	OTHER PERSONNEL BENEFITS	15,060	15,060	-
11100000	707160	RETIREMENT-DEF COMP	1,950	2,990	1,040
11100000	707169	WORKERS' COMP INSURANCE	3,000	3,000	-
11100000	708601	INSURANCE-MEDICAL	22,698	24,200	1,502
11100000	708602	INSURANCE-DENTAL	1,893	1,893	-
11100000	708603	INSURANCE-VISION	215	215	-
11100000	708604	INSURANCE-LIFE	417	417	-
11100000	732000	COMMUNICATIONS	1,050	1,050	-
11100000	733000	LIABILITY INSURANCE	45,744	45,744	-
11100000	740000	FLEET MAINTENANCE	3,260	3,260	-
11100000	741000	FLEET REPLACEMENT RESERVE	3,980	3,980	-
11100000	741200	EQUIPMENT MAINTENANCE	830	830	-
11100000	742000	BUILDING MTCE OVERHEAD	9,230	9,230	-
11100000	742100	BLDG CPTL/EQPT REPL RSRVE	4,530	4,530	-
11100000	743100	COMPUTER REPLACEMNT RSRV	4,820	4,820	-
11100000	743200	IT SERVICES	6,240	6,240	-
11100000	744000	OFFICE EXPENSE MISC	2,000	2,000	-
11100000	745000	PUBLICATIONS AND DUES	2,800	2,800	-
11100000	745500	POSTAGE AND FREIGHT	500	500	-
11100000	746000	DUPLICATING EXPENSE	3,500	3,500	-
11100000	749500	PROF AND SPEC SERVICES	40,000	124,000	84,000
11100000	756000	ADVERTISING & PUBLIC REL	5,000	5,000	-
11100000	760000	SPECIAL DEPARTMENTAL EXP	600	1,500	900
11100000	777000	TRAINING/TRAVEL/MEETING	10,000	10,000	-
11100000	778800	UTILITIES-WATER	-	2,000	2,000
11100000	911000	ALOC-AIRPORT	(26,488)	(26,488)	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
11100000	915800	ALOC-REFUSE	(74,925)	(74,925)	-
11100000	916100	ALOC-SANITARY SEWER COLL	(13,876)	(13,876)	-
11100000	916400	ALOC-STORM DRAINAGE	(22,917)	(22,917)	-
11100000	917600	ALOC-WATER OPERATIONS	(56,658)	(56,658)	-
11100000	917900	ALOC-WWTP	(27,753)	(27,753)	-
11100000-TOTAL			451,905	587,369	135,464
0001-11110000 HUMAN RESOURCES					
11110000	701000	REGULAR EMPLOYEES	433,784	447,900	14,116
11110000	701300	PART-TIME EMPLOYEES	15,000	15,000	-
11110000	701800	INCENTIVE PAY	10,974	10,974	-
11110000	703400	CELL PHONE ALLOWANCE	2,400	2,400	-
11110000	707110	RETIREMENT	60,309	116,800	56,491
11110000	707149	OTHER PERSONNEL BENEFITS	22,555	22,555	-
11110000	707160	RETIREMENT-DEF COMP	6,630	9,750	3,120
11110000	707169	WORKERS' COMP INSURANCE	4,500	4,500	-
11110000	708601	INSURANCE-MEDICAL	28,781	28,781	-
11110000	708602	INSURANCE-DENTAL	1,556	1,556	-
11110000	708603	INSURANCE-VISION	382	382	-
11110000	708604	INSURANCE-LIFE	695	695	-
11110000	732000	COMMUNICATIONS	1,160	1,160	-
11110000	741200	EQUIPMENT MAINTENANCE	40	40	-
11110000	742000	BUILDING MTCE OVERHEAD	37,720	37,720	-
11110000	742100	BLDG CPTL/EQPT REPL RSRVE	18,500	18,500	-
11110000	743100	COMPUTER REPLACEMNT RSRV	1,230	1,230	-
11110000	743200	IT SERVICES	7,800	7,800	-
11110000	744000	OFFICE EXPENSE MISC	3,000	3,000	-
11110000	745000	PUBLICATIONS AND DUES	16,000	16,000	-
11110000	745500	POSTAGE AND FREIGHT	1,000	1,000	-
11110000	746000	DUPLICATING EXPENSE	3,660	3,660	-
11110000	749500	PROF AND SPEC SERVICES	10,000	10,000	-
11110000	749501	LIVE SCAN	15,000	15,000	-
11110000	749502	TUITION	30,000	30,000	-
11110000	749503	WELLNESS	30,000	10,000	(20,000)
11110000	756000	ADVERTISING & PUBLIC REL	1,000	1,000	-
11110000	760000	SPECIAL DEPARTMENTAL EXP	3,500	3,500	-
11110000	777000	TRAINING/TRAVEL/MEETING	27,500	27,500	-
11110000	911000	ALOC-AIRPORT	(2,486)	(2,486)	-
11110000	915800	ALOC-REFUSE	(115,853)	(115,853)	-
11110000	916100	ALOC-SANITARY SEWER COLL	(27,969)	(27,969)	-
11110000	916400	ALOC-STORM DRAINAGE	(41,643)	(41,643)	-
11110000	917600	ALOC-WATER OPERATIONS	(110,632)	(110,632)	-
11110000	917900	ALOC-WWTP	(55,938)	(55,938)	-
11110000-TOTAL			440,155	493,882	53,727
0001-12010000 FINANCE - ACCOUNTING					
12010000	410000	BUSINESS LICENSE TAX	(670,000)	(670,000)	-
12010000	433001	PENALTIES	(20,000)	(20,000)	-
12010000	440000	INTEREST INCOME	(212,775)	(2,700)	210,075
12010000	701000	REGULAR EMPLOYEES	683,141	786,100	102,959

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
12010000	701300	PART-TIME EMPLOYEES	18,550	18,550	-
12010000	701500	OVERTIME	5,000	5,000	-
12010000	701800	INCENTIVE PAY	9,894	9,894	-
12010000	703400	CELL PHONE ALLOWANCE	1,200	2,400	1,200
12010000	707110	RETIREMENT	204,271	225,648	21,377
12010000	707149	OTHER PERSONNEL BENEFITS	29,714	29,714	-
12010000	707160	RETIREMENT-DEF COMP	7,800	12,740	4,940
12010000	707169	WORKERS' COMP INSURANCE	20,400	20,400	-
12010000	708601	INSURANCE-MEDICAL	42,277	42,277	-
12010000	708602	INSURANCE-DENTAL	2,327	2,327	-
12010000	708603	INSURANCE-VISION	601	601	-
12010000	708604	INSURANCE-LIFE	977	977	-
12010000	732000	COMMUNICATIONS	750	1,200	450
12010000	741200	EQUIPMENT MAINTENANCE	1,000	1,000	-
12010000	742000	BUILDING MTCE OVERHEAD	32,120	32,120	-
12010000	742100	BLDG CPTL/EQPT REPL RSRVE	15,750	15,750	-
12010000	743100	COMPUTER REPLACEMNT RSRV	3,770	3,770	-
12010000	743200	IT SERVICES	18,710	18,710	-
12010000	744000	OFFICE EXPENSE MISC	12,200	12,200	-
12010000	745000	PUBLICATIONS AND DUES	3,000	3,000	-
12010000	745500	POSTAGE AND FREIGHT	10,070	10,070	-
12010000	746000	DUPLICATING EXPENSE	12,500	12,500	-
12010000	749500	PROF AND SPEC SERVICES	235,000	235,000	-
12010000	756000	ADVERTISING & PUBLIC REL	200	200	-
12010000	760000	SPECIAL DEPARTMENTAL EXP	15,000	15,000	-
12010000	777000	TRAINING/TRAVEL/MEETING	5,500	5,500	-
12010000	911000	ALOC-AIRPORT	(4,404)	(4,404)	-
12010000	915800	ALOC-REFUSE	(232,293)	(232,293)	-
12010000	916100	ALOC-SANITARY SEWER COLL	(35,751)	(35,751)	-
12010000	916400	ALOC-STORM DRAINAGE	(64,122)	(64,122)	-
12010000	917600	ALOC-WATER OPERATIONS	(149,952)	(149,952)	-
12010000	917900	ALOC-WWTP	(71,501)	(71,501)	-
12010000-TOTAL			(69,076)	271,925	341,001
0001-13000000 CITY ATTORNEY					-
13000000	749000	CONTRACTED LEGAL SERVICES	300,000	300,000	-
13000000	751800	SPECIAL LEGAL SERVICES	300,000	300,000	-
13000000	751900	LIABILITY RISK MANAGEMENT	100,000	100,000	-
13000000	911000	ALOC-AIRPORT	(5,250)	(5,250)	-
13000000	915800	ALOC-REFUSE	(35,250)	(35,250)	-
13000000	916100	ALOC-SANITARY SEWER COLL	(11,750)	(11,750)	-
13000000	917600	ALOC-WATER OPERATIONS	(130,500)	(130,500)	-
13000000	917900	ALOC-WWTP	(23,500)	(23,500)	-
13000000-TOTAL			493,750	493,750	
0001-14110000 PLANNING OPERATIONS					
14110000	420300	ABANDON PROP REG PERMIT	(4,000)	(4,000)	-
14110000	446180	CELL TOWER RENT	(20,250)	(20,250)	-
14110000	492200	SUBDIVISION & ZONING FEES	(200,000)	(200,000)	-
14110000	492900	MISC/BOOKS,MAPS,COPY-PLAN	(300)	(300)	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
14110000	701000	REGULAR EMPLOYEES	426,858	535,400	108,542
14110000	701300	PART-TIME EMPLOYEES	-	78,500	78,500
14110000	701800	INCENTIVE PAY	1,167	1,167	-
14110000	703400	CELL PHONE ALLOWANCE	600	1,200	600
14110000	707110	RETIREMENT	270,753	270,753	-
14110000	707149	OTHER PERSONNEL BENEFITS	16,175	16,175	-
14110000	707160	RETIREMENT-DEF COMP	1,950	4,940	2,990
14110000	707169	WORKERS' COMP INSURANCE	7,500	8,500	1,000
14110000	708601	INSURANCE-MEDICAL	37,673	39,000	1,327
14110000	708602	INSURANCE-DENTAL	2,402	2,500	98
14110000	708603	INSURANCE-VISION	329	450	121
14110000	708604	INSURANCE-LIFE	967	1,200	233
14110000	732000	COMMUNICATIONS	569	569	-
14110000	733000	LIABILITY INSURANCE	28,461	28,461	-
14110000	742000	BUILDING MTCE OVERHEAD	17,040	17,040	-
14110000	742100	BLDG CPTL/EQPT REPL RSRVE	8,360	8,360	-
14110000	743100	COMPUTER REPLACEMNT RSRV	1,020	1,020	-
14110000	743200	IT SERVICES	6,240	6,240	-
14110000	744000	OFFICE EXPENSE MISC	1,300	1,300	-
14110000	745000	PUBLICATIONS AND DUES	3,390	4,500	1,110
14110000	745500	POSTAGE AND FREIGHT	1,034	1,500	466
14110000	746000	DUPLICATING EXPENSE	2,068	2,068	-
14110000	749500	PROF AND SPEC SERVICES	91,282	91,282	-
14110000	756000	ADVERTISING & PUBLIC REL	4,000	4,000	-
14110000	777000	TRAINING/TRAVEL/MEETING	6,000	6,000	-
14110000	911600	ALOC-BUILDING INSPECTION	(30,000)	(30,000)	-
14110000	915000	ALOC CANNABIS (POT)	(19,000)	(19,000)	-
14110000-TOTAL			663,588	858,575	194,987
0001-14120000 BUILDING INSPECTION					
14120000	421000	CONSTRUCTION PERMITS	(900,000)	(1,000,000)	(100,000)
14120000	433001	PENALTIES	(15,000)	(20,000)	(5,000)
14120000	493100	PLAN CHECKING FEES	(400,000)	(400,000)	-
14120000	493102	ELEC SYS REPL FEES	(11,000)	(15,000)	(4,000)
14120000	493400	ADMIN FEE-SCH IMPACT/SMIP	(5,000)	(5,000)	-
14120000	701000	REGULAR EMPLOYEES	580,549	830,200	249,651
14120000	701800	INCENTIVE PAY	17,914	17,914	-
14120000	703300	UNIFORM ALLOWANCE	1,200	4,400	3,200
14120000	707110	RETIREMENT	81,314	179,830	98,516
14120000	707149	OTHER PERSONNEL BENEFITS	18,323	18,323	-
14120000	707160	RETIREMENT-DEF COMP	1,950	6,630	4,680
14120000	707169	WORKERS' COMP INSURANCE	26,525	28,525	2,000
14120000	708601	INSURANCE-MEDICAL	72,539	81,800	9,261
14120000	708602	INSURANCE-DENTAL	3,635	4,600	965
14120000	708603	INSURANCE-VISION	752	952	200
14120000	708604	INSURANCE-LIFE	920	1,020	100
14120000	730000	UNIFORM EXPENSE	1,550	1,550	-
14120000	731000	CASH SHORT/OVER	10	10	-
14120000	732000	COMMUNICATIONS	5,380	9,500	4,120

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
14120000	740000	FLEET MAINTENANCE	12,160	12,160	-
14120000	741000	FLEET REPLACEMENT RESERVE	11,060	11,060	-
14120000	742000	BUILDING MTCE OVERHEAD	15,480	15,480	-
14120000	742100	BLDG CPTL/EQPT REPL RSRVE	7,590	7,590	-
14120000	743100	COMPUTER REPLACEMNT RSRV	4,910	4,910	-
14120000	743200	IT SERVICES	24,950	24,950	-
14120000	744000	OFFICE EXPENSE MISC	2,000	3,500	1,500
14120000	745000	PUBLICATIONS AND DUES	10,500	10,500	-
14120000	745500	POSTAGE AND FREIGHT	2,400	2,400	-
14120000	746000	DUPLICATING EXPENSE	3,500	3,500	-
14120000	749500	PROF AND SPEC SERVICES	40,000	245,000	205,000
14120000	753000	CITY SERVICES ALLOCATION	30,000	30,000	-
14120000	756000	ADVERTISING & PUBLIC REL	500	500	-
14120000	760000	SPECIAL DEPARTMENTAL EXP	500	75,500	75,000
14120000	760124	PLNG-ELEC SYS FEE EXP	5,000	5,000	-
14120000	777000	TRAINING/TRAVEL/MEETING	3,000	3,000	-
14120000	792400	VEHICLE ABATEMENT EXPENSE	5,000	5,000	-
14120000-TOTAL			(339,889)	205,304	545,193
0001-15110000 POLICE - SUPPORT SERVICE					-
15110000	430100	PC REALIGNMENT	(86,000)	(86,000)	-
15110000	431000	OTHER COURT FINES	(2,000)	(2,000)	-
15110000	431500	CRIME PREVENTION REVENUES	(200)	(200)	-
15110000	474101	STATE GRNT FUNDING	(10,000)	(15,000)	(5,000)
15110000	474103	LOCAL GRNT FUNDING	(5,000)	(5,000)	-
15110000	474511	POST REIMB-POLICE SUPPORT	(75,000)	(10,000)	65,000
15110000	570350	TRANSFERS - DEBT SERVICE	13,024	13,024	-
15110000	701000	REGULAR EMPLOYEES	1,021,207	1,032,000	10,793
15110000	701500	OVERTIME	100,000	130,000	30,000
15110000	701800	INCENTIVE PAY	62,805	62,805	-
15110000	702000	HOLIDAY-IN-LIEU	25,098	25,098	-
15110000	702700	VACATION PAYOUT	-	10,000	10,000
15110000	703000	STANDBY	18,000	18,000	-
15110000	703300	UNIFORM ALLOWANCE	12,000	12,000	-
15110000	707110	RETIREMENT	1,641,411	1,641,411	-
15110000	707149	OTHER PERSONNEL BENEFITS	35,818	35,818	-
15110000	707160	RETIREMENT-DEF COMP	13,650	17,680	4,030
15110000	707169	WORKERS' COMP INSURANCE	25,600	25,600	-
15110000	708601	INSURANCE-MEDICAL	68,095	74,900	6,805
15110000	708602	INSURANCE-DENTAL	6,475	6,475	-
15110000	708603	INSURANCE-VISION	1,020	1,020	-
15110000	708604	INSURANCE-LIFE	1,286	1,286	-
15110000	732000	COMMUNICATIONS	90,053	90,053	-
15110000	733000	LIABILITY INSURANCE	253,840	253,840	-
15110000	740000	FLEET MAINTENANCE	37,420	37,420	-
15110000	741000	FLEET REPLACEMENT RESERVE	45,220	45,220	-
15110000	742000	BUILDING MTCE OVERHEAD	33,690	33,690	-
15110000	742100	BLDG CPTL/EQPT REPL RSRVE	22,570	22,570	-
15110000	743100	COMPUTER REPLACEMNT RSRV	3,690	3,690	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
15110000	743200	IT SERVICES	12,470	12,470	-
15110000	745000	PUBLICATIONS AND DUES	19,617	19,617	-
15110000	747000	PRINTING	250	250	-
15110000	749500	PROF AND SPEC SERVICES	106,810	115,000	8,190
15110000	758000	RENTS AND LEASES-EQUIP	5,500	5,500	-
15110000	760000	SPECIAL DEPARTMENTAL EXP	62,880	62,880	-
15110000	760200	SNIPER EXPENSES	9,284	9,284	-
15110000	760300	SWAT EXPENSES	34,939	34,939	-
15110000	777000	TRAINING/TRAVEL/MEETING	106,090	106,090	-
15110000	778000	UTILITIES-ELECTRICITY	35,000	35,000	-
15110000	778500	UTILITIES-GAS	2,600	3,200	600
15110000	778800	UTILITIES-WATER	3,500	4,000	500
15110000	792300	GRANT PROGRAM EXPENSES	5,000	5,000	-
15110000	915000	ALOC CANNABIS (POT)	(19,000)	(19,000)	-
15110000	915800	ALOC-REFUSE	(36,400)	(36,400)	-
15110000-TOTAL			3,702,312	3,833,230	130,918
0001-15121000 POLICE - RECORDS					
15121000	420100	BURGLAR ALARM PERMITS	(27,000)	(27,000)	-
15121000	425500	POLICE PERMITS	(1,200)	(1,200)	-
15121000	474512	POST REIMB-POL-RECRDS/COM	(4,000)	(4,000)	-
15121000	494600	POLICE MISCELLANEOUS SRVS	(38,000)	(38,000)	-
15121000	494900	REPOSSESSED VEHICLE FEE	(2,000)	(2,000)	-
15121000	495100	POLICE IMPOUND SERVICES	(3,500)	(3,500)	-
15121000	495600	LIVE SCAN-POLICE/DOJ	(5,000)	(5,000)	-
15121000	495800	FALSE ALARM FEE	(12,000)	(15,000)	(3,000)
15121000	701000	REGULAR EMPLOYEES	278,242	280,200	1,958
15121000	701500	OVERTIME	5,000	5,000	-
15121000	701800	INCENTIVE PAY	10,304	10,304	-
15121000	702000	HOLIDAY-IN-LIEU	2,620	2,620	-
15121000	703300	UNIFORM ALLOWANCE	2,800	3,600	800
15121000	707110	RETIREMENT	39,871	96,300	56,429
15121000	707149	OTHER PERSONNEL BENEFITS	8,803	8,803	-
15121000	707160	RETIREMENT-DEF COMP	1,950	2,990	1,040
15121000	707169	WORKERS' COMP INSURANCE	7,500	7,500	-
15121000	708601	INSURANCE-MEDICAL	12,636	12,636	-
15121000	708602	INSURANCE-DENTAL	3,786	3,786	-
15121000	708603	INSURANCE-VISION	470	470	-
15121000	708604	INSURANCE-LIFE	495	495	-
15121000	741200	EQUIPMENT MAINTENANCE	1,500	1,500	-
15121000	743100	COMPUTER REPLACEMNT RSRV	2,530	2,530	-
15121000	743200	IT SERVICES	17,150	17,150	-
15121000	744000	OFFICE EXPENSE MISC	11,130	11,130	-
15121000	745000	PUBLICATIONS AND DUES	340	340	-
15121000	745500	POSTAGE AND FREIGHT	5,250	5,250	-
15121000	746000	DUPLICATING EXPENSE	20,000	20,000	-
15121000	749500	PROF AND SPEC SERVICES	70,470	73,000	2,530
15121000	749501	LIVE SCAN	10,000	10,000	-
15121000	760000	SPECIAL DEPARTMENTAL EXP	2,550	2,550	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
15121000	777000	TRAINING/TRAVEL/MEETING	8,760	8,760	-
15121000-TOTAL			431,457	491,214	59,757
0001-15122000 POLICE - COMMUNICATIONS					-
15122000	473006	DISPATCH CNTRCT REV	(483,072)	(524,640)	(41,568)
15122000	540300	MISCELLANEOUS REVENUE	(1,000)	(1,000)	-
15122000	701000	REGULAR EMPLOYEES	946,067	965,000	18,933
15122000	701300	PART-TIME EMPLOYEES	20,220	20,220	-
15122000	701500	OVERTIME	47,541	120,000	72,459
15122000	701800	INCENTIVE PAY	23,737	23,737	-
15122000	702000	HOLIDAY-IN-LIEU	7,413	7,413	-
15122000	702300	DIFFERENTIAL	18,020	18,020	-
15122000	702500	OUT OF CLASS	-	3,600	3,600
15122000	702700	VACATION PAYOUT	-	1,750	1,750
15122000	703300	UNIFORM ALLOWANCE	9,600	11,000	1,400
15122000	707110	RETIREMENT	133,547	330,900	197,353
15122000	707149	OTHER PERSONNEL BENEFITS	21,837	21,837	-
15122000	707160	RETIREMENT-DEF COMP	-	12,090	12,090
15122000	707169	WORKERS' COMP INSURANCE	63,700	63,700	-
15122000	708601	INSURANCE-MEDICAL	95,471	95,471	-
15122000	708602	INSURANCE-DENTAL	7,098	7,098	-
15122000	708603	INSURANCE-VISION	1,193	1,193	-
15122000	708604	INSURANCE-LIFE	794	794	-
15122000	741200	EQUIPMENT MAINTENANCE	5,500	5,500	-
15122000	743100	COMPUTER REPLACEMNT RSRV	1,470	1,470	-
15122000	743200	IT SERVICES	10,920	10,920	-
15122000	745000	PUBLICATIONS AND DUES	500	500	-
15122000	749500	PROF AND SPEC SERVICES	6,256	6,256	-
15122000	760000	SPECIAL DEPARTMENTAL EXP	7,500	7,500	-
15122000	777000	TRAINING/TRAVEL/MEETING	16,956	16,956	-
15122000	912600	ALOC-DISPATCH CALLS	(144,950)	(144,950)	-
15122000-TOTAL			816,318	1,082,335	266,017
0001-15130000 POLICE - OPERATIONS					
15130000	430000	VEHICLE CODE FINES	-	(1,000)	(1,000)
15130000	430001	PARKING FINES	(60,000)	(10,000)	50,000
15130000	432000	PROOF OF CORRECTION	(1,500)	(1,500)	-
15130000	474102	FEDERAL GRNT FUNDING	(15,000)	(15,000)	-
15130000	495500	POLICE CONTRACT SERVICES	-	(21,408)	(21,408)
15130000	701000	REGULAR EMPLOYEES	2,620,530	2,824,800	204,270
15130000	701500	OVERTIME	346,410	346,410	-
15130000	701800	INCENTIVE PAY	156,801	156,801	-
15130000	702000	HOLIDAY-IN-LIEU	63,419	63,419	-
15130000	702700	VACATION PAYOUT	-	15,000	15,000
15130000	703300	UNIFORM ALLOWANCE	36,000	37,200	1,200
15130000	707110	RETIREMENT	590,449	638,200	47,751
15130000	707149	OTHER PERSONNEL BENEFITS	67,758	67,758	-
15130000	707160	RETIREMENT-DEF COMP	35,100	48,750	13,650
15130000	707169	WORKERS' COMP INSURANCE	274,530	274,530	-
15130000	708601	INSURANCE-MEDICAL	182,577	182,577	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
15130000	708602	INSURANCE-DENTAL	14,607	14,607	-
15130000	708603	INSURANCE-VISION	2,499	2,499	-
15130000	708604	INSURANCE-LIFE	1,121	1,121	-
15130000	740000	FLEET MAINTENANCE	370,530	370,530	-
15130000	740500	RADIO REPLACEMENT RESERVE	24,830	24,830	-
15130000	741000	FLEET REPLACEMENT RESERVE	198,040	198,040	-
15130000	741200	EQUIPMENT MAINTENANCE	9,548	9,548	-
15130000	741300	SOFTWARE MAINTENANCE	80,977	80,977	-
15130000	743100	COMPUTER REPLACEMNT RSRV	41,650	41,650	-
15130000	743200	IT SERVICES	31,190	31,190	-
15130000	747000	PRINTING	-	1,000	1,000
15130000	749500	PROF AND SPEC SERVICES	28,545	28,545	-
15130000	753300	GRAFFITI CONTROL	5,000	5,000	-
15130000	754000	PARKING CITATN ADMIN COST	15,085	15,085	-
15130000	760000	SPECIAL DEPARTMENTAL EXP	66,050	66,050	-
15130000	792300	GRANT PROGRAM EXPENSES	24,860	24,860	-
15130000	915000	ALOC CANNABIS (POT)	(6,000)	(6,000)	-
15130000-TOTAL			5,205,606	5,516,069	310,463
0001-15140000 POLICE - TRAFFIC ENFORCEMENT					
15140000	701000	REGULAR EMPLOYEES	246,646	249,600	2,954
15140000	701500	OVERTIME	20,000	20,000	-
15140000	701800	INCENTIVE PAY	16,511	16,511	-
15140000	702000	HOLIDAY-IN-LIEU	5,236	5,236	-
15140000	703300	UNIFORM ALLOWANCE	3,600	3,600	-
15140000	707110	RETIREMENT	55,815	55,815	-
15140000	707149	OTHER PERSONNEL BENEFITS	6,172	6,172	-
15140000	707160	RETIREMENT-DEF COMP	5,850	5,850	-
15140000	707169	WORKERS' COMP INSURANCE	22,650	22,650	-
15140000	708601	INSURANCE-MEDICAL	22,698	22,698	-
15140000	708602	INSURANCE-DENTAL	1,556	1,556	-
15140000	708603	INSURANCE-VISION	209	209	-
15140000	708604	INSURANCE-LIFE	156	156	-
15140000	740000	FLEET MAINTENANCE	29,810	29,810	-
15140000	740500	RADIO REPLACEMENT RESERVE	450	450	-
15140000	741000	FLEET REPLACEMENT RESERVE	27,580	27,580	-
15140000	743100	COMPUTER REPLACEMNT RSRV	540	540	-
15140000	743200	IT SERVICES	4,680	4,680	-
15140000	745000	PUBLICATIONS AND DUES	600	600	-
15140000	760000	SPECIAL DEPARTMENTAL EXP	5,072	5,072	-
15140000-TOTAL			475,831	478,785	2,954
0001-15150000 POLICE - MULT-AGCY TASK					
15150000	474104	COUNTY GRNT FUNDING	(12,000)	(12,000)	-
15150000	701000	REGULAR EMPLOYEES	158,995	160,000	1,005
15150000	701500	OVERTIME	50,000	50,000	-
15150000	701800	INCENTIVE PAY	9,937	9,937	-
15150000	702000	HOLIDAY-IN-LIEU	3,491	3,491	-
15150000	703300	UNIFORM ALLOWANCE	2,400	2,400	-
15150000	707110	RETIREMENT	24,297	24,297	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
15150000	707149	OTHER PERSONNEL BENEFITS	4,170	4,170	-
15150000	707160	RETIREMENT-DEF COMP	1,950	1,950	-
15150000	707169	WORKERS' COMP INSURANCE	15,100	15,100	-
15150000	708601	INSURANCE-MEDICAL	6,319	6,319	-
15150000	708602	INSURANCE-DENTAL	573	573	-
15150000	708603	INSURANCE-VISION	87	87	-
15150000	708604	INSURANCE-LIFE	41	41	-
15150000	740000	FLEET MAINTENANCE	1,800	1,800	-
15150000	749500	PROF AND SPEC SERVICES	18,600	18,600	-
15150000-TOTAL			285,760	286,765	1,005
0001-15160000 POLICE - SCHOOL OFFICER PROGRAM					-
15160000	473200	SRO PROGRAM REVENUE	(652,000)	(671,600)	(19,600)
15160000	701000	REGULAR EMPLOYEES	675,230	682,200	6,970
15160000	701500	OVERTIME	63,514	70,000	6,486
15160000	701800	INCENTIVE PAY	42,693	42,693	-
15160000	702000	HOLIDAY-IN-LIEU	16,390	16,390	-
15160000	703300	UNIFORM ALLOWANCE	9,600	10,800	1,200
15160000	707110	RETIREMENT	158,323	158,323	-
15160000	707149	OTHER PERSONNEL BENEFITS	16,143	16,143	-
15160000	707160	RETIREMENT-DEF COMP	14,300	14,300	-
15160000	707169	WORKERS' COMP INSURANCE	60,400	60,400	-
15160000	708601	INSURANCE-MEDICAL	35,100	35,100	-
15160000	708602	INSURANCE-DENTAL	1,843	1,843	-
15160000	708603	INSURANCE-VISION	504	504	-
15160000	708604	INSURANCE-LIFE	372	372	-
15160000	740000	FLEET MAINTENANCE	18,940	18,940	-
15160000	741000	FLEET REPLACEMENT RESERVE	90	90	-
15160000	743100	COMPUTER REPLACEMNT RSRV	330	330	-
15160000	743200	IT SERVICES	1,560	1,560	-
15160000	745000	PUBLICATIONS AND DUES	1,248	1,248	-
15160000	760000	SPECIAL DEPARTMENTAL EXP	4,652	4,652	-
15160000-TOTAL			469,232	464,288	(4,944)
0001-15170000 POLICE - POP PROGRAM					
15170000	701000	REGULAR EMPLOYEES	334,152	338,200	4,048
15170000	701500	OVERTIME	63,514	63,514	-
15170000	701800	INCENTIVE PAY	23,074	23,074	-
15170000	702000	HOLIDAY-IN-LIEU	7,157	7,157	-
15170000	703300	UNIFORM ALLOWANCE	4,800	4,800	-
15170000	707110	RETIREMENT	78,734	78,734	-
15170000	707149	OTHER PERSONNEL BENEFITS	8,678	8,678	-
15170000	707160	RETIREMENT-DEF COMP	7,800	7,800	-
15170000	707169	WORKERS' COMP INSURANCE	30,200	30,200	-
15170000	708601	INSURANCE-MEDICAL	32,761	32,761	-
15170000	708602	INSURANCE-DENTAL	1,893	1,893	-
15170000	708603	INSURANCE-VISION	342	342	-
15170000	708604	INSURANCE-LIFE	145	145	-
15170000	740000	FLEET MAINTENANCE	560	560	-
15170000	741000	FLEET REPLACEMENT RESERVE	30	30	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
15170000	743100	COMPUTER REPLACEMNT RSRV	940	940	-
15170000	743200	IT SERVICES	7,800	7,800	-
15170000	745000	PUBLICATIONS AND DUES	520	520	-
15170000	756000	ADVERTISING & PUBLIC REL	520	520	-
15170000	760000	SPECIAL DEPARTMENTAL EXP	2,473	2,473	-
15170000-TOTAL			606,093	610,141	4,048
0001-15180000 POLICE - ANIMAL CONTROL					
15180000	420400	ANIMAL CONT REVENUE	(5,600)	(5,600)	-
15180000	701000	REGULAR EMPLOYEES	101,213	103,200	1,987
15180000	701500	OVERTIME	3,000	3,000	-
15180000	703000	STANDBY	18,270	18,270	-
15180000	703300	UNIFORM ALLOWANCE	1,200	1,200	-
15180000	707110	RETIREMENT	13,887	13,887	-
15180000	707149	OTHER PERSONNEL BENEFITS	2,744	2,744	-
15180000	708601	INSURANCE-MEDICAL	16,381	16,381	-
15180000	708602	INSURANCE-DENTAL	947	947	-
15180000	708603	INSURANCE-VISION	81	81	-
15180000	708604	INSURANCE-LIFE	34	34	-
15180000	740000	FLEET MAINTENANCE	11,730	11,730	-
15180000	740500	RADIO REPLACEMENT RESERVE	640	640	-
15180000	741000	FLEET REPLACEMENT RESERVE	8,340	8,340	-
15180000	741200	EQUIPMENT MAINTENANCE	209	209	-
15180000	745000	PUBLICATIONS AND DUES	209	209	-
15180000	747000	PRINTING	209	209	-
15180000	749500	PROF AND SPEC SERVICES	12,040	15,000	2,960
15180000	751000	ANIMAL CONTROL	300,000	300,000	-
15180000	760000	SPECIAL DEPARTMENTAL EXP	13,430	13,430	-
15180000-TOTAL			498,964	503,911	4,947
0001-15190000 POLICE - HART					
15190000	701000	REGULAR EMPLOYEES	163,072	238,700	75,628
15190000	701500	OVERTIME	10,000	12,500	2,500
15190000	701800	INCENTIVE PAY	10,447	10,447	-
15190000	702000	HOLIDAY-IN-LIEU	3,491	3,491	-
15190000	703300	UNIFORM ALLOWANCE	2,400	2,400	-
15190000	707110	RETIREMENT	42,329	54,200	11,871
15190000	707149	OTHER PERSONNEL BENEFITS	3,596	3,596	-
15190000	707160	RETIREMENT-DEF COMP	3,900	3,900	-
15190000	707169	WORKERS' COMP INSURANCE	15,100	15,100	-
15190000	708601	INSURANCE-MEDICAL	16,381	16,381	-
15190000	708602	INSURANCE-DENTAL	947	947	-
15190000	708603	INSURANCE-VISION	256	256	-
15190000	708604	INSURANCE-LIFE	104	104	-
15190000	740000	FLEET MAINTENANCE	980	980	-
15190000	741000	FLEET REPLACEMENT RESERVE	17,920	17,920	-
15190000	743100	COMPUTER REPLACEMNT RSRV	570	570	-
15190000	743200	IT SERVICES	3,120	3,120	-
15190000	749500	PROF AND SPEC SERVICES	3,000	3,000	-
15190000	751100	HART FAMILY REUNIFICATION	3,642	3,642	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
15190000	760000	SPECIAL DEPARTMENTAL EXP	4,641	4,641	-
15190000-TOTAL			305,896	395,895	89,999
0001-15200000 POLICE - CANINE					
15200000	701000	REGULAR EMPLOYEES	306,384	318,200	11,816
15200000	701500	OVERTIME	70,000	80,000	10,000
15200000	701800	INCENTIVE PAY	17,307	17,307	-
15200000	702000	HOLIDAY-IN-LIEU	5,236	5,236	-
15200000	703300	UNIFORM ALLOWANCE	4,800	4,800	-
15200000	707110	RETIREMENT	79,051	82,500	3,449
15200000	707149	OTHER PERSONNEL BENEFITS	8,237	8,237	-
15200000	707160	RETIREMENT-DEF COMP	5,850	7,800	1,950
15200000	707169	WORKERS' COMP INSURANCE	22,650	22,650	-
15200000	708601	INSURANCE-MEDICAL	35,100	35,100	-
15200000	708602	INSURANCE-DENTAL	1,519	1,519	-
15200000	708603	INSURANCE-VISION	301	301	-
15200000	708604	INSURANCE-LIFE	134	134	-
15200000	740000	FLEET MAINTENANCE	14,650	14,650	-
15200000	741000	FLEET REPLACEMENT RESERVE	21,200	21,200	-
15200000	745000	PUBLICATIONS AND DUES	835	835	-
15200000	747000	PRINTING	312	312	-
15200000	749500	PROF AND SPEC SERVICES	10,831	10,831	-
15200000	760000	SPECIAL DEPARTMENTAL EXP	6,450	6,450	-
15200000-TOTAL			610,847	638,062	27,215
0001-16100000 FIRE - ADMIN/SUPPRESSION					
16100000	432600	FIREWORKS CITATIONS	(10,000)	(10,000)	-
16100000	474101	STATE GRNT FUNDING	-	(73,650)	(73,650)
16100000	474102	FEDERAL GRNT FUNDING	(86,725)	(30,000)	56,725
16100000	474103	LOCAL GRNT FUNDING	(300)	(300)	-
16100000	476001	FEMA/OES REIMBURSMT	-	(200,000)	(200,000)
16100000	496100	FIRE DEPARTMENT SRVC FEES	(1,200)	(1,200)	-
16100000	540300	MISCELLANEOUS REVENUE	(500)	(500)	-
16100000	543100	FIRE/TRAINING REIM	(1,800)	(1,800)	-
16100000	570350	TRANSFERS - DEBT SERVICE	11,292	11,292	-
16100000	701000	REGULAR EMPLOYEES	2,734,089	2,790,000	55,911
16100000	701500	OVERTIME	240,000	240,000	-
16100000	701600	OVERTIME (OUT OF COUNTY)	-	200,000	200,000
16100000	701800	INCENTIVE PAY	198,268	198,268	-
16100000	702000	HOLIDAY-IN-LIEU	101,913	101,913	-
16100000	702500	OUT OF CLASS	-	9,000	9,000
16100000	702700	VACATION PAYOUT	-	10,000	10,000
16100000	703300	UNIFORM ALLOWANCE	39,600	39,600	-
16100000	703400	CELL PHONE ALLOWANCE	1,200	1,200	-
16100000	707110	RETIREMENT	1,908,497	1,908,497	-
16100000	707133	VOLUNTEER FIREFIGHTERS	33,330	33,330	-
16100000	707149	OTHER PERSONNEL BENEFITS	105,338	105,338	-
16100000	707160	RETIREMENT-DEF COMP	43,550	55,640	12,090
16100000	707169	WORKERS' COMP INSURANCE	250,650	250,650	-
16100000	708601	INSURANCE-MEDICAL	207,980	207,980	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
16100000	708602	INSURANCE-DENTAL	16,761	16,761	-
16100000	708603	INSURANCE-VISION	2,912	2,912	-
16100000	708604	INSURANCE-LIFE	3,104	3,104	-
16100000	732000	COMMUNICATIONS	23,890	239,000	215,110
16100000	733000	LIABILITY INSURANCE	93,656	93,656	-
16100000	740000	FLEET MAINTENANCE	204,220	204,220	-
16100000	740500	RADIO REPLACEMENT RESERVE	950	950	-
16100000	741000	FLEET REPLACEMENT RESERVE	212,990	212,990	-
16100000	741200	EQUIPMENT MAINTENANCE	36,850	36,850	-
16100000	743100	COMPUTER REPLACEMNT RSRV	6,130	6,130	-
16100000	743200	IT SERVICES	34,310	34,310	-
16100000	744000	OFFICE EXPENSE MISC	2,250	3,500	1,250
16100000	745000	PUBLICATIONS AND DUES	3,760	3,760	-
16100000	745500	POSTAGE AND FREIGHT	800	800	-
16100000	746000	DUPLICATING EXPENSE	3,800	3,800	-
16100000	749500	PROF AND SPEC SERVICES	47,570	51,570	4,000
16100000	753000	CITY SERVICES ALLOCATION	144,950	144,950	-
16100000	760000	SPECIAL DEPARTMENTAL EXP	20,000	25,000	5,000
16100000	777000	TRAINING/TRAVEL/MEETING	29,400	29,400	-
16100000	778000	UTILITIES-ELECTRICITY	30,000	30,000	-
16100000	778500	UTILITIES-GAS	6,000	8,000	2,000
16100000	778800	UTILITIES-WATER	2,000	2,000	-
16100000	799500	OPERATIONAL CAPITAL OUTLAY	72,259	72,259	-
16100000	917600	ALOC-WATER OPERATIONS	(100,000)	(100,000)	-
16100000-TOTAL			6,673,744	6,971,180	297,436
0001-16110000 FIRE - FIRE PREVENTION					
16110000	474103	LOCAL GRNT FUNDING	(500)	(500)	-
16110000	494002	LIFE/SAFETY/BLDG INS FEE	(3,000)	(3,000)	-
16110000	494003	FIRE PLAN CHECKING FEES	(15,000)	(15,000)	-
16110000	494300	FIRE INSPECTN & OTHR FEES	(200,000)	(200,000)	-
16110000	496400	WEED ABATEMENT FEES	(7,000)	(7,000)	-
16110000	496700	WEED ABATEMENT ASSESSMENT	(3,500)	(3,500)	-
16110000	701000	REGULAR EMPLOYEES	86,549	90,000	3,451
16110000	701300	PART-TIME EMPLOYEES	49,950	41,100	(8,850)
16110000	703300	UNIFORM ALLOWANCE	600	1,200	600
16110000	707110	RETIREMENT	12,100	12,100	-
16110000	707149	OTHER PERSONNEL BENEFITS	5,413	5,413	-
16110000	707160	RETIREMENT-DEF COMP	1,950	1,950	-
16110000	707169	WORKERS' COMP INSURANCE	4,550	4,550	-
16110000	708601	INSURANCE-MEDICAL	5,461	5,461	-
16110000	708602	INSURANCE-DENTAL	289	289	-
16110000	708603	INSURANCE-VISION	87	87	-
16110000	708604	INSURANCE-LIFE	171	171	-
16110000	732000	COMMUNICATIONS	2,210	2,210	-
16110000	743100	COMPUTER REPLACEMNT RSRV	630	630	-
16110000	743200	IT SERVICES	4,680	4,680	-
16110000	744000	OFFICE EXPENSE MISC	500	800	300
16110000	745000	PUBLICATIONS AND DUES	10,730	10,730	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
16110000	745500	POSTAGE AND FREIGHT	1,850	1,850	-
16110000	749500	PROF AND SPEC SERVICES	17,000	27,000	10,000
16110000	760000	SPECIAL DEPARTMENTAL EXP	4,500	4,500	-
16110000	777000	TRAINING/TRAVEL/MEETING	10,730	10,730	-
16110000-TOTAL			(9,050)	(3,549)	5,501
0001-17100000 PARKS & COMM SERV - ADMIN					
17100000	570200	OPERATING TRANSFERS IN	-	-	-
17100000	701000	REGULAR EMPLOYEES	375,190	397,800	22,610
17100000	701300	PART-TIME EMPLOYEES	16,320	16,320	-
17100000	701500	OVERTIME	4,211	10,000	5,789
17100000	701800	INCENTIVE PAY	13,044	13,044	-
17100000	703400	CELL PHONE ALLOWANCE	1,800	1,200	(600)
17100000	703600	CAR ALLOWANCE	-	600	600
17100000	707110	RETIREMENT	338,940	338,940	-
17100000	707149	OTHER PERSONNEL BENEFITS	18,085	18,085	-
17100000	707160	RETIREMENT-DEF COMP	1,950	2,340	390
17100000	707169	WORKERS' COMP INSURANCE	6,050	6,050	-
17100000	708601	INSURANCE-MEDICAL	35,334	35,334	-
17100000	708602	INSURANCE-DENTAL	3,786	3,786	-
17100000	708603	INSURANCE-VISION	512	512	-
17100000	708604	INSURANCE-LIFE	755	755	-
17100000	732000	COMMUNICATIONS	1,200	1,200	-
17100000	733000	LIABILITY INSURANCE	64,097	64,097	-
17100000	740000	FLEET MAINTENANCE	70	70	-
17100000	741200	EQUIPMENT MAINTENANCE	880	880	-
17100000	742000	BUILDING MTCE OVERHEAD	13,070	13,070	-
17100000	742100	BLDG CPTL/EQPT REPL RSRVE	6,410	6,410	-
17100000	743100	COMPUTER REPLACEMNT RSRV	450	450	-
17100000	743200	IT SERVICES	1,560	1,560	-
17100000	744000	OFFICE EXPENSE MISC	3,000	3,000	-
17100000	745000	PUBLICATIONS AND DUES	4,000	4,000	-
17100000	745500	POSTAGE AND FREIGHT	1,200	1,200	-
17100000	747000	PRINTING	500	4,200	3,700
17100000	751500	TRANSACTION/CRDT CD FEES	11,500	15,000	3,500
17100000	777000	TRAINING/TRAVEL/MEETING	2,750	2,750	-
17100000-TOTAL			926,664	962,653	35,989
0001-17110000 PARKS & COMM SERV - SPORTS					
17110000	447130	SOFTBALL-CONCESSIONS	(5,000)	(12,000)	(7,000)
17110000	501103	SP-ADULT SOFTBALL	(109,000)	(109,000)	-
17110000	501104	SP-ADULT MISC SPORTS	(1,200)	(1,200)	-
17110000	501107	SP-SPORTS CLINIC	(5,000)	-	5,000
17110000	701300	PART-TIME EMPLOYEES	58,000	58,000	-
17110000	707110	RETIREMENT	5,782	5,782	-
17110000	707149	OTHER PERSONNEL BENEFITS	1,223	1,223	-
17110000	707169	WORKERS' COMP INSURANCE	910	910	-
17110000	744000	OFFICE EXPENSE MISC	250	250	-
17110000	747000	PRINTING	1,000	1,000	-
17110000	749500	PROF AND SPEC SERVICES	70,000	80,000	10,000

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
17110000	760000	SPECIAL DEPARTMENTAL EXP	26,775	26,775	-
17110000	767500	SOFTBALL COMPLEX EXPENSES	5,000	5,000	-
17110000	777000	TRAINING/TRAVEL/MEETING	3,100	3,100	-
17110000	778000	UTILITIES-ELECTRICITY	38,000	38,000	-
17110000	778800	UTILITIES-WATER	15,000	15,000	-
17110000	779000	UTILITIES-OTHER	1,500	1,500	-
17110000-TOTAL			106,340	114,340	8,000
0001-17130000 PARKS & COMM SERV - LONGFIELD CENTER					
17130000	446250	LF-LNGFLD FACILITY RENTAL	(2,000)	(2,000)	-
17130000	446260	FITNESS ROOM MEMBERSHIPS	(14,000)	(14,000)	-
17130000	447100	LONGFIELD-CONCESSIONS	(500)	(500)	-
17130000	447220	FM-FACILITIES-OTHER RENTS	(300)	(300)	-
17130000	570350	TRANSFERS - DEBT SERVICE	6,807	6,807	-
17130000	701300	PART-TIME EMPLOYEES	82,000	82,000	-
17130000	707149	OTHER PERSONNEL BENEFITS	1,200	1,200	-
17130000	707169	WORKERS' COMP INSURANCE	910	910	-
17130000	731000	CASH SHORT/OVER	120	120	-
17130000	732000	COMMUNICATIONS	120	120	-
17130000	742000	BUILDING MTCE OVERHEAD	40,340	40,340	-
17130000	742100	BLDG CPTL/EQPT REPL RSRVE	29,900	29,900	-
17130000	743100	COMPUTER REPLACEMNT RSRV	980	980	-
17130000	743200	IT SERVICES	9,360	9,360	-
17130000	744000	OFFICE EXPENSE MISC	500	500	-
17130000	749500	PROF AND SPEC SERVICES	16,400	16,400	-
17130000	760000	SPECIAL DEPARTMENTAL EXP	6,250	6,250	-
17130000	768000	CONCESSION SUPPLIES	500	500	-
17130000	778000	UTILITIES-ELECTRICITY	10,250	10,250	-
17130000	778500	UTILITIES-GAS	2,000	2,000	-
17130000-TOTAL			190,837	190,837	-
0001-17140000 PARKS & COMM SERV - AQUATIC/SKATE					
17140000	447140	AQ-SWIM POOL RENT	(10,000)	(10,000)	-
17140000	447180	AQ-AQUATICS CONCESSIONS	(6,000)	(6,000)	-
17140000	501403	AQ-SWIM CLASSES	(10,000)	(10,000)	-
17140000	501404	AQ-SWIM POOL RECEIPTS	(10,000)	(10,000)	-
17140000	570350	TRANSFERS - DEBT SERVICE	3,423	3,423	-
17140000	701300	PART-TIME EMPLOYEES	80,000	80,000	-
17140000	707149	OTHER PERSONNEL BENEFITS	2,751	2,751	-
17140000	707169	WORKERS' COMP INSURANCE	910	910	-
17140000	732000	COMMUNICATIONS	880	880	-
17140000	741200	EQUIPMENT MAINTENANCE	11,000	13,000	2,000
17140000	743100	COMPUTER REPLACEMNT RSRV	350	350	-
17140000	743200	IT SERVICES	1,560	1,560	-
17140000	744000	OFFICE EXPENSE MISC	1,200	1,200	-
17140000	749500	PROF AND SPEC SERVICES	9,150	9,150	-
17140000	756000	ADVERTISING & PUBLIC REL	1,000	1,000	-
17140000	760000	SPECIAL DEPARTMENTAL EXP	4,100	4,100	-
17140000	765000	CHEMICAL AND CHEMICAL SUPP	20,500	20,500	-
17140000	768000	CONCESSION SUPPLIES	4,400	4,400	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
17140000	777000	TRAINING/TRAVEL/MEETING	1,000	1,000	-
17140000	778000	UTILITIES-ELECTRICITY	22,000	22,000	-
17140000	778500	UTILITIES-GAS	5,600	5,600	-
17140000	778800	UTILITIES-WATER	3,500	3,500	-
17140000-TOTAL			137,324	139,324	2,000
0001-17160000 PARKS & COMM SERV - FACILITIES					
17160000	446270	CAROUSEL AND FIRE TRUCK RENTAL	(26,000)	(26,000)	-
17160000	447200	FM-AUD & EQUIPMENT RENTAL	(3,500)	(8,000)	(4,500)
17160000	447220	FM-FACILITIES-OTHER RENTS	-	(8,000)	(8,000)
17160000	501601	FM-AUDITORIUM CNTRCT SRVC	(25,000)	(25,000)	-
17160000	701300	PART-TIME EMPLOYEES	90,000	90,000	-
17160000	707149	OTHER PERSONNEL BENEFITS	3,501	3,501	-
17160000	707169	WORKERS' COMP INSURANCE	910	910	-
17160000	742000	BUILDING MTCE OVERHEAD	322,100	322,100	-
17160000	742100	BLDG CPTL/EQPT REPL RSRVE	42,900	42,900	-
17160000	749500	PROF AND SPEC SERVICES	7,000	7,000	-
17160000	760000	SPECIAL DEPARTMENTAL EXP	6,000	6,000	-
17160000-TOTAL			417,911	405,411	(12,500)
0001-17190000 PARKS & COMM SERV - YOUTH SERVICES					
17190000	447160	CA-TEEN CTR CONCESSIONS	(6,000)	(6,000)	-
17190000	501203	CA-MISC PLAYGRND/TODDLER	(6,000)	(6,000)	-
17190000	501701	TR-CONTRACTED CLASSES	(20,000)	(71,000)	(51,000)
17190000	501802	CA-YOUTH ACTIVITIES	(5,000)	(5,000)	-
17190000	501803	PARTY ZONE-TC RENTALS	(2,500)	(2,500)	-
17190000	501806	TC-TEEN CENTER	(500)	(500)	-
17190000	701300	PART-TIME EMPLOYEES	70,000	70,000	-
17190000	707149	OTHER PERSONNEL BENEFITS	3,400	3,400	-
17190000	707169	WORKERS' COMP INSURANCE	910	910	-
17190000	732000	COMMUNICATIONS	900	900	-
17190000	742000	BUILDING MTCE OVERHEAD	50,800	50,800	-
17190000	742100	BLDG CPTL/EQPT REPL RSRVE	6,640	6,640	-
17190000	743100	COMPUTER REPLACEMNT RSRV	220	220	-
17190000	743200	IT SERVICES	1,560	1,560	-
17190000	744000	OFFICE EXPENSE MISC	650	650	-
17190000	745000	PUBLICATIONS AND DUES	150	150	-
17190000	745500	POSTAGE AND FREIGHT	300	300	-
17190000	747000	PRINTING	4,000	4,000	-
17190000	749500	PROF AND SPEC SERVICES	15,000	21,000	6,000
17190000	756000	ADVERTISING & PUBLIC REL	600	600	-
17190000	760000	SPECIAL DEPARTMENTAL EXP	16,300	16,300	-
17190000	768000	CONCESSION SUPPLIES	5,000	5,000	-
17190000-TOTAL			136,430	91,430	(45,000)
0001-17200000 PARKS & COMM SERV - ADULT/SPC SERV					
17200000	501201	CA-CONTRACTED CLASSES	(3,000)	(8,000)	(5,000)
17200000	501502	SR-SPEC EVENTS/DONATIONS	(2,000)	(2,000)	-
17200000	501706	TR-ON THE MOVE/CHALLENGER	(800)	(800)	-
17200000	701300	PART-TIME EMPLOYEES	18,000	18,000	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
17200000	707149	OTHER PERSONNEL BENEFITS	997	997	-
17200000	707169	WORKERS' COMP INSURANCE	910	910	-
17200000	732000	COMMUNICATIONS	400	400	-
17200000	742000	BUILDING MTCE OVERHEAD	65,860	65,860	-
17200000	742100	BLDG CPTL/EQPT REPL RSRVE	12,970	12,970	-
17200000	743100	COMPUTER REPLACEMNT RSRV	240	240	-
17200000	743200	IT SERVICES	1,560	1,560	-
17200000	744000	OFFICE EXPENSE MISC	1,000	1,000	-
17200000	745000	PUBLICATIONS AND DUES	150	150	-
17200000	747000	PRINTING	2,000	-	(2,000)
17200000	749500	PROF AND SPEC SERVICES	10,000	10,000	-
17200000	756000	ADVERTISING & PUBLIC REL	900	900	-
17200000	760000	SPECIAL DEPARTMENTAL EXP	3,000	3,000	-
17200000-TOTAL			112,187	105,187	(7,000)
0001-17210000 PARKS & COMM SERV - COM PROM/EVENTS					
17210000	446280	ICE RINK	(145,563)	(403,565)	(258,002)
17210000	501204	CA-RENAISSANCE FAIRE	(9,500)	(9,500)	-
17210000	501205	CA-SPECIAL EVENTS	(5,555)	(10,000)	(4,445)
17210000	501208	CA-ADVERTISEMENT SALES	(350)	(350)	-
17210000	701300	PART-TIME EMPLOYEES	52,800	52,800	-
17210000	707149	OTHER PERSONNEL BENEFITS	1,300	1,300	-
17210000	707169	WORKERS' COMP INSURANCE	910	910	-
17210000	732000	COMMUNICATIONS	80	80	-
17210000	740000	FLEET MAINTENANCE	2,870	2,870	-
17210000	744000	OFFICE EXPENSE MISC	750	750	-
17210000	747000	PRINTING	4,000	4,000	-
17210000	749500	PROF AND SPEC SERVICES	16,000	16,000	-
17210000	756000	ADVERTISING & PUBLIC REL	15,000	15,000	-
17210000	760000	SPECIAL DEPARTMENTAL EXP	6,525	6,525	-
17210000	761100	RENAISSANCE FAIRE EXPENSES	2,600	9,500	6,900
17210000	761110	ICE RINK EXPENSES	153,500	372,705	219,205
17210000-TOTAL			95,367	59,025	(36,342)
0001-17220000 PARKS & COMM SERV - PARKS					
17220000	570350	TRANSFERS - DEBT SERVICE	5,784	5,784	-
17220000	701000	REGULAR EMPLOYEES	715,000	756,800	41,800
17220000	701300	PART-TIME EMPLOYEES	28,080	71,000	42,920
17220000	701500	OVERTIME	-	6,000	6,000
17220000	701800	INCENTIVE PAY	12,393	12,393	-
17220000	702000	HOLIDAY-IN-LIEU	900	900	-
17220000	703400	CELL PHONE ALLOWANCE	1,200	600	(600)
17220000	707110	RETIREMENT	111,705	111,705	-
17220000	707149	OTHER PERSONNEL BENEFITS	39,002	39,002	-
17220000	707160	RETIREMENT-DEF COMP	1,950	7,540	5,590
17220000	707169	WORKERS' COMP INSURANCE	68,250	68,250	-
17220000	708601	INSURANCE-MEDICAL	103,375	103,375	-
17220000	708602	INSURANCE-DENTAL	6,114	6,114	-
17220000	708603	INSURANCE-VISION	1,286	1,286	-
17220000	708604	INSURANCE-LIFE	903	903	-

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GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
17220000	730000	UNIFORM EXPENSE	8,550	8,550	-
17220000	732000	COMMUNICATIONS	780	1,000	220
17220000	740000	FLEET MAINTENANCE	183,500	183,500	-
17220000	740500	RADIO REPLACEMENT RESERVE	3,230	3,230	-
17220000	741000	FLEET REPLACEMENT RESERVE	131,980	131,980	-
17220000	742000	BUILDING MTCE OVERHEAD	9,200	9,200	-
17220000	742100	BLDG CPTL/EQPT REPL RSRVE	710	710	-
17220000	743100	COMPUTER REPLACEMNT RSRV	960	960	-
17220000	743200	IT SERVICES	6,240	6,240	-
17220000	744000	OFFICE EXPENSE MISC	350	350	-
17220000	745000	PUBLICATIONS AND DUES	1,810	1,810	-
17220000	749500	PROF AND SPEC SERVICES	7,450	26,000	18,550
17220000	755000	OTHER CONTRACTUAL SERVICE	100,000	125,000	25,000
17220000	758500	RENTS AND LEASES-SI&G		24,000	24,000
17220000	760000	SPECIAL DEPARTMENTAL EXP	92,550	118,773	26,223
17220000	765000	CHEMICAL AND CHEMICAL SUPP	46,998	48,000	1,002
17220000	777000	TRAINING/TRAVEL/MEETING	4,340	7,500	3,160
17220000	778000	UTILITIES-ELECTRICITY	14,000	17,000	3,000
17220000	778800	UTILITIES-WATER	220,000	220,000	-
17220000	779000	UTILITIES-OTHER	24,000	70,000	46,000
17220000	911000	ALOC-AIRPORT	(13,000)	(13,000)	-
17220000	914600	ALOC-LANDSCAPE ASSESS DIST	(104,210)	(104,210)	-
17220000	916400	ALOC-STORM DRAINAGE	(25,000)	(25,000)	-
17220000	917600	ALOC-WATER OPERATIONS	(12,500)	(12,500)	-
17220000-TOTAL			1,797,880	2,040,745	242,865
0001-20100000 PW - ADMINISTRATION & ENGR					
20100000	420200	ENCROACHMENT PERMITS	(11,180)	(11,180)	-
20100000	492500	PARCEL MAP FEES	(650)	(650)	-
20100000	493700	ENGR/INSPECT FEES-SUBDIV	(225,000)	(225,000)	-
20100000	494000	ENGR/INSPECT FEES-SITE PL	(40,750)	(40,750)	-
20100000	701000	REGULAR EMPLOYEES	1,343,454	1,540,100	196,646
20100000	701300	PART-TIME EMPLOYEES	16,000	16,000	-
20100000	701500	OVERTIME	2,633	2,633	-
20100000	701800	INCENTIVE PAY	40,280	40,280	-
20100000	703400	CELL PHONE ALLOWANCE	2,400	2,400	-
20100000	707110	RETIREMENT	415,122	415,122	-
20100000	707149	OTHER PERSONNEL BENEFITS	52,261	52,261	-
20100000	707160	RETIREMENT-DEF COMP	7,800	13,910	6,110
20100000	707169	WORKERS' COMP INSURANCE	21,000	21,000	-
20100000	708601	INSURANCE-MEDICAL	110,994	110,994	-
20100000	708602	INSURANCE-DENTAL	6,350	6,350	-
20100000	708603	INSURANCE-VISION	1,239	1,239	-
20100000	708604	INSURANCE-LIFE	2,203	2,203	-
20100000	730000	UNIFORM EXPENSE	1,810	1,810	-
20100000	732000	COMMUNICATIONS	4,780	4,780	-
20100000	733000	LIABILITY INSURANCE	55,293	55,293	-
20100000	740000	FLEET MAINTENANCE	17,860	17,860	-
20100000	740500	RADIO REPLACEMENT RESERVE	1,450	1,450	-

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ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
20100000	741000	FLEET REPLACEMENT RESERVE	12,280	12,280	-
20100000	741200	EQUIPMENT MAINTENANCE	1,200	1,200	-
20100000	742000	BUILDING MTCE OVERHEAD	17,630	17,630	-
20100000	742100	BLDG CPTL/EQPT REPL RSRVE	1,350	1,350	-
20100000	743100	COMPUTER REPLACEMNT RSRV	8,210	8,210	-
20100000	743200	IT SERVICES	29,630	29,630	-
20100000	744000	OFFICE EXPENSE MISC	4,800	4,800	-
20100000	745000	PUBLICATIONS AND DUES	20,363	20,363	-
20100000	745500	POSTAGE AND FREIGHT	2,400	2,400	-
20100000	746000	DUPLICATING EXPENSE	18,840	18,840	-
20100000	749500	PROF AND SPEC SERVICES	18,730	18,730	-
20100000	760000	SPECIAL DEPARTMENTAL EXP	8,800	8,800	-
20100000	777000	TRAINING/TRAVEL/MEETING	5,110	5,110	-
20100000	910400	ALOC-ENGIN CAP IMPR PROJ	(710,480)	(710,480)	-
20100000	913700	ALOC-GAS TAX ENG (2107.5)	(7,500)	(7,500)	-
20100000	914600	ALOC-LANDSCAPE ASSESS DIST	(3,080)	(3,080)	-
20100000	915800	ALOC-REFUSE	(188,000)	(188,000)	-
20100000	916100	ALOC-SANITARY SEWER COLL	(107,500)	(107,500)	-
20100000	916400	ALOC-STORM DRAINAGE	(100,200)	(100,200)	-
20100000	917600	ALOC-WATER OPERATIONS	(214,100)	(214,100)	-
20100000	917900	ALOC-WWTP	(108,200)	(108,200)	-
20100000-TOTAL			535,632	738,388	202,756
0001-20110000 PW - STREET MAINTENANCE					
20110000	420001	STREET BANNER PERMITS	(1,500)	(1,500)	-
20110000	570350	TRANSFERS - DEBT SERVICE	36,867	36,867	-
20110000	701000	REGULAR EMPLOYEES	664,664	680,900	16,236
20110000	701300	PART-TIME EMPLOYEES	47,000	47,000	-
20110000	701500	OVERTIME	8,382	8,382	-
20110000	701800	INCENTIVE PAY	12,354	12,354	-
20110000	702300	DIFFERENTIAL	590	590	-
20110000	703400	CELL PHONE ALLOWANCE	600	600	-
20110000	707110	RETIREMENT	321,190	321,190	-
20110000	707149	OTHER PERSONNEL BENEFITS	20,165	20,165	-
20110000	707160	RETIREMENT-DEF COMP	3,900	11,180	7,280
20110000	707169	WORKERS' COMP INSURANCE	51,415	51,415	-
20110000	708601	INSURANCE-MEDICAL	60,136	60,136	-
20110000	708602	INSURANCE-DENTAL	3,972	3,972	-
20110000	708603	INSURANCE-VISION	886	886	-
20110000	708604	INSURANCE-LIFE	842	842	-
20110000	730000	UNIFORM EXPENSE	5,270	5,270	-
20110000	732000	COMMUNICATIONS	10,682	10,682	-
20110000	740000	FLEET MAINTENANCE	220,770	220,770	-
20110000	740500	RADIO REPLACEMENT RESERVE	2,230	2,230	-
20110000	741000	FLEET REPLACEMENT RESERVE	185,290	185,290	-
20110000	742000	BUILDING MTCE OVERHEAD	8,470	8,470	-
20110000	742100	BLDG CPTL/EQPT REPL RSRVE	650	650	-
20110000	743100	COMPUTER REPLACEMNT RSRV	610	610	-
20110000	743200	IT SERVICES	4,680	4,680	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

GENERAL FUND-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
20110000	744000	OFFICE EXPENSE MISC	1,000	1,000	-
20110000	745000	PUBLICATIONS AND DUES	320	320	-
20110000	749500	PROF AND SPEC SERVICES	25,610	25,610	-
20110000	755000	OTHER CONTRACTUAL SERVICE	10,000	17,000	7,000
20110000	758000	RENTS AND LEASES-EQUIP	15,000	15,000	-
20110000	760000	SPECIAL DEPARTMENTAL EXP	85,050	100,000	14,950
20110000	772000	STREET CONST & MAINT MTRL	300,000	335,000	35,000
20110000	777000	TRAINING/TRAVEL/MEETING	2,000	2,000	-
20110000	778000	UTILITIES-ELECTRICITY	465,000	465,000	-
20110000	779000	UTILITIES-OTHER	3,720	3,720	-
20110000	799500	OPERATIONAL CAPITAL OUTLAY	95,800	95,800	-
20110000	913400	ALOC-GAS TAX	(340,000)	(340,000)	-
20110000	916700	ALOC-STREET CLEANING	(30,470)	(30,470)	-
20110000-TOTAL			2,303,145	2,383,611	80,466
TOTAL NET (BALANCED)/DEFICIT			(753,304)	(753,304)	0

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0002 GENERAL FUND CONT RESERVE						
0002	0002	433001	PENALTIES	(30,000)	(30,000)	-
0002	0002	440000	INTEREST INCOME	-	(55,000)	(55,000)
0002	0002	440001	GAIN/LOSS INVST FAIR VALU	(500)	(500)	-
0002-TOTAL				(30,500)	(85,500)	(55,000)
0004 ACCUM CAPITAL OUTLAY						
0004	0004	440000	INTEREST INCOME	-	(28,000)	(28,000)
0004-TOTAL				-	(28,000)	(28,000)
0004-21040000 ACCUM CAPITAL OUTLAY						
0004	21040000	440000	INTEREST INCOME	(30,000)	-	30,000
0004	21040000	474600	CONTRIBUTIONS-OTHR AGCYS	(2,500)	-	2,500
0004	21040000	496300	BUILDING ABATEMENT ASSMNT	-	(15,000)	(15,000)
0004	21040000	823600	DANGEROUS BLDG ABATEMENT	52,223	52,223	-
0004	21040000	823601	FIRE STA 1 CONCRETE REPL	41,550	41,550	-
0004	21040000	823602	VETERANS BUILDING ROOF REPL	99,002	99,002	-
0004	21040000	823603	CIVIC AUD INTERIOR PAINTING	42,060	42,060	-
0004	21040000	823604	PUBLIC WORKS CARPET REPL	542	542	-
0004	21040000	823605	TRAIN STATION AWNING REPL	29,500	29,500	-
0004	21040000	823606	CIVIC AUD ACOUSTIC CEILING REPL	188,010	188,010	-
0004	21040000	823607	CIVIC AUD HARDWOOD FLR REPL	53,457	53,457	-
0004	21040000	823610	CAMERAS PARKS/REC FACILITIES	12,215	12,215	-
0004	21040000	823611	EARL F JOHNSON PARK RENO	252,001	252,001	-
0004	21040000	823641	DOWNTOWN REINVEST ZONE	51,930	51,930	-
0004	21040000	823643	SO TRANSIENT APRON PAVE RECONS	279,551	279,551	-
21040000-TOTAL				1,069,541	1,087,041	17,500
0005 DOWNTOWN RE-INVESTMENT FUND						
0005	0005	440000	INTEREST INCOME	-	(1,200)	(1,200)
0005-TOTAL				-	(1,200)	(1,200)
0005-21050000 DOWNTOWN RE-INVESTMENT						
0005	21050000	440000	INTEREST INCOME	(1,050)	-	1,050
0005	21050000	440100	INTEREST INCOME-LOANS	(980)	(980)	-
0005	21050000	548000	PRINCIPAL PMT RECEIVED	(4,530)	(4,530)	-
21050000-TOTAL				(6,560)	(5,510)	1,050
0020 PARKING FUND						
0020	0020	440000	INTEREST INCOME	-	(1,300)	(1,300)
0020-TOTAL				-	(1,300)	(1,300)
0020-21200000 PARKING						
0020	21200000	446100	PARKING SPACE RENT	(11,162)	(11,162)	-
21200000-TOTAL				(11,162)	(11,162)	-
0023-11102014 SPECIAL AVIATION						
0023	11102014	474101	STATE GRNT FUNDING	-	(10,000)	(10,000)
0023	11102014	823643	SO TRANSIENT APRON PAVE RECONS	2,867,262	2,867,262	-
11102014-TOTAL				2,867,262	2,857,262	(10,000)
0025 CENTRAL PARKING AND IMPROV						
0025	0025	440000	INTEREST INCOME	-	(750)	(750)
0025-TOTAL				-	(750)	(750)
0025-14310000 CENTRL PKG & IMPRV OPER						
0025	14310000	410000	BUSINESS LICENSE TAX	(55,000)	(55,000)	-
0025	14310000	410100	IMPROVEMENT ASSESSMENT	(35,000)	(35,000)	-
0025	14310000	790400	CITY CONTRIBUTIONS TO	81,090	81,090	-
0025	14310000	823642	PARKING LOT/ALLEY SEAL COAT TR	10,380	10,380	-
14310000-TOTAL				1,470	1,470	-

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0040-26610000 GAS TAX - 2105						
0040	26610000	440000	INTEREST INCOME	(11,550)	-	11,550
0040	26610000	470000	ST HIGHWAY USE TAX-2106	(138,528)	(138,528)	-
0040	26610000	470100	ST HIGHWAY USE TAX-2105	(323,093)	(323,093)	-
0040	26610000	470200	ST HIGHWAY USE TAX-2107	(421,985)	(421,985)	-
0040	26610000	470300	ST HIGHWAY USE TAX-2107.5	(7,500)	(7,500)	-
0040	26610000	470600	ST HIGHWAY USE TAX-2103	(501,059)	(501,059)	-
0040	26610000	753000	CITY SERVICES ALLOCATION	7,500	7,500	-
0040	26610000	821615	STREET DIVISION MAINTENANCE	340,000	340,000	-
0040	26610000	823615	STREET DIVISION MAINTENANCE	311,645	311,645	-
0040	26610000	823618	PAVEMENT RESURFACING TREATMENT	362,412	362,412	-
0040	26610000	945000	OPERATING TRANSFERS OUT	340,000	340,000	-
26610000-TOTAL				(42,158)	(30,608)	11,550
0045 GAS TAX - RMRA FUND						
0045	0045	440000	INTEREST INCOME	-	(3,600)	(3,600)
0045-TOTAL				-	(3,600)	(3,600)
0045-26660000 GAS TAX - ROAD MTC REHAB						
0045	26660000	440000	INTEREST INCOME	(100)	-	100
0045	26660000	470002	ST RMRA CLAIM REIMB	(956,116)	(956,116)	-
0045	26660000	823619	LACEY WIDEN/RECON/10TH-SIERRA	981,293	981,293	-
26660000-TOTAL				25,077	25,177	100
0046 GAS TAX-TRAF REFUND LOAN REPAY						
0046	0046	440000	INTEREST INCOME	-	(1,700)	(1,700)
0046-TOTAL				-	(1,700)	(1,700)
0046-26750000 GAS TAX-TRAFFIC REFUND LOAN RE						
0046	26750000	440000	INTEREST INCOME	(100)	-	100
26750000-TOTAL				(100)	-	100
0050 T.D.A. - TRANSP FUND						
0050	0050	440000	INTEREST INCOME	-	(37,800)	(37,800)
0050-TOTAL				-	(37,800)	(37,800)
0050-26670000 T.D.A. - TRANSPORTATION						
0050	26670000	412000	SALES TAX	(821,000)	(821,000)	-
0050	26670000	440000	INTEREST INCOME	(8,400)	-	8,400
0050	26670000	823613	SIDEWALK/MISC CONCRETE REPAIRS	41,030	41,030	-
0050	26670000	823614	NEW SIDEWALK/ADA IMPROVEMENTS	51,410	51,410	-
0050	26670000	823618	PAVEMENT RESURFACING TREATMENT	621,278	621,278	-
0050	26670000	823619	LACEY WIDEN/RECON/10TH-SIERRA	232,411	232,411	-
26670000-TOTAL				116,729	125,129	8,400
0052 REGIONAL STP EXCH FUND						
0052	0052	440000	INTEREST INCOME	-	(10,700)	(10,700)
0052-TOTAL				-	(10,700)	(10,700)
0055-26720000 CMAQ						
0055	26720000	823619	LACEY WIDEN/RECON/10TH-SIERRA	457,592	457,592	-
26720000-TOTAL				457,592	457,592	-
0058 ARPA						
0058	00580000	474108	ARPA FUNDING	-	(6,538,870)	(6,538,870)
0058-TOTAL				-	(6,538,870)	(6,538,870)
0100 CDBG ENTLMNT REUSE FUND						
0100	0100	440000	INTEREST INCOME	-	(2,500)	(2,500)
0100-TOTAL				-	(2,500)	(2,500)
0100-14500100 CDBG ENTITLEMENT REUSE						

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
	ORG	OBJ	ACCT DESCRIPTION	BUDGET	BUDGET	CHANGES
0100	14500100	440100	INTEREST INCOME-LOANS	(2,500)	(2,500)	-
0100	14500100	548000	PRINCIPAL PMT RECEIVED	(40,000)	(40,000)	-
0100	14500100	792300	GRANT PROGRAM EXPENSES	105,000	105,000	-
14500100-TOTAL				62,500	62,500	-
0101 CITY HSG REUSE UNENCUM						
0101	0101	440000	INTEREST INCOME	-	(4,000)	(4,000)
0101-TOTAL				-	(4,000)	(4,000)
0101-14510000 CITY HOUSING REUSE UNEMCUMB						
0101	14510000	548000	PRINCIPAL PMT RECEIVED	20,000	(20,000)	(40,000)
0101	14510000	792300	GRANT PROGRAM EXPENSES	20,000	20,000	-
14510000-TOTAL				40,000	-	(40,000)
0115-14590000 CAL HOME LOAN PROG REUSE						
0115	14590000	548000	PRINCIPAL PMT RECEIVED	-	-	-
14590000-TOTAL				-	-	-
0120 HOME GRNT REVOL REUSE FUND						
0120	0120	440000	INTEREST INCOME	-	(3,000)	(3,000)
0120-TOTAL				-	(3,000)	(3,000)
0120-14600000 HOME GRNT REVOLVING REUSE						
0120	14600000	440000	INTEREST INCOME	(1,500)	-	1,500
0120	14600000	440100	INTEREST INCOME-LOANS	(40,000)	(40,000)	-
0120	14600000	548000	PRINCIPAL PMT RECEIVED	(350,000)	(350,000)	-
0120	14600000	794500	LOANS-HSGN/CDBG	150,000	150,000	-
14600000-TOTAL				(241,500)	(240,000)	1,500
0121 HOME GRNT RECAPT REUSE FUND						
0121	0121	440000	INTEREST INCOME	-	(2,800)	(2,800)
0121-TOTAL				-	(2,800)	(2,800)
0121-14600200 HOME GRNT RECAPTURE REUSE						
0121	14600200	440100	INTEREST INCOME-LOANS	(1,000)	(1,000)	-
0121	14600200	548000	PRINCIPAL PMT RECEIVED	(10,000)	(10,000)	-
0121	14600200	570100	REVENUE TRANSFERS IN	(70,000)	(70,000)	-
0121	14600200	794500	LOANS-HSGN/CDBG	75,000	75,000	-
14600200-TOTAL				(6,000)	(6,000)	-
0122-14600300 HOME GRNT ADMIN REUSE						
0122	14600300	570100	REVENUE TRANSFERS IN	(10,000)	(10,000)	-
0122	14600300	753100	ADMINISTRATIVE EXPENSES	10,000	10,000	-
14600300-TOTAL				-	-	-
0129 HOME GRNT RECAPT REUSE FUND						
0129	0129	440000	INTEREST INCOME	-	(1,400)	(1,400)
0129-TOTAL				-	(1,400)	(1,400)
0129-14640000 HOME GRANT PROGRAM FUND						
0129	14640000	478500	CDBG/CALHM/HMGRNT	(500,000)	(500,000)	-
0129	14640000	753100	ADMINISTRATIVE EXPENSES	16,188	16,188	-
0129	14640000	794500	LOANS-HSGN/CDBG	455,812	455,812	-
14640000-TOTAL				(28,000)	(28,000)	-
0131-14500200 CDBG ENTITLEMENT						
0131	14500200	478500	CDBG/CALHM/HMGRNT	(560,000)	(560,000)	-
0131	14500200	792300	GRANT PROGRAM EXPENSES	209,000	209,000	-
14500200-TOTAL				(351,000)	(351,000)	-
0160 9TH AVE SEWER BENEFIT AD						
0160	0160	440000	INTEREST INCOME	-	(3,552)	(3,552)
0160-TOTAL				-	(3,552)	(3,552)

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0160-21600000 DO NOT USE- SEE 01602160						
0160	21600000	440000	INTEREST INCOME	(6,440)	-	6,440
0160	21600000	549400	PROPERTY ASSESSMENTS	(52,020)	-	52,020
21600000-TOTAL				(58,460)	-	58,460
0160-01602160 9TH AVE SEWER BENEFIT AD						
0160	01602160	549400	PROPERTY ASSESSMENTS	-	(52,020)	(52,020)
01602160-TOTAL				-	(52,020)	(52,020)
0160-21610000 DO NOT USE- SEE 01612161						
0160	21610000	823628	12TH SEWER TRUNK MAIN OVERSZNG	103,911	-	(103,911)
21610000-TOTAL				103,911	-	(103,911)
0161 12TH AVE SEWER BENEFIT AD						
0161	0161	440000	INTEREST INCOME	-	(10,740)	(10,740)
0161-TOTAL				-	(10,740)	(10,740)
0161-01612161 12TH AVE SEWER BENEFIT AD						
0161	01612161	823628	12TH SEWER TRUNK MAIN OVERSZNG	-	103,911	103,911
01612161-TOTAL				-	103,911	103,911
0180 PARKS FAC IMPACT FEE FUND						
0180	0180	440000	INTEREST INCOME	-	(41,400)	(41,400)
0180-TOTAL				-	(41,400)	(41,400)
0180-21800000 PARKS FACILITY IMPACT FEE						
0180	21800000	440000	INTEREST INCOME	(33,170)	-	33,170
0180	21800000	550000	PARKS FACILITY IMPACT FEES	(268,700)	(268,700)	-
0180	21800000	823609	PARK DEV OVERSIZING REQUIREMNT	155,813	155,813	-
0180	21800000	823612	CENTENNIAL PARK LIGHTING PROJ	351,201	351,201	-
21800000-TOTAL				205,144	238,314	33,170
0181 TRANSP FACILITY IMP FEE FUND						
0181	0181	440000	INTEREST INCOME	-	(45,200)	(45,200)
0181-TOTAL				-	(45,200)	(45,200)
0181-21810000 TRANSPORTN FACILITY IMP FEE						
0181	21810000	440000	INTEREST INCOME	(38,510)	-	38,510
0181	21810000	550100	TRANSPORTATION IMPACT FEE	(763,000)	(763,000)	-
0181	21810000	823616	UNSCH ARTERIAL UPGR/TRAFFIC SIGNAL	207,750	207,750	-
0181	21810000	823619	LACEY WIDEN/RECON/10TH-SIERRA	1,549,409	1,549,409	-
21810000-TOTAL				955,649	994,159	38,510
0182 FIRE PROTECTION IMP FEE FUND						
0182	0182	440000	INTEREST INCOME	-	(2,700)	(2,700)
0182-TOTAL				-	(2,700)	(2,700)
0182-21820000 FIRE PROTECTION IMP FEE						
0182	21820000	440000	INTEREST INCOME	(7,000)	-	7,000
0182	21820000	550200	FIRE PROTECTION IMP FEE	(107,156)	(107,156)	-
21820000-TOTAL				(114,156)	(107,156)	7,000
0183 POLICE PROTECTION IMP FEE FUND						
0183	0183	440000	INTEREST INCOME	-	(3,200)	(3,200)
0183-TOTAL				-	(3,200)	(3,200)
0183-21830000 POLICE PROTECTION IMP FEE						
0183	21830000	440000	INTEREST INCOME	(4,830)	-	4,830
0183	21830000	550300	POLICE PROTECTION IMP FEE	(100,000)	(100,000)	-
21830000-TOTAL				(104,830)	(100,000)	4,830
0184 STORM DRAIN IMP FEE FUND						
0184	0184	440000	INTEREST INCOME	-	(8,400)	(8,400)
0184-TOTAL				-	(8,400)	(8,400)

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0184-21840000 STORM DRAINAGE IMPACT FEE						
0184	21840000	440000	INTEREST INCOME	(2,510)	-	2,510
0184	21840000	550400	STORM WATER IMPACT FEE	(50,000)	(50,000)	-
0184	21840000	823622	STORM DRAIN SYS OVERSIZING REQ	51,930	51,930	-
0184	21840000	823624	HOUSTON AV PIPELIN/SAND SLOUGH	50,377	50,377	-
21840000-TOTAL				49,797	52,307	2,510
0185 WATER SYSTEM IMPACT FEE FUND						
0185	0185	440000	INTEREST INCOME	-	(28,000)	(28,000)
0185-TOTAL				-	(28,000)	(28,000)
0185-21850000 WATER SYSTEM IMPACT FEE						
0185	21850000	440000	INTEREST INCOME	(19,010)	-	19,010
0185	21850000	550500	WATER SYSTEM IMPACT FEE	(486,800)	(486,800)	-
0185	21850000	823634	WATER MAIN OVERSIZING REQUIRE	51,930	51,930	-
0185	21850000	823638	WATER DISTRIB MAIN EXT PROGRAM	831,000	831,000	-
0185	21850000	823640	INDUSTRIAL PARK WATER STORAGE	711,606	711,606	-
0185	21850000	945000	OPERATING TRANSFERS OUT	-	-	-
21850000-TOTAL				1,088,726	1,107,736	19,010
0186 WASTEWATER SYS IMP FEE FUND						
0186	0186	440000	INTEREST INCOME	-	(46,000)	(46,000)
0186-TOTAL				-	(46,000)	(46,000)
0186-21860000 WASTEWATER SYS IMPACT FEE						
0186	21860000	440000	INTEREST INCOME	(15,160)	-	15,160
0186	21860000	550600	WASTEWATER SYSTEM IMP FEE	(416,800)	(416,800)	-
0186	21860000	570350	TRANSFERS - DEBT SERVICE	559,242	559,242	-
0186	21860000	823625	SEWER MAIN OVERSIZING REQ	51,930	51,930	-
21860000-TOTAL				179,212	194,372	15,160
0187-21870000 REFUSE/RECYCLE IMPACT FEE						
0187	21870000	440000	INTEREST INCOME	(3,310)	-	3,310
0187	21870000	550700	REFUSE/RECYCLE IMPACT FEE	(97,000)	(97,000)	-
0187	21870000	753000	CITY SERVICES ALLOCATION	46,950	46,950	-
21870000-TOTAL				(53,360)	(50,050)	3,310
0200-14140000 CANNABIS OPER						
0200	14140000	412200	CANNABIS TAX	(250,000)	(900,000)	(650,000)
0200	14140000	420500	CANNABIS PERMIT FEE	(96,000)	(96,000)	-
0200	14140000	743100	COMPUTER REPLACEMNT RSRV	1,390	1,390	-
0200	14140000	753000	CITY SERVICES ALLOCATION	44,000	44,000	-
0200	14140000	945000	OPERATING TRANSFERS OUT	300,610	950,610	650,000
14140000-TOTAL				-	-	-
0240-LAD 90-1 T606 PINECASTLE						
0240	0240	549400	PROPERTY ASSESSMENTS	(49,100)	(49,100)	-
0240	0240	753000	CITY SERVICES ALLOCATION	9,600	9,600	-
0240	0240	755000	OTHER CONTRACTUAL SERVICE	20,200	20,200	-
0240	0240	760000	SPECIAL DEPARTMENTAL EXP	1,010	1,010	-
0240	0240	778000	UTILITIES-ELECTRICITY	1,340	1,340	-
0240	0240	778800	UTILITIES-WATER	10,500	10,500	-
0240-TOTAL				(6,450)	(6,450)	-
0241-LAD 90-2 T610 PARK MONTEREY						
0241	0241	549400	PROPERTY ASSESSMENTS	(4,350)	(4,350)	-
0241	0241	753000	CITY SERVICES ALLOCATION	790	790	-
0241	0241	755000	OTHER CONTRACTUAL SERVICE	1,220	1,220	-
0241	0241	760000	SPECIAL DEPARTMENTAL EXP	130	130	-
0241	0241	778000	UTILITIES-ELECTRICITY	480	480	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

	ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
0241	0241	778800	UTILITIES-WATER	990	990	-
	0241-TOTAL			(740)	(740)	-
	0242-LAD 90-3 T595 MANSIONETTE 7/8					
0242	0242	549400	PROPERTY ASSESSMENTS	(4,120)	(4,120)	-
0242	0242	753000	CITY SERVICES ALLOCATION	1,380	1,380	-
0242	0242	755000	OTHER CONTRACTUAL SERVICE	1,220	1,220	-
0242	0242	760000	SPECIAL DEPARTMENTAL EXP	250	250	-
0242	0242	778000	UTILITIES-ELECTRICITY	240	240	-
0242	0242	778800	UTILITIES-WATER	1,360	1,360	-
	0242-TOTAL			330	330	-
	0243-LAD 90-4 T619 HYDE PARK					
0243	0243	549400	PROPERTY ASSESSMENTS	(870)	(870)	-
0243	0243	753000	CITY SERVICES ALLOCATION	170	170	-
0243	0243	755000	OTHER CONTRACTUAL SERVICE	210	210	-
0243	0243	760000	SPECIAL DEPARTMENTAL EXP	320	320	-
0243	0243	778000	UTILITIES-ELECTRICITY	240	240	-
0243	0243	778800	UTILITIES-WATER	240	240	-
	0243-TOTAL			310	310	-
	0244-LAD 91-1 T641 SIERRA VISTA					
0244	0244	549400	PROPERTY ASSESSMENTS	(5,220)	(5,220)	-
0244	0244	753000	CITY SERVICES ALLOCATION	1,610	1,610	-
0244	0244	755000	OTHER CONTRACTUAL SERVICE	1,100	1,100	-
0244	0244	760000	SPECIAL DEPARTMENTAL EXP	600	600	-
0244	0244	778000	UTILITIES-ELECTRICITY	1,140	1,140	-
0244	0244	778800	UTILITIES-WATER	1,340	1,340	-
	0244-TOTAL			570	570	-
	0245-LAD 92-1 PORTOFINO					
0245	0245	549400	PROPERTY ASSESSMENTS	(3,960)	(3,960)	-
0245	0245	753000	CITY SERVICES ALLOCATION	1,520	1,520	-
0245	0245	755000	OTHER CONTRACTUAL SERVICE	2,520	2,520	-
0245	0245	760000	SPECIAL DEPARTMENTAL EXP	290	290	-
0245	0245	778000	UTILITIES-ELECTRICITY	260	260	-
0245	0245	778800	UTILITIES-WATER	970	970	-
	0245-TOTAL			1,600	1,600	-
	0246-LAD 92-2 CIELO EN TIERRA					
0246	0246	549400	PROPERTY ASSESSMENTS	(2,810)	(2,810)	-
0246	0246	753000	CITY SERVICES ALLOCATION	1,040	1,040	-
0246	0246	755000	OTHER CONTRACTUAL SERVICE	730	730	-
0246	0246	760000	SPECIAL DEPARTMENTAL EXP	200	200	-
0246	0246	778000	UTILITIES-ELECTRICITY	220	220	-
0246	0246	778800	UTILITIES-WATER	830	830	-
	0246-TOTAL			210	210	-
	0247-LAD 93-1 T634 VINTAGE ESTATES					
0247	0247	549400	PROPERTY ASSESSMENTS	(4,460)	(4,460)	-
0247	0247	753000	CITY SERVICES ALLOCATION	820	820	-
0247	0247	755000	OTHER CONTRACTUAL SERVICE	1,420	1,420	-
0247	0247	760000	SPECIAL DEPARTMENTAL EXP	190	190	-
0247	0247	778000	UTILITIES-ELECTRICITY	1,050	1,050	-
0247	0247	778800	UTILITIES-WATER	590	590	-
	0247-TOTAL			(390)	(390)	-
	0248-LAD 93-2 T673 WALNUT FOREST					
0248	0248	549400	PROPERTY ASSESSMENTS	(7,210)	(7,210)	-
0248	0248	753000	CITY SERVICES ALLOCATION	1,470	1,470	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION	BUDGET	BUDGET	CHANGES	
0248	0248	755000	OTHER CONTRACTUAL SERVICE	2,900	2,900	-
0248	0248	760000	SPECIAL DEPARTMENTAL EXP	570	570	-
0248	0248	778000	UTILITIES-ELECTRICITY	460	460	-
0248	0248	778800	UTILITIES-WATER	1,010	1,010	-
0248-TOTAL				(800)	(800)	-
0249-LAD 94-1 T712 GATEWAY ESTATES						
0249	0249	549400	PROPERTY ASSESSMENTS	(2,980)	(2,980)	-
0249	0249	753000	CITY SERVICES ALLOCATION	850	850	-
0249	0249	755000	OTHER CONTRACTUAL SERVICE	2,340	2,340	-
0249	0249	760000	SPECIAL DEPARTMENTAL EXP	350	350	-
0249	0249	778000	UTILITIES-ELECTRICITY	250	250	-
0249	0249	778800	UTILITIES-WATER	1,000	1,000	-
0249-TOTAL				1,810	1,810	-
0250-LAD 94-2 T708 STONECREST						
0250	0250	549400	PROPERTY ASSESSMENTS	(45,990)	(45,990)	-
0250	0250	753000	CITY SERVICES ALLOCATION	9,690	9,690	-
0250	0250	755000	OTHER CONTRACTUAL SERVICE	28,440	28,440	-
0250	0250	760000	SPECIAL DEPARTMENTAL EXP	1,560	1,560	-
0250	0250	778000	UTILITIES-ELECTRICITY	1,670	1,670	-
0250	0250	778800	UTILITIES-WATER	8,260	8,260	-
0250-TOTAL				3,630	3,630	-
0251-LAD 94-3 T696 QUAIL RUN						
0251	0251	549400	PROPERTY ASSESSMENTS	(16,050)	(16,050)	-
0251	0251	753000	CITY SERVICES ALLOCATION	2,120	2,120	-
0251	0251	755000	OTHER CONTRACTUAL SERVICE	15,100	15,100	-
0251	0251	760000	SPECIAL DEPARTMENTAL EXP	410	410	-
0251	0251	778000	UTILITIES-ELECTRICITY	260	260	-
0251	0251	778800	UTILITIES-WATER	4,350	4,350	-
0251-TOTAL				6,190	6,190	-
0252-LAD 97-1 T711 ROSEWOOD ESTATES						
0252	0252	549400	PROPERTY ASSESSMENTS	(2,260)	(2,260)	-
0252	0252	753000	CITY SERVICES ALLOCATION	560	560	-
0252	0252	755000	OTHER CONTRACTUAL SERVICE	520	520	-
0252	0252	760000	SPECIAL DEPARTMENTAL EXP	100	100	-
0252	0252	778000	UTILITIES-ELECTRICITY	250	250	-
0252	0252	778800	UTILITIES-WATER	470	470	-
0252-TOTAL				(360)	(360)	-
0253-LAD 97-2 T742 SUMMERFIELD						
0253	0253	549400	PROPERTY ASSESSMENTS	(1,280)	(1,280)	-
0253	0253	753000	CITY SERVICES ALLOCATION	420	420	-
0253	0253	755000	OTHER CONTRACTUAL SERVICE	670	670	-
0253	0253	760000	SPECIAL DEPARTMENTAL EXP	110	110	-
0253	0253	778000	UTILITIES-ELECTRICITY	220	220	-
0253	0253	778800	UTILITIES-WATER	320	320	-
0253-TOTAL				460	460	-
0254-LAD 97-3 T743 COUNTRY CROSSING						
0254	0254	549400	PROPERTY ASSESSMENTS	(15,740)	(15,740)	-
0254	0254	753000	CITY SERVICES ALLOCATION	3,830	3,830	-
0254	0254	755000	OTHER CONTRACTUAL SERVICE	7,500	7,500	-
0254	0254	760000	SPECIAL DEPARTMENTAL EXP	800	800	-
0254	0254	778000	UTILITIES-ELECTRICITY	730	730	-
0254	0254	778800	UTILITIES-WATER	4,000	4,000	-
0254-TOTAL				1,120	1,120	-

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0255-LAD 98-1 T747 CRYSTAL SPRINGS						
0255	0255	549400	PROPERTY ASSESSMENTS	(4,790)	(4,790)	-
0255	0255	753000	CITY SERVICES ALLOCATION	1,270	1,270	-
0255	0255	755000	OTHER CONTRACTUAL SERVICE	3,850	3,850	-
0255	0255	760000	SPECIAL DEPARTMENTAL EXP	260	260	-
0255	0255	778000	UTILITIES-ELECTRICITY	260	260	-
0255	0255	778800	UTILITIES-WATER	940	940	-
0255-TOTAL				1,790	1,790	
0256-LAD 98-2 T759 MOUNTAIN VIEW						
0256	0256	549400	PROPERTY ASSESSMENTS	(14,420)	(14,420)	-
0256	0256	753000	CITY SERVICES ALLOCATION	2,540	2,540	-
0256	0256	755000	OTHER CONTRACTUAL SERVICE	5,330	5,330	-
0256	0256	760000	SPECIAL DEPARTMENTAL EXP	480	480	-
0256	0256	778000	UTILITIES-ELECTRICITY	460	460	-
0256	0256	778800	UTILITIES-WATER	1,940	1,940	-
0256-TOTAL				(3,670)	(3,670)	-
0257-LAD 01-1 T680 PACIFIC GROVE						
0257	0257	549400	PROPERTY ASSESSMENTS	(6,430)	(6,430)	-
0257	0257	753000	CITY SERVICES ALLOCATION	690	690	-
0257	0257	755000	OTHER CONTRACTUAL SERVICE	1,620	1,620	-
0257	0257	760000	SPECIAL DEPARTMENTAL EXP	140	140	-
0257	0257	778000	UTILITIES-ELECTRICITY	490	490	-
0257	0257	778800	UTILITIES-WATER	1,560	1,560	-
0257-TOTAL				(1,930)	(1,930)	-
0258-LAD 01-2 T770 CAMBRIDGE HOMES						
0258	0258	549400	PROPERTY ASSESSMENTS	(8,560)	(8,560)	-
0258	0258	753000	CITY SERVICES ALLOCATION	1,470	1,470	-
0258	0258	755000	OTHER CONTRACTUAL SERVICE	4,590	4,590	-
0258	0258	760000	SPECIAL DEPARTMENTAL EXP	400	400	-
0258	0258	778000	UTILITIES-ELECTRICITY	480	480	-
0258	0258	778800	UTILITIES-WATER	550	550	-
0258-TOTAL				(1,070)	(1,070)	-
0259-LAD 01-3 T771 POPPY HILL						
0259	0259	549400	PROPERTY ASSESSMENTS	(5,240)	(5,240)	-
0259	0259	753000	CITY SERVICES ALLOCATION	540	540	-
0259	0259	755000	OTHER CONTRACTUAL SERVICE	1,600	1,600	-
0259	0259	760000	SPECIAL DEPARTMENTAL EXP	300	300	-
0259	0259	778000	UTILITIES-ELECTRICITY	250	250	-
0259	0259	778800	UTILITIES-WATER	1,020	1,020	-
0259-TOTAL				(1,530)	(1,530)	-
0260-LAD 01-4 T769 SILVER OAKS						
0260	0260	549400	PROPERTY ASSESSMENTS	(33,200)	(33,200)	-
0260	0260	753000	CITY SERVICES ALLOCATION	3,870	3,870	-
0260	0260	755000	OTHER CONTRACTUAL SERVICE	13,490	13,490	-
0260	0260	760000	SPECIAL DEPARTMENTAL EXP	3,640	3,640	-
0260	0260	778000	UTILITIES-ELECTRICITY	1,390	1,390	-
0260	0260	778800	UTILITIES-WATER	8,010	8,010	-
0260-TOTAL				(2,800)	(2,800)	-
0261-LAD 02-1 T776 ASHTON PARK						
0261	0261	549400	PROPERTY ASSESSMENTS	(20,600)	(20,600)	-
0261	0261	753000	CITY SERVICES ALLOCATION	2,290	2,290	-
0261	0261	755000	OTHER CONTRACTUAL SERVICE	10,350	10,350	-
0261	0261	760000	SPECIAL DEPARTMENTAL EXP	1,080	1,080	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
	ORG	OBJ	ACCT DESCRIPTION	BUDGET	BUDGET	CHANGES
0261	0261	778000	UTILITIES-ELECTRICITY	460	460	-
0261	0261	778800	UTILITIES-WATER	4,620	4,620	-
0261-TOTAL				(1,800)	(1,800)	-
0262-LAD 03-1 T789 LE PARC/RR						
0262	0262	549400	PROPERTY ASSESSMENTS	(9,420)	(9,420)	-
0262	0262	753000	CITY SERVICES ALLOCATION	1,170	1,170	-
0262	0262	755000	OTHER CONTRACTUAL SERVICE	4,060	4,060	-
0262	0262	760000	SPECIAL DEPARTMENTAL EXP	750	750	-
0262	0262	778000	UTILITIES-ELECTRICITY	260	260	-
0262	0262	778800	UTILITIES-WATER	920	920	-
0262-TOTAL				(2,260)	(2,260)	-
0263-LAD 04-1 T810 SIDONIA I & II						
0263	0263	549400	PROPERTY ASSESSMENTS	(9,780)	(9,780)	-
0263	0263	753000	CITY SERVICES ALLOCATION	1,070	1,070	-
0263	0263	755000	OTHER CONTRACTUAL SERVICE	4,120	4,120	-
0263	0263	760000	SPECIAL DEPARTMENTAL EXP	640	640	-
0263	0263	778000	UTILITIES-ELECTRICITY	730	730	-
0263	0263	778800	UTILITIES-WATER	2,020	2,020	-
0263-TOTAL				(1,200)	(1,200)	-
0264-LAD 04-2 T799 CAMBRIDGE/PINNAC						
0264	0264	549400	PROPERTY ASSESSMENTS	(17,800)	(17,800)	-
0264	0264	753000	CITY SERVICES ALLOCATION	2,250	2,250	-
0264	0264	755000	OTHER CONTRACTUAL SERVICE	9,570	9,570	-
0264	0264	760000	SPECIAL DEPARTMENTAL EXP	1,730	1,730	-
0264	0264	778000	UTILITIES-ELECTRICITY	2,490	2,490	-
0264	0264	778800	UTILITIES-WATER	4,020	4,020	-
0264-TOTAL				2,260	2,260	-
0265-LAD 04-3 T795 CAMBRIDGE/VINEYA						
0265	0265	549400	PROPERTY ASSESSMENTS	(57,600)	(57,600)	-
0265	0265	753000	CITY SERVICES ALLOCATION	6,020	6,020	-
0265	0265	755000	OTHER CONTRACTUAL SERVICE	21,250	21,250	-
0265	0265	760000	SPECIAL DEPARTMENTAL EXP	2,880	2,880	-
0265	0265	778000	UTILITIES-ELECTRICITY	9,950	9,950	-
0265	0265	778800	UTILITIES-WATER	11,180	11,180	-
0265-TOTAL				(6,320)	(6,320)	-
0266-LAD 04-4 T802 SIERRA HEIGHTS						
0266	0266	549400	PROPERTY ASSESSMENTS	(7,600)	(7,600)	-
0266	0266	753000	CITY SERVICES ALLOCATION	610	610	-
0266	0266	755000	OTHER CONTRACTUAL SERVICE	4,630	4,630	-
0266	0266	760000	SPECIAL DEPARTMENTAL EXP	590	590	-
0266	0266	778000	UTILITIES-ELECTRICITY	790	790	-
0266	0266	778800	UTILITIES-WATER	1,610	1,610	-
0266-TOTAL				630	630	-
0267-LAD 05-1 MISSION PARK/BASIN						
0267	0267	549400	PROPERTY ASSESSMENTS	(4,930)	(4,930)	-
0267	0267	753000	CITY SERVICES ALLOCATION	310	310	-
0267	0267	755000	OTHER CONTRACTUAL SERVICE	1,470	1,470	-
0267	0267	760000	SPECIAL DEPARTMENTAL EXP	330	330	-
0267	0267	778000	UTILITIES-ELECTRICITY	240	240	-
0267	0267	778800	UTILITIES-WATER	550	550	-
0267-TOTAL				(2,030)	(2,030)	-
0268-LAD 05-2 T835 COPPER VALLEY						
0268	0268	549400	PROPERTY ASSESSMENTS	(16,130)	(16,130)	-

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
	ORG	OBJ	ACCT DESCRIPTION	BUDGET	BUDGET	CHANGES
0268	0268	753000	CITY SERVICES ALLOCATION	1,650	1,650	-
0268	0268	755000	OTHER CONTRACTUAL SERVICE	5,830	5,830	-
0268	0268	760000	SPECIAL DEPARTMENTAL EXP	1,430	1,430	-
0268	0268	778000	UTILITIES-ELECTRICITY	520	520	-
0268	0268	778800	UTILITIES-WATER	2,540	2,540	-
0268-TOTAL				(4,160)	(4,160)	-
0269-LAD 06-1 T794 QUAIL PARK						
0269	0269	549400	PROPERTY ASSESSMENTS	(28,600)	(28,600)	-
0269	0269	753000	CITY SERVICES ALLOCATION	4,760	4,760	-
0269	0269	755000	OTHER CONTRACTUAL SERVICE	14,650	14,650	-
0269	0269	760000	SPECIAL DEPARTMENTAL EXP	1,140	1,140	-
0269	0269	778000	UTILITIES-ELECTRICITY	4,300	4,300	-
0269	0269	778800	UTILITIES-WATER	9,070	9,070	-
0269-TOTAL				5,320	5,320	-
0270-LAD 09-1 T877 VICTORY ESTATES						
0270	0270	549400	PROPERTY ASSESSMENTS	(3,560)	(3,560)	-
0270	0270	753000	CITY SERVICES ALLOCATION	280	280	-
0270	0270	755000	OTHER CONTRACTUAL SERVICE	930	930	-
0270	0270	760000	SPECIAL DEPARTMENTAL EXP	340	340	-
0270	0270	778000	UTILITIES-ELECTRICITY	510	510	-
0270	0270	778800	UTILITIES-WATER	350	350	-
0270-TOTAL				(1,150)	(1,150)	-
0271-LAD 09-2 T843 INDEP/LENNAR						
0271	0271	549400	PROPERTY ASSESSMENTS	(23,970)	(23,970)	-
0271	0271	753000	CITY SERVICES ALLOCATION	2,010	2,010	-
0271	0271	755000	OTHER CONTRACTUAL SERVICE	8,660	8,660	-
0271	0271	760000	SPECIAL DEPARTMENTAL EXP	1,300	1,300	-
0271	0271	778000	UTILITIES-ELECTRICITY	5,560	5,560	-
0271	0271	778800	UTILITIES-WATER	4,470	4,470	-
0271-TOTAL				(1,970)	(1,970)	-
0272-LAD 07-2 T811 S GATE/GREENBRIE						
0272	0272	549400	PROPERTY ASSESSMENTS	(17,520)	(17,520)	-
0272	0272	753000	CITY SERVICES ALLOCATION	5,450	5,450	-
0272	0272	755000	OTHER CONTRACTUAL SERVICE	2,100	2,100	-
0272	0272	760000	SPECIAL DEPARTMENTAL EXP	1,040	1,040	-
0272	0272	778000	UTILITIES-ELECTRICITY	2,400	2,400	-
0272	0272	778800	UTILITIES-WATER	1,330	1,330	-
0272-TOTAL				(5,200)	(5,200)	-
0273-LAD 14-1 T843 INDEP III & IV						
0273	0273	549400	PROPERTY ASSESSMENTS	(40,830)	(40,830)	-
0273	0273	753000	CITY SERVICES ALLOCATION	2,680	2,680	-
0273	0273	755000	OTHER CONTRACTUAL SERVICE	18,100	18,100	-
0273	0273	760000	SPECIAL DEPARTMENTAL EXP	2,430	2,430	-
0273	0273	778000	UTILITIES-ELECTRICITY	4,000	4,000	-
0273	0273	778800	UTILITIES-WATER	5,410	5,410	-
0273-TOTAL				(8,210)	(8,210)	-
0274-LAD 15-1 T887 SILVER OAKS III						
0274	0274	549400	PROPERTY ASSESSMENTS	(157,520)	(157,520)	-
0274	0274	753000	CITY SERVICES ALLOCATION	13,150	13,150	-
0274	0274	755000	OTHER CONTRACTUAL SERVICE	27,040	27,040	-
0274	0274	760000	SPECIAL DEPARTMENTAL EXP	6,120	6,120	-
0274	0274	778000	UTILITIES-ELECTRICITY	13,190	13,190	-
0274	0274	778800	UTILITIES-WATER	11,040	11,040	-

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0274-TOTAL				(86,980)	(86,980)	-
0275-LAD 15-2 T823 GREENS II						
0275	0275	549400	PROPERTY ASSESSMENTS	(7,590)	(7,590)	-
0275	0275	753000	CITY SERVICES ALLOCATION	570	570	-
0275	0275	755000	OTHER CONTRACTUAL SERVICE	5,970	5,970	-
0275	0275	760000	SPECIAL DEPARTMENTAL EXP	700	700	-
0275	0275	778000	UTILITIES-ELECTRICITY	680	680	-
0275	0275	778800	UTILITIES-WATER	550	550	-
0275-TOTAL				880	880	-
0276-LAD 16-1 T917 WOODSIDE						
0276	0276	549400	PROPERTY ASSESSMENTS	(10,950)	(10,950)	-
0276	0276	753000	CITY SERVICES ALLOCATION	890	890	-
0276	0276	755000	OTHER CONTRACTUAL SERVICE	7,560	7,560	-
0276	0276	760000	SPECIAL DEPARTMENTAL EXP	890	890	-
0276	0276	778000	UTILITIES-ELECTRICITY	390	390	-
0276	0276	778800	UTILITIES-WATER	1,730	1,730	-
0276-TOTAL				510	510	-
0277-LAD 16-2 T914 MYNDERUP						
0277	0277	549400	PROPERTY ASSESSMENTS	(17,280)	(17,280)	-
0277	0277	753000	CITY SERVICES ALLOCATION	1,150	1,150	-
0277	0277	755000	OTHER CONTRACTUAL SERVICE	4,500	4,500	-
0277	0277	760000	SPECIAL DEPARTMENTAL EXP	1,060	1,060	-
0277	0277	778000	UTILITIES-ELECTRICITY	720	720	-
0277	0277	778800	UTILITIES-WATER	1,840	1,840	-
0277-TOTAL				(8,010)	(8,010)	-
0278-LAD 18-1 T918-9 BELLA V/BONTER						
0278	0278	549400	PROPERTY ASSESSMENTS	(80,370)	(80,370)	-
0278	0278	753000	CITY SERVICES ALLOCATION	6,020	6,020	-
0278	0278	755000	OTHER CONTRACTUAL SERVICE	21,420	21,420	-
0278	0278	760000	SPECIAL DEPARTMENTAL EXP	2,490	2,490	-
0278	0278	778000	UTILITIES-ELECTRICITY	720	720	-
0278	0278	778800	UTILITIES-WATER	6,380	6,380	-
0278-TOTAL				(43,340)	(43,340)	-
0279-LAD 19-1 T916 PACIFIC GROVE II						
0279	0279	549400	PROPERTY ASSESSMENTS	(9,230)	(9,230)	-
0279	0279	753000	CITY SERVICES ALLOCATION	430	430	-
0279	0279	755000	OTHER CONTRACTUAL SERVICE	3,940	3,940	-
0279	0279	760000	SPECIAL DEPARTMENTAL EXP	480	480	-
0279	0279	778000	UTILITIES-ELECTRICITY	1,110	1,110	-
0279	0279	778800	UTILITIES-WATER	1,200	1,200	-
0279-TOTAL				(2,070)	(2,070)	-
0280-LAD 19-2 T915 ENCLAVE						
0280	0280	549400	PROPERTY ASSESSMENTS	(11,030)	(11,030)	-
0280	0280	753000	CITY SERVICES ALLOCATION	610	610	-
0280	0280	755000	OTHER CONTRACTUAL SERVICE	4,940	4,940	-
0280	0280	760000	SPECIAL DEPARTMENTAL EXP	420	420	-
0280	0280	778000	UTILITIES-ELECTRICITY	360	360	-
0280	0280	778800	UTILITIES-WATER	1,680	1,680	-
0280-TOTAL				(3,020)	(3,020)	-
0281-LAD 20-1 T929 WOODSIDE						
0281	0281	549400	PROPERTY ASSESSMENTS	(50,580)	(50,580)	-
0281	0281	753000	CITY SERVICES ALLOCATION	4,450	4,450	-
0281	0281	755000	OTHER CONTRACTUAL SERVICE	36,000	36,000	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
	ORG	OBJ	ACCT DESCRIPTION	BUDGET	BUDGET	CHANGES
0281	0281	760000	SPECIAL DEPARTMENTAL EXP	950	950	-
0281	0281	778000	UTILITIES-ELECTRICITY	4,080	4,080	-
0281	0281	778800	UTILITIES-WATER	1,260	1,260	-
0281-TOTAL				(3,840)	(3,840)	-
0282-LAD 21-1 T928 SAN JOAQUIN VALL						
0282	0282	549400	PROPERTY ASSESSMENTS	(51,860)	(51,860)	-
0282	0282	753000	CITY SERVICES ALLOCATION	4,160	4,160	-
0282	0282	755000	OTHER CONTRACTUAL SERVICE	37,200	37,200	-
0282	0282	760000	SPECIAL DEPARTMENTAL EXP	920	920	-
0282	0282	778000	UTILITIES-ELECTRICITY	3,960	3,960	-
0282	0282	778800	UTILITIES-WATER	5,400	5,400	-
0282-TOTAL				(220)	(220)	-
0300 AIRPORT OPERATIONS FUND						
0300	0300	440000	INTEREST INCOME	-	(1,200)	(1,200)
0300-TOTAL				-	(1,200)	(1,200)
0300-11102020 AIRPORT OPERATIONS						
0300	11102020	545100	AIRPRT HANGAR RENTS	(75,670)	(60,000)	15,670
0300	11102020	545400	AIRPRT TIEDOWNS RENT	(1,000)	(1,000)	-
0300	11102020	546000	AIRPRT LAND LEASES	(28,135)	(55,000)	(26,865)
0300	11102020	546200	AIRPRT FARMLAND LEASE	(31,770)	(31,770)	-
0300	11102020	546300	OTHER AIRPORT REVENUE	(600)	(600)	-
0300	11102020	546400	AIRPRT SALE OF FUEL	(95,000)	(95,000)	-
0300	11102020	570350	TRANSFERS - DEBT SERVICE	2,125	2,125	-
0300	11102020	701300	PART-TIME EMPLOYEES	29,250	29,250	-
0300	11102020	707110	RETIREMENT	11,844	11,844	-
0300	11102020	707149	OTHER PERSONNEL BENEFITS	616	616	-
0300	11102020	707169	WORKERS' COMP INSURANCE	4,550	4,550	-
0300	11102020	708601	INSURANCE-MEDICAL	-	5,000	5,000
0300	11102020	708602	INSURANCE-DENTAL	-	400	400
0300	11102020	708603	INSURANCE-VISION	-	100	100
0300	11102020	732000	COMMUNICATIONS	1,750	1,750	-
0300	11102020	733000	LIABILITY INSURANCE	18,035	18,035	-
0300	11102020	740000	FLEET MAINTENANCE	1,550	1,550	-
0300	11102020	741000	FLEET REPLACEMENT RESERVE	30	30	-
0300	11102020	743100	COMPUTER REPLACEMNT RSRV	220	220	-
0300	11102020	743200	IT SERVICES	1,560	1,560	-
0300	11102020	743300	FUEL AND LUBE MAINTENANCE	65,000	100,000	35,000
0300	11102020	744000	OFFICE EXPENSE MISC	250	250	-
0300	11102020	745000	PUBLICATIONS AND DUES	100	100	-
0300	11102020	745500	POSTAGE AND FREIGHT	50	50	-
0300	11102020	749500	PROF AND SPEC SERVICES	12,000	12,000	-
0300	11102020	753000	CITY SERVICES ALLOCATION	52,209	52,209	-
0300	11102020	760000	SPECIAL DEPARTMENTAL EXP	5,000	5,000	-
0300	11102020	777000	TRAINING/TRAVEL/MEETING	1,500	1,500	-
0300	11102020	778000	UTILITIES-ELECTRICITY	15,000	15,000	-
0300	11102020	778500	UTILITIES-GAS	1,200	1,200	-
0300	11102020	778800	UTILITIES-WATER	3,000	3,000	-
0300	11102020	788000	DEPRECIATION EXPENSE	-	418,000	418,000
0300	11102020	795500	TAXES	660	660	-
11102020-TOTAL				(4,676)	442,629	447,305
0301-11102021 AIRPORT CAPITA						
0301	11102021	823643	SO TRANSIENT APRON PAVE RECONS	39,034	39,034	-
11102021-TOTAL				39,034	39,034	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

	ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
0306-20310000 REFUSE OPERATIONS						
0306	20310000	440000	INTEREST INCOME	(10,000)	-	10,000
0306	20310000	474101	STATE GRNT FUNDING	(14,868)	(14,868)	-
0306	20310000	490300	REFUSE SERVICE CHARGES	(8,390,000)	(8,390,000)	-
0306	20310000	540200	PENALTIES-LATE PYMT CHGS	(20,000)	(20,000)	-
0306	20310000	540300	MISCELLANEOUS REVENUE	(9,000)	(2,000)	7,000
0306	20310000	542500	COLLECTIONS-BAD DEBTS	(10,000)	(10,000)	-
0306	20310000	701000	REGULAR EMPLOYEES	1,315,756	1,352,100	36,344
0306	20310000	701300	PART-TIME EMPLOYEES	163,188	163,188	-
0306	20310000	701500	OVERTIME	46,175	61,000	14,825
0306	20310000	701800	INCENTIVE PAY	17,252	17,252	-
0306	20310000	702000	HOLIDAY-IN-LIEU	13,070	13,070	-
0306	20310000	703400	CELL PHONE ALLOWANCE	1,200	1,800	600
0306	20310000	707110	RETIREMENT	552,629	552,629	-
0306	20310000	707149	OTHER PERSONNEL BENEFITS	39,121	39,121	-
0306	20310000	707160	RETIREMENT-DEF COMP	-	13,130	13,130
0306	20310000	707169	WORKERS' COMP INSURANCE	140,965	140,965	-
0306	20310000	708601	INSURANCE-MEDICAL	137,673	137,673	-
0306	20310000	708602	INSURANCE-DENTAL	9,229	9,229	-
0306	20310000	708603	INSURANCE-VISION	1,744	1,744	-
0306	20310000	708604	INSURANCE-LIFE	1,222	1,222	-
0306	20310000	730000	UNIFORM EXPENSE	14,960	14,960	-
0306	20310000	732000	COMMUNICATIONS	1,360	1,360	-
0306	20310000	733000	LIABILITY INSURANCE	180,348	180,348	-
0306	20310000	740000	FLEET MAINTENANCE	1,387,650	1,387,650	-
0306	20310000	740500	RADIO REPLACEMENT RESERVE	7,120	7,120	-
0306	20310000	741000	FLEET REPLACEMENT RESERVE	793,170	793,170	-
0306	20310000	741200	EQUIPMENT MAINTENANCE	31,350	31,350	-
0306	20310000	742000	BUILDING MTCE OVERHEAD	6,820	6,820	-
0306	20310000	742100	BLDG CPTL/EQPT REPL RSRVE	520	520	-
0306	20310000	743100	COMPUTER REPLACEMNT RSRV	850	850	-
0306	20310000	743200	IT SERVICES	7,800	7,800	-
0306	20310000	744000	OFFICE EXPENSE MISC	1,500	1,500	-
0306	20310000	745000	PUBLICATIONS AND DUES	790	790	-
0306	20310000	747000	PRINTING	10,000	10,000	-
0306	20310000	749500	PROF AND SPEC SERVICES	15,900	15,900	-
0306	20310000	753000	CITY SERVICES ALLOCATION	871,318	871,318	-
0306	20310000	755000	OTHER CONTRACTUAL SERVICE	2,562,400	2,562,400	-
0306	20310000	756000	ADVERTISING & PUBLIC REL	900	5,900	5,000
0306	20310000	760000	SPECIAL DEPARTMENTAL EXP	10,000	10,000	-
0306	20310000	777000	TRAINING/TRAVEL/MEETING	2,000	2,000	-
0306	20310000	788000	DEPRECIATION EXPENSE	-	627,000	627,000
0306	20310000	798000	BAD DEBT EXPENSE	-	11,000	11,000
0306	20310000	918000	ALOC-REFUSE/RCYCLE IMP FEE	(46,950)	(46,950)	-
20310000-TOTAL				(154,838)	570,061	724,899
0306-20320000 REFUSE STREET CLEANING						
0306	20320000	540300	MISCELLANEOUS REVENUE	-	-	-
0306	20320000	570200	OPERATING TRANSFERS IN	(694,640)	(694,640)	-
0306	20320000	701000	REGULAR EMPLOYEES	203,008	207,100	4,092
0306	20320000	701500	OVERTIME	1,421	1,421	-
0306	20320000	702000	HOLIDAY-IN-LIEU	290	290	-
0306	20320000	702300	DIFFERENTIAL	2,110	2,110	-
0306	20320000	707110	RETIREMENT	27,528	27,528	-
0306	20320000	707149	OTHER PERSONNEL BENEFITS	4,355	4,355	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0306	20320000	707169	WORKERS' COMP INSURANCE	18,200	18,200	-
0306	20320000	708601	INSURANCE-MEDICAL	6,319	6,319	-
0306	20320000	708602	INSURANCE-DENTAL	286	286	-
0306	20320000	708603	INSURANCE-VISION	87	87	-
0306	20320000	708604	INSURANCE-LIFE	120	120	-
0306	20320000	730000	UNIFORM EXPENSE	1,800	1,800	-
0306	20320000	740000	FLEET MAINTENANCE	279,020	279,020	-
0306	20320000	740500	RADIO REPLACEMENT RESERVE	1,140	1,140	-
0306	20320000	741000	FLEET REPLACEMENT RESERVE	150,600	150,600	-
0306	20320000	742000	BUILDING MTCE OVERHEAD	4,750	4,750	-
0306	20320000	742100	BLDG CPTL/EQPT REPL RSRVE	360	360	-
0306	20320000	753000	CITY SERVICES ALLOCATION	30,470	30,470	-
0306	20320000	760000	SPECIAL DEPARTMENTAL EXP	150	150	-
0306	20320000	778800	UTILITIES-WATER	1,160	1,160	-
20320000-TOTAL				38,534	42,626	4,092
0307 REFUSE CAPITAL & RESRV FUND						
0307	0307	440000	INTEREST INCOME	-	(7,100)	(7,100)
0307-TOTAL				-	(7,100)	(7,100)
0307-20370000 REFUSE CAPITAL & RESERVES						
0307	20370000	823608	PAINT BOOTH	25,960	25,960	-
20370000-TOTAL				25,960	25,960	-
0310-14130000 CITY HFD PUBLIC HSG AUTH						
0310	14130000	440100	INTEREST INCOME-LOANS	(700)	(25,000)	(24,300)
0310	14130000	548000	PRINCIPAL PMT RECEIVED	(90,000)	(90,000)	-
0310	14130000	570255	TRANSFERS FROM	(69,548)	(69,548)	-
0310	14130000	701000	REGULAR EMPLOYEES	130,104	130,104	-
0310	14130000	701800	INCENTIVE PAY	11,324	11,324	-
0310	14130000	702700	VACATION PAYOUT	-	900	900
0310	14130000	703400	CELL PHONE ALLOWANCE	600	600	-
0310	14130000	707110	RETIREMENT	50,772	52,600	1,828
0310	14130000	707149	OTHER PERSONNEL BENEFITS	5,168	5,168	-
0310	14130000	707160	RETIREMENT-DEF COMP	-	2,990	2,990
0310	14130000	707169	WORKERS' COMP INSURANCE	3,000	3,000	-
0310	14130000	708601	INSURANCE-MEDICAL	32,761	32,761	-
0310	14130000	708602	INSURANCE-DENTAL	1,893	1,893	-
0310	14130000	708603	INSURANCE-VISION	256	256	-
0310	14130000	708604	INSURANCE-LIFE	340	340	-
0310	14130000	732000	COMMUNICATIONS	1,600	1,600	-
0310	14130000	742000	BUILDING MTCE OVERHEAD	8,060	8,060	-
0310	14130000	742100	BLDG CPTL/EQPT REPL RSRVE	3,950	3,950	-
0310	14130000	743100	COMPUTER REPLACEMNT RSRV	820	820	-
0310	14130000	743200	IT SERVICES	4,680	4,680	-
0310	14130000	744000	OFFICE EXPENSE MISC	2,399	3,200	801
0310	14130000	745000	PUBLICATIONS AND DUES	300	300	-
0310	14130000	745500	POSTAGE AND FREIGHT	200	450	250
0310	14130000	746000	DUPLICATING EXPENSE	2,500	2,500	-
0310	14130000	747000	PRINTING	60	60	-
0310	14130000	749500	PROF AND SPEC SERVICES	5,000	8,600	3,600
0310	14130000	756000	ADVERTISING & PUBLIC REL	350	350	-
0310	14130000	777000	TRAINING/TRAVEL/MEETING	2,000	2,000	-
0310	14130000	915700	ALOC-HOME GRANT	(47,500)	(47,500)	-
0310	14130000	916000	ALOC-CDBG ENTITLEMENT	(110,082)	(110,082)	-
14130000-TOTAL				(49,693)	(63,624)	(13,931)

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0320-17502091 INTERMODAL FACILITY OPER						
0320	17502091	445000	RENTS AND LEASES	(102,000)	(102,000)	-
0320	17502091	755000	OTHER CONTRACTUAL SERVICE	40,433	40,433	-
0320	17502091	760000	SPECIAL DEPARTMENTAL EXP	600	600	-
0320	17502091	778000	UTILITIES-ELECTRICITY	6,120	6,120	-
0320	17502091	778500	UTILITIES-GAS	650	650	-
0320	17502091	778800	UTILITIES-WATER	1,540	1,540	-
0320	17502091	788000	DEPRECIATION EXPENSE	-	26,000	26,000
17502091-TOTAL				(52,657)	(26,657)	26,000
0330-17502131 COURTHOUSE SQUARE FACIL						
0330	17502131	445000	RENTS AND LEASES	(51,000)	(51,000)	-
0330	17502131	447220	FM-FACILITIES-OTHER RENTS	-	(5,000)	(5,000)
0330	17502131	749500	PROF AND SPEC SERVICES	19,475	19,475	-
0330	17502131	760000	SPECIAL DEPARTMENTAL EXP	2,000	2,000	-
0330	17502131	778000	UTILITIES-ELECTRICITY	30,000	30,000	-
0330	17502131	778500	UTILITIES-GAS	1,000	1,000	-
0330	17502131	778800	UTILITIES-WATER	16,260	16,260	-
17502131-TOTAL				17,735	12,735	(5,000)
0358 STORM DRAINAGE OPER FUND						
0358	0358	440000	INTEREST INCOME	-	(50,900)	(50,900)
0358-TOTAL				-	(50,900)	(50,900)
0358-20610000 STORM DRAINAGE OPERATIONS						
0358	20610000	440000	INTEREST INCOME	(30,450)	-	30,450
0358	20610000	490200	STORM DRAIN SERVICE FEES	(1,448,400)	(1,448,400)	-
0358	20610000	540200	PENALTIES-LATE PYMT CHGS	(5,000)	(5,000)	-
0358	20610000	542500	COLLECTIONS-BAD DEBTS	(810)	(810)	-
0358	20610000	701000	REGULAR EMPLOYEES	353,933	361,900	7,967
0358	20610000	701300	PART-TIME EMPLOYEES	30,000	30,000	-
0358	20610000	701500	OVERTIME	5,000	5,000	-
0358	20610000	701800	INCENTIVE PAY	4,687	4,687	-
0358	20610000	703000	STANDBY	-	2,540	2,540
0358	20610000	703400	CELL PHONE ALLOWANCE	300	300	-
0358	20610000	707110	RETIREMENT	180,590	180,590	-
0358	20610000	707149	OTHER PERSONNEL BENEFITS	9,396	9,396	-
0358	20610000	707160	RETIREMENT-DEF COMP	1,950	2,080	130
0358	20610000	707169	WORKERS' COMP INSURANCE	29,575	29,575	-
0358	20610000	708601	INSURANCE-MEDICAL	57,565	57,565	-
0358	20610000	708602	INSURANCE-DENTAL	3,113	3,113	-
0358	20610000	708603	INSURANCE-VISION	584	584	-
0358	20610000	708604	INSURANCE-LIFE	514	514	-
0358	20610000	730000	UNIFORM EXPENSE	3,660	3,660	-
0358	20610000	732000	COMMUNICATIONS	1,170	1,170	-
0358	20610000	733000	LIABILITY INSURANCE	36,070	36,070	-
0358	20610000	740000	FLEET MAINTENANCE	62,190	62,190	-
0358	20610000	740500	RADIO REPLACEMENT RESERVE	750	750	-
0358	20610000	741000	FLEET REPLACEMENT RESERVE	123,480	123,480	-
0358	20610000	741200	EQUIPMENT MAINTENANCE	27,000	27,000	-
0358	20610000	744000	OFFICE EXPENSE MISC	2,500	2,500	-
0358	20610000	749500	PROF AND SPEC SERVICES	19,770	19,770	-
0358	20610000	753000	CITY SERVICES ALLOCATION	305,702	305,702	-
0358	20610000	755000	OTHER CONTRACTUAL SERVICE	50,000	50,000	-
0358	20610000	756000	ADVERTISING & PUBLIC REL	23,000	2,500	(20,500)
0358	20610000	760000	SPECIAL DEPARTMENTAL EXP	18,500	45,500	27,000

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0358	20610000	765000	CHEMICAL AND CHEMICAL SUPP	6,900	6,900	-
0358	20610000	778000	UTILITIES-ELECTRICITY	37,000	37,000	-
0358	20610000	778800	UTILITIES-WATER	400	400	-
0358	20610000	795500	TAXES	500	500	-
0358	20610000	798000	BAD DEBT EXPENSE	-	1,200	1,200
0358	20610000	799500	OPERATIONAL CAPITAL OUTLAY	1,310	1,310	-
20610000-TOTAL				(87,551)	(38,764)	48,787
0359-20620000 STORM DRAINAGE CAPITAL						
0359	20620000	823619	LACEY WIDEN/RECON/10TH-SIERRA	516,470	516,470	-
0359	20620000	823620	CURB AND GUTTER INSTALL	20,285	20,285	-
0359	20620000	823621	INCR FLOW CAP/PEOPLE DITCH	25,960	25,960	-
0359	20620000	823623	REDNGTON/LACEY STORM DRN REPL	186,970	186,970	-
0359	20620000	823624	HOUSTON AV PIPELIN/SAND SLOUGH	100,753	100,753	-
20620000-TOTAL				850,438	850,438	-
0361 WASTEWATER OPER FUND						
0361	0361	440000	INTEREST INCOME	-	(1,100)	(1,100)
0361-TOTAL				-	(1,100)	(1,100)
0361-20710000 WASTEWATER OPERATIONS						
0361	20710000	433001	PENALTIES	(5,000)	(5,000)	-
0361	20710000	440000	INTEREST INCOME	(24,150)	-	24,150
0361	20710000	446200	SEWER FARM RENT	(325,600)	(325,600)	-
0361	20710000	490110	SEWER SERVICE SHARGES	(5,559,000)	(5,559,000)	-
0361	20710000	540200	PENALTIES-LATE PYMT CHGS	(12,000)	(12,000)	-
0361	20710000	542500	COLLECTIONS-BAD DEBTS	(6,000)	(6,000)	-
0361	20710000	570350	TRANSFERS - DEBT SERVICE	1,552,621	1,552,621	-
0361	20710000	701000	REGULAR EMPLOYEES	642,928	663,700	20,772
0361	20710000	701500	OVERTIME	9,619	9,619	-
0361	20710000	701800	INCENTIVE PAY	13,791	13,791	-
0361	20710000	702000	HOLIDAY-IN-LIEU	4,270	4,270	-
0361	20710000	703000	STANDBY	17,200	17,200	-
0361	20710000	703400	CELL PHONE ALLOWANCE	600	1,200	600
0361	20710000	707110	RETIREMENT	354,942	354,942	-
0361	20710000	707149	OTHER PERSONNEL BENEFITS	21,453	21,453	-
0361	20710000	707160	RETIREMENT-DEF COMP	1,950	7,280	5,330
0361	20710000	707169	WORKERS' COMP INSURANCE	45,500	45,500	-
0361	20710000	708601	INSURANCE-MEDICAL	60,136	60,136	-
0361	20710000	708602	INSURANCE-DENTAL	3,025	3,025	-
0361	20710000	708603	INSURANCE-VISION	636	636	-
0361	20710000	708604	INSURANCE-LIFE	711	711	-
0361	20710000	730000	UNIFORM EXPENSE	5,960	5,960	-
0361	20710000	732000	COMMUNICATIONS	4,740	5,500	760
0361	20710000	733000	LIABILITY INSURANCE	63,122	63,122	-
0361	20710000	740000	FLEET MAINTENANCE	57,590	57,590	-
0361	20710000	740500	RADIO REPLACEMENT RESERVE	500	500	-
0361	20710000	741000	FLEET REPLACEMENT RESERVE	6,060	6,060	-
0361	20710000	741200	EQUIPMENT MAINTENANCE	328,595	328,595	-
0361	20710000	743100	COMPUTER REPLACEMNT RSRV	1,420	1,420	-
0361	20710000	743200	IT SERVICES	9,360	9,360	-
0361	20710000	744000	OFFICE EXPENSE MISC	1,700	1,700	-
0361	20710000	745000	PUBLICATIONS AND DUES	17,960	6,000	(11,960)
0361	20710000	746000	DUPLICATING EXPENSE	3,350	5,200	1,850
0361	20710000	749500	PROF AND SPEC SERVICES	170,970	170,970	-
0361	20710000	753000	CITY SERVICES ALLOCATION	297,725	297,725	-
0361	20710000	755000	OTHER CONTRACTUAL SERVICE	82,590	82,590	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION	BUDGET	BUDGET	CHANGES	
0361	20710000	755100	WWTP EFFLUENT DISPOSAL	96,000	96,000	-
0361	20710000	756000	ADVERTISING & PUBLIC REL	500	500	-
0361	20710000	760000	SPECIAL DEPARTMENTAL EXP	28,710	80,000	51,290
0361	20710000	765000	CHEMICAL AND CHEMICAL SUPP	228,590	280,000	51,410
0361	20710000	777000	TRAINING/TRAVEL/MEETING	7,260	7,260	-
0361	20710000	778000	UTILITIES-ELECTRICITY	340,380	340,380	-
0361	20710000	778500	UTILITIES-GAS	26,890	26,890	-
0361	20710000	778800	UTILITIES-WATER	6,120	6,120	-
0361	20710000	795500	TAXES	5,000	46,000	41,000
20710000-TOTAL				(1,411,276)	(1,226,074)	185,202
0361-20720000 SANITARY SEWER COLLECTION						
0361	20720000	701000	REGULAR EMPLOYEES	350,000	350,000	-
0361	20720000	701500	OVERTIME	12,185	12,185	-
0361	20720000	702000	HOLIDAY-IN-LIEU	1,100	1,100	-
0361	20720000	703000	STANDBY	18,190	18,190	-
0361	20720000	707110	RETIREMENT	38,590	43,100	4,510
0361	20720000	707149	OTHER PERSONNEL BENEFITS	9,551	9,551	-
0361	20720000	707160	RETIREMENT-DEF COMP	-	2,080	2,080
0361	20720000	707169	WORKERS' COMP INSURANCE	22,750	22,750	-
0361	20720000	708601	INSURANCE-MEDICAL	30,648	30,648	-
0361	20720000	708602	INSURANCE-DENTAL	1,469	1,469	-
0361	20720000	708603	INSURANCE-VISION	427	427	-
0361	20720000	708604	INSURANCE-LIFE	453	453	-
0361	20720000	730000	UNIFORM EXPENSE	3,120	3,120	-
0361	20720000	732000	COMMUNICATIONS	900	2,000	1,100
0361	20720000	740000	FLEET MAINTENANCE	79,950	79,950	-
0361	20720000	740500	RADIO REPLACEMENT RESERVE	990	990	-
0361	20720000	741000	FLEET REPLACEMENT RESERVE	91,990	91,990	-
0361	20720000	741200	EQUIPMENT MAINTENANCE	74,800	74,800	-
0361	20720000	742000	BUILDING MTCE OVERHEAD	1,840	1,840	-
0361	20720000	743100	COMPUTER REPLACEMENT RSRV	190	190	-
0361	20720000	743200	IT SERVICES	1,560	1,560	-
0361	20720000	744000	OFFICE EXPENSE MISC	1,500	1,500	-
0361	20720000	745000	PUBLICATIONS AND DUES	1,000	1,000	-
0361	20720000	749500	PROF AND SPEC SERVICES	15,820	15,820	-
0361	20720000	753000	CITY SERVICES ALLOCATION	401,985	401,985	-
0361	20720000	758000	RENTS AND LEASES-EQUIP	5,000	5,000	-
0361	20720000	758500	RENTS AND LEASES-SI&G	5,000	6,500	1,500
0361	20720000	760000	SPECIAL DEPARTMENTAL EXP	10,300	13,800	3,500
0361	20720000	765000	CHEMICAL AND CHEMICAL SUPP	45,000	45,000	-
0361	20720000	777000	TRAINING/TRAVEL/MEETING	3,800	3,800	-
0361	20720000	778000	UTILITIES-ELECTRICITY	38,000	38,000	-
0361	20720000	778800	UTILITIES-WATER	6,200	6,200	-
20720000-TOTAL				1,274,308	1,286,998	12,690
0362 WASTEWATER CAP & RESV FUND						
0362	0362	440000	INTEREST INCOME	-	(26,000)	(26,000)
0362-TOTAL				-	(26,000)	(26,000)
0362-20730000 WASTEWATER CAPITAL & RESV						
0362	20730000	823617	SURVEY MONUMNT/BENCHMK UPDATE	7,790	7,790	-
0362	20730000	823619	LACEY WIDEN/RECON/10TH-SIERRA	260,301	260,301	-
0362	20730000	823626	UNSCH MAIN EXTEN/REPL WWTP	51,930	51,930	-
0362	20730000	823627	SEWER SYSTEM VIDEO INSP	19,210	19,210	-
0362	20730000	823629	MANHOLE REPR/COATING PROJECT	98,680	98,680	-
0362	20730000	823630	WWTP EXPANSION RESERVE	415,500	415,500	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
	ORG	OBJ	ACCT DESCRIPTION	BUDGET	BUDGET	CHANGES
0362	20730000	823631	SOIL CEMENT SLUDGE BED RENO	153,730	153,730	-
0362	20730000	823632	SPARE PUMPS	51,930	51,930	-
20730000-TOTAL				1,059,071	1,059,071	-
0374 WW 02 CIEDB DS FUND						
0374	0374	570255	TRANSFERS FROM	(559,004)	(559,004)	-
0374	0374	751300	BANKING/INVESTMENT FEES	16,409	16,409	-
0374	0374	793000	PRINCIPAL PAYMENT	401,267	401,267	-
0374	0374	796000	INTEREST EXPENSE	157,737	157,737	-
0374-TOTAL				16,409	16,409	-
0375 BOFA LEASE PURCH AGMT FUND						
0375	0375	570255	TRANSFERS FROM	(349,505)	(349,505)	-
0375	0375	793000	PRINCIPAL PAYMENT	298,815	298,815	-
0375	0375	796000	INTEREST EXPENSE	50,689	50,689	-
0375-TOTAL				-	-	-
0376 2012 RFD SWR RVBD FUND						
0376	0376	440000	INTEREST INCOME	-	(2,200)	(2,200)
0376-TOTAL				-	(2,200)	(2,200)
0376-37500100 2012 RFD SWR REV BD						
0376	37500100	570255	TRANSFERS FROM	(904,960)	(904,960)	-
0376	37500100	793000	PRINCIPAL PAYMENT	655,000	655,000	-
0376	37500100	796000	INTEREST EXPENSE	249,960	249,960	-
37500100-TOTAL				-	-	-
0377-37500200 2015 RFD SWR REV BD						
0377	37500200	570255	TRANSFERS FROM	(291,350)	(291,350)	-
0377	37500200	793000	PRINCIPAL PAYMENT	200,000	200,000	-
0377	37500200	796000	INTEREST EXPENSE	91,350	91,350	-
37500200-TOTAL				-	-	-
0379-39400500 2013 WATER REF REV BD						
0379	39400500	570255	TRANSFERS FROM	(1,128,025)	(1,128,025)	-
0379	39400500	793000	PRINCIPAL PAYMENT	885,000	885,000	-
0379	39400500	796000	INTEREST EXPENSE	243,025	243,025	-
39400500-TOTAL				-	-	-
0380-39400600 BOFA SOLAR LEASE PUR AGT						
0380	39400600	570255	TRANSFERS FROM	(786,919)	(786,919)	-
0380	39400600	793000	PRINCIPAL PAYMENT	591,760	591,760	-
0380	39400600	796000	INTEREST EXPENSE	195,160	195,160	-
39400600-TOTAL				-	-	-
0390 WATER OPERATIONS FUND						
0390	0390	440000	INTEREST INCOME	-	(42,000)	(42,000)
0390-TOTAL				-	(42,000)	(42,000)
0390-12100000 FINANCE-UTILITY BILLING						
0390	12100000	570200	OPERATING TRANSFERS IN	(789,003)	(789,003)	-
0390	12100000	701000	REGULAR EMPLOYEES	387,254	403,000	15,746
0390	12100000	701300	PART-TIME EMPLOYEES	37,100	37,100	-
0390	12100000	701500	OVERTIME	4,000	4,000	-
0390	12100000	701800	INCENTIVE PAY	6,252	6,252	-
0390	12100000	702500	OUT OF CLASS	2,695	2,695	-
0390	12100000	707110	RETIREMENT	56,602	130,000	73,398
0390	12100000	707149	OTHER PERSONNEL BENEFITS	10,480	10,480	-
0390	12100000	707160	RETIREMENT-DEF COMP	1,950	5,980	4,030
0390	12100000	707169	WORKERS' COMP INSURANCE	11,250	11,250	-
0390	12100000	708601	INSURANCE-MEDICAL	25,037	25,037	-

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OTHER FUNDS-DETAIL OF CHANGES

	ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
0390	12100000	708602	INSURANCE-DENTAL	859	859	-
0390	12100000	708603	INSURANCE-VISION	347	347	-
0390	12100000	708604	INSURANCE-LIFE	504	504	-
0390	12100000	730000	UNIFORM EXPENSE	1,350	1,350	-
0390	12100000	732000	COMMUNICATIONS	3,000	3,000	-
0390	12100000	740000	FLEET MAINTENANCE	18,520	18,520	-
0390	12100000	741000	FLEET REPLACEMENT RESERVE	10,470	10,470	-
0390	12100000	741200	EQUIPMENT MAINTENANCE	5,040	5,040	-
0390	12100000	742000	BUILDING MTCE OVERHEAD	36,760	36,760	-
0390	12100000	742100	BLDG CPTL/EQPT REPL RSRVE	18,030	18,030	-
0390	12100000	743100	COMPUTER REPLACEMNT RSRV	2,970	2,970	-
0390	12100000	743200	IT SERVICES	20,270	20,270	-
0390	12100000	744000	OFFICE EXPENSE MISC	6,000	6,000	-
0390	12100000	745500	POSTAGE AND FREIGHT	130,000	130,000	-
0390	12100000	747000	PRINTING	26,000	26,000	-
0390	12100000	749500	PROF AND SPEC SERVICES	50,000	50,000	-
0390	12100000	760000	SPECIAL DEPARTMENTAL EXP	20,000	20,000	-
0390	12100000	777000	TRAINING/TRAVEL/MEETING	2,400	2,400	-
0390	12100000	915800	ALOC-REFUSE	(159,349)	(159,349)	-
0390	12100000	916100	ALOC-SANITARY SEWER COLL	(199,722)	(199,722)	-
0390	12100000	916400	ALOC-STORM DRAINAGE	(42,874)	(42,874)	-
12100000-TOTAL				(295,808)	(202,634)	93,174
0390-20810000 WATER OPERATIONS						
0390	20810000	440000	INTEREST INCOME	(15,460)	-	15,460
0390	20810000	490010	METER SVC CHG-RESIDENTAL	(7,200,000)	(7,200,000)	-
0390	20810000	490020	METER SVC CHG-BUSINESS	(1,525,000)	(1,525,000)	-
0390	20810000	490030	METER SVC CHG-INDUSTRIAL	(193,800)	(193,800)	-
0390	20810000	490040	METER SVC CHG-PUBLIC AUTH	(990,000)	(990,000)	-
0390	20810000	490080	FLAT TO METER CONVERSION	(350,000)	-	350,000
0390	20810000	490800	KINGS CO DEBT SVC FEE	-	(3,450)	(3,450)
0390	20810000	491700	FIRE PROTECTION-PRIVATE	(650)	(650)	-
0390	20810000	491800	SERVICE ORDERS/JOB ORDERS	-	(2,000)	(2,000)
0390	20810000	540200	PENALTIES-LATE PYMT CHGS	(20,000)	(20,000)	-
0390	20810000	540300	MISCELLANEOUS REVENUE	-	(100,000)	(100,000)
0390	20810000	542500	COLLECTIONS-BAD DEBTS	(7,000)	(7,000)	-
0390	20810000	546900	CFD 91-1 MAINTENANCE FEE	(6,110)	(6,110)	-
0390	20810000	570250	TRANSFERS TO	2,500,000	2,500,000	-
0390	20810000	570350	TRANSFERS - DEBT SERVICE	1,414,149	1,414,149	-
0390	20810000	701000	REGULAR EMPLOYEES	1,103,690	1,151,900	48,210
0390	20810000	701300	PART-TIME EMPLOYEES	30,000	30,000	-
0390	20810000	701500	OVERTIME	24,887	30,000	5,113
0390	20810000	701800	INCENTIVE PAY	26,964	26,964	-
0390	20810000	702700	VACATION PAYOUT	-	4,000	4,000
0390	20810000	703000	STANDBY	18,190	18,190	-
0390	20810000	703400	CELL PHONE ALLOWANCE	900	600	(300)
0390	20810000	707110	RETIREMENT	503,899	503,899	-
0390	20810000	707149	OTHER PERSONNEL BENEFITS	30,822	30,822	-
0390	20810000	707160	RETIREMENT-DEF COMP	1,950	10,920	8,970
0390	20810000	707169	WORKERS' COMP INSURANCE	108,240	108,240	-
0390	20810000	708601	INSURANCE-MEDICAL	105,533	105,533	-
0390	20810000	708602	INSURANCE-DENTAL	6,101	6,101	-
0390	20810000	708603	INSURANCE-VISION	1,401	1,401	-
0390	20810000	708604	INSURANCE-LIFE	1,433	1,433	-
0390	20810000	730000	UNIFORM EXPENSE	8,750	8,750	-

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OTHER FUNDS-DETAIL OF CHANGES

	ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
0390	20810000	732000	COMMUNICATIONS	5,196	5,496	300
0390	20810000	733000	LIABILITY INSURANCE	63,122	63,122	-
0390	20810000	740000	FLEET MAINTENANCE	156,830	156,830	-
0390	20810000	740500	RADIO REPLACEMENT RESERVE	5,220	5,220	-
0390	20810000	741000	FLEET REPLACEMENT RESERVE	105,550	105,550	-
0390	20810000	741200	EQUIPMENT MAINTENANCE	123,200	123,200	-
0390	20810000	742000	BUILDING MTCE OVERHEAD	15,500	15,500	-
0390	20810000	742100	BLDG CPTL/EQPT REPL RSRVE	1,190	1,190	-
0390	20810000	743100	COMPUTER REPLACEMNT RSRV	2,110	2,110	-
0390	20810000	743200	IT SERVICES	12,470	12,470	-
0390	20810000	744000	OFFICE EXPENSE MISC	4,500	4,500	-
0390	20810000	745000	PUBLICATIONS AND DUES	19,360	19,360	-
0390	20810000	749500	PROF AND SPEC SERVICES	126,090	95,000	(31,090)
0390	20810000	753000	CITY SERVICES ALLOCATION	796,459	796,459	-
0390	20810000	755000	OTHER CONTRACTUAL SERVICE	47,800	47,800	-
0390	20810000	756000	ADVERTISING & PUBLIC REL	53,000	53,000	-
0390	20810000	758000	RENTS AND LEASES-EQUIP	8,500	11,000	2,500
0390	20810000	760000	SPECIAL DEPARTMENTAL EXP	16,000	77,000	61,000
0390	20810000	760100	SYS REPR/NON-INVENT ITEMS	125,000	125,000	-
0390	20810000	765000	CHEMICAL AND CHEMICAL SUPP	226,000	226,000	-
0390	20810000	777000	TRAINING/TRAVEL/MEETING	9,240	9,240	-
0390	20810000	778000	UTILITIES-ELECTRICITY	750,200	750,200	-
0390	20810000	778500	UTILITIES-GAS	14,430	14,430	-
0390	20810000	778800	UTILITIES-WATER	15,000	15,000	-
0390	20810000	788000	DEPRECIATION EXPENSE	-	2,260,590	2,260,590
0390	20810000	795500	TAXES	11,690	11,690	-
0390	20810000	798000	BAD DEBT EXPENSE	-	20,000	20,000
0390	20810000	799000	MATERIALS/SUPP'S/INVENTORY	350,000	350,000	-
0390	20810000	799500	OPERATIONAL CAPITAL OUTLAY	4,460	4,460	-
0390	20810000	914600	ALOC-LANDSCAPE ASSESS DIST	(940)	(940)	-
20810000-TOTAL				(1,353,934)	1,285,369	2,639,303
0391 WATER OPERATIONS FUND						
0391	0391	440000	INTEREST INCOME	-	(81,000)	(81,000)
0391-TOTAL				-	(81,000)	(81,000)
0391-29100000 WATER CAPITAL & RESERVE						
0391	29100000	570255	TRANSFERS FROM	-	(2,500,000)	(2,500,000)
0391	29100000	823617	SURVEY MONUMNT/BENCHMK UPDATE	7,790	7,790	-
0391	29100000	823619	LACEY WIDEN/RECON/10TH-SIERRA	619,764	619,764	-
0391	29100000	823633	UNSCH MAIN EXTEN/REPL-WATER	51,930	51,930	-
0391	29100000	823635	METER REPLACEMENT PROGRAM	311,620	311,620	-
0391	29100000	823636	AMR REPLACEMENT PROGRAM	238,945	238,945	-
0391	29100000	823637	NEW WATER SUPPLY WELL	135,030	135,030	-
0391	29100000	823638	WATER DISTRIB MAIN EXT PROGRAM	415,500	415,500	-
0391	29100000	823639	WATER SYS SECURITY UPGRADES	311,620	311,620	-
0391	29100000	823640	INDUSTRIAL PARK WATER STORAGE	3,609,594	3,609,594	-
29100000-TOTAL				5,701,793	3,201,793	(2,500,000)
0400 CITY PAYROLL REVOL FUND						
0400	0400	440000	INTEREST INCOME	-	(19,000)	(19,000)
0400	0400	540300	MISCELLANEOUS REVENUE	-	(1,393)	(1,393)
0400-TOTAL				-	(20,393)	(20,393)
0405 MEDICAL FUND						
0405	0405	440000	INTEREST INCOME	-	(10,000)	(10,000)
0405	0405	570110	MEDICAL CONTRIB-ER	(1,924,250)	(1,924,250)	-

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OTHER FUNDS-DETAIL OF CHANGES

	ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
0405	0405	570111	MEDICAL CONTRIB-EE	(1,282,830)	(1,282,830)	-
0405	0405	719603	SELF INS MEDICAL	2,998,286	2,998,286	-
0405	0405	719604	SELF INS PRESCRIPTIONS	-	785,000	785,000
0405	0405	719605	SELF INS DENTAL	236,705	236,705	-
0405	0405	719606	SELF INS STOP-LOSS REIM	-	(800,000)	(800,000)
0405	0405	719607	PRESCRIPTION REBATES	-	(250,000)	(250,000)
0405	0405	719608	SELF INS VISION	-	25,000	25,000
0405	0405	749600	GRP INSUR ADM EXPENSE	-	1,000,000	1,000,000
0405	0405	910300	ALOC-GROUP HEALTH INSURANCE	(317,000)	(317,000)	-
0405-TOTAL				(289,089)	460,911	750,000
0409 LIABILITY INSURANCE FUND						
0409	0409	440000	INTEREST INCOME	-	(7,500)	(7,500)
0409-TOTAL				-	(7,500)	(7,500)
0409-13090000 LIABILITY INSURANCE						
0409	13090000	733000	LIABILITY INSURANCE	-	645,000	645,000
0409	13090000	733300	INSUR-LIABILITY DEDUCT	31,010	31,010	-
0409	13090000	733400	BUILDING,PROPERTY,VESSEL	90,780	90,780	-
0409	13090000	733700	INSURANCE-BONDS	9,180	9,180	-
0409	13090000	733800	SPECIAL-LITIGATION EXPENS	83,740	83,740	-
0409	13090000	733900	EMPLYMNT RISK MNGMNT AUTH	9,690	9,690	-
0409	13090000	910000	ALOC-TRANSFERS/REIMB	(901,788)	(901,788)	-
13090000-TOTAL				(677,388)	(32,388)	645,000
0410 WORKERS' COMP FUND						
0410	0410	440000	INTEREST INCOME	-	(36,500)	(36,500)
0410-TOTAL				-	(36,500)	(36,500)
0410-13100000 WORKERS' COMPENSATION						
0410	13100000	707169	WORKERS' COMP INSURANCE	-	1,461,000	1,461,000
0410	13100000	771000	SAFETY AWARENESS	15,000	15,000	-
0410	13100000	771200	ERGONOMIC RELATED EXPENSE	10,000	10,000	-
0410	13100000	910000	ALOC-TRANSFERS/REIMB	(1,469,450)	(1,469,450)	-
13100000-TOTAL				(1,444,450)	16,550	1,461,000
0414 COMP REPL RESV FUND						
0414	0414	440000	INTEREST INCOME	-	(4,400)	(4,400)
0414-TOTAL				-	(4,400)	(4,400)
0414-13140000 COMPUTER REPL RESERVE						
0414	13140000	910000	ALOC-TRANSFERS/REIMB	(101,680)	(101,680)	-
0414	13140000	945000	OPERATING TRANSFERS OUT	84,400	84,400	-
13140000-TOTAL				(17,280)	(17,280)	-
0415-13150000 I T S INFORMATIONAL TECH SERV						
0415	13150000	701000	REGULAR EMPLOYEES	162,240	364,100	201,860
0415	13150000	701800	INCENTIVE PAY	5,269	5,269	-
0415	13150000	703400	CELL PHONE ALLOWANCE	1,200	2,400	1,200
0415	13150000	707110	RETIREMENT	22,714	48,714	26,000
0415	13150000	707149	OTHER PERSONNEL BENEFITS	6,605	6,605	-
0415	13150000	707160	RETIREMENT-DEF COMP	1,950	2,990	1,040
0415	13150000	707169	WORKERS' COMP INSURANCE	9,100	9,100	-
0415	13150000	708601	INSURANCE-MEDICAL	16,381	24,800	8,419
0415	13150000	708602	INSURANCE-DENTAL	947	1,200	253
0415	13150000	708603	INSURANCE-VISION	215	430	215
0415	13150000	708604	INSURANCE-LIFE	288	500	212
0415	13150000	732000	COMMUNICATIONS	480	480	-
0415	13150000	740000	FLEET MAINTENANCE	1,690	1,690	-
0415	13150000	741000	FLEET REPLACEMENT RESERVE	30	30	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

	ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
0415	13150000	743000	COMPUTER MAINTENANCE	12,500	12,500	-
0415	13150000	744000	OFFICE EXPENSE MISC	300	300	-
0415	13150000	745000	PUBLICATIONS AND DUES	500	500	-
0415	13150000	745500	POSTAGE AND FREIGHT	100	100	-
0415	13150000	749500	PROF AND SPEC SERVICES	165,840	235,000	69,160
0415	13150000	777000	TRAINING/TRAVEL/MEETING	5,000	5,000	-
0415	13150000	910000	ALOC-TRANSFERS/REIMB	(346,210)	(346,210)	-
13150000-TOTAL				67,139	375,498	308,359
0416 BUILDING MAINTENANCE FUND						
0416	0416	440000	INTEREST INCOME	-	(3,400)	(3,400)
0416-TOTAL				-	(3,400)	(3,400)
0416-17502100 BUILDING MAINTENANCE						
0416	17502100	446150	CIVIC CENTER RENTS	(25,000)	(25,000)	-
0416	17502100	446170	218 N DOUTY RENT	(63,890)	(63,890)	-
0416	17502100	570350	TRANSFERS - DEBT SERVICE	21,207	21,207	-
0416	17502100	701000	REGULAR EMPLOYEES	355,680	370,700	15,020
0416	17502100	701300	PART-TIME EMPLOYEES	24,000	24,000	-
0416	17502100	701800	INCENTIVE PAY	7,585	7,585	-
0416	17502100	707110	RETIREMENT	52,500	52,500	-
0416	17502100	707149	OTHER PERSONNEL BENEFITS	10,702	10,702	-
0416	17502100	707160	RETIREMENT-DEF COMP	1,950	3,640	1,690
0416	17502100	707169	WORKERS' COMP INSURANCE	33,215	33,215	-
0416	17502100	708601	INSURANCE-MEDICAL	35,334	35,334	-
0416	17502100	708602	INSURANCE-DENTAL	2,752	2,752	-
0416	17502100	708603	INSURANCE-VISION	730	730	-
0416	17502100	708604	INSURANCE-LIFE	624	624	-
0416	17502100	730000	UNIFORM EXPENSE	3,110	3,110	-
0416	17502100	732000	COMMUNICATIONS	4,020	4,020	-
0416	17502100	740000	FLEET MAINTENANCE	17,170	17,170	-
0416	17502100	740500	RADIO REPLACEMENT RESERVE	990	990	-
0416	17502100	741000	FLEET REPLACEMENT RESERVE	5,090	5,090	-
0416	17502100	743100	COMPUTER REPLACEMNT RSRV	720	720	-
0416	17502100	743200	IT SERVICES	6,240	6,240	-
0416	17502100	744000	OFFICE EXPENSE MISC	400	400	-
0416	17502100	755000	OTHER CONTRACTUAL SERVICE	74,164	170,000	95,836
0416	17502100	758000	RENTS AND LEASES-EQUIP	1,300	1,300	-
0416	17502100	760000	SPECIAL DEPARTMENTAL EXP	64,268	64,268	-
0416	17502100	777000	TRAINING/TRAVEL/MEETING	500	500	-
0416	17502100	778000	UTILITIES-ELECTRICITY	70,380	70,380	-
0416	17502100	778500	UTILITIES-GAS	14,290	14,290	-
0416	17502100	778800	UTILITIES-WATER	3,500	3,500	-
0416	17502100	779000	UTILITIES-OTHER	4,500	4,500	-
0416	17502100	911900	ALOC-BUILDING RENTAL	(792,630)	(792,630)	-
17502100-TOTAL				(64,599)	47,947	112,546
0417 BUILDING (CITY) OPER FUND						
0417	0417	440000	INTEREST INCOME	-	(6,700)	(6,700)
0417-TOTAL				-	(6,700)	(6,700)
0417-17502102 BLDG (CITY) RESERVES						
0417	17502102	760000	SPECIAL DEPARTMENTAL EXP	3,700	-	(3,700)
0417	17502102	823602	VETERANS BUILDING ROOF REPL	25,128	25,128	-
0417	17502102	823604	PUBLIC WORKS CARPET REPL	28,958	28,958	-
0417	17502102	823607	CIVIC AUD HARDWOOD FLR REPL	152,733	152,733	-
0417	17502102	910000	ALOC-TRANSFERS/REIMB	(206,420)	(206,420)	-

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)

OTHER FUNDS-DETAIL OF CHANGES

ORG	OBJ	ACCT DESCRIPTION	2023 ORIGINAL BUDGET	2023 REVISED BUDGET	CHANGES
17502102-TOTAL			4,099	399	(3,700)
0418 BLDG (OTHER) OPER FUND					
0418	0418	440000 INTEREST INCOME	-	(1,400)	(1,400)
0418-TOTAL			-	(1,400)	(1,400)
0447-20400000 FLEET MAINTENANCE OPER					
0447	20400000	701000 REGULAR EMPLOYEES	607,880	616,900	9,020
0447	20400000	701500 OVERTIME	3,072	3,072	-
0447	20400000	701800 INCENTIVE PAY	8,917	8,917	-
0447	20400000	703400 CELL PHONE ALLOWANCE	600	600	-
0447	20400000	707110 RETIREMENT	83,638	83,638	-
0447	20400000	707132 TOOLS ALLOWANCE	3,600	6,000	2,400
0447	20400000	707149 OTHER PERSONNEL BENEFITS	17,352	17,352	-
0447	20400000	707160 RETIREMENT-DEF COMP	3,900	8,840	4,940
0447	20400000	707169 WORKERS' COMP INSURANCE	34,715	34,715	-
0447	20400000	708601 INSURANCE-MEDICAL	63,300	63,300	-
0447	20400000	708602 INSURANCE-DENTAL	5,343	5,343	-
0447	20400000	708603 INSURANCE-VISION	968	968	-
0447	20400000	708604 INSURANCE-LIFE	831	831	-
0447	20400000	730000 UNIFORM EXPENSE	4,150	5,200	1,050
0447	20400000	732000 COMMUNICATIONS	230	200	(30)
0447	20400000	740000 FLEET MAINTENANCE	25,000	25,000	-
0447	20400000	740500 RADIO REPLACEMENT RESERVE	1,640	1,640	-
0447	20400000	741000 FLEET REPLACEMENT RESERVE	15,850	15,850	-
0447	20400000	741100 RADIO MAINTENANCE	2,000	2,000	-
0447	20400000	741200 EQUIPMENT MAINTENANCE	3,200	3,200	-
0447	20400000	742000 BUILDING MTCE OVERHEAD	46,150	46,150	-
0447	20400000	742100 BLDG CPTL/EQPT REPL RSRVE	3,540	3,540	-
0447	20400000	743100 COMPUTER REPLACEMNT RSRV	2,740	2,740	-
0447	20400000	743200 IT SERVICES	18,710	18,710	-
0447	20400000	743300 FUEL AND LUBE MAINTENANCE	945,930	1,060,000	114,070
0447	20400000	743400 TIRES AND TUBES	234,335	240,000	5,665
0447	20400000	744000 OFFICE EXPENSE MISC	1,250	1,250	-
0447	20400000	745000 PUBLICATIONS AND DUES	76,297	80,000	3,703
0447	20400000	747000 PRINTING	-	500	500
0447	20400000	749500 PROF AND SPEC SERVICES	166,770	166,770	-
0447	20400000	760000 SPECIAL DEPARTMENTAL EXP	480,000	480,000	-
0447	20400000	777000 TRAINING/TRAVEL/MEETING	6,000	6,000	-
0447	20400000	778000 UTILITIES-ELECTRICITY	33,380	33,380	-
0447	20400000	778500 UTILITIES-GAS	10,570	18,000	7,430
0447	20400000	778800 UTILITIES-WATER	4,860	4,860	-
0447	20400000	788000 DEPRECIATION EXPENSE	-	7,000	7,000
0447	20400000	910000 ALOC-TRANSFERS/REIMB	(3,218,290)	(3,218,290)	-
20400000-TOTAL			(301,572)	(145,824)	155,748
0448 FLEET REPL RESV FUND					
0448	0448	440000 INTEREST INCOME	-	(104,000)	(104,000)
0448-TOTAL			-	(104,000)	(104,000)
0448-20500000 FLEET REPLACEMENT RESERVE					
0448	20500000	440000 INTEREST INCOME	(52,500)	-	52,500
0448	20500000	540300 MISCELLANEOUS REVENUE	(1,800)	(1,800)	-
0448	20500000	541200 SALE OF SURPLUS PROPERTY	(30,000)	(30,000)	-
0448	20500000	823300 POLICE PATROL CAR/REPL 13	41,010	41,010	-
0448	20500000	823301 POLICE PATROL CAR/REPL 28	38,370	38,370	-
0448	20500000	823302 POLICE PATROL CAR/REPL 35	40,200	40,200	-

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OTHER FUNDS-DETAIL OF CHANGES

				2023 ORIGINAL	2023 REVISED	
ORG	OBJ	ACCT DESCRIPTION		BUDGET	BUDGET	CHANGES
0448	20500000	823303	POLICE SEDAN/REPL 42	29,030	29,030	-
0448	20500000	823304	WATER TRENCH WKR/REPL 320	5,500	5,500	-
0448	20500000	910000	ALOC-TRANSFERS/REIMB	(2,230,450)	(2,230,450)	-
20500000-TOTAL				(2,160,640)	(2,108,140)	52,500
0452 AQUATICS CAP/EQ RR FUND						
0452	0452	440000	INTEREST INCOME	-	(2,000)	(2,000)
0452-TOTAL				-	(2,000)	(2,000)
0506 RDA PROJECT OPERATIONS FUND						
0506	0506	440000	INTEREST INCOME	-	(2,300)	(2,300)
0506-TOTAL				-	(2,300)	(2,300)
0506-14730000 RDA PROJECT OPERATIONS						
0506	14730000	749500	PROF AND SPEC SERVICES	3,500	3,500	-
14730000-TOTAL				3,500	3,500	-
0511 MISC CASH DEP TRUST FUND						
0511	0511	440000	INTEREST INCOME	-	(12,500)	(12,500)
0511-TOTAL				-	(12,500)	(12,500)
0514 POLICE-TRUST/EVD/SUBP FUND						
0514	0514	440000	INTEREST INCOME	-	(1,000)	(1,000)
0514-TOTAL				-	(1,000)	(1,000)
0520 TRAFFIC SAFETY FUND						
0520	0520	430000	VEHICLE CODE FINES	(4,550)	(4,550)	-
0520	0520	430100	PC REALIGNMENT	(14,830)	(14,830)	-
0520	0520	430501	PARKING FINES-HANFORD	-	(14,000)	(14,000)
0520	0520	432400	STOP SIGN VIOLATOR FEE	(4,200)	(4,200)	-
0520	0520	432500	TRAFFIC VIOLATORS SCHOOL	(4,000)	(4,000)	-
0520-TOTAL				(27,580)	(41,580)	(14,000)
0999 INVEST CLEARING- TRS FUND						
0999	0999	440000	INTEREST INCOME	-	(245,000)	(245,000)
0999	0999	741300	SOFTWARE MAINTENANCE	-	3,780	3,780
0999	0999	751300	BANKING/INVESTMENT FEES	-	52,500	52,500
0999-TOTAL				-	(188,720)	(188,720)
				6,705,913	4,471,902	(2,234,011)

Attachment: Attachment A [Revision 2] (Finance: Additional Appropriation of \$11,378,284 to the 2022-23 Fiscal Year Budget)



**AGENDA
STAFF REPORT**

MEETING DATE: 6/7/2022	AGENDA SECTION:
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SUBJECT:
Council Future Agenda Items

FISCAL IMPACT:

ATTACHMENTS:
Council Future Agenda Items

Council Future Agenda Items

Originated Date	Item	Originator	Staff Lead	Date Estimate
4/7/20	Discussion of Pay for Parking Options in the Downtown Area	Council Consensus	John Doyel	After presentation of Downtown Plan
6/18/20	Discussion of Courthouse improvements and financing options	Council Consensus	Brad Albert	Delayed pending additional building review
12/21/21	Review of City Ordinance related to property line setbacks for Patio structures and Driveway Awnings	Council Consensus	Tom Webb	6/21/2022
1/18/22	Discussion of options for New Business Incentives in the Downtown District	Council Consensus	Mario Cifuentez	7/19/2022
3/29/22	Discussion of Future Facility Space Needs and Funding Mechanisms	Council Consensus	Various Staff	6/21/2022
3/29/22	Discussion of the future use of Roundabouts and cost savings	Council Consensus	John Doyel	7/19/2022
3/29/2022	Discussion of the implementation of City Geographic Information System	Council Consensus	Various Staff	8/2/2022

Attachment: Council Future Agenda Items (Council: Future Agenda Items)