

MEETING AGENDA

The City Council/Successor Agency of the City of Firebaugh Vol. No.16/03-21

Location of Meeting: Andrew Firebaugh Community Center
1655 13th Street, Firebaugh, CA 93622
Date/Time: March 21, 2016/6:00 p.m.

CALL TO ORDER

ROLL CALL

Mayor Freddy Valdez
Mayor Pro Tem Brady Jenkins
Council Member Craig Knight
Council Member Marcia Sablan
Council Member Felipe Perez

In compliance with the Americans with Disabilities Act, if you need special assistance to access the Andrew Firebaugh Community Center to participate at this meeting, please contact the Deputy City Clerk at (559) 659-2043. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the Andrew Firebaugh Community Center.

Any writing or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at City Hall, in the Deputy City Clerk's office, during normal business hours.

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

PRESENTATION

- *Presentation from Mid Valley regarding the 4th Quarter Commercial Site Visit.*
- *Mr. Donald Reynolds, CPA, will present a review of the Annual Independent Auditor's Report for the period ending June 30, 2015.*

CONSENT CALENDAR

Items listed on the calendar are considered routine and are acted upon by one motion unless any Council member requests separate action. Typical items include minutes, claims, adoption of ordinances previously introduced and discussed, execution of agreements and other similar items.

1. APPROVAL OF MINUTES – The City Council meeting on March 7, 2016.
2. WARRANT REGISTER – Period starting February 1, and ending on February 29, 2016.

February 2016	General Warrants	#33127 - #33240	\$ 224,548.25
	Payroll Warrants	#66559 - #66660	\$ 310,905.34
TOTAL			\$ 535,453.59

NEW BUSINESS

3. THE CITY COUNCIL OF THE CITY OF FIREBAUGH TO DISCUSSION AND CONSIDER APPOINTING TWO COUNCILMEMBERS TO THE WEST COUNTY SOLID WASTE COMMITTEE.

Recommended Action: City Council receives comments and appoints representatives.

4. THE CITY COUNCIL OF THE CITY OF FIREBAUGH TO DISCUSSION AND CONSIDER POSSIBLE APPROVAL OF THE FACILITY RENTAL AGREEMENT AND REQUEST OF WAIVER/REDUCTION OF FEES FOR THE ANDREW FIREBAUGH COMMUNITY CENTER AND RODEO GROUNDS BY SAN JOAQUIN RIVER PARKWAY TRUST FOR A RIVER CAMP EVENT. RENTAL DATES: JUNE 30, JULY 7-8, JULY 11-15, JULY 18-22, JULY 25-29 AND AUGUST 1-5, 2016.

Recommended Action: Council receives public comment & takes action.

5. THE CITY COUNCIL OF THE CITY OF FIREBAUGH TO DISCUSSION AND CONSIDER POSSIBLE APPROVAL THE JOINT EXERCISE OF POWERS AGREEMENT RELATING TO THE CALIFORNIA MUNICIPAL FINANCE AUTHORITY RELATED TO THE RECENTLY APPROVED RESOLUTION NO. 15-44 - PACE PROGRAM.

Recommended Action: City Council receives comments and approves agreement.

6. THE CITY COUNCIL OF THE CITY OF FIREBAUGH TO DISCUSSION AND CONSIDER POSSIBLE APPROVAL THE REAL PROPERTY - GROUND LAND LEASE AGREEMENT FOR CITY OWNED PARKING LOT AT GIANT BURGER.

Recommended Action: City Council receives comments and approves agreement

CLOSED SESSION

7. GOVERNMENT CODE SECTION 54957

PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT: City Manager

8. GOVERNMENT CODE SECTION 54957.6

CONFERENCE WITH LABOR NEGOTIATORS: UNREPRESENTED EMPLOYEES

City Negotiator: City Attorney

Employee Organizations: Unrepresented Employee – City Manager

9. Government Code Section 54957

PUBLIC EMPLOYEE EMPLOYMENT: City Attorney.

ANNOUNCEMENT AFTER CLOSED SESSION

ADJOURNMENT

Certification of posting the Agenda

I declare under penalty of perjury that I am employed by the City of Firebaugh and that I posted this agenda on the bulletin boards at City Hall, March 17, 2016 at 5:00 p.m. by Ben Gallegos, Interim City Manager.



Quarter 4

GREEN LIVING

WWW.MIDVALLEYDISPOSAL.COM

15300 W JENSEN AVE. KERMAN, CA 93630

559.237.9425

CHRISTMAS PARADE

We were thrilled to be part of Firebaugh's Annual Christmas Light Parade this year. Mid Valley Disposal's recycling coordinator, Elia did a fantastic job decorating our green Spark as the Grinch! Many members of the community attended the parade. We had a great time seeing the community and all the creative bright floats. Thank you to all the volunteers that made this event possible.

THE SALVATION ARMY

The local Salvation Army offers hot meals to the community of Firebaugh every Wednesday evening. Mid Valley Disposal was allowed to set up an educational booth during one of the servings. A significant number of Senior Citizens were reached out to. Senior Citizen attendees were provided with Household Hazardous Waste information for their medications and sharps. The Clean-Up event was highly advertised as well. It was a pleasure to hear all the positive reviews of our services from the community. Close to 75 residents were targeted in this one hour event. Thank you for having us!



Christmas Parade



The Salvation Army



Pizza Factory

4TH QUARTER COMMERCIAL SITE VISITS

Fourth quarter Firebaugh site visits were very productive. The vast majority of businesses showed outstanding efforts. A variety of recyclables and indoor recycling practices were observed. Meetings with head custodians at Firebaugh High School and cafeteria staff at Bailey Elementary School were held on site. They were reminded of the acceptable material in RC besides cardboard. Both sites provided great insights and asked great questions. In conclusion, a work order was placed to increase recycling at both sites by delivering an additional 3YD RC bin to each site to be serviced 2XWK. Way to go Firebaugh!

Quarter 4 Tonnage Report

	Residential	Commercial
Recycling	96	45
Green Waste	189	
Refuse	387	477
Total Diversion	41%	9%

California's Mandatory Commercial Organics Recycling Law AB 1826



With the passage of AB 1826, new organic recycling requirements will be phased in over several years and will help the state meet its goal of 75% diversion.

Below are a few frequently asked questions that may help you understand the new mandatory commercial organics recycling law.

Frequently Asked Questions

1 How do I know if I am included in this mandate?

Starting in 2016, businesses, including commercial or public entities like schools, stores, restaurants, industrial businesses, for-profit or non-profit organizations, residential dwellings with 5 + units, and others must recycle their organics waste over time based on the amount of the type of waste the business produces on a weekly basis, with full implementation realized in 2019.

** Organics includes food, yard trimmings, non-hazardous wood, and food soiled paper*

2 When will this State Law be put into effect?

This mandatory organics recycling State law will go into effect April 1, 2016.

3 How do I comply with AB 1826?

Source- separate organic waste from other waste and subscribe to an organic waste recycling service that specifically includes collection and recycling of organic waste.

- Organics includes food, yard trimmings, non-hazardous wood and food soiled paper

4 Where can I learn more information about AB 1826

You may go to www.calrecycle.ca.gov/climate/recycling

5 Who can I contact for organic recycling services?

Contact your hauler, Mid Valley Disposal at (559) 237-9425.



**MID VALLEY
DISPOSAL**

CITY OF FIREBAUGH,

CALIFORNIA

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED
JUNE 30, 2015**

**CITY OF FIREBAUGH, CALIFORNIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
City Officials	I
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities and Changes in Net Position	5
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	6
Reconciliation of the Governmental Fund Balances to the Government-Wide Statement of Net Position - Governmental Activities	7
Statement of Revenues, Expenditures, and Changes in Fund Balances	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities -Governmental Activities	9
Proprietary Funds:	
Statement of Net Position	10
Statement of Revenues, Expenses, and Changes in Net Position	11
Statement of Cash Flows	12
Fiduciary Funds:	
Statement of Fiduciary Net Assets	13
Statement of Changes in Fiduciary Net Assets	14
Notes to Basic Financial Statements	15-44
Required Supplementary Information (Unaudited):	
Budgetary Comparison Schedule - Budgetary Basis - General Fund	45
Schedule of additional required disclosures	46-50
Notes to Required Supplementary Information	51

**CITY OF FIREBAUGH, CALIFORNIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

TABLE OF CONTENTS

	Page
Combining Nonmajor Fund Statements:	
Nonmajor Governmental Funds - Non-Major Special Revenue Funds:	
Combining Balance Sheet	52
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	53
Other Report and Schedules:	
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	54-55
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	56-57
Schedule of Expenditures of Federal Awards	58-59
Schedule of Findings and Questioned Costs	60
Schedule of Current Year Findings and Recommendations	61
Schedule of Prior Year Recommendations	62

THIS PAGE INTENTIONALLY LEFT BLANK

INTRODUCTORY SECTION

City Officials

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF FIREBAUGH, CALIFORNIA
CITY OFFICIAL
FOR THE YEAR ENDED JUNE 30, 2015**

**CITY COUNCIL
(Terms as of June 30, 2015)**

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Craig Knight	Mayor	2016
Freddy Valdez	Pro-Tem	2016
Brady Jenkins	Member	2016
Marcia Sablan	Member	2018
Felipe Perez	Member	2018

CITY CLERK

Vacant

CITY TREASURER

Vacant

ACTING CITY MANAGER

Ben Gallegos

FINANCE DIRECTOR

Pio Martin

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCIAL SECTION

Independent Auditor's Report
Management Discussion and Analysis
Basic Financial Statements
Notes to the Basic Financial Statements

THIS PAGE INTENTIONALLY LEFT BLANK

Donald R. Reynolds

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To The Honorable Mayor and Members of the City Council
City of Firebaugh
Firebaugh, California

Report On the Financial Statements

I have audited the accompanying consolidated financial statements of City of Firebaugh (the City), which comprise the consolidated statement of financial position as of June 30, 2015, and the related consolidated statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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, I 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 consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1438 Oregon Street, P.O. Box 994508 Redding, CA 96099-4508 (530) 246-2834 fax (530) 244-0331

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

Opinion

In my 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 Firebaugh, California, as of June 30, 2015, and 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.

Emphasis of Matter

Implementation of GASB Statements Nos. 68 and 71

As discussed in Note 1 to the basic financial statements, the City implemented Governmental Accounting Standards Board ("GASB") Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27) and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. The adoption of these standards required retrospective application of previously reported net position and reclassification of certain accounts as of July 1, 2014 as described in Note 4 to the basic financial statements. In addition, net pension liability is reported in the Statement of Net Position in the amount of \$(1,712,517) in the Governmental Funds and \$(860,882) in the Business-type Funds as of the measurement date. Net pension liability is calculated by actuaries using estimates and actuarial techniques from an actuarial valuation as of Jun 30, 2013 which was then rolled-forward by the actuaries to June 30, 2014, the measurement date for California Public Employee Retirement System ("CalPERS"). Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 45 through 51 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.

Management has omitted the management's discussion and analysis that accounting principles

Honorable Mayor and Members of the City Council
City of Firebaugh
Firebaugh, California

generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary and Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Firebaugh's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 23, 2016, on our consideration of the City of Firebaugh'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 City of Firebaugh's internal control over financial reporting and compliance.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I do not express an opinion or provide any assurance on them.



Donald R. Reynolds, CPA
Redding, California
February 23, 2016

THIS PAGE INTENTIONALLY LEFT BLANK

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF NET POSITION
June 30, 2015

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 2,753,210	\$ 4,923,472	\$ 7,676,682
Accounts receivable (net of allowance)	259,984	587,575	847,559
Due from other governmental agencies	-	-	-
Interest receivable	-	-	-
Internal balances	(815,007)	815,007	-
Prepaid power	-	-	-
Loans receivable	1,756,313	-	1,756,313
Capital assets:			
Non-depreciable	-	1,255,996	1,255,996
Depreciable, net	1,724,626	15,646,470	17,371,096
Total capital assets	1,724,626	16,902,466	18,627,092
Total Assets	\$ 5,679,126	\$ 23,228,520	\$ 28,907,646
DEFERRED OUTFLOWS OF RESOURCES			
Pension contribution	\$ 407,627	\$ 204,914	\$ 612,541
LIABILITIES			
Accounts payable	104,151	337,964	442,115
Accrued salaries and benefits	129,116	-	129,116
Retention payable	-	-	-
Accrued interest payable	-	75,796	75,796
Deposits payable	11,892	72,030	83,922
Unearned revenue	6,600	-	6,600
OPEB Liability	2,077,140	-	2,077,140
Compensated absences			
Due within one year	8,443	41,941	50,384
Due in more than one year	146,355	-	146,355
Long-term liabilities:			
Due within one year	25,129	192,500	217,629
Net pension liability	1,712,517	860,882	2,573,399
Other	54,058	8,732,401	8,786,459
Total Liabilities	4,275,401	10,313,514	14,588,915
DEFERRED INFLOWS OF RESOURCES			
Pension adjustment	471,499	237,022	708,521
NET POSITION			
Invested in capital assets, net of related debt	1,645,439	7,977,565	9,623,004
Restricted for:			
Grants, taxes, and fees	-	-	-
Energy scheduling services	-	450,345	450,345
Unrestricted	(305,586)	4,454,987	4,149,401
Total Net Position	\$ 1,339,853	\$ 12,882,897	\$ 14,222,750

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

CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015

FUNCTIONS/PROGRAMS	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental activities:			
General government	\$ 168,776	\$ -	\$ -
Public ways and facilities	1,381,202	923,197	211,068
Public protection	2,167,170	51,040	240,449
Culture and recreation	278,979	97,555	-
Community development	-	-	-
Interest on long-term debt	2,475	-	-
Total Governmental Activities	<u>3,998,602</u>	<u>1,071,792</u>	<u>451,517</u>
Business-type activities:			
Sewer	1,436,280	1,623,134	-
Water	1,738,899	1,749,189	-
Airport	36,241	43,690	-
Total Business-Type Activities	<u>3,211,420</u>	<u>3,416,013</u>	<u>-</u>
Total	<u>\$ 7,210,022</u>	<u>\$ 4,487,805</u>	<u>\$ 451,517</u>

General revenues:

Taxes:
Property taxes
Sales and use taxes
Franchise taxes
Property transfer taxes
Grants and contributions - unrestricted
Interest and investment earnings
Miscellaneous
Transfers

Total General Revenues and Transfers
Change in Net Position

Net Position - Beginning

Prior period adjustment

Net Position - Beginning, Restated

Net Position - Ending

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

Net (Expense) Revenue and Changes in Net Position			
Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
\$ -	\$ (168,776)	\$ -	\$ (168,776)
1,320,599	1,073,662	-	1,073,662
-	(1,875,681)	-	(1,875,681)
-	(181,424)	-	(181,424)
-	-	-	-
-	(2,475)	-	(2,475)
1,320,599	(1,154,694)	-	(1,154,694)
-	-	186,854	186,854
-	-	10,290	10,290
-	-	7,449	7,449
-	-	204,593	204,593
\$ 1,320,599	(1,154,694)	204,593	(950,101)
	344,414	-	344,414
	656,208	-	656,208
	878,778	-	878,778
	2,084	-	2,084
	-	675,124	675,124
	2,055	4,237	6,292
	71,172	55,468	126,640
	-	-	-
	1,954,711	734,829	2,689,540
	800,017	939,422	1,739,439
	2,510,992	12,934,375	15,445,367
	(1,971,156)	(990,900)	(2,962,056)
	539,836	11,943,475	12,483,311
\$	1,339,853	\$ 12,882,897	\$ 14,222,750

THIS PAGE INTENTIONALLY LEFT BLANK

BASIC FINANCIAL STATEMENTS

Fund Financial Statements

CITY OF FIREBAUGH, CALIFORNIA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	<u>General Fund</u>	<u>Community Development</u>	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS				
Cash and investments	\$ 1,565,089	\$ -	\$ 1,188,121	\$ 2,753,210
Accounts receivable (net of allowance)	175,002	-	84,982	259,984
Due from other governmental agencies	-	-	-	-
Interest receivable	-	-	-	-
Due from other funds	14,480	-	-	14,480
Loans receivable	-	1,406,313	350,000	1,756,313
Total Assets	\$ <u>1,754,571</u>	\$ <u>1,406,313</u>	\$ <u>1,623,103</u>	\$ <u>4,783,987</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued liabilities	\$ 45,801	\$ -	\$ 58,350	\$ 104,151
Accrued salaries and benefits	129,116	-	-	129,116
Deposits payable	11,892	-	-	11,892
Due to other funds	829,487	-	-	829,487
Unearned revenue	6,600	-	-	6,600
Total Liabilities	<u>1,022,896</u>	<u>-</u>	<u>58,350</u>	<u>1,081,246</u>
DEFERRED INFLOWS OF RESOURCES				
Notes receivable	-	1,406,313	350,000	1,756,313
FUND BALANCES				
Reserved for:				
Loans receivable	-	-	-	-
Unreserved, reported in:				
General fund	-	-	-	-
Designated	-	-	-	-
Undesignated	593,729	-	-	593,729
Special revenue funds Undesignated	137,946	-	1,214,753	1,352,699
Total Fund Balances	<u>731,675</u>	<u>-</u>	<u>1,214,753</u>	<u>1,946,428</u>
Total Liabilities and Fund Balances	\$ <u>1,754,571</u>	\$ <u>1,406,313</u>	\$ <u>1,623,103</u>	\$ <u>4,783,987</u>

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

CITY OF FIREBAUGH, CALIFORNIA
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES
TO THE GOVERNMENT-WIDE STATEMENT OF
NET POSITION - GOVERNMENTAL ACTIVITIES
June 30, 2015

Total Fund Balance - Total Governmental Funds	\$ 1,946,428
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Notes receivable are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	1,756,313
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.	1,724,626
Deferred inflows and outflows of resources represent expenses that are not reflected in current operations	(63,872)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Loans payable	(79,187)
Interest payable	-
Net Pension Liability - Governmental Funds	(1,712,517)
OPEB liability	(2,077,140)
Compensated absences	<u>(154,798)</u>
Net Position of Governmental Activities:	\$ <u>1,339,853</u>

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

CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

REVENUES	General Fund	Other Governmental Funds	Total
Taxes and assessments	\$ 1,802,854	211,069	\$ 2,013,923
Licenses and permits	156,527	-	156,527
Fines and forfeitures	42,099	-	42,099
Use of money	907	763	1,670
Intergovernmental	824,888	982,389	1,807,277
Charges for services	557,233	51,938	609,171
Other revenues	152,932	15,020	167,952
Total Revenues	<u>3,537,440</u>	<u>1,261,179</u>	<u>4,798,619</u>
EXPENDITURES			
Current:			
General government	159,539	-	159,539
Public ways and facilities	518,173	787,434	1,305,607
Public protection	1,939,448	109,110	2,048,558
Culture and recreation	263,710	-	263,710
Community development	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
Total Expenditures	<u>2,880,870</u>	<u>896,544</u>	<u>3,777,414</u>
Excess of Revenues Over (Under) Expenditures	<u>656,570</u>	<u>364,635</u>	<u>1,021,205</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>656,570</u>	<u>364,635</u>	<u>1,021,205</u>
Fund Balances - Beginning	75,105	850,118	\$ 925,223
Prior period adjustment	-	-	-
Fund Balances - Beginning, Restated	<u>75,105</u>	<u>850,118</u>	<u>925,223</u>
Fund Balances - Ending	<u>\$ 731,675</u>	<u>1,214,753</u>	<u>\$ 1,946,428</u>

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

CITY OF FIREBAUGH, CALIFORNIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

Net Change in Fund Balances - Total Governmental Funds. \$ 1,021,205

Amounts reported for governmental activities in the Statement of
 Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of
 activities the cost of those assets is allocated over their estimated useful lives and
 reported as depreciation expense.

Expenditures for capital outlay	-
Depreciation expense	(406,880)

Debt proceeds provide current financial resources to governmental funds, but issuing
 debt increases long-term liabilities in the statement of Net Position. Repayment of
 principal is an expenditure in the governmental funds, but the repayment reduces
 long-term liabilities in the statement of Net Position.

Principal retirements

Some revenues reported in the statement of activities will not be collected for several
 months after the City's year end and do not provide current financial resources and
 therefore are not reported as revenues in the governmental funds.

Change in accounts receivable	-
Change in deferred revenue	(6,600)

Some expenses reported in the statement of activities do not require the use of current
 financial resources and therefore are not reported as expenditures in the
 governmental funds.

Change in OPEB liability	-
Change in compensated absences	-
Change in pension expense	194,767
Change in accrued interest on long-term debt	<u>(2,475)</u>

Change In Net Position of Governmental Activities	\$ <u>800,017</u>
---	-------------------

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

CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Business-Type Activities -			
	Sewer	Water	Airport	Total
ASSETS				
Cash and investments	\$ 2,460,675	\$ 2,442,878	\$ 19,919	\$ 4,923,472
Accounts receivable (net of allowance)	38,221	547,470	1,883	587,574
Due from other funds	735,007	955,465	-	1,690,472
Due from other Governments	-	-	-	-
Total Current Assets	<u>3,233,903</u>	<u>3,945,813</u>	<u>21,802</u>	<u>7,201,518</u>
Capital assets:				
Non-depreciable	-	1,255,996	-	1,255,996
Depreciable, net	<u>5,822,189</u>	<u>9,824,281</u>	<u>-</u>	<u>15,646,470</u>
Total Noncurrent Assets	<u>5,822,189</u>	<u>11,080,277</u>	<u>-</u>	<u>16,902,466</u>
Total Assets	<u>\$ 9,056,092</u>	<u>\$ 15,026,090</u>	<u>\$ 21,802</u>	<u>\$ 24,103,984</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension contribution	\$ <u>102,654</u>	\$ <u>102,260</u>	\$ <u>-</u>	\$ <u>204,914</u>
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 36,876	\$ 300,435	\$ 653	\$ 337,964
Accrued interest payable	55,780	20,016	-	75,796
Retention payable	-	-	-	-
Deposits payable	-	72,030	-	72,030
Due to other funds	-	875,465	-	875,465
Unearned revenue	-	-	-	-
Compensated absences	18,525	23,416	-	41,941
Loans payable	86,500	106,000	-	192,500
Net pension liability	431,269	429,613	-	860,882
Compensated absences	-	-	-	-
OPEB liability	-	-	-	-
Loans payable	<u>3,431,500</u>	<u>5,300,901</u>	<u>-</u>	<u>8,732,401</u>
Total Liabilities	<u>\$ 4,060,450</u>	<u>\$ 7,127,876</u>	<u>\$ 653</u>	<u>\$ 11,188,979</u>
DEFERRED INFLOWS OF RESOURCES				
Pension adjustments	\$ <u>118,739</u>	\$ <u>118,283</u>	\$ <u>-</u>	\$ <u>237,022</u>
NET POSITION				
Invested in capital assets, net of related debt	\$ 2,304,189	\$ 5,673,376	\$ -	\$ 7,977,565
Restricted for:				
Energy scheduling services	194,345	256,000	-	450,345
Unrestricted	<u>2,481,023</u>	<u>1,952,815</u>	<u>21,149</u>	<u>4,454,987</u>
Total Net Position	<u>\$ 4,979,557</u>	<u>\$ 7,882,191</u>	<u>\$ 21,149</u>	<u>\$ 12,882,897</u>

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

CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Sewer</u>	<u>Business-Type Activities - Water</u>	<u>Airport</u>	<u>Total</u>
OPERATING REVENUES				
Charges for services	\$ 1,623,134	\$ 1,749,189	\$ 43,690	\$ 3,416,013
Total Operating Revenues	<u>1,623,134</u>	<u>1,749,189</u>	<u>43,690</u>	<u>3,416,013</u>
OPERATING EXPENSES				
Personnel costs	415,920	414,323	7,843	838,086
Utilities	135,287	253,690	-	388,977
Supplies	11,715	18,734	-	30,449
Maintenance and operations	379,870	347,471	13,110	740,451
Contractual services	55,184	57,792	15,288	128,264
Depreciation	223,673	376,756	-	600,429
Other expense	66,912	44,605	-	111,517
Total Operating Expenses	<u>1,288,561</u>	<u>1,513,371</u>	<u>36,241</u>	<u>2,838,173</u>
Operating Income (Loss)	<u>334,573</u>	<u>235,818</u>	<u>7,449</u>	<u>577,840</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest income	1,995	2,242	-	4,237
Intergovernmental revenues	-	670,862	4,262	675,124
Other revenues	1,415	54,053	-	55,468
Interest expense	(147,719)	(225,528)	-	(373,247)
Total Non-Operating Revenues (Expenses)	<u>(144,309)</u>	<u>501,629</u>	<u>4,262</u>	<u>361,582</u>
Income (Loss) Before Transfers	<u>190,264</u>	<u>737,447</u>	<u>11,711</u>	<u>939,422</u>
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Change in Net Position	<u>190,264</u>	<u>737,447</u>	<u>11,711</u>	<u>939,422</u>
Total Net Position - Beginning	5,285,696	7,639,241	9,438	12,934,375
Prior period adjustment	(496,403)	(494,497)	-	(990,900)
Total Net Position - Beginning, Restated	<u>4,789,293</u>	<u>7,144,744</u>	<u>9,438</u>	<u>11,943,475</u>
Total Net Position - Ending	\$ <u>4,979,557</u>	\$ <u>7,882,191</u>	\$ <u>21,149</u>	\$ <u>12,882,897</u>

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

CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Business-Type Activities			
	Sewer	Water	Airport	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 1,610,859	\$ 1,219,876	\$ 61,502	\$ 2,892,237
Payments to suppliers	(945,358)	(381,944)	(28,198)	(1,355,500)
Payments to employees	(416,605)	(415,032)	(7,843)	(839,480)
Net Cash Provided (Used) by Operating Activities	<u>248,896</u>	<u>422,900</u>	<u>25,461</u>	<u>697,257</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants and other receipts	-	670,862	4,262	675,124
Changes in pension liabilities	(49,048)	(48,862)	-	(97,910)
Interfund loans received	-	-	(9,804)	(9,804)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(49,048)</u>	<u>622,000</u>	<u>(5,542)</u>	<u>567,410</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	(911,781)	-	(911,781)
Principal paid on capital debt	(76,500)	(120,514)	-	(197,014)
Interest paid on capital debt	(147,719)	(225,528)	-	(373,247)
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(224,219)</u>	<u>(1,257,823)</u>	<u>-</u>	<u>(1,482,042)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends and other	<u>3,410</u>	<u>56,295</u>	<u>-</u>	<u>59,705</u>
Net Cash Provided (Used) by Investing Activities	<u>3,410</u>	<u>56,295</u>	<u>-</u>	<u>59,705</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(20,961)	(156,628)	19,919	(157,670)
Balances - Beginning of the Year	<u>2,481,636</u>	<u>2,599,506</u>	<u>-</u>	<u>5,081,142</u>
Balances - End of the Year	\$ <u>2,460,675</u>	\$ <u>2,442,878</u>	\$ <u>19,919</u>	\$ <u>4,923,472</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 334,573	\$ 235,818	\$ 7,449	\$ 577,840
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	223,673	376,756	-	600,429
Decrease (increase) in:				
Accounts receivable	(12,275)	(529,313)	17,812	(523,776)
Prepaid power	53,846	204,195	-	258,041
Increase (decrease) in:				
Accounts payable	(350,236)	134,028	200	(216,008)
Deposits payable	-	2,125	-	2,125
Compensated absences	(685)	(709)	-	(1,394)
OPEB liability	-	-	-	-
Net Cash Provided (Used) by Operating Activities	\$ <u>248,896</u>	\$ <u>422,900</u>	\$ <u>25,461</u>	\$ <u>697,257</u>

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

CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUND - SUCCESSOR AGENCY
June 30, 2015

	Agency Funds
ASSETS	
Cash and investments	\$ 542,805
Notes receivable	-
Land and buildings held for resale	1,833,649
Total Assets	\$ <u>2,376,454</u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 9,560
Interest payable	25,954
Long-term debt:	
Due within one year	-
Due in more than one year	6,127,934
Total Liabilities	<u>6,163,448</u>
NET POSITION	
Held in trust for other governments	\$ <u>(3,786,994)</u>

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

**CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUND - SUCCESSOR AGENCY
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance June 30, 2015</u>
ADDITIONS	
Property taxes	\$ 427,312
Investment earnings and other	<u>14,786</u>
Total additions	<u>442,098</u>
DEDUCTIONS	
Administrative costs	-
Program expenses of former redevelopment agency	211,498
Interest and fiscal agency expenses of former redevelopment agency	<u>601,900</u>
Total deductions	<u>813,398</u>
Change in net position	(371,300)
Net position - Beginning of year	<u>(3,415,694)</u>
Net position - End of year	<u><u>\$ (3,786,994)</u></u>

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

BASIC FINANCIAL STATEMENTS

Notes to Basic Financial Statements

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the City of Firebaugh (City), all of which conform to generally accepted accounting principles as applicable to governmental units.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The City of Firebaugh, State of California (the "City"), was incorporated in 1914. The City operates under a Council-Manager form of government. The City's major operations include public safety; highways and streets; water and sewer; parks and recreation; building inspection; public improvements; planning and zoning, and general administrative services.

The financial reporting entity (the government) includes all the funds of the primary government (i.e., the City as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. The government provides a full range of services including police and fire protection; sanitation, electric, water, and wastewater services; the construction and maintenance of streets and infrastructure; recreational activities and cultural events.

As required by GAAP, the accompanying basic financial statements present the City and its component units. Component units are entities for which the City is considered to be financially accountable. GASB defines component units as legally separate entities that meet any one of the following tests:

The City appoints the voting majority of the board of the entity and:

is able to impose its will on the entity and/or
is in a relationship of financial benefit or burden with the entity.

The entity is fiscally dependent upon the City.

The financial statements of the City would be misleading if data from the entity were omitted.

Management determined that there are no potential component units, based on the criteria above:

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

Government-Wide and Fund Financial Statements (Continued)

component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues as available if they are collected within sixty days of the end of the current fiscal period, except for sales tax which has a ninety day availability period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach of GASB Statement No. 34.

Property taxes, sales taxes, transient occupancy tax, grants, licenses, fees, charges and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Fiduciary fund financial statements include a statement of net assets. The City's fiduciary funds represent agency funds and a Private-purpose Trust Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on the accrual basis of accounting.

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

Basis of Presentation

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for in a separate self-balancing set of accounts for its assets, other debits, liabilities, other credits, equity, revenue and expenditures or expenses, as appropriate.

Governmental Funds - Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Basis of Presentation (Continued)

Enterprise Funds - account for operations (1) that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The City has elected to follow GASB pronouncements, and not Financial Accounting Standards Board (FASB) pronouncements after 1989, as presented by GASB Statement Number 20.

Fiduciary Funds

Agency Funds - used to account for assets held by a governmental unit as an agent for individuals, governmental entities (other than the City) and non-public organizations. This fund is used to account for deposits and collects monies for various community events which are remitted to the organizers.

Private-purpose Trust Fund - is a fiduciary fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and interest benefit individuals, private organizations, or other governments.

Major Funds

The City reports the following major governmental funds:

General Fund - is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The City reports the following major proprietary funds:

The Water Enterprise Fund accounts for the operations of the City's water utility, a self-supporting activity which renders a service on a user-charge basis to residents and businesses.

The Sewer Utility Fund accounts for the operations of the City's wastewater utility, a self-supporting activity which renders a service on a user-charge basis to residents and businesses.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Major Funds (Continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's business type activities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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. The principal operating revenues of the City's enterprise funds and of the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow resources (expense/expenditure) until then. The City does not have any items that qualify for reporting in this category this fiscal year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. The separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from miscellaneous receivables, grants and loans receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Net Assets or Equity Cash and Investments

Cash and Investments

The City pools cash and investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments. State statutes authorize the City to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers' acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund. Investment income from pooled investments is allocated to all funds in the pool. Interest is allocated on the basis of average daily cash balance at quarter end in relation to the total pool investments. The interest income is recorded in the fund that earned the interest, except for those funds which have a negative cash balance and are excluded from the interest apportionment.

Investments are reported in the accompanying balance sheet at fair value which is determined using selected bases annually. Short term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Cash deposits are reported at carrying amount which reasonably estimates fair value. Managed funds not listed on an established market are reported at the estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities.

General Receivables and Property Taxes Receivable

The City records an allowance for doubtful accounts on general accounts receivable based on the experience method.

Tehama County assesses properties, bills, collects, and distributes property taxes to the City. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on July 1. Secured property taxes become a lien on real property on January 1 of the preceding fiscal year.

Secured property tax is due in two installments, on November 1 and March 1. Property taxes become delinquent after December 10 and April 10, respectively. Unsecured property tax is due on July 1, and becomes delinquent on August 31. The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the property being taxed.

Inventories

Inventories are valued at estimated cost at year-end. All inventories consist of expendable supplies held for consumption.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Net Assets or Equity (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Such depreciation has been provided over the estimated useful lives using the straight-line method.

The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Buildings	10-40 years
Improvements	10-40 years
Machinery and Equipment	3-20 years
Utility System	5-50 years
Infrastructure	15-50 years

Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

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.

Pension Plan

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Government of Example's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Continued on following page.

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Net Assets or Equity (Continued)

Vacation and Sick Pay

Vacation pay is vested to the employees as it accrues and is payable upon retirement or termination. Sick leave, however, does not vest to the employees and is payable only when sick leave is taken.

Unused vacation and sickleave have been accrued in the accompanying government-wide financial statements and the accompanying proprietary fund financial statements.

Unearned Revenue

In the government-wide financial statements, unearned revenue is recorded for transactions for which revenues have not been earned.

In the fund financial statements, deferred revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records deferred revenues when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

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 assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method, which does not materially differ from the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Net Assets or Equity (Continued)

Fund Equity

In the fund financial statements, governmental funds aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications; restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed ordinances of the City Council, the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the City Council removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

Assigned fund balance. This classification reflects the amounts constrained by the City Council's "intent" to be used for specific purposes, but are neither restricted nor committed. The City Council and City Manager have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, the unrestricted resources-committed, assigned, and unassigned-in order as needed.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Net Assets or Equity (Continued)

Net Position

For government-wide reporting as well as in proprietary funds, fund equity is called net position. Net position is comprised of three components: net investment in capital assets; restricted; and unrestricted.

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of bonds, notes and other debt that are attributed to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.

Unrestricted net position is the net amount of the assets, deferred outflows or resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Tap and similar fees have been reported as non-operating revenues in the City's statement of revenue expense and changes in net position for proprietary funds and as capital grants and contributions in the statement of activities and changes in net position.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenses during the reporting period. Actual results could differ from those estimates.

(Continued on the following page)

**CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

New Pronouncements - Implemented

Governmental Accounting Standards Board Statement No. 68

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 and GASB Statement No. 71 Pension Transition for Contributions Made Subsequent to the Measurement Date*. The provisions of these statements are effective for financial statements for fiscal years beginning after June 15, 2014. As part of GASB 68 the City is required to record its share of the California Public Employees Retirement System's (CalPERS) and the Public Agency Retirement System's – Retirement Enhancement Plan (PARS-REP) net pension liability.

Governmental Accounting Standards Board Statement No. 69 and 70.

Statement No. 69, *Government Combinations and Disposals of Government Operations*, and Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* have no impact on the City

Governmental Accounting Standards Board Statement No. 71

Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* - an amendment of GASB Statement No. 68. The City adopted the provisions of GASB Statement No. 70, This statement establishes accounting and financial reporting for financial guarantees that are nonexchange transactions extended or received by the City. This pronouncement did not impact the preparation of these financial statements.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: DETAILED NOTES

Cash and Investments

As of June 30, 2015, the City's cash and investments are reported in the financial statements as follows:

Primary government	\$ 7,652,029
Agency funds	<u>542,805</u>
Total Cash and Investments	\$ <u>8,194,834</u>

As of June 30, 2015, the City's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 300
Deposits (less outstanding checks)	<u>5,798,072</u>
Total Cash	<u>5,798,372</u>

As of June 30, 2015, the City's investments consisted of the following:

Investments:	
In California Local Agency Investment Fund (at market):	<u>2,396,462</u>
Total Investments	<u>2,396,462</u>
Total Cash and Investments	\$ <u>8,194,834</u>

At year end, the carrying amount of the City's cash deposits (including amount in checking accounts and money market accounts) was \$5,798,072 and the bank balance was \$5,888,006. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial Credit Risk For Deposits - Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The City's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the City's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized. The City's investment policy does not further limit its deposits. Of the bank balance \$513,405 was covered by Federal depository insurance.

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of

(Continued on the following page).

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: DETAILED NOTES (Continued)

Cash and Investments (Continued)

its fair value to changes in market interest rates. All investments of the City are pooled with the State of California Local Agency Investment Fund. The City's investment policy generally limits investment maturities as needed to maintain adequate liquidity to meet the City's cash flow requirements and to limit its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law and City investment policy limits investments in commercial paper to the rating of A or better by Standards & Poor's or P-1 or better by Moody's Investors Service; corporate bonds to the rating of A or better by both Standards & Poor's and Moody's Investors Service. No limits are placed on U.S. government agency securities and U.S. Treasuries. The City's investment policy does not further limit its investment choices.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law restricts the City's investments in commercial paper to 40% of its investment pool and to 10% per issuer and corporate bonds and medium term notes to 30% of its investment pool and to 10% per issuer, and banker's acceptances to 15% of its investment pool and to 10% per issuer. The City has invested all cash, other than deposits and imprest cash, in the California Local Agency Investment Fund (LAIF). At June 30, 2015, the City's investments were in compliance with concentration of credit risk State law.

Investment in Local Agency Investment Fund - The City of Firebaugh is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. At June 30, 2015, the City's investment position in the State of California Local Agency Investment Fund (LAIF) was \$2,396,462. The total amount invested by all public agencies in LAIF on that day was \$21,495,234,784 that amount, 96.08% is invested in non-derivative financial products and 1.42% in structured notes and asset-backed securities. The value of the pool shares in LAIF is determined on an amortized cost basis, which approximates fair value. The Local Investment Advisory Board, which consists of five members designated by the State statutes, has oversight responsibility for LAIF.

Investments - The City reports its investments in accordance with GASB Statement Number 31. This standard requires that the City's investments be reported at fair value with realized and unrealized gains or losses reported in the statement of operations.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: DETAILED NOTES (Continued)

Notes Receivable

Revolving Loan Program - Long-term loans receivable of \$1,729,313 represent monies loaned to home buyers in connection with a down payment assistance programs. The loans are secured by real property with repayment due upon the sale of real property or starting at the end of the 30 year deferral period. At the time of sale, the seller pays the loan balance in full plus interest, ranging from 0% to 4%. For the home buyer loan program, starting at the end of the 30 year deferral period, the borrower is required to repay the loan over the following 15 years.

Firebaugh San Joaquin Vista Associates - During fiscal year 2000, the Redevelopment Agency of the City of Firebaugh, loaned Firebaugh San Joaquin Vista Associates \$200,000 as a subsidy in connection with a low income apartment. The note carries an interest rate of 3% and matures during 2055. The terms of the agreement specify that payments of the outstanding principal and accrued interest shall be paid annually in the amount equal to 30% of available project revenues. Payments made shall be credited first against accrued interest and then against outstanding principal. There have been no required payments to date on this note.

San Joaquin Development LLC - During fiscal year 2009, the Redevelopment Agency of the City of Firebaugh loaned San Joaquin Development LLC \$150,000 in connection with the construction of low-income condominiums. The note is non-interest bearing and is repayable upon sale of each unit at the rate of \$7,134 per unit. There have been no repayments to date on this note.

Capital Assets

Capital assets activity for the year ended June 30, 2015, was as follows:

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Adjustments/ Retirements</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2015</u>
<u>Governmental activities:</u>					
Capital assets, not being depreciated:					
Land	\$ 137,047	\$ -	\$ -	\$ -	\$ 137,047
Construction in progress	-	-	-	-	-
Total capital assets, Not being depreciated	<u>137,047</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,047</u>
Capital assets, being depreciated:					
Buildings	1,338,503	-	-	-	1,338,503
Infrastructure	514,825	-	-	-	514,825
Machinery and equipment	<u>1,981,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,981,385</u>
Total capital assets, being depreciated	<u>3,834,713</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,834,713</u>

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: DETAILED NOTES (Continued)

Capital Assets (Continued)

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Adjustments/ Retirements</u>	<u>Transfers</u>	<u>Balance June 30, 2015</u>
Less accumulated depreciation	(2,247,134)	(118,188)	-	-	(2,365,322)
Total capital assets,					
Being depreciated, net	<u>1,587,579</u>	<u>(118,188)</u>	-	-	<u>1,469,391</u>
Total governmental activities, net	<u>\$ 1,724,626</u>	<u>\$ (118,188)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,606,438</u>
	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Adjustments/ Retirements</u>	<u>Transfers</u>	<u>Balance June 30, 2015</u>
<u>Business-Type activities:</u>					
Capital assets, not being depreciated:					
Land	\$ 203,705	\$ -	\$ -	\$ -	\$ 203,705
Construction in progress	<u>344,215</u>	-	-	-	<u>344,215</u>
Total assets not being depreciated	<u>547,920</u>	-	-	-	<u>547,920</u>
Capital assets, being depreciated:					
Buildings	237,000	-	-	-	237,000
Infrastructure	15,536,799	-	-	-	15,536,799
Machinery and equipment	<u>7,698,350</u>	-	-	-	<u>7,698,350</u>
Total capital assets, being depreciated	<u>23,472,149</u>	-	-	-	<u>23,472,149</u>
Less accumulated depreciation	<u>(7,428,955)</u>	<u>(579,193)</u>	-	-	<u>(8,008,148)</u>
Total capital assets,					
being depreciated, net	<u>16,043,194</u>	<u>(579,193)</u>	-	-	<u>15,464,001</u>
Total business-type activities, net	<u>\$ 16,591,114</u>	<u>\$ (579,193)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,011,921</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 74,422
Public Safety and Judiciary	27,121
Public Works and Development	<u>16,645</u>
Total Depreciation Expense -- Governmental Functions	<u>\$ 118,188</u>

Depreciation expense was charged to the business-type functions as follows:

Sewer	\$ 203,103
Water	<u>376,090</u>
Total Depreciation Expense - Business-Type Functions	<u>\$ 579,193</u>

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: DETAILED NOTES (Continued)

Unearned Revenue - Deferred Outflows/Inflows of Resources

The City implemented GASB Statement No. 65, Items Previously Reported as Assets and Liabilities as of June 30, 2015.

GASB No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has no items to report in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds are unavailable revenues of \$2,079,313 related to long-term notes and loans receivable.

At June 30, 2015, the components of unearned revenue consisted of off-sets to notes receivable in the amount of \$4,117,589, in addition there was unearned revenue in the General Fund in the amount of \$10,517.

Long-term Debt

Long-term debt for the year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions	Adjustments/ Retirements	Balance June 30, 2015	Amounts Due Within One Year
Governmental Activities					
Lease Payable					
Fire truck lease	\$ 79,187	\$ -	\$ (25,129)	\$ 54,058	\$ 26,375
Total Governmental Activity Debt	\$ 79,187	\$ -	\$ (25,129)	\$ 54,058	\$ 26,375

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: DETAILED NOTES (Continued)

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Adjustments/</u> <u>Retirements</u>	<u>Balance</u> <u>June 30, 2015</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Business-Type Activities					
Bonds Payable					
1976 Firebaugh Sewer Revenue Bond	\$ 54,500	\$ -	\$ (26,500)	\$ 28,000	\$ 28,000
2013 Water Revenue Refunding Bond	1,512,415	-	(62,803)	1,449,612	67,820
Certificate of Participation					
2007 USDA Water COP	4,015,000	-	(60,000)	3,955,000	60,000
Loan Payable					
2008 USDA Sewer Loan	<u>3,540,000</u>	<u>-</u>	<u>(50,000)</u>	<u>3,490,000</u>	<u>50,000</u>
Total Business-Type Activity Debt	<u>\$ 9,121,915</u>	<u>\$ -</u>	<u>\$ (199,303)</u>	<u>\$ 8,922,612</u>	<u>\$ 205,820</u>
Compensated Absences					
Government Activities	\$ 154,798	\$ -	\$ -	\$ 154,798	
Business-Type Activities	\$ 43,335	\$ -	\$ (1,394)	\$ 41,941	

At June 30, 2015, loans consisted of the following:

Fire Truck Lease - In October 2006 the City entered into a capital lease for \$224,802 with Kansas State Bank of Manhattan for a new fire truck. The lease is payable in ten annual installments of \$29,056.30 consisting of principal and interest.

1976 Firebaugh Sewer Revenue Bonds Payable - The 1976 Firebaugh Sewer Revenue Bonds in the amount of \$477,000 were issued in 1976. Interest in the amount of 5 percent is due semi-annually. Principal is paid annually.

2013 Water Revenue Refunding Bond - In November 2013, the City issued revenue bonds in the amount of \$1,512,415. The funds were used for the purpose of refinancing the 2005 Water Revenue Bond. Principal and interest is payable semi-annually on December 1 and June 1 each year, with an interest rate of 3.85%.

2007 USDA Water Certificate of Participation - In 2007 the City issued \$4,365,000 of Certificates of Participation. The proceeds of the issue were used for the water system improvement project. Interest on the COP is payable semi-annually on December 1 and June 1 each year, with an interest rate of 4.125% per annum. Principal is paid annually on June 1.

2008 USDA Sewer Loan Payable - In 2008 the City borrowed \$3,800,000 from the USDA to finance sewer plant expansion. Interest on the loan is payable semi-annually on February 15 and August 15 each year, with an interest rate of 4.125% per annum. Principal is paid on August 15 of each year.

The annual aggregate maturities for the years subsequent to June 30, 2015, are disclosed in the other disclosures section on pages 47 through 50.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: DETAILED NOTES (Continued)

Operating Leases

Rental expenses incurred under operating leases are not considered material.

Interfund Transactions

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following amounts were reflected as due from and due to other funds as of June 30, 2015:

<u>Due To:</u>		<u>Due From:</u>	
Sewer Fund	\$ 735,007	General Fund	\$ 815,007
Water Fund	955,466	Solid Waste Fund	11,160
General Fund	14,480	San Joaquin River Flooding Fund	1,436
		Waste Tire Amnesty Fund	1,884
		Water Capital Improvement Fund	598,085
		Las Deltas Water Fund	140,688
		12-CDBG 887 Grant Fund	<u>136,693</u>
Total	\$ <u>1,704,953</u>		\$ <u>1,704,953</u>

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations and re-allocations of special revenues. The City only made di-minimus transfers for fiscal year ended June 30, 2015.

Deficit Fund Balances

The City has the following deficit fund balances at June 30, 2015:

Solid Waste Fund	\$ (3,618)
San Joaquin River Flood Fund	(896)
Water Capital Improvement Fund	(136,749)

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4: EMPLOYEES' RETIREMENT PLAN

For purposes of measuring the net pension liability and deferred outflows/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 CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

A. General Information about the Pension Plans

Plan Descriptions – All qualified employees are eligible to participate in the City's following cost-sharing multiple-employer defined benefit pension plans (Plans):

- City Miscellaneous (Tier 1)
- City Miscellaneous - PEPR (Tier 2)
- City Safety (Tier 1)
- City Safety - PEPR (Tier 2)

The Plans are administered by the California Public Employees' Retirement System (CalPERS). 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, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1959 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.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4: EMPLOYEES' RETIREMENT PLAN (Continued)

The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

	<u>City Safety Plan</u>		<u>City Miscellaneous Plan</u>	
	<u>Tier 1</u>	<u>Tier 2</u>	<u>Tier 1</u>	<u>Tier 2</u>
Hire date	Prior to January 1, 2012	On or after January 1, 2012	Prior to January 1, 2012	On or after January 1, 2012
Benefit formula	3% @ 55	2.7% @ 57	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50-57	50-55	50-55
Monthly benefits, as a % of eligible compensation	3%	2.0% to 2.7%	2.4% to 3%	2.0% to 2.7%
Required employee contribution rates	9.0%	11.5%	9.0%	11.5%
Required employer contribution rates	41.36%	11.5%	21.37%	11.5%

Contributions – Section 20814© 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 the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>City Safety Plan</u>	
	<u>Tier 1</u>	<u>Tier 2</u>
Contributions - employer	\$ 64,755	\$ -
Contributions - employee (paid by employer)	231,928	-
	<u>City Miscellaneous Plan</u>	
	<u>Tier 1</u>	<u>Tier 2</u>
Contributions - employer	\$ 89,850	\$ -
Contributions - employee (paid by employer)	198,524	-

As of June 30, 2015, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
City Safety Plan-Tier 1	\$ 1,546,431
City Miscellaneous Plan-Tier 1	<u>1,026,968</u>
Total Net Pension Liability	<u>\$ 2,573,399</u>

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4: EMPLOYEES' RETIREMENT PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

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, 2014, 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, 2013 rolled forward to June 30, 2014 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, 2013 and 2014 was as follows:

	City Safety Plan	
	<u>Tier 1</u>	<u>Tier 2</u>
Proportion - June 30, 2013	0.38%	0.00%
Proportion - June 30, 2014	<u>0.40%</u>	<u>0.00%</u>
Change- Increase (Decrease)	<u>0.02%</u>	<u>0.00%</u>

	City Miscellaneous Plan	
	<u>Tier 1</u>	<u>Tier 2</u>
Proportion-June30,2013	0.40%	0.00%
Proportion-June30,2014	<u>0.41%</u>	<u>0.00%</u>
Change - Increase (Decrease)	<u>0.01%</u>	<u>0.00%</u>

For the year ended June 30, 2015, the City recognized pension expense of \$2,522,428. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 585,057	\$ -
Differences between actual and expected experience	27,484	-
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(645,474)
Adjustments due to differences in proportion	-	(63,048)
Total	<u>\$ 612,541</u>	<u>\$ (708,522)</u>

\$2,763,380 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4: EMPLOYEES' RETIREMENT PLAN (Continued)

be recognized as pension expense as follows:

Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2015	\$ (183,885)
2016	(183,885)
2017	(179,385)
2018	(88,243)
Thereafter	-

Actuarial Assumptions – For the measurement period ended June 30, 2014, the total pension liabilities were determined by rolling forward the June 30, 2013 total pension liability. The June 30, 2013 and June 30, 2014 total pension liabilities were based on the following actuarial methods and assumptions:

Valuation Date	All Plans (4) June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.5%
Inflation	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.5% (2)
Mortality	Derived using CalPers Membership Data for all Funds (3)
Post Retirement Benefit Contract	COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter
Increase	
(1) Depending on age, service and type of employment	
(2) Net of pension plan investment and administrative expenses; includes 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 2014 experience study report available on CalPERS website.	
(4) All of the City's plans for miscellaneous and safety, and the District's plan's employed the same assumptions.	

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore,

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4: EMPLOYEES' RETIREMENT PLAN (Continued)

the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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 took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound 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.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4: EMPLOYEES' RETIREMENT PLAN (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forest land	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
Total	100%		
(a.)	An expected inflation of 2.5% used for this period.		
(b.)	An expected inflation of 3.0% used for this period.		

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the 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:

	<u>City Safety Plan</u>	
	<u>Tier 1</u>	<u>Tier 2</u>
One Percent Increase	6.50%	6.50%
Net Pension Liability	\$ 2,438,709	-
Current Discount Rate	7.50%	7.50%
Net Pension Liability	\$ 1,546,431	-
One Percent Decrease	8.50%	8.50%
Net Pension Liability	\$ 810,409	-
	<u>City Miscellaneous Plan</u>	
	<u>Tier 1</u>	<u>Tier 2</u>
One Percent Increase	6.50%	6.50%
Net Pension Liability	\$ 1,728,137	-
Current Discount Rate	7.50%	7.50%
Net Pension Liability	\$ 1,026,968	-
One Percent Decrease	8.50%	8.50%
Net Pension Liability	\$ 445,065	-

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

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 5: POST-EMPLOYMENT HEALTH CARE BENEFITS

Post Retirement Benefits - From an accrual accounting perspective, the cost of postemployment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. Prior to adopting the requirements of GASB Statement No. 45, the City recognized the cost of postemployment healthcare in the year it was paid. With the implementation of GASB Statement No. 45 the City will report the accumulated liability from prior years in order to provide information useful in assessing potential demands on the City's future cash flows. Recognition and funding of the liability accumulated from prior years will be phased in over 30 years.

Plan Description - For all employees employed by the City who are not under a labor agreement who retire from the City's employment under the Public Employee's Retirement System currently in effect, the City will continue to pay the premiums for health care coverage in an amount equal to the amount paid if the employee was still employed by the City.

For the fiscal year ending June 30, 2015, there were five retirees receiving such benefits. The City is financing any benefits on a pay as you go basis.

Funding Policy - The contribution requirements of plan members and the City are established and may be amended by the City. The City determines the required contributions using the Entry Age Normal Cost Method. The required contribution is based on projected pay-as-you-go financing requirements.

Membership in the plan consisted of the following at June 30, 2015, the date of the latest actuarial valuation.

Retirees receiving benefits	5
Active plan members eligible	34
Total	40
Retired employees:	
Average Age	65.4
Average Retirement Age	60
Active members eligible:	
Average Age	40.0
Average Service Years	9.1

Annual OPEB Cost and Net OPEB Obligation - The City's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess)

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 5: POST-EMPLOYMENT HEALTH CARE BENEFITS (Continued)

over a period of thirty (30) years. The following table shows the amount contributed to the plan, and changes in the City's net OPEB obligation:

Annual required contribution (OPEB cost)	\$ 240,691
Interest on net OPEB obligation	102,166
Adjustment to annual required contribution	<u>(116,155)</u>
Annual OPEB cost (expense)	226,702
Contributions made	<u>(27,506)</u>
Increase (decrease) in net OPEB obligation	199,196
Net OPEB obligation, beginning of year	<u>2,270,364</u>
Net OPEB obligation, end of year	\$ <u>2,469,560</u>

The City's OPEB obligation as of implementation of GASB Statement No. 45 is less than the actuarial accrued liability of \$3,246,513, all of which is unfunded. However, the OPEB obligation will be increased prospectively to the actuarial accrued liability amount. The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation was as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Contribution</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
2013	383,225	8,415	2.2%	1,690,925
2014	409,401	23,186	5.7%	2,077,140
2015	214,331	21,107	9.8%	2,270,364

Funding Status and Progress - The funded status of the liability as of June 30, 2015, the plan's most recent actuarial valuation date, was as follows:

<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Accrued Liability</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u>	<u>Unfunded</u> <u>Liability</u> <u>(Excess Assets)</u>	<u>Funded</u> <u>Ratio</u>	<u>Annual</u> <u>Covered</u> <u>Payroll</u>	<u>UAAL as</u> <u>a % of</u> <u>Payroll</u>
6/30/2010	2,263,046	-	2,263,046	0.0%	1,598,143	141.6%
6/30/2013	2,896,304	-	2,896,304	0.0%	1,564,331	185.1%
6/30/2015	1,909,315	-	1,909,315	0.0%	1,831,124	104.3%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding status and progress, as shown above, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 5: POST-EMPLOYMENT HEALTH CARE BENEFITS (Continued)

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and included the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The annual OPEB cost was determined as part of the June 30, 2015 actuarial valuation. Additional information as of the last actuarial valuations follows:

Valuation Date	January 1, 2015
Actuarial Cost Method	Entry age normal cost
Asset Valuation Method	Market value of assets
Amortization Method	Level percentage of payroll
Remaining Amortization Period	25 years
Actuarial Assumptions:	
Investment Rate of Return	7.0%
Discount Rate	4.5%
Payroll Increase	3.25%
Health Cost Trend Rates:	
Annual increases in premium for retired medical and prescription drug benefits are assumed to be as follows:	
Year After Valuation Date	
2014	Actual premiums
2015	Actual premiums
2016	Actual premiums
2017	7.5%
2018	7.0%
Thereafter	6.5% to 4.64%

NOTE 6: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The City implemented GASB Statement No. 65, Items Previously Reported as Assets and Liabilities as of June 30, 2015.

GASB No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 6: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (Continued)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows or resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has no items to report in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow or resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds are unavailable revenues of \$1,756,313 related to long-term notes and loans receivable.

On the Government wide Statement of net position Deferred Outflows of resources of \$612,541 represent contributions made to the City's pension plan for the 2014-2015 fiscal year. Deferred Inflows of resources are as follows:

Net differences between projected and actual earnings on pension plan investments	\$ 645,474
Adjustment due to differences in proportions	<u>63,048</u>
Total deferred inflows of resources	\$ <u>708,522</u>

NOTE 7: RISK MANAGEMENT

The City participates with other public entities in a joint venture under a joint powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each worker's compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$10,000 and workers' compensation losses under \$10,000. The CSJVRMA purchases excess reinsurance from \$1,000,000 to \$15,000,000. The CSJVRMA participates in an excess pool which provides Workers' Compensation coverage from \$500,000 to \$1,500,000 and purchases excess reinsurance above \$1,500,000 to the statutory limit.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 7: RISK MANAGEMENT (Continued)

The CSJVRMA is a consortium of 55 cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500, et. seq. The CSJVRMA is governed by a Board of Directors, which meets three to four times each year, consisting of one member appointed by each member city.

The day-to-day business is handled by a management group employed by the CSJVRMA. The financial

Total assets	\$86,630,360
Total liabilities	<u>73,673,710</u>
Net position	<u>\$12,956,650</u>
Total revenues	\$38,130,606
Total expenses	<u>40,427,807</u>
Increase/(decrease) in net position	<u>\$(2,297,201)</u>

statements of CSJVRMA can be obtained at 1831 K Street, Sacramento, CA 95814.

The latest audited financial information and the most current information available for CSJVRMA for fiscal year ended June 30, 2015 is as follows:

NOTE 8: PRIOR PERIOD ADJUSTMENT

The prior period adjustments are due to the implementation of GASB No. 68 to record opening balance of the net pension liability. The net effect of the prior period adjustments decreased the net position of the City as follows:

The Statement of Activities has prior period adjustments in the amount of \$1,971,156 in the Governmental Funds and \$990,900 in the proprietary, business-type funds. The net effect of those adjustment decreased the net position correspondingly.

NOTE 9: CONTINGENCIES

Federal and State Government Programs - The City participates in several federal and state grant programs. These programs have been audited, as needed, in accordance with the provisions of the federal Single Audit Act of 1984 and applicable state requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures, which may be disallowed by the granting agencies, cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

(Continued on the following page)

CITY OF FIREBAUGH, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 10: SUBSEQUENT EVENTS

The City evaluated subsequent events for recognition and disclosure through February 23, 2016, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2015 that required recognition or disclosure in such financial statements.

NOTE 11: BUDGETARY PRINCIPLES

The operating budget of the City is adopted by the City Council prior to July 1 each year primarily on a cash basis. The City Manager is authorized to transfer budget amounts between divisions of a department within any fund; however, any revisions that alter the total expenditures of any fund require City Council resolution.

Budget information is adopted and presented for the general, special revenue and capital project funds. The presentations represent original appropriations adjusted for supplemental appropriations, if any, made during the year.

The City does not formally adopt a budget for debt service funds. The bond documents are the controlling factor.

Portions of fund equity are recorded as reserves when segregation for future use is necessary and the funds are, therefore, not available for future apportionment or expenditures.

Summary of Differences between Budgetary Basis and Generally Accepted Accounting Principles (GAAP)

The following are the differences between the City's budgetary basis and GAAP:

- a.) The City does not budget for GASB 31 interest income.
- b.) The City does not budget for accounts payable or intergovernmental payables.
- c.) The City does not budget for benefit accruals.
- d.) The City does not budget for transfers from the debt service funds when revenue is in excess of debt service requirements.
- e.) The City budgets for certain receivables and payables on a cash basis.
- f.) The City budgets for land to be held for resale as expenditure.
- g.) Encumbrances are not included in the Statement of Revenue, Expenditures and Changes in Fund Balance.

Budgetary Basis Reconciliation

Budgets are not adopted for the debt service fund except for the debt service funds of the Agency.

REQUIRED SUPPLEMENTARY INFORMATION

Unaudited

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF FIREBAUGH, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes and assessments	\$ 1,650,230	\$ 1,650,230	\$ 1,802,854	\$ 152,624
Licenses and permits	108,400	108,400	156,527	48,127
Fines and forfeitures	130,900	130,900	42,099	(88,801)
Use of money	400	400	907	507
Intergovernmental	252,900	252,900	824,888	571,988
Charges for services	324,000	324,000	557,233	233,233
Other revenues	17,750	17,750	152,932	135,182
Total Revenues	<u>2,484,580</u>	<u>2,484,580</u>	<u>3,537,440</u>	<u>1,052,860</u>
EXPENDITURES				
Current:				
General government	150,530	150,530	159,539	(9,009)
Public ways and facilities	155,172	155,172	518,173	(363,001)
Public protection	1,908,557	1,908,557	1,939,448	(30,891)
Culture and recreation	109,836	109,836	263,710	(153,874)
Community development	-	-	-	-
Debt service	29,057	29,057	29,057	-
Capital outlay	-	-	-	-
Total Expenditures	<u>2,353,152</u>	<u>2,353,152</u>	<u>2,909,927</u>	<u>(556,775)</u>
Excess of Revenues Over (Under)				
Expenditures	<u>131,428</u>	<u>131,428</u>	<u>627,513</u>	<u>496,085</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	131,428	131,428	627,513	496,085
Fund Balance -Beginning	75,105	75,105	75,105	-
Fund Balance - Ending	<u>\$ 206,533</u>	<u>\$ 206,533</u>	<u>\$ 702,618</u>	<u>\$ 496,085</u>

The City of FIREBAUGH budgets for debt service principal and interest expenditures as a single item. For purposes of the budgetary comparison schedule, the debt service principal and interest expenditures have been combined as one item, debt service.

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

CITY OF FIREBAUGH, CALIFORNIA
SCHEDULES TO FOOTNOTES
BUDGET AND APPROPRIATIONS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE OTHER DISCLOSURES

SCHEDULE OF EXCESS EXPENDITURES:

Fund	Appropriations	Expenditures	Excess Expenditures
RSTP Grant	\$ 600	\$ 3,366	\$ 2,766
HOME 2007 Grant	-	1,887	1,887
1994 CDBG Fund	-	3,737	3,737
Gas Tax	17,468	19,742	2,274
CDF N. FIREBAUGH	18,131	19,485	1,354
E. McCain	-	36	36
	\$ 36,199	\$ 48,253	\$ 12,054

SCHEDULE OF DEFICIT FUND BALANCES:

Fund	Deficit Fund Balance
E McCain Fund	\$ (110)
Sewer Improvement Fund	(906,607)
	\$ (906,717)

CITY OF FIREBAUGH
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

ADDITIONAL DISCLOSURES - DEBT SERVICE REQUIREMENTS

The annual requirement to amortize the principal and interest on all long-term debt at June 30, 2015 are as follows:

Years ending June 30,	Governmental Activities		Business-Type Activities	
	Principal Amount	Interest	Principal Amount	Interest
2016	\$ 26,375	\$ 2,681	\$ 205,820	\$ 362,632
2017	27,683	1,373	187,836	353,934
2018	-	-	192,760	346,373
2019	-	-	202,686	338,424
2020	-	-	212,444	330,265
2021	-	-	222,222	321,580
2022	-	-	231,886	312,597
2023	-	-	241,458	303,171
2024	-	-	246,024	293,420
2025	-	-	260,480	283,423
2026	-	-	259,920	272,900
2027	-	-	274,124	262,251
2028	-	-	293,026	251,123
2029	-	-	296,926	239,297
2030	-	-	310,702	227,157
2031	-	-	329,298	214,540
2032	-	-	220,000	202,331
2033	-	-	225,000	193,153
2034	-	-	235,000	183,872
2035	-	-	245,000	174,076
2036	-	-	255,000	163,866
2037	-	-	265,000	153,244
2038	-	-	275,000	142,210
2039	-	-	285,000	130,763
2040	-	-	300,000	118,903
2041	-	-	310,000	106,425
2042	-	-	320,000	93,535
2043	-	-	340,000	80,128
2044	-	-	350,000	66,001
2045	-	-	365,000	51,459
2046	-	-	380,000	36,197
2047	-	-	395,000	20,419
2048	-	-	190,000	3,919
	<u>\$ 54,058</u>	<u>\$ 4,054</u>	<u>\$ 8,922,612</u>	<u>\$ 6,633,588</u>

(Continued on the following page)

CITY OF FIREBAUGH
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

ADDITIONAL DISCLOSURES - DEBT SERVICE REQUIREMENTS, Continued

1976 Sewer Revenue Bonds				
Installment Payment Schedule for Bonded Debt				
Years ending June 30,	Series A Bonds		Series B Bonds	
	Principal Amount	Interest	Principal Amount	Interest
2016	\$ 13,500	675	\$ 14,500	725

2007 USDA Water Certification of Participation				
Years ending June 30,	Sewer USDA Loan			
	Principal Amount	Interest	Principal Amount	Interest
2016	\$ 50,000	142,931	\$ 60,000	163,144
2017	55,000	140,766	65,000	160,669
2018	55,000	138,497	65,000	157,988
2019	60,000	136,125	70,000	155,306
2020	60,000	133,650	70,000	152,419
2021	65,000	131,072	75,000	149,531
2022	65,000	128,391	80,000	146,438
2023	70,000	125,606	80,000	143,138
2024	70,000	122,719	85,000	139,838
2025	75,000	119,728	90,000	136,331
2026	75,000	116,634	90,000	132,619
2027	80,000	113,438	95,000	128,906
2028	85,000	110,034	100,000	124,988
2029	85,000	106,528	105,000	120,863
2030	90,000	102,919	110,000	116,531
2031	95,000	99,103	115,000	111,994
2032	100,000	95,081	120,000	107,250
2033	105,000	90,853	120,000	102,300
2034	105,000	86,522	130,000	97,350
2035	110,000	82,088	135,000	91,988
2036	115,000	77,447	140,000	86,419
2037	120,000	72,600	145,000	80,644
2038	125,000	67,547	150,000	74,663
2039	130,000	62,288	155,000	68,475
2040	135,000	56,822	165,000	62,081
2041	140,000	51,150	170,000	55,275
2042	145,000	45,272	175,000	48,263
2043	155,000	39,084	185,000	41,044
2044	160,000	32,588	190,000	33,413
2045	165,000	25,884	200,000	25,575
2046	175,000	18,872	205,000	17,325
2047	180,000	11,550	215,000	8,869
2048	190,000	3,919	-	-
	-	-	-	-
	\$ 3,490,000	\$ 2,887,708	\$ 3,955,000	\$ 3,241,637

(Continued on the following page)

CITY OF FIREBAUGH
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

ADDITIONAL DISCLOSURES - DEBT SERVICE REQUIREMENTS, Continued

<u>Sewer USDA Loan</u>			<u>Fire Truck Lease</u>		
Years ending June 30,	Principal Amount	Interest		Principal Amount	Interest
2016	\$ 67,820	55,157	2016	\$ 26,375	2,681
2017	67,836	52,499	2017	27,683	1,373
2018	72,760	49,888		-	-
2019	72,686	46,993		\$ 54,058	\$ 4,054
2020	82,444	44,196			
2021	82,222	40,977			
2022	86,886	37,768			
2023	91,458	34,427			
2024	91,024	30,863			
2025	95,480	27,364			
2026	94,920	23,647			
2027	99,124	19,907			
2028	108,026	16,101			
2029	106,926	11,906			
2030	110,702	7,707			
2031	119,298	3,443			
	-	-			
	\$ 1,449,612	\$ 502,843			

(Continued on the following page)

**CITY OF FIREBAUGH
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

ADDITIONAL DISCLOSURES - DEBT SERVICE REQUIREMENTS, Continued

Generally accepted accounting principles require disclosure, as part of the Combined Statements - Overview, of certain information concerning individual funds including:

- A. Segment information for certain individual Enterprise Funds. This requirement is met by Note 11.
- B. Summary disclosure of debt service requirements to maturity of all types of outstanding debt. This requirement is met by Note 4.
- C. Summary disclosure of changes in General Fixed Assets by major asset class. This requirement is met by Note 3.
- D. Summary disclosure of changes in General Long-Term Debt. This requirement is met by Note 4.

**CITY OF FIREBAUGH, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2015**

SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Schedule of Funding Progress - Other Postemployment Benefits on Page 40, presents a consolidated snapshot of the City's ability to meet current and future liabilities with the plan assets. Of particular interest to most is the funded status ratio. This ratio conveys a plan's level of assets to liabilities, an important indicator to determine the financial health of the OPEB plan. The closer the plan is to a 100% funded status, the better position it will be in to meet all of its future liabilities.

BUDGETARY BASIS OF ACCOUNTING

The approved City procedures for establishing the budgetary data reflected in the financial statements is as follows:

In May of each year, the Finance Department is to submit to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and estimated revenues.

Public hearings are to be conducted at City Hall to obtain taxpayer comments.

Generally by the first of July, after adjustment as appropriate by the City Council, the budget is to be legally enacted through council motion.

Council approval is required for transfers between funds, or for an increase in total appropriations. Therefore, the level of budgetary responsibility is by total appropriations; however, for report purposes, this level has been expanded to a functional basis (General Government, Public Safety, etc.).

Formal budgetary integration is employed as a management control device during the year for the General fund, and Special Revenue funds. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant adjustments. The HOME Grant major special revenue fund did not have a legally adopted budget.

All unused appropriations for budgeted amounts lapse at the end of the year.

Individual fund budgetary comparisons are not presented at the detail budget unit level due to their excessive length. A separate document presenting this information is available.

The City does not use encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

THIS PAGE INTENTIONALLY LEFT BLANK

REQUIRED SUPPLEMENTARY INFORMATION

Unaudited

THIS PAGE INTENTIONALLY LEFT BLANK

COMBINING NONMAJOR FUND STATEMENTS

Unaudited

THIS PAGE INTENTIONALLY LEFT BLANK

NONMAJOR GOVERNMENTAL FUNDS

Unaudited

CITY OF FIREBAUGH, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2015

	Gas Tax	Local Transportation	Development Impact Fees
ASSETS			
Cash and investments	\$ 146,436	\$ 316,294	\$ 185,477
Accounts receivable (net of allowance)	13,856	19,601	24,778
Loans receivable	-	-	-
Total Assets	<u>\$ 160,292</u>	<u>\$ 335,895</u>	<u>\$ 210,255</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 8,156	\$ 8,657	\$ 24,778
Deposits payable	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total Liabilities	<u>8,156</u>	<u>8,657</u>	<u>24,778</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable resources	-	-	-
FUND BALANCES			
Reserved for:	-	-	-
Loans receivable	-	-	-
Unreserved:	-	-	-
Undesignated	152,136	327,238	185,477
Total Fund Balances	<u>152,136</u>	<u>327,238</u>	<u>185,477</u>
Total Liabilities and Fund Balances	<u>\$ 160,292</u>	<u>\$ 335,895</u>	<u>\$ 210,255</u>

Measure C Funds	Landscape Maintenance	Public Safety	Low Moderate Housing Assets	Totals
\$ 400,028	\$ 27,770	\$ 61,245	\$ 50,871	\$ 1,188,121
15,607	-	11,140	-	84,982
-	-	-	350,000	350,000
<u>\$ 415,635</u>	<u>\$ 27,770</u>	<u>\$ 72,385</u>	<u>\$ 400,871</u>	<u>\$ 1,623,103</u>
\$ 8,384	\$ 467	\$ 7,908	\$ -	\$ 58,350
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>8,384</u>	<u>467</u>	<u>7,908</u>	<u>-</u>	<u>58,350</u>
-	-	-	350,000	350,000
-	-	-	-	-
-	-	-	-	-
<u>407,251</u>	<u>27,303</u>	<u>64,477</u>	<u>50,871</u>	<u>1,214,753</u>
<u>407,251</u>	<u>27,303</u>	<u>64,477</u>	<u>50,871</u>	<u>1,214,753</u>
<u>\$ 415,635</u>	<u>\$ 27,770</u>	<u>\$ 72,385</u>	<u>\$ 400,871</u>	<u>\$ 1,623,103</u>

See the accompanying notes
to the required supplementary
information.

CITY OF FIREBAUGH, CALIFORNIA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Gas Tax	Transportation Funds	Development Impact Fees
REVENUES			
Taxes and assessments	\$ 211,069	\$ -	\$ -
Use of money	120	228	-
Intergovernmental	-	232,792	334,624
Charges for services	-	-	51,938
Other revenues	-	-	320
Total Revenues	<u>211,189</u>	<u>233,020</u>	<u>386,882</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public ways and facilities	168,995	113,064	334,974
Public protection	-	-	-
Culture and recreation	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Total Expenditures	<u>168,995</u>	<u>113,064</u>	<u>334,974</u>
Excess of Revenues Over(Under) Expenditures	<u>42,194</u>	<u>119,956</u>	<u>51,908</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	42,194	119,956	51,908
Fund Balances - Beginning	109,942	207,282	133,569
Prior period adjustment	-	-	-
Fund Balances - Beginning, Restated	<u>109,942</u>	<u>207,282</u>	<u>133,569</u>
Fund Balances - Ending	<u>\$ 152,136</u>	<u>\$ 327,238</u>	<u>\$ 185,477</u>

Measure C Funds	Landscape Maintenance	Public Safety	Low-Moderate Housing Assets	Totals
\$ -	\$ -	\$ -	\$ -	\$ 211,069
255	46	114	-	763
250,191	44,652	120,130	-	982,389
-	-	-	-	51,938
-	-	-	14,700	15,020
<u>250,446</u>	<u>44,698</u>	<u>120,244</u>	<u>14,700</u>	<u>1,261,179</u>
-	-	-	-	-
104,789	65,612	-	-	787,434
-	-	109,110	-	109,110
-	-	-	-	-
-	-	-	-	-
<u>104,789</u>	<u>65,612</u>	<u>109,110</u>	<u>-</u>	<u>896,544</u>
<u>145,657</u>	<u>(20,914)</u>	<u>11,134</u>	<u>14,700</u>	<u>364,635</u>
-	-	-	-	-
-	-	-	-	-
<u>145,657</u>	<u>(20,914)</u>	<u>11,134</u>	<u>14,700</u>	<u>364,635</u>
261,594	48,217	53,343	36,171	850,118
-	-	-	-	-
<u>261,594</u>	<u>48,217</u>	<u>53,343</u>	<u>36,171</u>	<u>850,118</u>
<u>\$ 407,251</u>	<u>\$ 27,303</u>	<u>\$ 64,477</u>	<u>\$ 50,871</u>	<u>\$ 1,214,753</u>

See the accompanying notes
to the required supplementary
information.

THIS PAGE INTENTIONALLY LEFT BLANK

OTHER REPORTS AND SCHEDULES

**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**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

STATUS OF PRIOR YEAR RECOMMENDATIONS

Donald R. Reynolds

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

I have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Firebaugh, as of and for the year ended June 30, 2015, which collectively comprise the Authority's basic financial statements and have issued my report thereon dated February 23, 2016. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the City of Firebaugh is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit of the financial statements, I considered the City of Firebaugh's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Firebaugh's internal control. Accordingly, I do not express an opinion on the effectiveness of the City of Firebaugh'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.

My consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Firebaugh's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Donald R. Reynolds". The signature is fluid and cursive, with the first name "Donald" and last name "Reynolds" clearly distinguishable.

Donald R. Reynolds
Certified Public Accountant
February 23, 2016

Donald R. Reynolds

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

I have audited the City of Firebaugh's compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that would have a direct and material effect on the City of Firebaugh's major federal programs for the year ended June 30, 2015. The City of Firebaugh's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of City of Firebaugh's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Firebaugh's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of City of Firebaugh's compliance.

Opinion on Each Major Federal Program

In my opinion, City of Firebaugh 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, 2015.

P.O. Box 994508, Redding, California 96099-4508 . (530) 246-2834 . FAX (530) 244-0331

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

Internal Control Over Compliance

The management of City of Firebaugh is responsible for establishing and maintaining effective internal control over compliance with requirements referred to above. In planning and performing my audit, I considered City of Firebaugh's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A deficiency in internal control over compliance 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, 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.

My 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. I did not identify any deficiencies in internal control over compliance and its operation that I consider to be material weaknesses, as defined above.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Donald R. Reynolds
Certified Public Accountant
February 23, 2016

CITY OF FIREBAUGH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing & Community Development:			
HOME Investment Partnership Program	14.239	11-HOME-7668	4,195
Community Development Block Grant	14.228	12-CDBG-8387	554,539
Total U.S. Department of Housing and Urban Development			<u>558,734</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation			
Highway Planning and Construction	** 20.205	STPL-5224-020	<u>328,469</u>
Total U.S. Department of Transportation			<u>328,469</u>
Total Expenditure of Federal Awards			<u>\$ 887,203</u>

** Major Program

CITY OF FIREBAUGH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Note 1: General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the City of Firebaugh. The City reporting entity is defined in Note 1 to the City's basic financial statements. All Federal awards received from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

Note 2: Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is prepared on a basis other than that used to record transactions in the accounting records and as reported in the basic financial statements. Sources of information for preparation of the Schedule of Expenditures of Federal Awards varies, depending on the accounting practices and reporting requirements of the departments implementing the program

Note 3: Relationship to 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. Federal award revenues are reported principally in the City's financial statements as intergovernmental revenues in the General and Special Revenue funds.

**CITY OF FIREBAUGH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SECTION 1

Financial Statements

Summary of Auditor's Results

a.) Type of auditor's report issued on financial statements **Unqualified**

b.) Internal control over financial reporting:

Material weaknesses identified: **No**

Significant Deficiencies identified that
are not considered to be material weaknesses: **No**

c.) Noncompliance which is material to the financial
statements: **No**

Federal Awards

d.) Internal control over major programs:

Material weaknesses identified: **No**

Significant Deficiencies identified that are not
considered to be material weaknesses: **No**

e.) Type of auditors' report issued on compliance for
major programs: **Unqualified**

f.) Any audit findings which are required to be reported
under Section .510(a) of OMB Circular A-133: **No**

g.) The dollar threshold used to distinguish between
Type "A" and Type "B" programs was **\$300,000**

h.) Program identified as a major program

CFDA Number

20.205

Name of Federal Program

Highway Planning and Construction

i.) Auditee qualified as a low risk auditee under Section
0.530 of OMB Circular A-133: **No.**

**CITY OF FIREBAUGH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SECTION 2

Findings and Questioned Costs

None Reported

Federal Award Findings and Questioned Costs

None reported

THIS PAGE INTENTIONALLY LEFT BLANK

MEETING MINUTES

The City Council/Successor Agency of the City of Firebaugh
Vol. No. 16/02-29

Location of Meeting: Andrew Firebaugh Community Center
1655 13th Street, Firebaugh, CA 93622
Date/Time: March 7, 2016/6:00 p.m.

CALL TO ORDER Meeting called to order by Mayor Valdez at 4:01 p.m.

ROLL CALL

PRESENT: Mayor Freddy Valdez
Mayor Pro Tem Brady Jenkins
Council Member Felipe Perez
Council Member Craig Knight

ABSENT: Council Member Marcia Sablan

OTHERS: City Attorney Roy Santos; Police Chief, Sal Raygoza; Interim City Manager/Public Works Director, Ben Gallegos; Deputy City Clerk, Rita Lozano; Finance Director, Pio Martin; City Engineer, Mario Gouveia; Fire Chief, John Borboa, Wanda Breashers, Mark Fickett, Rich Alaniz, Ted Crockett, Bob Tharp and others.

PLEDGE OF ALLEGIANCE: Council Member Knight led pledge of Allegiance.

PUBLIC COMMENT:

David Borboa, 2349 Borboa, recited a quote from George Santayana, "Those who do not learn from history are doomed to repeat it", why is Council considering on hiring someone that left the city in financial hardship. Mr. Borboa added instead of going ahead with this hiring, cut the proposed earning for this individual in half and give to the employees, who have had earning cuts by furloughs, benefits and elimination of staff and contribute to their loss in the wages they received over the past years that helped offset the deficit to the budget.

John Baltierra, stated we don't have to worry about the proposed new hire, because it is his understanding the applicant withdrew his application but stated his concern is the hiring process the council did and asked if the community residents would be able to have input on the hiring process. In the past when Mr. Baltierra asked two of the current council members, he was informed, "Yes" but it did not happen.

PRESENTATION

- Swear-In of Officer Jesus Molina
- Presentation introducing K-9 (Bowie) with Officer Santoyo and Officer Vaca with K-9 Bonti.
- Sami Khan of Enviro Group presented information on Wastewater Reuse for Agriculture Project and inquired about council's support of the project. Mr. Khan is working with Toma-Tek and Westlands Water District on this project but needs more consumers long-term commit, the biggest supports in developing this project comes from EDC. There is State grant funding available to fund this water reuse project due to the support of US Senator Dianne Feinstein.

CONSENT CALENDAR

1. APPROVAL OF MINUTES – The City Council meeting on January 25, 2016.
2. APPROVAL OF MINUTES – The City Council meeting on February 2, 2016.
3. APPROVAL OF MINUTES – The City Council meeting on February 29, 2016.
4. WARRANT REGISTER – Period starting January 1, and ending on January 31, 2016.

January 2016	General Warrants	#32937 - #33126	\$ 199,153.08
	Payroll Warrants	#66457 - #66558	\$ 275,892.24
TOTAL			\$ 475,045.32

Motion to approve consent calendar by Council Member Knight, Second by Council Member Jenkins, motion passes by 4-0 vote.

Motion to enter closed session by Council Member Knight, Second by Council Member Jenkins, motion passes by 4-0 vote at 6:47 p.m.

CLOSED SESSION**5. Government Code Section 54957**

PUBLIC EMPLOYEE APPOINTMENT / EMPLOYMENT: City Manager

6. Government Code Section 54957.6

CONFERENCE WITH LABOR NEGOTIATORS: UNREPRESENTED EMPLOYEES

City Negotiator: City Attorney

Employee Organizations: Unrepresented Employee – City Manager

Motion to enter open session, passes by 4-0 vote at 7:13 p.m.

ANNOUNCEMENT AFTER CLOSED SESSION: No Action Taken.

Motion to remove agenda item Res. No. 16-07, by Council Member Knight, Second by Council Member Jenkins, motion passes by 4-0 vote.

NEW BUSINESS**7. THE CITY COUNCIL OF THE CITY OF FIREBAUGH APPROVING THE THROUGH-THE FENCE AGREEMENT FOR AIRPORT OPERATIONS.**

Motion to approve agreement by Council Member Knight, Second by Council Member Jenkins, motion passes by 4-0 vote.

8. RESOLUTION NO. 16-05 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FIREBAUGH, CALIFORNIA, DECLARING CERTAIN CITY PROPERTY AS SURPLUS EQUIPMENT.

Motion to approve Res. No. 16-05, by Council Member Knight, Second by Council Member Jenkins, motion passes by 4-0 vote.

9. **RESOLUTION NO. 16-06 - A RESOLUTION OF THE COUNCIL OF THE CITY OF FIREBAUGH, CALIFORNIA, AUTHORIZING THE FILING OF APPLICATIONS FOR SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT FUNDS AND AUTHORIZING THE EXECUTION OF DOCUMENTS BY THE CITY MANAGER OR DESIGNEE.**

Motion to approve Res. No. 16-06, by Council Member Jenkins, Second by Council Member Knight, motion passes by 4-0 vote.

10. **RESOLUTION NO. 16-07 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FIREBAUGH DISCUSSION AND CONSIDER APPROVAL OF PROPOSED CITY MANAGER CONTRACT.**

Res. No. 16-07 – removed from the agenda.

11. **THE CITY COUNCIL OF THE CITY OF FIREBAUGH TO DISCUSS AND REVIEW BOND PROCEEDS EXPENDITURE AND/OR BOND SPENDING PLAN.**

Informational item only, no amendments or recommendations to the presented list by council or public.

12. **THE CITY COUNCIL OF THE CITY OF FIREBAUGH TO DISCUSS UPDATE ON RODEO COMMITTEE AND HEAR RECOMMENDATIONS REGARDING JARIPEO EVENTS.**

Informational item only, Attorney advised rules/regulations must remain the same for organizations; all events must be treated equal. Mayor Valdez added the Ad-hoc rodeo committee is dissolved until further notice.

13. **THE CITY COUNCIL OF THE CITY OF FIREBAUGH TO DISCUSS MOBILE RESTROOM.**

City Council received comments and directed staff to purchase four bathrooms, place two at the Rodeo Grounds and two at the Enclosed Area, with Belli proving cleaning services.

14. **THE CITY COUNCIL OF THE CITY OF FIREBAUGH TO DISCUSS POSSIBLE ISSUANCE OF CITY CELL PHONE TO CITY COUNCIL MEMBERS STRICTLY FOR CITY BUSINESS MATTERS.**

City Council received comments and directed staff to purchase .99 phones for all five Council Members.

STAFF REPORTS

- **Public Works Director, Ben Gallegos** – Attending training in Sacramento, April 9-11th, Cleaning brush along the river, Council will need to appoint two individuals to the West County Solid Waste committee at the next meeting and Indart was the only call received regarding flooding during the heavy rain.
- **City Attorney, Santos** – Update on Outstanding projects: working on the farmland lease agreement. Impact fee study agreement which requires several changes, Deputy Clerk advised David Taussig & Associates (DTA) is willing to review and approve a consult agreement the Attorney may already use for consult services, please provide a copy to the Rita and she will send to DTA for approval. Through-the-fence agreements were mailed to two other companies with access to the airport. Land lease agreement for the property near giant burger will in a future agenda.
- **Finance Director Martin** – Attended the Las Deltas Water District meeting regarding the current grant with Ben, the City has been approved for reimbursement of previously spent funds of the first grant. The Auditor sent a draft of the audit to review; final audit would be presented to Council at the next meeting.
- **Deputy Clerk, Lozano** – Reminded council members of the Form 700 Deadline in April 2016, to avoid fines.
- **Fire Chief, John Borboa** – Fireman's Dinner Dance is April 2, 2016, tickets are available.

ADJOURNMENT - Motion to adjourn by Council Member Knight, second by Council Member Jenkins; motion passes by 4-0 vote at 8:54 p.m.



REPORT TO CITY COUNCIL
— MEMORANDUM —

AGENDA ITEM NO: _____

COUNCIL MEETING DATE: March 21, 2016

SUBJECT: Warrant Register Dated: March 16, 2016

RECOMMENDATION:

In accordance with Section 37202 of the Government Code of the State of California there is presented here with a summary of the demands against the City of Firebaugh covering obligations to be paid during the period of:

FEBRUARY 01, 2016 – FEBRUARY 29, 2016

Each demand has been audited and I hereby certify to their accuracy and that there are sufficient funds for their payment as of this date.

IT IS HEREBY RECOMMENDED THE CITY COUNCIL
APPROVE THE REGISTER OF DEMANDS AS FOLLOWS:

GENERAL WARRANTS	# 33127 – #33240	<u>\$ 224,548.25</u>
PAYROLL WARRANTS.....	# 66598 – #66660	<u>\$ 310,905.34</u>
TOTAL WARRANTS.....		\$ 535,453.59

CITY OF FIREBAUGH ACCOUNTS PAYABLE
WARRANTS FEBRUARY 1, 2016 - FEBRUARY 29, 2016

<u>Check</u>	<u>Check</u>		<u>Net</u>	
<u>Number</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>	<u>Description</u>
32925	2/4/2016	THOMASON TRACTOR COMPANY	(12.44)	Ck# 032925 Reversed
			(4.52)	Ck# 032925 Reversed
			(4.75)	Ck# 032925 Reversed
			(5.62)	Ck# 032925 Reversed
			(333.05)	Ck# 032925 Reversed
			(18.04)	Ck# 032925 Reversed
		Check Total:	(378.42)	
33069	2/4/2016	CALPERS	(850.00)	Ck# 033069 Reversed
			(850.00)	Ck# 033069 Reversed
			(850.00)	Ck# 033069 Reversed
		Check Total:	(2,550.00)	
33127	2/3/2016	CITY OF FIREBAUGH	38,542.61	UNITED SEC BANK-PAYROLL
33128	2/3/2016	CITY OF FIREBAUGH	85,369.79	UNITED SEC BANK-PAYROLL
33129	2/3/2016	COUNTY OF FRESNO - RECORD	50.00	2016-2023 FIREBAUGH HOUSING
33130	2/4/2016	THOMASON TRACTOR COMPANY	12.44	Ck# 033130->032925 Repla
			4.52	Ck# 033130->032925 Repla
			4.75	Ck# 033130->032925 Repla
			5.62	Ck# 033130->032925 Repla
			333.05	Ck# 033130->032925 Repla
			18.04	Ck# 033130->032925 Repla
		Check Total:	378.42	
33131	2/5/2016	AGRI-VALLEY IRRIGATION	13.17	ADAPTER MALE SCHEDULE 80
			69.49	PARKERS BLACKFLOW
			67.94	STORM PUMP REPAIR-PARTS
		Check Total:	150.60	
33132	2/5/2016	ALERT-O-LITE, INC.	595.83	PW#15-INSTALL CLUTCH
			313.53	MATERIAL-POT HOLES/STREET
		Check Total:	909.36	
33133	2/5/2016	AT&T MOBILITY	327.00	#287249191200 POLICE DEPT
33134	2/5/2016	AT&T	104.77	9391012022 CITY HALL
			667.50	9391012024 ALL DEPTS
			135.66	9391012021 COMM CTR
			17.93	9391012023 CITY HALL
			504.98	POLICE DEPARTMENT
			0.47	9391019185 PHONE
		Check Total:	1,431.31	
33135	2/5/2016	JOHN BORBOA	1,666.66	FIRE OTHER SERVICES
33136	2/5/2016	CALIFORNIA SOCIETY OF	110.00	ANNUAL MEMBERSHIP JAN-DEC
33137	2/5/2016	CALPERS	850.00	ADMIN/OTHER FEES
			850.00	ADMIN/OTHER FEES
		Check Total:	1,700.00	

**CITY OF FIREBAUGH ACCOUNTS PAYABLE
WARRANTS FEBRUARY 1, 2016 - FEBRUARY 29, 2016**

<u>Check</u> <u>Number</u>	<u>Check</u> <u>Date</u>	<u>Name</u>	<u>Net</u> <u>Amount</u>	<u>Description</u>
33138	2/5/2016	CED-FRESNO	37.47	DOG KENNEL-TD FUSE
33139	2/5/2016	COLLINS & SCHOETTLER	1,940.00	PLANNING CONSULTING JAN
33140	2/5/2016	COOK'S COMMUNICATIONS	70.35	PD-WHIP ANTENNA
33141	2/5/2016	CVR & ASSOCIATES, INC.	3,601.44	BLDG & INSPEC INSPECTION
33142	2/5/2016	ENTENMANN-ROVIN CO.	194.87	K-9 BADGES FOR MARCH 2016
33143	2/5/2016	FIREBAUGH HARDWARE COMPAN	49.04	LUMBER FOR BARRACADES
			4.32	COMM. CTR-NAIL FINISH
			<u>49.04</u>	LUMBER FOR BARRACADES
		Check Total:	102.40	
33144	2/5/2016	FRESNO COUNTY TREASURER	155.58	ACCESS FEES CONTRACT-JAN
33145	2/5/2016	FRESNO COUNTY AUDITOR'S O	25.00	POLICE PARKING VIOLATION
33146	2/5/2016	FRESNO OXYGEN	45.88	PW-PARTS
33147	2/5/2016	G&K SERVICES, INC.	14.18	CITY HALL
			79.35	CITY SHOP
			16.72	COMM. CTR
			10.73	WASTE WATER FACILITY
			21.17	SENIOR CTR
			14.18	CITY HALL
			79.35	CITY SHOP
			16.72	COMM. CTR
			10.73	WASTE WATER FACILITY
			21.17	SENIOR CTR
			14.18	CITY HALL
			85.41	CITY SHOP
			16.72	COMM. CTR
			10.73	WASTE WATER FACILITY
			<u>21.17</u>	SENIOR CTR
		Check Total:	432.51	
33148	2/5/2016	GLEIM-CROWN PUMP, INC.	1,524.40	PARTS-WELL #15
			<u>1,506.44</u>	PARTS-WELL #16
		Check Total:	3,030.84	
33149	2/5/2016	GOODALL TRUCKING, INC.	1,331.17	BASE ROCK-REPAIR POT HOLE
33150	2/5/2016	GRAINGER, INC.	131.13	REPAIR STREET LIGHTS
33151	2/5/2016	GUTHRIE PETROLEUM, INC.	685.94	BULK UNLEADED GASOLINE
			871.62	BULK UNLEADED GASOLINE
			1,047.38	BULK UNLEADED GASOLINE
			<u>770.71</u>	BULK UNLEADED GASOLINE
		Check Total:	3,375.65	

**CITY OF FIREBAUGH ACCOUNTS PAYABLE
WARRANTS FEBRUARY 1, 2016 - FEBRUARY 29, 2016**

<u>Check</u> <u>Number</u>	<u>Check</u> <u>Date</u>	<u>Name</u>	<u>Net</u> <u>Amount</u>	<u>Description</u>
33152	2/5/2016	RODDY A. LAKE	294.19	POLICE HEALTH INS
33153	2/5/2016	ELSA LOPEZ	936.60	POLICE HEALTH INS
			<u>936.60</u>	POLICE HEALTH INS
		Check Total:	1,873.20	
33154	2/5/2016	MANUELS TIRE SERVICE, INC	54.22	RADIAL PATCH
			16.27	PD-RADIAL PATCH
			685.50	PD-VEHICLE REPAIR
			<u>16.27</u>	PW-RADIAL PATCH
		Check Total:	772.26	
33155	2/5/2016	JOSUE RAFAEL MARQUEZ	40.00	ADVISEMENT TO APPLICANT
33156	2/5/2016	MID-VALLEY DISPOSAL	63.63	1800 HELM CANAL RD
33157	2/5/2016	MARIA GUADALUPE MORALES	150.00	CLEANING DEPOSIT REIM.
33158	2/5/2016	NORTHSTAR CHEMICAL	1,107.99	SODIUM/STARCHLOR BULK
33159	2/5/2016	PACIFIC GAS & ELECTRIC	61.15	#5868421949-4 PARK DEPT
33160	2/5/2016	PECK'S PRINTERY	14.44	NAMEPLATE "BRADY JENKINS"
			<u>450.21</u>	LETTERHEADS
		Check Total:	464.65	
33161	2/5/2016	CALIF PUBLIC EMPLOYEES RE	5,700.00	ANNUAL UNFUNDED ACCRUED
			<u>9,892.00</u>	ANNUAL UNFUNDED ACCRUED
		Check Total:	15,592.00	
33162	2/5/2016	QUILL CORPORATION	62.30	OFFICE SUPPLIES
33163	2/5/2016	SAN JOAQUIN VALLEY	252.00	16/17 ANNUAL PERMITS
33164	2/5/2016	SKILLPATH SEMINARS	119.00	RAQUEL TABARES-MANAGING
33165	2/5/2016	SPARKLETTS	23.44	PUBLIC WORKS/SHOP
			<u>34.14</u>	CITY HALL
		Check Total:	57.58	
33166	2/5/2016	TELEPACIFIC COMMUNICATION	1,574.36	ALL DEPTS-PHONE/INTERNET
33167	2/5/2016	THOMASON TRACTOR COMPANY	11.36	FINANCE CHARGE
			24.99	CHAIN-CUTTING TREES
			<u>179.37</u>	LAWN MOWER-SHAFT KEY/PIN
		Check Total:	215.72	
33168	2/5/2016	U.S. BANK EQUIPMENT FINAN	548.22	RNT/LEASE EQUIP 1/20/16-
33169	2/5/2016	U.S. POSTMASTER	820.62	UTILITY BILLING POSTAGE
33170	2/5/2016	VALLEY NETWORK SOLUTIONS	1,158.10	MONTHLY MONITORING MARCH

**CITY OF FIREBAUGH ACCOUNTS PAYABLE
WARRANTS FEBRUARY 1, 2016 - FEBRUARY 29, 2016**

<u>Check</u> <u>Number</u>	<u>Check</u> <u>Date</u>	<u>Name</u>	<u>Net</u> <u>Amount</u>	<u>Description</u>
33171	2/5/2016	HILDA VALADEZ	150.00	CLEANING DEPOSIT REIM.
33172	2/12/2016	AG & INDUSTRIAL SUPPLY	12.62	OIL FOR CHAINSAWS
			15.04	VAC TRAILER
			6.81	SAFETY GLASSES
			41.35	MATERIAL-BACKHOE
			34.63	DOG FOOD
			<u>34.63</u>	DOG FOOD
		Check Total:	145.08	
33173	2/12/2016	AUTOZONE COMMERCIAL (1379	33.29	PD#4-PARTS
			121.20	PD#4-DURALAST GOLD
			<u>320.91</u>	PD#3-PARTS
		Check Total:	475.40	
33174	2/12/2016	AXCES INDUSTRIAL SUPPLY	623.38	FLOAT AWAY/CITRUS DEGREASE
33175	2/12/2016	BACKFLOW DISTRIBUTORS, IN	268.00	MAIN LIFT STATION
33176	2/12/2016	BSK & ASSOCIATES, INC.	175.00	LAB ANALYSIS
			127.50	LAB ANALYSIS
			177.50	LAB ANALYSIS
			340.00	LAB ANALYSIS
			84.42	LAB ANALYSIS
			25.00	LAB ANALYSIS
			55.00	LAB ANALYSIS
			87.50	LAB ANALYSIS
			84.42	LAB ANALYSIS
			68.76	LAB ANALYSIS
			109.39	LAB ANALYSIS
			31.26	LAB ANALYSIS
			31.26	LAB ANALYSIS
			68.76	LAB ANALYSIS
			<u>84.42</u>	LAB ANALYSIS
		Check Total:	1,550.19	
33177	2/12/2016	CALIFORNIA RURAL WATER	250.00	WASTEWATER CERTIFICATION
33178	2/12/2016	CORELOGIC SOLUTIONS, LLC.	160.00	REALQUEST FEE FOR JANUARY
33179	2/12/2016	DEPARTMENT OF JUSTICE	115.00	FINGERPRINTS JANUARY 2016
33180	2/12/2016	FERGUSON ENTERPRISES, INC	597.59	PW-COMPXMTR STRT BALL
			<u>246.34</u>	PW-MTR STRT BALL CURB
		Check Total:	843.93	
33181	2/12/2016	GRAINGER, INC.	430.61	STREET LIGHT REPAIR
33182	2/12/2016	HOME DEPOT CREDIT SERVICE	390.07	MATERIALS FOR CITY
			340.49	MATERIALS FOR CITY
			<u>237.97</u>	MATERIALS FOR CITY
		Check Total:	968.53	

**CITY OF FIREBAUGH ACCOUNTS PAYABLE
WARRANTS FEBRUARY 1, 2016 - FEBRUARY 29, 2016**

<u>Check</u> <u>Number</u>	<u>Check</u> <u>Date</u>	<u>Name</u>	<u>Net</u> <u>Amount</u>	<u>Description</u>
33183	2/12/2016	HUB INTERNATIONAL	125.98	SPECIAL EVENT INSURANCE J
33184	2/12/2016	MID-VALLEY DISPOSAL	26,053.04	SERVICES FOR JANUARY 2016
33185	2/12/2016	NORTHSTAR CHEMICAL	1,777.01	SODIUM-BULK
33186	2/12/2016	WENDY OZBURN	150.00	A/F HALL REFUND-FUNCTION
33187	2/12/2016	PACIFIC GAS & ELECTRIC	80.15	3228327255-0 FIRE DEPT
33188	2/12/2016	PEREZ SMOG & LUBE	50.00	PW#37 SMOG TEST
			50.00	SMOG TOYOTA CAMRY 09'
		Check Total:	100.00	
33189	2/12/2016	QUILL CORPORATION	200.12	CLEANING SUPPLIES/OFFICE
33190	2/12/2016	RON'S AUTO REPAIR	192.47	PD UNIT #14-ROMOVE/REPLACE
			120.00	PD #11 REPAIR SHOCK/SPRIN
		Check Total:	312.47	
33191	2/12/2016	RSG, INC.	8,897.50	RSG1088-SUCCESSOR AGENCY
33192	2/12/2016	SPARKLETTS	19.19	POLICE DEPARTMENT
33193	2/12/2016	STEVE DOVALI CONSTRUCTION	27,875.00	WELL #7 RETENTION PAYMENT
33194	2/12/2016	TORO PETROLEUM CORP.	567.26	MOTOR OIL
33195	2/12/2016	USA BLUEBOOK	54.12	COMPOSITE SIMPLER
			436.74	CLEAR PVC SUCTION TUBING
			1,534.53	STORM DRAIN PUMP- GOULDS
		Check Total:	2,025.39	
33196	2/12/2016	GERARDO VACA	36.00	COURT PARKIGN FEE
33197	2/17/2016	CITY OF FIREBAUGH	82,217.11	UNITED SEC BANK-PAYROLL
33198	2/19/2016	ALERT-O-LITE, INC.	416.57	DIAMOND BLADE/ASPHALT
33199	2/19/2016	CALIF WATER ENVIRONMENT A	245.00	CERTIFICATION RENEWAL FEE
33200	2/19/2016	CED-FRESNO	138.78	HEADWORKS-PARTS
33201	2/19/2016	DEPARTMENT OF MOTOR VEHIC	52.02	VEHICLE CODE BOOKS
33202	2/19/2016	DISH	38.31	SENIOR CENTER CABLE
33203	2/19/2016	FERGUSON ENTERPRISES, INC	7,898.61	PW-WATER LINE REPAIR PART
33204	2/19/2016	FIREBAUGH SUPER MARKET	3.21	MALDONADO PARK CLEANING
			54.46	SENIOR CENTER-FOLGERS/RED
			15.18	SENIOR CENTER-CREAMER
			38.73	CLEANING SUPPLIES
			2.14	FD-CLEANING SUPPLIES
			9.08	FD-CLEANING SUPPLIES
			9.90	SHOP-CLEANING SUPPLIES

CITY OF FIREBAUGH ACCOUNTS PAYABLE
WARRANTS FEBRUARY 1, 2016 - FEBRUARY 29, 2016

<u>Check</u>	<u>Check</u>		<u>Net</u>	
<u>Number</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>	<u>Description</u>
33204	2/19/2016	FIREBAUGH SUPER MARKET	12.97	COMM CTR CLEANING SUPPLIES
			4.29	FD-CLEANING SUPPLIES
			32.73	CLEANING SUPPLIES
			<u>59.14</u>	CLEANING SUPPLIES
		Check Total:	241.83	
33205	2/19/2016	FIRST BANKCARD	122.05	FD-LED LIGHTING
			20.48	PW-LUNCH WITH MAYOR PROTEM
			106.59	PD-AMAZON FINGERPRINT POW
			149.08	PD-AMAZON UNIT #4
			144.81	PD-AMAZON NEW UNIT #4
			575.00	PW-LEAGUE OF CA CITIES
			450.09	FD-OFFICE DEPOT
			452.96	PW-ESAFETY SUPPLIES INC
			423.90	PW-HYATT HOTELS-BRADY
			445.60	FD-HOME DEPOT(REIM BY FD)
			113.68	PW-OFFICE OF WATER PROGRAM
			42.03	PW-LUNCH TRAINING
			35.26	FD-AMAZON DETERGENT
			283.89	SENIOR CENTER-COFFEE BREW
			17.10	INTEREST CHARGED
			79.89	PD-AMAZON DRUG TEST KIT
			12.65	PD-PEOPLE FACTS
			389.90	PW-HYATT HOTELS-FREDDY
			17.99	PD-PRO CLIP TILT MOUNT
			<u>93.06</u>	PD-SAN FRANCISCO FLORAL CO
		Check Total:	3,976.01	
33206	2/19/2016	FRESNO MOBILE RADIO, INC.	2,663.28	ANNUAL BILLING OF AIRTIME
33207	2/19/2016	GOUVEIA ENGINEERING, INC.	400.31	725.1 PUBLIC WORKS GENERAL
			270.00	740.05-A TASK 1 PER LAS DELTAS
			381.25	745.10D DESIGN POSO CANAL
			525.00	765.05 DEL RIO MAPPING
			328.13	795.01 GRANT-FUNDING
			288.75	795.11 RSTP APPLICATIONS
			<u>425.25</u>	795.13 SJ RIVER PROJECT
		Check Total:	2,618.69	
33208	2/19/2016	INLAND POTABLE SERVICES,	2,875.00	PORTABLE WATER TANK
33209	2/19/2016	J-I.T. OUTSOURCE	69.81	WEB MAINTENANCE 3/1-3/31,
33210	2/19/2016	LOZANO SMITH, LLP	4,732.50	GENERAL LEGAL MATTERS
			1,100.00	RETAINER THRU 1/31/2016
			64.00	PLANNING AND ZONING THRU
			208.00	PACIFIC AG SERV. CLAIM
			<u>256.00</u>	SUCCESSOR AGENCY THRU 1/3
		Check Total:	6,360.50	
33211	2/19/2016	OCCUPATIONAL HEALTH CTR	133.50	ENRIQUE DEL MURO PREPLACE

**CITY OF FIREBAUGH ACCOUNTS PAYABLE
WARRANTS FEBRUARY 1, 2016 - FEBRUARY 29, 2016**

<u>Check</u>	<u>Check</u>		<u>Net</u>	
<u>Number</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>	<u>Description</u>
33212	2/19/2016	PACIFIC GAS & ELECTRIC	27,419.39	7355932148-1 ALL DEPTS
33213	2/19/2016	QUINN COMPANY, INC.	23.10	CAT TRACTOR FROM SEWER
33214	2/19/2016	QUILL CORPORATION	49.77	OFFICE SUPPLIES
			<u>142.15</u>	OFFICE SUPPLIES
		Check Total:	191.92	
33215	2/19/2016	RENO'S MEGA MART	40.01	PD-GAS
			<u>33.23</u>	PW-FORKLIFT PRONPANE
		Check Total:	73.24	
33216	2/19/2016	RUMEX CONSTRUCTION CORPORA	210.00	LIFT REPAIR
33217	2/19/2016	STAPLES BUSINESS ADVANTAG	34.40	PD- OFFICE SUPPLIES
33218	2/19/2016	VALLEY NETWORK SOLUTIONS	85.00	HP T620 THIN CLIENT
33219	2/19/2016	VERIZON WIRELESS	370.55	JANUARY 2016 ALL DEPTS
33220	2/26/2016	ALERT-O-LITE, INC.	178.89	PARTS/ASPHALT PATCH
33221	2/26/2016	AT&T	342.47	5596593227 TELEPHONE
33222	2/26/2016	CALIF WATER ENVIRONMENT A	250.00	CERTIFICATES AND MEMBERSHIP
33223	2/26/2016	CED-FRESNO	77.79	COATED HUB-SEWER PLANT
33224	2/26/2016	CHEVRON & TEXCO CARD SERV	45.22	LEAGUE OF CITIES MEETING-
33225	2/26/2016	CHEMSEARCH	715.18	CHEMICAL-SEWER
33226	2/26/2016	CITY AUTO GLASS	3,096.36	COMM. CTR-REPLACED GLASS
33227	2/26/2016	CORBIN WILLITS SYSTEMS	822.18	ADMINISTRATION C/W SERVICE
33228	2/26/2016	CVR & ASSOCIATES, INC.	6,098.47	BLDG & INSPEC INSPECTION
33229	2/26/2016	EMPLOYMENT DEVELOPMENT DE	1,621.00	4TH QTR END 12/31/2015
33230	2/26/2016	FERGUSON ENTERPRISES, INC	1,002.56	PUBLIC WORKS-PARTS
33231	2/26/2016	FILTRONICS INCORPORATED	33,038.10	WATER OPER WATER TRMT #2
33232	2/26/2016	JORGENSEN & COMPANY	356.89	FIRE MEDICAL SUPPLY
33233	2/26/2016	K B ELECTRIC	305.02	STREET LIGHT REPAIR
			305.00	STREET REPAIR-T/CLINE ST
			<u>378.59</u>	STREET REPAIR-LIGHT
		Check Total:	988.61	
33234	2/26/2016	LEAGUE OF CALIF. CITIES	98.83	SOUTH SAN JOAQUIN MEMBERS
33235	2/26/2016	NOAH MARQUEZ	70.00	REIMBURSEMENT FOR WORK BOOT
33236	2/26/2016	PACIFIC GAS & ELECTRIC	1,261.51	#8132925706-7 WELL #17
33237	2/26/2016	JESUS PALACIOS	70.00	REIMBURSEMENT FOR WORK BOOT
33238	2/26/2016	PAPA	205.00	REGISTRATION FOR FRESNO

**CITY OF FIREBAUGH ACCOUNTS PAYABLE
WARRANTS FEBRUARY 1, 2016 - FEBRUARY 29, 2016**

<u>Check</u> <u>Number</u>	<u>Check</u> <u>Date</u>	<u>Name</u>	<u>Net</u> <u>Amount</u>	<u>Description</u>
33239	2/26/2016	PETTY CASH	172.51	REIMBURSEMENT PETTY CASH
33240	2/26/2016	WESTERN EXTERMINATOR CO.	36.50	8000 HELM CANAL
			67.00	1133 P ST-CITY HALL
			45.25	401 THOMAS CONBOY
			<u>57.00</u>	1655 13TH ST-COMM CTR
		Check Total:	205.75	
		Accounts Payable Total:	224,548.25	
		Payroll Total:	310,905.34	
		Total Disbursements:	535,453.59	



REPORT TO CITY COUNCIL

MEMORANDUM

AGENDA ITEM NO: _____

COUNCIL MEETING DATE: MARCH 21, 2016

SUBJECT: West County Solid Waste Committee Appointment – Firebaugh

BACKGROUND:

The WCSWPC is one of three regional Solid Waste Committee/Commissions representing Fresno County solid waste concerns. Originally, a Commission formed for the Southeast Area regarding their unique solid waste disposal needs. The enclosed letter mailed, states, the *Solid Waste Resource and Recovery Act* (1972), the Board of Supervisors (in 1976) issued a request to have separate groups representing all solid waste regions of the County.

Following Board direction, the Fresno-Clovis Metropolitan Solid Waste Commission (FCMSWC) was created in June of 1977, and the West County Solid Waste Planning Agency was formed in August 1977.

- *The Southeast Regional Joint Powers Agreement, which described a Southeast Advisory Board, had previously been signed between the incorporated cities of the southeast area for development/maintenance of a new landfill facility. In May 1978, the Southeast Area Solid Waste Advisory Board was reformed to Southeast Area Solid Waste Commission (SERSWC).*

During the 1980s, development of the American Avenue Disposal Site in Kerman was ongoing, as well as West County issues regarding solid waste flow control and surcharges. The West County Solid Waste Planning Agency was reformed into the ***West County Solid Waste Planning Committee (WCSWPC)*** on September 15, 1987.

With the Integrated Waste Management Act of 1989, came the requirement to establish a Local Task Force for implementing the Fresno County Solid Waste Management Plan (COSWMP) and countywide concerns. Through use of Board-approved consultants, it was determined that an Integrated Waste Management Local Task Force (IWMLTF), would be comprised of the following: two (2) appointed members from the FCMSWC, two (2) appointed members from the SERSWC, two (2) **appointed members from the WCSWPC**, and nine (9) Board-appointed additional representatives. Including, two environmental concerns representatives, two solid waste hauler representatives, one landfill operator, one recycling representative, and three members-at-large.

Due to confusion with the complexities of commission names, superseding Joint Powers Agreements, and the appointment process from the individual commissions to the IWMLTF (with the West County group last being named a “Committee”), the County and its involved players have periodically cobbled together regional representatives without having them formally appointed by the regional commissions themselves. It is our plan to properly reorganize these commissions for planning and State reporting processes, implement/correct Bylaws, and have the commissions meet twice per year.

RECOMMENDATION: City Council Appoints to representatives to the committee.



County of Fresno

DEPARTMENT OF PUBLIC WORKS AND PLANNING
BERNARD JIMENEZ, INTERIM DIRECTOR

March 3, 2016

Ben Gallegos, Interim City Manager; Director of Public Works
City of Firebaugh
1133 P Street
Firebaugh, CA 93622-2230

SUBJECT: Re-convening the West County Solid Waste Planning Committee.

Dear Mr. Gallegos,

In recent research efforts concerning regional solid waste planning, County staff has determined that a number of previously created commissions and committees, including the West County Solid Waste Planning Committee (WCSWPC), have not met for several years. The WCSWPC has not had a formal convocation (quorum present) since July 15, 2010. This leaves outstanding questions regarding the WCSWPC's future role in regional planning.

Following the *Solid Waste Management Resource and Recovery Act* (Nejedly-Z'ber-Bills, 1972), and the original, 1975 *Fresno County Solid Waste Management Master Plan*, a Joint Powers Agreement (JPA) was signed by the WCSWPC on August 23, 1977¹ between the cities of Coalinga, Firebaugh, Kerman, Huron, Mendota, San Joaquin, and the County of Fresno (County). This agreement created the *West County Solid Waste Planning Agency*, with a governing body to be known as the West County Solid Waste Planning Board.

On September 15, 1987², a new, superseding JPA was executed between the west area cities and the County. This new JPA created *the West County Solid Waste Planning Committee*, comprised of eight members: two from the County of Fresno Board of Supervisors (Board), and one representative each from the cities of Coalinga, Firebaugh, Kerman, Huron, Mendota, and San Joaquin.

Previously, the WCSWPC has been viewed as a strictly advisory agency. However, as reflected in the 1987 JPA, the WCSWPC shall "plan for the transfer, disposition, and

¹ A copy of the 1977 Joint Powers Agreement has been included for your reference

² A copy of the 1987 Joint Powers Agreement has been included for your reference

WCSWPC Convocation
March 3, 2016
Page 2

resource recovery of solid waste", and "implement the provisions of the Fresno County Solid Waste Management Plan".

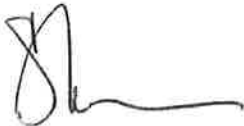
We request that the Firebaugh City Council appoint one (1) principal, city council member and one (1) additional alternate member to serve on the WCSWPC, allowing for its convocation, and for the determination of its future role and activities. Each jurisdiction's alternate, appointed member may be a non-elected municipal staff member, and may provide a vote on behalf of their jurisdiction in WCSWPC meeting.

Please submit, via letter, the nominees you would wish to serve on the commission. Should you have any questions, please contact bfremming@fresno.co.ca.us or (559) 600-4259.

Please direct correspondence to:

County of Fresno
ATTN: Brent Fremming, Staff Analyst
Department of Public Works and Planning - Resources Division
2220 Tulare Street, 6th Floor
Fresno, CA 93721-2127

Sincerely,



Sally Lopez, Solid Waste Coordinator
Department of Public Works and Planning, Resources Division

Enclosure "A": Joint Powers Agreement

c: Bernard Jimenez, Interim Director
John Thompson, Deputy Director of Resources and Administration
John Hays, Principal Administrative Analyst – County Administrative Office

BWF
G:\4360Resources\COMMISSIONS\WCSWPC\05 - Correspondence and Letters\2016_03_02 (WCSWPC Appointment for Convocation - Firebaugh).docx
2016/03/03

950-0290

Budget
Transfers '76



MELVYN G. WINGETT
COUNTY ADMINISTRATIVE OFFICER

COUNTY ADMINISTRATIVE OFFICE

THOMAS E. CARROLL
ASSISTANT COUNTY ADMINISTRATIVE OFFICER
ADMINISTRATIVE SERVICES SYSTEM
FISCAL SERVICES SYSTEM

DEPUTY COUNTY ADMINISTRATIVE OFFICERS

ROBERT A. DUTLER
HUMAN SERVICES SYSTEM

STANLEY D. FOLEY
ENVIRONMENTAL MANAGEMENT SYSTEM

ERNEST K. WINGSETTA
JUSTICE SERVICES SYSTEM
EDUCATION RECREATION SYSTEM

June 11, 1976

To: Board of Supervisors

Subject: Solid Waste Master Plan--Program Coordinator

The Solid Waste Management Master Plan has been adopted by your Board. It calls for the creation of three Joint Powers Agencies (FCMA, West County, Southeast Regional) which together with the Board, form a coordinating agency having policy development responsibilities for County-wide functions.

Staff to this coordinating agency is proposed to be a Program Coordinator. The Coordinator will propose budgets for the enforcement of state minimum standards, develop resource recovery planning, coordinate with other counties, review the master plan, and attempt to educate the public on waste reduction practices. The Coordinator will also act as Executive Director for the sub Joint Powers Agencies handling their administrative duties. The cost for the Coordinator will be borne by members of the Countywide Coordinating Agency on a proportional total population basis.

Cost for this position and the clerical support, detailed on Attachment A will cost \$28,302. Reimbursement of the cost from the cities will amount to \$16,698 (59%) for a net cost to the County of \$11,604.

It is recommended that your Board approve this request and instruct the CAO to make the necessary final budget changes as detailed in Attachment A.

M. G. Wingett

M. G. WINGETT
County Administrative Officer

MGW:SDG:gm

Attachment

1 WEST COUNTY SOLID WASTE PLANNING AGREEMENT BETWEEN
2 THE COUNTY OF FRESNO AND THE CITIES OF MENDOTA,
3 COALINGA, FIREBAUGH, KERMAN, HURON AND SAN JOAQUIN

4 THIS AGREEMENT made and entered into this 2nd day of
5 August, 1977, by and between the COUNTY OF FRESNO, a
6 Political Subdivision of the State of California, hereinafter
7 sometimes referred to as "County", and the CITIES OF MENDOTA,
8 COALINGA, FIREBAUGH, KERMAN, HURON and SAN JOAQUIN, municipal
9 corporations with the County of Fresno;

10 W I T N E S S E T H:

11 ARTICLE I. Nature and Authority for Agreement. It is
12 agreed that each of the parties hereto is a public agency within
13 the meaning of Section 6500 of the Government Code of the State
14 of California and that the parties have in common the legal power
15 to acquire, develop, maintain, operate, dispose of and replace
16 a solid waste disposal site and related solid waste processing
17 facilities; that in addition thereto the California Solid Waste
18 Management and Resource Recovery Act of 1972 has been enacted with
19 the intent and purpose that local agencies develop a solid waste
20 management plan for each county, including not less than a majority
21 of the cities therein and it is in the public interest that the
22 parties hereto participate in the development of such plan; that
23 pursuant to the joint operation of powers provision of said Section
24 6500, et seq., of the Government Code of the State of California,
25 the parties hereto have entered into this Joint Powers Agreement
26 to plan for such facilities.

27 ARTICLE II. Purpose, Consideration and Powers. The
28 parties hereto desire to jointly plan for the disposal and
29 processing of solid waste on the Westside of Fresno County, but
30 recognize that because of great distances between the member
31 cities, it may be desirable to establish waste disposal facilities
32 which will benefit an area less than the total area subject to

1 this Agreement and to be operated by persons or agencies to be
2 determined by separate agreement at such time as the solid waste
3 plans are to be implemented. It is agreed that to jointly plan
4 for the disposal and recovery of solid waste by this Joint Powers
5 Agreement in accordance with said Joint Powers Act will be most
6 advantageous and expedient in bringing about an integrated solid
7 waste plan as it affects the Westside of Fresno County. The area
8 hereinabove referred to and proposed to be served by this Agreement
9 is more particularly described by a map thereof annexed hereto
10 marked Exhibit "A" and made a part hereof, which said area is
11 hereinafter referred to as the "planning area."

12 ARTICLE III. Creation of West County Solid Waste Planning
13 Agency - Duties. The West County Solid Waste Planning Agency is
14 hereby created and established as a separate entity.

15 The duties of the West County Solid Waste Planning Agency
16 hereinafter referred to as "Agency", shall be as follows:

- 17 1. Plan for the transfer, disposition and resource
18 recovery of solid waste within the planning area hereinabove stated.
- 19 2. Advise the Fresno County Solid Waste Coordinating
20 Council on all matters relating to solid waste disposal and
21 processing in the planning area.
- 22 3. Provide a forum before whom residents in the West
23 Fresno County area, as hereinabove stated, may express their
24 desires on matters relating to solid waste disposal and recovery.

25 ARTICLE IV. West County Solid Waste Planning Board.
26 The governing body of the West County Solid Waste Planning Agency
27 shall be the West County Solid Waste Planning Board, hereinafter
28 referred to as "Planning Board." Such Planning Board shall consist
29 of eight persons elected to the governing body of the member agency
30 two to be appointed by the Board of Supervisors whose supervisorial
31 district includes a portion of the planning area, and one each to
32 be appointed by the City Councils of the Cities of Mendota,

1 Coalinga, Firebaugh, Kerman, Huron and San Joaquin. The Planning
2 Board shall select a chair-person and vice chair-person, establish
3 times for regular meetings, hold special meetings at the call of
4 the chair-person or any three members and shall conduct its
5 proceedings according to Robert's Rules of Order as last revised.
6 The secretary to the Planning Board shall be the Fresno County
7 Solid Waste Coordinator.

8 ARTICLE V. Contribution of Parties. The parties shall
9 contribute their proportionate share of a budget submitted for the
10 West County Solid Waste Planning Board approval, to carry out and
11 administer the provisions of this Agreement. The proportion of
12 each member agency's contribution shall be in direct proportion to
13 each member agency's population within the service area as last
14 determined by the Department of Finance of the State of California
15 certified by the member agency. Such monies shall be deposited
16 with the County Treasurer of the County of Fresno and shall be
17 disbursed by county warrant in the usual manner or upon order of
18 the West County Solid Waste Planning Board. Upon termination of
19 this Agreement, all remaining assets acquired pursuant hereto
20 shall upon liquidation be disbursed to the parties hereto in
21 proportion to their contribution as herein set forth.

22 ARTICLE VI. Duration of Agreement, Withdrawal and
23 Amendment. This Agreement shall continue for an indefinite term
24 and until terminated in accordance with this Article. The parties
25 hereto shall cause this Agreement to be terminated at the written
26 request of the governing body of at least four members hereto.
27 It may be amended at anytime, including the addition of new
28 parties, by the unanimous consent of the governing bodies of all
29 parties hereto. A party hereto may withdraw from this Agreement
30 by the governing body thereof giving to the other parties thirty
31
32

(30) days' written notice of such intention to withdraw, however, in the event of such withdrawal, the undivided and undisbursed assets creditable to such party shall remain in the control and use of the remaining parties until disbursed as provided in Article V hereof as though said party remained a member, however, such withdrawing party shall incur no further liability on account of this Agreement. Upon termination of this Agreement, all remaining assets acquired pursuant hereto shall upon liquidation be disbursed to the parties hereto in proportion to their contribution as set forth in Article V hereof.

IN WITNESS WHEREOF, the parties hereto pursuant to resolution of their respective governing boards have caused this Joint Powers Agreement to be executed as of the day and year first hereinabove written.

COUNTY OF FRESNO

BY John R. Donalson
CHAIRMAN, Board of Supervisors

CITY OF MENDOTA

BY Paul Suhadi

CITY OF COALINGA

BY Sam H. Marcussen

CITY OF FIREBAUGH

BY W. M. Davis

CITY OF KERMAN

BY Robert D. Braggs

CITY OF HURON

BY Samuel P. Hodge

CITY OF SAN JOAQUIN

BY L. Jeff Butch

APPROVED AS TO FORM:
ROBERT M. WASH, COUNTY COUNSEL

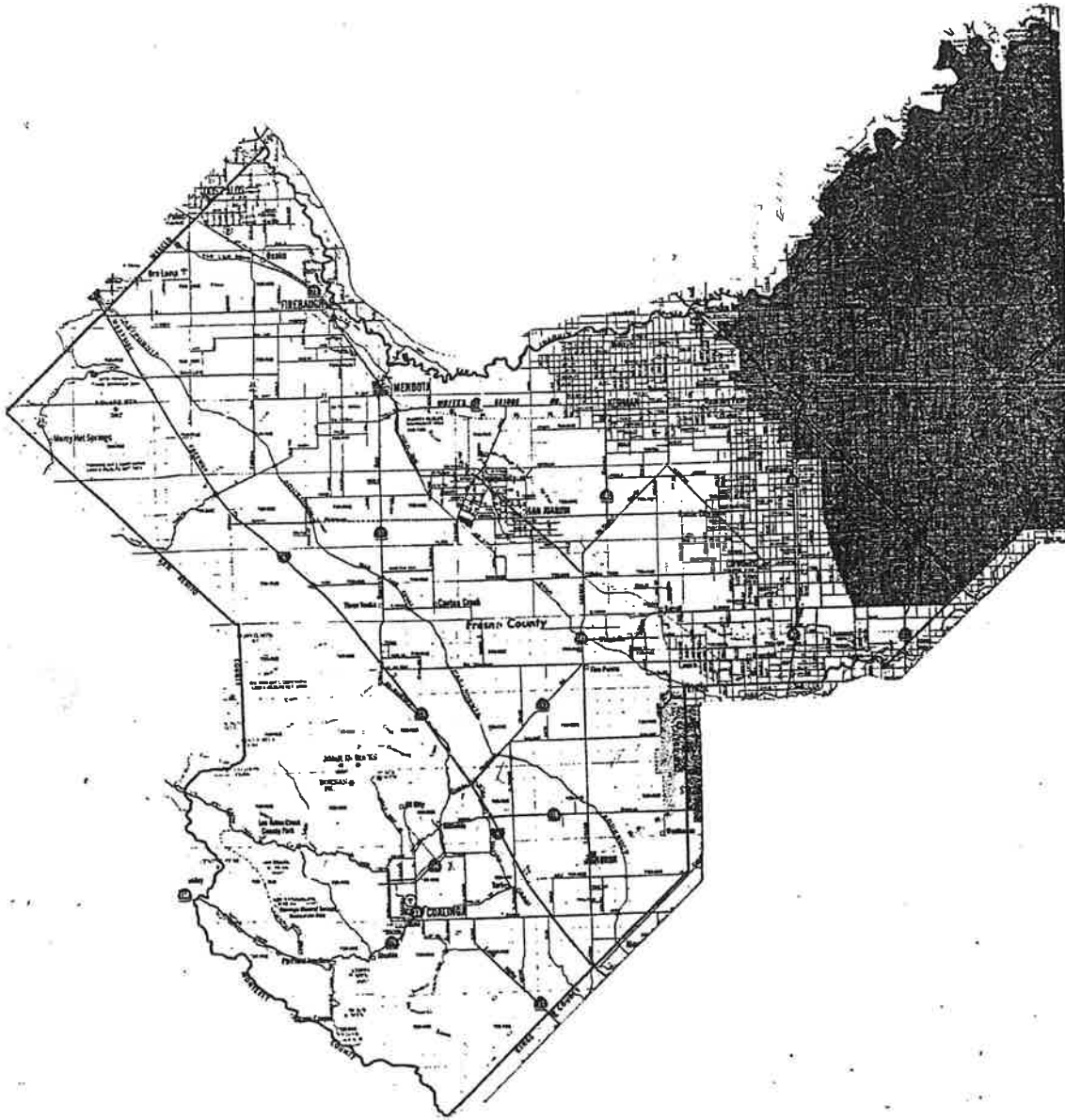
BY Floyd R. B. Viau
Floyd R. B. Viau, Assistant

ATTEST:

M. G. WINGETT, Clerk of
the Board of Supervisors

M. G. Wingett
Deputy

EXHIBIT A



1 IN THE MATTER OF JOINT POWERS)
2 AGREEMENT BETWEEN THE CITIES OF)
3 COALINGA, KERMAN, SAN JOAQUIN,)
4 MENDOTA, FIREBAUGH AND HURON)
5 AND THE COUNTY OF FRESNO)
6 -----

APPROVED, CHAIRMAN TO EXECUTE

7 Acting upon the recommendation of the County Administrat-
8 ive Officer, and upon motion duly made, seconded, and carried,
9 IT IS ORDERED that the joint powers agreement between the Cities
10 of Coalinga, Kerman, San Joaquin, Mendota, Firebaugh and Huron
11 and the County of Fresno for planning transfer, disposition and
12 resource recovery (West County Solid Waste Planning Agreement) is
13 hereby APPROVED and the Chairman is hereby authorized and directed
14 to execute said agreement.

15 ADOPTED by the Fresno County Board of Supervisors this
16 23rd day of August, 1977, by the following vote, to-wit:

17 AYES: Supervisors Bronzan, Levy, Johnson, Donaldson

18 NOES: None

19 ABSENT: Supervisor Ventura
20
21
22
23
24
25
26
27
28
29
30
31
32

jb

COPIES SENT TO
CAO - 6
PW
And
By <i>md</i>
Date <i>8/29/77</i>

TRANSMITTAL - UNSIGNED AGREEMENT

TO: M. G. Wingett, C.A.O.

DATE: August 23, 1977

SUBJECT: Joint Powers Agreement for
West County Solid Waste Planning

We are returning all copies of the subject agreement.
When the agreement is fully executed, please send the
original to the Board of Supervisors and one copy to the
Auditor-Controller.

Clerk, Board of Supervisors

(Ex. 3529)

Auditor-Controller

BOS-138



MELVYN G. WINGETT
COUNTY ADMINISTRATIVE OFFICER

COUNTY ADMINISTRATIVE OFFICE

WARREN D. CANTRELL
ASSISTANT COUNTY ADMINISTRATIVE OFFICER
ADMINISTRATIVE SERVICES SYSTEM
FISCAL SERVICES SYSTEM

DEPUTY COUNTY ADMINISTRATIVE OFFICERS

APPROVED BY
BOARD OF SUPERVISORS

ERNEST K. MORISHITA
JUSTICE SERVICES SYSTEM
EDUCATION/RECREATION SYSTEM

M. G. WINGETT, Clerk Of
The Board Of Supervisors

By *[Signature]*
DEPUTY

AGENDA ITEM NO. 19a

August 23, 1977

To: Board of Supervisors

Subject: West County Solid Waste Planning Agreement

In accordance with the adopted Countywide Solid Waste Masterplan, your Board has previously entered into two Joint Powers Agreements relating to Solid Waste: Southeast Area, and the FCMA. Submitted to your Board is an agreement with the West County cities, including Mendota, Coalinga, Firebaugh, Kerman, Huron and San Joaquin.

RECOMMENDATION

That your Board approve and authorize the Chairman to sign the West County Solid Waste Planning Agreement.

DISCUSSION

The previous two agreements were designed for the management of solid waste for the purposes of transfer, processing disposal and resource recovery. This agreement is a planning agreement to: (1) plan for the transfer, disposition and resource recovery, (2) advise the Fresno County Solid Waste Coordinating Council on all matters relating to solid waste disposal in the planning area and (3) provide a forum for citizen input.

The governing body of the agreement is a Planning Board, made up of one elected official of each city member and two County Supervisors whose districts were included in the area. (Districts No. 1 and No. 4). Any costs incurred by the Planning Agency will be shared on a proportion of population in the planning area, of which the County has approximately 68%. Withdrawal from the agreement can be accomplished upon giving 30 days' written notice and termination of the agreement with the approval of four members.

The agreement was developed at the staff level, and is being submitted to the various legislative bodies for approval during August and September.

AMENDED

JOINT POWERS AGREEMENT BETWEEN THE COUNTY OF FRESNO
AND THE CITIES OF MENDOTA, COALINGA, FIREBAUGH,
KERMAN, HURON, AND SAN JOAQUIN

THIS AGREEMENT made and entered into this 15th day of September
1987, by and between the County of Fresno, a political subdivision of the
State of California, hereinafter sometimes referred to as "COUNTY," and the
Cities of Mendota, Coalinga, Firebaugh, Kerman, Huron, and San Joaquin,
municipal corporations within the County of Fresno;

W I T N E S S E T H

WHEREAS, the parties have heretofore entered into a Joint Powers
Agreement on the 23rd day of August, 1977, for the disposal and processing
of solid waste on the west side of Fresno County; and

WHEREAS, the parties now desire to amend and supersede the August 23,
1977, Joint Powers Agreement in its entirety.

NOW, THEREFORE, the parties hereto agree as follows:

The West County Solid Waste Planning Agreement entered into on August
23, 1977, is amended to read in its entirety as follows:

ARTICLE I. Nature and Authority for Agreement. It is agreed that
each of the parties hereto is a public agency within the meaning of Section
6500 of the Government Code of the State of California and that the parties
have in common the legal power to acquire, develop, maintain, operate,
dispose of and replace a solid waste disposal site and related solid waste
processing facilities; and to direct the conveyance of each parties solid
waste to a designated disposal facility; that in addition thereto the
California Solid Waste Management and Resource Recovery Act of 1972 has
been enacted with the intent and purpose that local agencies develop a
solid waste management plan for each county, including not less than a

1 majority of the cities therein and it is in the public interest that the
2 parties hereto participate in the development and implementation of such a
3 plan; that pursuant to the joint operation of powers provision of said
4 Section 6500, et seq., of the Government Code of the State of California,
5 the parties hereto have entered into this Joint Powers Agreement and to
6 develop a plan and implement the provisions of said plan.

7 ARTICLE II. Purpose, Consideration, and Powers. The parties hereto
8 desire to jointly plan and manage the conveyance, disposal, and processing
9 of solid waste on the Westside of Fresno County. It is agreed that to
10 jointly plan for the disposal and recovery of solid waste by this Joint
11 Powers Agreement in accordance with said Joint Powers Act will be most
12 advantageous and expedient in bringing about and implementing an integrated
13 solid waste plan as it affects the Westside of Fresno County. The area
14 hereinabove referred to and proposed to be served by this Agreement is more
15 particularly described by a map thereof annexed hereto marked Exhibit "A"
16 and made a part hereof, which said area is hereinafter referred to as the
17 "planning area."

18 ARTICLE III. Creation of West County Solid Waste Planning Committee.

19 A. Duties. The West County Solid Waste Planning Committee is hereby
20 created and established as a separate entity.

21 The duties of the West County Solid Waste Planning Committee,
22 hereinafter referred to as "Committee," shall be as follows:

23 1. Plan for the transfer, disposition, and resource recovery of
24 solid waste within the planning area hereinabove stated.

25 2. Advise the Fresno County Board of Supervisors on all matters
26 relating to solid waste disposal and processing in the planning area.

27

28

1 3. Provide a forum before whom residents in the West Fresno County
2 area, as hereinabove stated, may express their desires on matters relating
3 to solid waste disposal and recovery.

4 4. Implement the provisions of the Fresno County Solid Waste
5 Management Plan.

6 B. Membership. The Committee shall be composed of eight persons who
7 are selected to serve on the governing body of the various member agencies
8 as follows: The two members of the Board of Supervisors whose
9 supervisorial district includes a portion of the planning area; and one
10 member of the City Council of the cities of Coalinga, Firebaugh, Huron,
11 Kerman, Mendota, and San Joaquin. The governing body of a member agency
12 may appoint a non-elected person to represent the agency on the Committee.
13 The Committee shall select a Chairperson and Vice Chairperson, establish
14 times for regular meetings, hold special meetings at the call of the
15 Chairperson or any three members and shall conduct its proceedings
16 according to Robert's Rules of Order as last revised. The secretary to the
17 Committee shall be the Fresno County Solid Waste Coordinator.

18 ARTICLE IV. Operating Budget. The secretary shall submit a budget
19 for routine Committee planning, implementation, and coordination activities
20 for the Committee's approval, to carry out and administer the provisions of
21 this agreement. The budget shall be funded from revenues generated by a
22 Countywide waste disposal surcharge levied at all solid waste disposal
23 facilities in the County. Surcharge monies may be utilized for Committee
24 functions which are limited to solid waste planning, coordination,
25 maintenance, and implementation of the County Solid Waste Management Plan
26 and environmental monitoring associated with the Environmental Health
27 Section's overview of solid waste facilities, all as set forth in the
28

1 California Government Code Sections 66780 through 66796.4, and as
2 stipulated in County Ordinance Code, Chapter 8.20. Such monies shall be
3 deposited with the Auditor-Controller/Treasurer of the County of Fresno and
4 shall be disbursed by County warrant in the usual manner or upon order of
5 the Committee.

6 ARTICLE V. Contribution of Parties. Capital and operating
7 expenditures at the disposal facilities necessary to provide for each
8 participants waste will be recovered by the gate fee charged at each
9 facility. For special projects unrelated to the disposal facilities or
10 functions as set forth in Article IV, such as specific capital projects
11 which the Committee may from time to time determine to undertake, the
12 parties voting to approve such project shall contribute their proportionate
13 share of any supplemental and support budget approved by the Committee over
14 and above the normal operating budget. The proportion of each member
15 agency's contribution shall be in direct proportion to each member agency's
16 population within the planning area as last determined by the Department of
17 Finance of the State of California and certified by the member agency.
18 Such monies shall be deposited with the County Auditor-Controller/Treasurer
19 of the County of Fresno and shall be disbursed by County warrant in the
20 usual manner or upon order of the Committee. Each agency further agrees to
21 reimburse their proportionate share of such capital expenditures should
22 they elect to withdraw from this agreement in accordance with Article VII.
23 Upon termination of this Agreement, all remaining assets acquired pursuant
24 hereto shall upon liquidation be disbursed to the parties hereto in
25 proportion to their contribution as herein set forth.

26 ARTICLE VI. Municipal Solid Waste Deposition. The parties
27 acknowledge that a primary purpose of this Joint Powers Agreement is to
28

1 provide a means of disposing of solid waste collected by the six cities
2 within their respective jurisdictions and collected in the unincorporated
3 portions of the planning area and such other unincorporated areas as the
4 County may by ordinance delineate.

5 The parties further acknowledge that the provision of a
6 reliable method of financing the operation of the American Avenue Disposal
7 Facility and the Coalinga Disposal Facility through the establishment of a
8 secure and reliable waste flow into the facilities is essential to the
9 accomplishment of this purpose.

10 The Cities collect or control the collection of solid
11 waste within the respective corporate boundaries, and the County may
12 control the disposition of solid waste collected in the unincorporated
13 portion of the planning area and other such areas as the County may by
14 ordinance delineate. By these means, the parties hereto have the means to
15 provide a secure and reliable waste flow into the disposal facilities. The
16 six cities and the County agree, commencing on October 1, 1987, or upon the
17 expiration date of existing city refuse collection contracts where the
18 disposal site is designated, and continuing throughout the term of this
19 Joint Powers Agreement, as follows:

20 1. The City of Coalinga agrees to deliver or cause to be
21 delivered to the Coalinga Disposal Facility all of the municipal solid
22 waste collected within and by or under contract to the City of Coalinga.

23 2. The City of Firebaugh agrees to deliver or cause to be
24 delivered to the American Avenue Disposal Facility all of the municipal
25 solid waste collected within and by or under contract to the City of
26 Firebaugh.

1 3. The City of Huron agrees to deliver or cause to be
2 delivered to the Coalinga Disposal Facility all of the municipal solid
3 waste collected within and by or under contract to the City of Huron,
4 including all such waste removed or transported from the Huron Transfer
5 Station.

6 4. The City of Kerman agrees to deliver or cause to be
7 delivered to the American Avenue Disposal Facility all of the municipal
8 solid waste collected within and by or under contract to the City of Kerman.

9 5. The City of Mendota agrees to deliver or cause to be
10 delivered to the American Avenue Disposal Facility all of the municipal
11 solid waste collected within and by or under contract to the City of
12 Mendota.

13 6. The City of San Joaquin agrees to deliver or cause to
14 be delivered to the American Avenue Disposal Facility all of the municipal
15 solid waste collected within and by or under contract to the City of San
16 Joaquin.

17 7. The County of Fresno agrees to cause to be delivered to
18 a County owned solid waste facility all of the municipal solid waste
19 collected within the unincorporated portion of the planning area identified
20 as Permit Area 1, such area lying generally south of Excelsior Avenue as
21 indicated in Exhibit "A," which is collected by commercial waste haulers
22 operating under flow control permits issued by the County of Fresno.

23 8. The County of Fresno also agrees to cause to be
24 delivered to a County owned solid waste facility all of the municipal solid
25 waste collected within the unincorporated portion of the planning area
26 identified as Permit Area 2, such area lying generally north of Excelsior
27 Avenue and west of Jameson Avenue as indicated in Exhibit "A," which is
28

1 collected by commercial waste haulers operating under flow control permits
2 issued by the County of Fresno.

3 9. The County of Fresno also agrees to cause to be
4 delivered to a County owned solid waste disposal facility all of the solid
5 waste removed or transported from any County owned transfer station located
6 in the planning area.

7 ARTICLE VII. Duration of Agreement, Withdrawal, and Amendment. This
8 agreement shall continue for an indefinite term and until terminated in
9 accordance with this Article. The parties hereto shall cause this
10 agreement to be terminated at the written request of the governing body of
11 at least four members hereto. It may be amended at any time, including the
12 addition of new parties, by the unanimous consent of the governing bodies
13 of all parties hereto. A party hereto may withdraw from this agreement by
14 the governing body thereof giving to the other parties thirty days written
15 notice of such intention to withdraw; however, in the event of such
16 withdrawal, the parties shall reimburse the County for any remaining unpaid
17 capital expenditures made as set forth in Article V. The undivided and
18 undisbursed assets creditable to such party shall remain in the control and
19 use of the remaining parties until disbursed as provided in Article V
20 hereof as though said party remained a member. Upon termination of this
21 agreement, all remaining assets acquired pursuant hereto shall upon
22 liquidation be disbursed to the parties hereto in proportion to their
23 contribution as set forth in Article V hereof.

24 IN WITNESS WHEREOF, the parties hereto pursuant to resolution of their
25 respective governing boards have caused this Amended Joint Powers Agreement
26 to be executed as of the day and year first hereinabove written.
27
28

1 APPROVED AS TO LEGAL FORM:
2 MAX E. ROBINSON, COUNTY COUNSEL

COUNTY OF FRESNO

3 By: *John E. Miller*

By: *Betty Ramon*
CHAIRMAN, Board of Supervisors

4 APPROVED AS TO ACCOUNTING FORM:
5 GARY W. PETERSON, AUDITOR-CONTROLLER/TREASURER

6 By: *Frank Kusaka*
ASST. AUDITOR-CONTROLLER/TREASURER

7 REVIEWED & RECOMMENDED FOR APPROVAL:
8 RICHARD D. WELTON, DIRECTOR, PUBLIC
9 WORKS & DEVELOPMENT SERVICES DEPT.

CITY OF MENDOTA

10 By: *Richard D. Welton*

By: *Che Valer*
CITY OF COALINGA

11 ATTEST:
12 BRUCE W. SPAULDING, Clerk of the
13 Board of Supervisors

By: *Kath Spaulding*
CITY OF FIREBAUGH

14 By: *Garis Garabedian*

15 CITY OF KERMAN

By: *Bon & Sylvia*
CITY OF HURON

16 By: *Rene Longfellow*

17 CITY OF SAN JOAQUIN

By: *John C. Arbo*

18 By: *Richard D. Welton*

19 3471F-06/16/87
20
21
22
23
24
25
26
27
28

1 SIDELETTER AGREEMENT
2 TO
3 AMENDED JOINT POWERS AGREEMENT BETWEEN
4 THE COUNTY OF FRESNO AND THE CITIES OF
5 MENDOTA, COALINGA, FIREBAUGH, KERMAN, HURON
6 AND SAN JOAQUIN
7 (Dated _____, 1987)

8 Each party to the Amended Joint Powers Agreement (JPA)
9 recognize that by participation in the JPA, there is no change
10 in the liability of any of the parties for the disposal of
11 solid waste. The JPA is unrelated to the operation and
12 maintenance of the American Avenue and Coalinga disposal sites
13 and the County remains liable for said operation and
14 maintenance.

15 IN WITNESS WHEREOF, the parties hereto have caused
16 this sideletter agreement to the Amended Joint Powers Agreement
17 to be executed as of the day and year noted below.

18 APPROVED AS TO LEGAL FORM:
19 MAX E. ROBINSON, COUNTY COUNSEL

COUNTY OF FRESNO

20 By John E. Slutter
21 JOHN E. SLUTTER, Senior Deputy

22 By Betty Ramoach
23 CHAIRPERSON, Board of Supervisors

24 Date Sept. 15, 1987

25 ATTEST:

26 APPROVED AS TO ACCOUNTING FORM:
27 GARY W. PETERSON, AUDITOR-CONTROLLER/
28 TREASURER

SHARI GILBERT, Clerk
Board of Supervisors

By Gary W. Peterson

By Shari Gilbert
Deputy

29 REVIEWED AND RECOMMENDED FOR
30 APPROVAL: RICHARD D. WELTON,
31 DIRECTOR, PUBLIC WORKS AND
32 DEVELOPMENT SERVICES DEPARTMENT

CITY OF MENDOTA

By Richard D. Welton

Date _____

By Richard D. Welton

1 ATTEST: BRUCE W. SPAULDING,
2 CLERK OF THE BOARD OF
3 SUPERVISORS

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

By Don Garabedian

CITY OF COALINGA

By Keith Sumner

Date 8-13-87

CITY OF FIREBAUGH

By Ron & Lynn

Date 8-13-87

CITY OF HURON

By John & John

Date 8-13-87

CITY OF KERMAN

By Rene & Frances

Date 7/24/87

CITY OF SAN JOAQUIN

By Richard & Mary

Date 8-11-87



EXHIBIT A

20

File No. 9758
July 24, 1990



Agenda Item

DATE: July 24, 1990

TO: Board of Supervisors

FROM: Richard D. Welton, Director
Public Works & Development Services Department

SUBJECT: Approve Formation of Countywide Task Force for the Preparation of
the County Integrated Waste Management Plan

RECOMMENDED ACTION:

Approve formation of a 15-Member Countywide Task Force to coordinate and assist in the preparation of the Countywide Integrated Waste Management Plan, consisting of the following composition:

- 2 members from the Fresno County Metropolitan Solid Waste Commission.
- 2 members from the Southeast Regional Solid Waste Commission.
- 2 members from the West County Solid Waste Planning Commission.
- 2 members representing environmentalist concerns.
- 2 solid waste hauler representatives.
- 1 landfill operator (who is not one of the hauler representatives).
- 1 recycling representative.
- 3 at-large members representing the public and/or the County where unrepresented by a Solid Waste Commission.

FISCAL IMPACT:

There will be no fiscal impact to Fresno County. All staff costs required to support the Countywide Task Force may be reimbursed from the solid waste surcharge.

ADMINISTRATIVE OFFICE REVIEW John D. Welton Page 1 of 1
BOARD ACTION: DATE 7-24-90 APPROVED AS RECOMMENDED X OTHER _____



UNANIMOUS: _____ ANDREEN AYE CONRAD AYE KOLIGIAN AYE LEVY AYE VAGIM AYE

FC 17 (1-87)REV

20

70
File No. 9758

Board of Supervisors
Page Two
July 24, 1990

DISCUSSION:

The Integrated Waste Management Act of 1989 requires each county to convene a local Task Force for the purpose of coordinating the development of a County Integrated Waste Management Plan (IWMP). The IWMP consists of City and County source reduction and recycling elements and a Countywide siting element.

The Task Force is required to accomplish the following activities:

1. Coordinate the development of source reduction and recycling elements for the fifteen cities and the unincorporated County area.
2. Identify issues of Countywide and regional concern.
3. Determine the need for the solid waste collection systems, processing facilities, and marketing strategies that can serve more than one local jurisdiction.
4. Facilitate the development of inter-jurisdictional agreements for the marketing of recycled materials.
5. To the extent feasible, facilitate the resolution of conflicts and inconsistencies between or among source reduction or recycling elements.
6. Develop goals, policies, and procedures which are consistent with guidelines and regulations, to guide the development of the siting element of the Countywide Integrated Waste Management Plan.

The Integrated Waste Management Act of 1989 requires that the Task Force membership be determined by the Board of Supervisors and a majority of the cities within the County which constitutes a majority of the population within the County. The Task Force may represent the solid waste industry, environmental organizations, general public, special districts, and affected governmental agencies.

The Task Force composition was recommended by the Fresno-Clovis Metropolitan Area Solid Waste Commission, the Southeast Regional Solid Waste Commission, and the West County Solid Planning Committee. Under the proposal, each Commission will appoint two members. The other appointments are to be made by the Board. The Commissions recommended considering appointments from the Solid Waste Advisory Committees when appropriate.

The Task Force membership has been approved by a majority of the County's cities which constitutes a majority of the population. Your Board will be required to appoint:

20

File No. 9758

Board of Supervisors
Page three
July 24, 1990

- 2 environmentalist representatives
- 2 solid waste hauler representatives
- 1 landfill operator (who is not one of the hauler representatives)
- 1 recycling representative
- 3 at-large members representing the public

A briefing report was issued on May 7, 1990, that addressed the role of the Task Force among other implementation measures for the Integrated Waste Management Act of 1989 (AB 939).

OTHER REVIEWING AGENCIES:

The Fresno-Clovis Metropolitan Area Solid Waste Commission; the Southeast Regional Solid Waste Commission; the West County Solid Waste Planning Committee; the Hazardous Waste Advisory Committee; and all fifteen County cities have reviewed this proposal.

RWW:NSP:dk

6054P-95

21
File No. 9758
July 24, 1990



Agenda Item

DATE: July 24, 1990
TO: Board of Supervisors
FROM: Richard D. Welton, Director
Public Works & Development Services Department
SUBJECT: Approve Concept for Implementation of the Integrated Waste Management Act of 1989 on a Countywide Basis

RECOMMENDED ACTION:

Approve in concept:

1. Forming a task force consisting of all 15 cities and the County of Fresno to jointly accomplish the requirements of the Integrated Waste Management Act of 1989.
2. Initiating a Memorandum of Understanding with all cities within Fresno County to complete the requirements of the Integrated Waste Management Act of 1989 by a consultant contract.
3. Introducing an ordinance to increase the County's solid waste tipping fees by \$0.50 cents per ton to finance the requirements of the Integrated Waste Management Act of 1989.

FISCAL IMPACT:

All contract consultant and staff costs will be reimbursed by an increase in solid waste tipping fees on a Countywide basis. It is estimated a \$0.50 per ton Countywide increase in tipping fees will produce approximately \$310,000 per year to fund this program.

This surcharge increase would cost a family of four about \$0.14 cents per month, or \$1.60 per year.

ADMINISTRATIVE OFFICE REVIEW *[Signature]* Page 1 of 2
BOARD ACTION: DATE 7-24-90 APPROVED AS RECOMMENDED X OTHER _____



UNANIMOUS _____ ANDREEN AYE CONRAD AB KOLIGIAN AYE LEVY AYE VAGIM AYE
FC 17 (1/82) REV *21*

21
File No. 9750

Board of Supervisors
Page Two
July 24, 1990

DISCUSSION:

The Integrated Waste Management Act of 1989 (AW 939) requires all cities and counties to prepare a Solid Waste Characterization Study and a Source Reduction and Recycling Element by July 1, 1991.

The Characterization Study requires a comprehensive inventory (by source and composition) of all solid wastes generated during two seasons of the year. The Source Reduction and Recycling Element requires nine separate plan components:

1. Source Reduction
2. Recycling
3. Composting
4. Special Waste
5. Household Hazardous Waste*
6. Education and Public Information
7. Disposal Facility Capacity
8. Funding
9. Integration of Plans

*Item No. 5, Household Hazardous Waste, may be removed from this Bill's requirements, but the requirement continues under other legislation.

A telephone survey of other California cities and counties indicates that the cost of a consultant-prepared Integrated Waste Management Plan ranges from \$400,000 to \$450,000. An alternative is for each city and the unincorporated area to prepare individual plans. Costs for individual cities and counties (unincorporated area) ranges from \$80,000 to \$320,000, depending on population, size, staff support, and consultant. A joint effort offers economies of scale. The Integrated Waste Management Act of 1989 authorizes your Board to increase the solid waste tipping fees as a measure to finance the required studies.

Representatives from a majority of the cities in Fresno County met on June 6, 1990, to discuss the possibility of a joint planning effort by all of the cities and the County to meet the requirements of the Integrated Waste Management Act. As a result of that meeting, a draft resolution and Memorandum of Understanding was mailed to all cities for their consideration. Staff from 14 cities have indicated they will recommend to their City Councils that their city participate in the study, and one has not yet committed nor declined. Some cities have already executed the draft agreement. Should this proceed, city staffs have indicated a willingness to participate in the selection of the consultant and to participate in an Oversight Committee to monitor the consultant contract.

If your Board approves the three staff recommendations, staff will return with the following recommendations: 1) Execute contracts with all participating cities; 2) Approve a contract with the selected consultant; 3) Approve an ordinance to increase the County's solid waste tipping fees.

21

File No. 9750

Board of Supervisors
Page Three
July 24, 1990

OTHER AGENCY INVOLVEMENT:

The Hazardous Waste Advisory Committee, the Southeast Regional Solid Waste Commission, and the West County Solid Waste Planning Committee have been informed of these proposals.

If the consultant contract is approved, all cities in Fresno County will participate in the study. Also, the County Counsel's office and the County Health Department will be required to provide staff support.

RW:RSP:dk
6841F-95

33

File No. 9758
October 16, 1990



Agenda Item

DATE: October 16, 1990

TO: Board of Supervisors

FROM: Richard D. Walton, Director
Public Works & Development Services Department

SUBJECT: APPROVE SELECTION OF BROWN, VANCE & ASSOCIATES AND BLACK & VEATCH
(A JOINT VENTURE), FOR CONSULTING SERVICES FOR SOLID WASTE
REDUCTION AND RECYCLING FOR FRESNO COUNTY AND ALL COUNTY CITIES

RECOMMENDED ACTION:

1. Approve the selection of Brown, Vance & Associates and Black & Veatch (A Joint Venture) to perform consulting services for solid waste reduction and recycling for Fresno County and all County Cities.
2. Authorize County staff, in cooperation with staff and elected officials from all fifteen cities, to negotiate a contract with Brown, Vance & Associates and Black & Veatch (A Joint Venture), to provide consulting services for solid waste reduction and recycling for Fresno County and all County cities.

FISCAL IMPACT:

1. The contract negotiations will determine the final contract cost. The estimated costs should not exceed \$500,000.
2. The consultant costs and staff costs will be reimbursed by increasing the County's waste management surcharge.
3. All fifteen County cities have approved a Memorandum of Understanding to be submitted to your Board, to increase the County's waste management surcharge. The exact increase is dependent upon the solid waste reduction and recycling contract amount.

ADMINISTRATIVE OFFICE REVIEW
BOARD ACTION: DATE 10/16/90

APPROVED AS RECOMMENDED XX

Page 1 of 3
OTHER



UNANIMOUS
JUD. REVIEW

ANDREEN Ab CONRAD Aye KOLIGIAN Aye LEVY Ab VAGIM Aye

33

33 File No. 9750

Board of Supervisors
October 16, 1990
Page Two

DISCUSSION:

The Integrated Waste Management Act of 1989 (AW 939) required all cities and counties to prepare a solid waste characterization study and a source reduction and a recycling element by July 1, 1991.

On July 24, 1990, your Board approved in concept the financing for the required study and directed staff to return with a recommended consultant contract to perform the study.

On August 28, 1990, County staff in cooperation with all fifteen cities, mailed a formal request to 32 consultant firms requesting proposals to develop a solid waste reduction and recycling report/study for Fresno County and all fifteen cities.

On September 28, 1990, a committee consisting of staff and elected officials from the Cities of Clovis, Coalinga, Fresno, Kerman, Kingsburg, Reedley, Sanger, and Selma and the County, reviewed all submitted proposals and selected the three most qualified firms to interview.

On October 5, 1990, the above committee interviewed the firms of Brown, Vance & Associates/Black & Veatch, BNA Waste Technologies, and BAYCON Associates. Upon conclusion of the interview, the committee recommended the selection of Brown, Vance & Associates and Black & Veatch (A Joint Venture), as the most qualified firm to perform the study. The firm submitted a cost proposal that is judged fair and reasonable. In accordance with the County's formal selection procedure, the recommendation by the committee was based upon:

1. Experience record of the consultant. The recommended consultants have completed the State's only source reduction and recycling element under the Integrated Waste Management Act of 1989.
2. Past performance of the consultant on work previously performed for the County or similar agencies. Brown, Vance & Associates was the only firm that has completed a solid waste reduction and recycling plan.
3. The members of the consultant team responsible for the overall project were considered most effective in the presentation of their qualifications and experience.
4. The proposal for completion of the project was judged to be the most complete and the most specific to Fresno County and the cities.
5. The consultant has demonstrated the ability to work effectively with County staff and other local public agencies.
6. Knowledge of local conditions. The firm of Black & Veatch have recently completed a waste characterization survey in Fresno County. This was the only firm with local experience.

23

File No. 2758

Board of Supervisors
October 16, 1990
Page Three

7. The recommended consultants are currently engaged in another project which has a direct relationship to the proposed project.
8. The estimated fee proposal for providing professional services was a factor in final selection.

Should negotiations with the recommended joint venture firms fail to establish a reasonable fee or contract, the Department will return to your Board to obtain authorization to commence negotiations with another firm.

OTHER AGENCY INVOLVEMENT

Eight of the County's fifteen cities have agreed to assist in the contract negotiations. The City and County representatives were unanimous in their recommendation. The County Counsel's Office and Auditor-Controller/Treasurer's Office will participate in the contract development and/or review.

RDW:116Pdk

7120P-95

17c

File No: 9758
October 23, 1990
A-90-629

County of



Agenda Item

DATE: October 23, 1990

TO: Board of Supervisors

FROM: Richard D. Welton, Director
Public Works & Development Services Department

SUBJECT: Approve Memorandum of Understanding with Kern, Kings, and Tulare Counties for Hazardous Waste Coordination and Planning

RECOMMENDED ACTION:

Approve and authorize Chairman to execute a Memorandum of Understanding with Kern, Kings, and Tulare Counties for hazardous waste coordination and planning.

FISCAL IMPACT:

There are no County costs involved in this Memorandum, except staff costs for intercounty coordination and planning issues. Staff costs are eligible for reimbursement through residual funds in the 5512, Division 2100 unit, which were received from the State for hazardous waste planning.

DISCUSSION:

The Counties of Kern, Kings, and Tulare have entered into a Memorandum of Understanding to share information regarding the coordination, planning, management, and environmental review of hazardous waste and future hazardous waste siting. These three Counties have invited Fresno County to join with them, by an amended Memorandum of Understanding, to coordinate hazardous waste issues and information.

Major elements of the Memorandum provide for (1) intercounty collaboration on each member County's Hazardous Waste Management Plans; (2) the selection of environmentally sound and economical solutions to hazardous waste management problems; and (3) coordination, monitoring, and enforcement of local, State, and Federal hazardous waste management laws and regulations.

ADMINISTRATIVE OFFICE REVIEW
BOARD ACTION: DATE: 10-23-90

APPROVED *Richard D. Welton* X

Page 1 of 2
OTHER



Official Action of
Board of Supervisors
Date: 10-23-90

UNANIMOUS

File: 17c

ANDREEN AB CONRAD AVE KOLIGIAN AVE LEVY AB VAGIM AVE

17c

17c File 9758

Board of Supervisors
Page Two
October 23, 1990

The Memorandum does not provide for a change in disposal of hazardous waste in Fresno County. Paragraph 21.1.4 of the County's adopted Hazardous Waste Management Plan directs the County to enter into discussions with other jurisdictions for the purpose of negotiating interjurisdictional agreements for waste management.

The California Health and Safety Code, the California Government Code, the California Code of Regulations, and the Guidelines for the Preparation of Hazardous Waste Management Plans, authorize and encourage intercounty hazardous waste coordination.

OTHER REVIEWING AGENCIES:

The Fresno County Hazardous Waste Advisory Committee considered this Memorandum on October 3, 1990, and unanimously voted to recommend approval to your Board.

The Counties of Kern, Kings, and Tulare will be required to approve this amended Memorandum of Understanding. The Four-County Hazardous Waste Management Committee meets on the last Wednesday of every odd month, at 2 p.m., in Hanford, Kings County, to coordinate any Committee business. The County Counsel's office has reviewed and approved this Memorandum.

RW:RSE:dk

7107F-95

DOC REF.

Section 50, Statute

Form 100-2
Exp. 4-5-91

ADDENDUM TO
MEMORANDUM OF UNDERSTANDING
BY AND BETWEEN
KERN, KINGS, AND TULARE COUNTIES
ADDING FRESNO COUNTY

This Addendum to the Memorandum of Understanding that was made and entered into on the First day of May, 1990, by and between Kern, Kings, and Tulare Counties, is made and entered into this 23rd day of October, 1990, by and between Fresno, Kern, Kings, and Tulare Counties, each being separate political subdivisions of the State of California.

W I T N E S S E T H:

WHEREAS, the Counties of Kern, Kings and Tulare have entered into a Memorandum of Understanding (MOU) on May 1, 1990, regarding Hazardous Waste Management; and

WHEREAS, the MOU delineates the areas of benefits and responsibilities; and

WHEREAS, the County of Fresno wishes to share said benefits and responsibilities of said MOU; and

WHEREAS, the County of Fresno wishes to cooperate with all other parties as stated in the MOU.

////

////

////

////

1 NOW, THEREFORE, the parties agree that Fresno County be added as a
2 party to the MOU, including all rights and responsibilities in the same as
3 if being one of the original parties.

4
5 REVIEWED AND RECOMMENDED FOR APPROVAL: COUNTY OF FRESNO

6 [Signature] BY [Signature]
7 RICHARD D. WELTON, DIRECTOR, PUBLIC WORKS & DEVELOPMENT SERVICES DEPARTMENT VICE CHAIRMAN, BOARD OF SUPERVISORS
8 FRESNO CO. AGMT. NO. 20129

9 APPROVED AS TO ACCOUNTING FORM:

10 [Signature]
11 AUDITOR CONTROLLER/TREASURER

12 APPROVED AS TO LEGAL FORM:

13 [Signature]
14 COUNTY COUNSEL
15 DATE: 12/21

ATTEST:

SHARI GREENWOOD, Clerk
Board of Supervisors

By [Signature]
Deputy

16 APPROVED AS TO LEGAL FORM:

17 [Signature]
18 COUNTY COUNSEL
19 DATE: 9-23-91

COUNTY OF KERN

20 BY [Signature]
21 CHAIRMAN, BOARD OF SUPERVISORS
22 KERN CO. AGMT. NO. SEP 23 1991

23 APPROVED AS TO LEGAL FORM:

24 [Signature]
25 COUNTY COUNSEL
26 DATE: DECEMBER 4, 1990

COUNTY OF KINGS

27 BY [Signature] OFF 4
28 CHAIRMAN, BOARD OF SUPERVISORS
KINGS CO. AGMT. NO. 90-036
RESOLUTION NO. 90-160

29 APPROVED AS TO LEGAL FORM:

30 [Signature]
31 COUNTY COUNSEL
32 DATE: 7/9/91

COUNTY OF TULARE

33 BY [Signature]
34 CHAIRMAN, BOARD OF SUPERVISORS
35 TULARE CO. AGMT. NO. 15737-11

7097F-9B

MEMORANDUM OF UNDERSTANDING
BY AND BETWEEN
Kern, Kings and Tulare Counties

This Memorandum of Understanding (MOU) is made and entered into this 1ST day of MAY, 1990, by and between Kern, Kings and Tulare Counties, each being separate political subdivisions of the State of California.

WITNESSETH:

WHEREAS, the parties have authority to enter into this MOU pursuant to Government Code Section 6500 et seq., Health and Safety Code Section 25135.7(a)(4), and 22 California Code of Regulations Section 66315; and

WHEREAS, the parties to this MOU have prepared hazardous waste management plans pursuant to Health and Safety Code Section 25135, et seq., to allow for the safe and effective management of hazardous wastes; and

WHEREAS, the parties to this MOU recognize the importance of a hazardous waste management system which provides for effective and efficient hazardous waste management utilizing source reduction and recycling programs, safe transport programs and other strategies which ensure the most environmentally sound and economical solutions to hazardous waste management, and that treatment and disposal are secondary solutions in the waste management hierarchy; and

WHEREAS, pursuant to Guidelines for the Preparation of Hazardous Waste Management Plans, Section 2.4.4, the Department of Health Services is supportive of innovative governmental arrangements for hazardous waste management and encourages multi-jurisdictional implementation programs; and

WHEREAS, the State Department of Health Services has not offered or provided information or data sufficient to evaluate needs and resources outside the respective jurisdictions; and

WHEREAS, the parties to this MOU have accepted the responsibility to plan for the management of hazardous wastes generated within their own jurisdictions pursuant to Health and Safety Code Section 25135.1(b) through preparation of a County Hazardous Waste Management Plan; and

WHEREAS, the parties to this MOU recognize that they may enter into voluntary mutually beneficial agreements for the management of hazardous wastes; and

WHEREAS, the parties may consider land use applications for hazardous waste facilities with the capacity to serve the needs of the local jurisdiction as well as facilities serving a large market area; and

WHEREAS, the parties may also cooperate in mitigation of impacts associated with the siting of hazardous waste management facilities; and

TULARE COUNTY AGREEMENT NO. 15737

Kern County Agt. #014-90

KINGS COUNTY AGREEMENT NO. 90-034

WHEREAS, the MOU serve public needs in that it serves to implement the requirements of the respective parties' County Hazardous Waste Management Plans; and

WHEREAS, it is important that counties work together to develop coordinated and mutually supportive programs to manage hazardous wastes; and

WHEREAS, hazardous waste management issues and programs often cross jurisdictional boundaries and programs to resolve those issues should likewise be addressed cooperatively by the affected jurisdictions, when possible; and

WHEREAS, the parties have determined that this MOU is in the best interest of each jurisdiction in order to arrive at environmentally appropriate, suitable and economically efficient and viable solutions to hazardous waste management for each jurisdiction;

Now, therefore, the parties agree to:

- (1) Share information regarding the management of hazardous waste within the respective jurisdictions including source reduction and recycling programs, management techniques used by each jurisdiction, the transportation of wastes to and from member counties, types of wastes generated and disposed of, facility types and similar information;
- (2) Devise strategies for implementing hazardous waste management programs including source reduction, recycling and treatment methods as included in County Hazardous Waste Management Plans;
- (3) Participate as necessary in each jurisdiction's specified project environmental review process provided for by the California Environmental Quality Act (CEQA) and local environmental review requirements and to work cooperatively to mitigate impacts associated with the siting of hazardous waste management facilities;
- (4) Cooperate with the other parties to implement the provisions of the respective County Hazardous Waste Management Plans;
- (5) Identify and discuss various hazardous waste management issues having implications beyond jurisdictional boundaries;
- (6) Collaborate during the implementation of the respective County Hazardous Waste Management Plans to ensure that environmentally sound and economical solutions to hazardous waste management are selected;
- (7) Investigate the preparation and adoption of intercounty agreements designed to plan for the hazardous waste management needs arising within the jurisdiction of the parties and develop strategies meeting such needs consistent with the parties' Hazardous Waste Management Plan;
- (8) Coordinate monitoring and enforcement of local, state and federal hazardous waste management laws and regulations;

IN WITNESS WHEREOF, the parties have authorized this agreement to be executed.

DATE: JAN 08 1990

KERN COUNTY

Stephen D. Schwan
Office of County Counsel

Pauline Leewood
CHAIRPERSON, KERN COUNTY BOARD OF
SUPERVISORS

Attest:

Tracey E. Cody, Deputy
CLERK OF THE BOARD



DATE: MAY 1, 1990

KINGS COUNTY

James E. Felt
Office of County Counsel

John L. Minick
CHAIRPERSON, KINGS COUNTY BOARD OF
SUPERVISORS

Attest:

Joan L. Haden
CLERK OF THE BOARD

DATE: _____

TULARE COUNTY

Office of County Counsel

John L. Minick
CHAIRPERSON, TULARE COUNTY BOARD OF
SUPERVISORS

Attest:

Gene Petersdorf DEPUTY CLERK
CLERK OF THE BOARD



Agenda Item

File 49758
November 27, 1990

DATE: November 27, 1990

TO: Board of Supervisors

FROM: Richard D. Nelson, Director
Public Works & Development Services Department

SUBJECT: First Hearing of a Proposed Ordinance Amending Section 8.20.070 of Chapter 8.20 of Title 8 of the Fresno County Ordinance Code Relating to the Imposition of a Countywide Waste Management Surcharge as Provided for by the Integrated Waste Management Act of 1989 (AB 939)

RECOMMENDED ACTION:

First hearing of a proposed ordinance amending the Ordinance Code of the County of Fresno by amending Section 8.20.070 of Chapter 8.20 of Title 8 thereof relating to the Imposition of a Countywide Waste Management Surcharge.

Set second hearing for December 11, 1990, at 2:00 p.m.

FISCAL IMPACT:

Waste management surcharges apply to both publicly and privately operated sites. As the Coalinga and American Avenue Landfills are operated as County Enterprise Funds, there will be no net County cost.

DISCUSSION:

Recent changes in State law (AB 939) authorize the County to impose a solid waste surcharge to reimburse the County for costs incurred in preparing certain required reports, studies, and programs.

The Integrated Waste Management Act of 1989 requires all cities and counties to prepare a waste characterization, source reduction, and recycling study for solid waste. The Act also requires ongoing activities such as education and public information and special household hazardous waste collection programs in addition to the recycling, composting, and waste reduction that may be called for in the plans.

ADMINISTRATIVE OFFICE REVIEW *Steven D. Nelson*
BOARD ACTION: DATE November 27, 1990 APPROVED AS RECOMMENDED

Page 1 of 2
OTHER ☒



UNANIMOUS
FORWARDED

WAIVED READING OF ORDINANCE IN ITS ENTIRETY; SET SECOND HEARING FOR TUESDAY, DECEMBER 11, 1990.

ANDREEN Absent CONRAD Aye KOLIGIAN Aye LEVY Aye VAGIM Aye

140

49758

Board of Supervisors
Page Two
November 27, 1990

In order to meet the increased demands of solid waste plans and programs under the Integrated Waste Management Act, it is proposed that the County's solid waste management surcharge, as set by the Master Schedule of Fees, be increased \$.65 (from \$.50 to \$1.15 per ton). This increase would remain in effect until the conclusion of the planning effort, and at that time the rate would be returned to the Board to be lowered. It is anticipated that a \$.65 per-ton solid waste surcharge tipping fee will generate approximately \$35,000 per month. The total project repayment period could require fifteen to eighteen months, depending upon tonnage received. The Integrated Waste Management Act of 1989 provides the County the authority to collect fees for the Integrated Waste program, including implementation.

The County's existing ordinance for imposition of a Countywide waste management surcharge was drafted prior to the Integrated Waste Management Act of 1989. It now requires updating to reflect the change in State law authorizing the surcharge. This makes the required activities eligible to comply with the Act for reimbursement. County Counsel recommends that the County's Ordinance Code be amended to include those specific activities now authorized to be funded by a solid waste surcharge fee. The ordinance amendment is also retroactive and makes past expenditures directly related to the Integrated Waste Management Act eligible for reimbursement from the surcharge.

OTHER RELEVANT AGENCIES:

The Southeast Regional Solid Waste Commission, the West County Solid Waste Planning Committee, and the Fresno-Clovis Metropolitan Solid Waste Commission have been informed of the proposed revision to authorize the funding of studies required by AB 939.

All fifteen County cities have signed a Memorandum of Understanding requesting the implementation of a countywide surcharge to finance the studies required by AB 939. The County Counsel's Office has reviewed and approved the proposed ordinance revision.

All landfill operators have been notified of this hearing.

RWN:RSP:dk

7206F-113

County of

FRESNO

Agenda Item

File #9758
November 27, 1990

DATE: November 27, 1990

TO: Board of Supervisors

FROM: Richard D. Walton, Director
Public Works & Development Services Department

SUBJECT: First Hearing of a Proposed Ordinance Amending the Master Schedule of Fees, Charges, and Recovered Costs of the County Ordinance Code by Amending Subsection 2806 of Section 2800 of Schedule A thereof, Relating to a Countywide Waste Management Surcharge as Authorized by the Integrated Waste Management Act of 1989 (AW 929)

RECOMMENDED ACTION:

First hearing of a proposed ordinance amending the Master Schedule of Fees, Charges, and Recovered Costs of the County Ordinance Code by amending Subsection 2806 of Section 2800 of Schedule "A" thereof relating to a Countywide waste management surcharge.

Set second hearing for December 11, 1990, at 2:00 p.m.

FISCAL IMPACT:

Waste management surcharges apply to both publicly and privately operated sites. As the Coalingo and American Avenue Landfills are operated as Enterprise Funds, there will be no net County cost.

DISCUSSION:

Section 8.20.070 of the County Ordinance Code establishes the authority for the County to collect a solid waste management surcharge on all solid waste disposed at any Class I, II, or III solid waste facilities. The purpose of the surcharge is to recover the County's costs for solid waste planning and enforcement. According to the Ordinance Code, the surcharge is set forth in the Master Schedule of Fees, Charges, and Costs Recovery for Fresno County. Since establishing this fee in 1987, the surcharge has remained steady at \$.50 per ton.

ADMINISTRATIVE OFFICE REVIEW *[Signature]*
BOARD ACTION: DATE November 27, 1990. APPROVED AS RECOMMENDED

Page 1 of 2
OTHER X.



UNANIMOUS

WAIVED READING OF ORDINANCE IN ITS ENTIRETY; SET SECOND HEARING FOR TUESDAY, DECEMBER 11, 1990.

ANDREEN Absent CONRAD Aye KOLIGIAN Aye LEVY Aye VAGIM Aye

49758

Board of Supervisors
November 27, 1990
Page Two

In order to meet the increased demands of solid waste plans and programs under the Integrated Waste Management Act, it is proposed that the County's solid waste management surcharge, as set by the Master Schedule of Fees, be increased \$.65 (from \$.50 to \$1.15 per ton). This increase would remain in effect until the conclusion of the planning effort, and at that time the rate would be returned to the Board to be lowered. It is anticipated that a \$.65 per-ton solid waste surcharge tipping fee will generate approximately \$35,000 per month. The total project repayment period could require fifteen to eighteen months, depending upon tonnage received. The Integrated Waste Management Act of 1989 provides the County the authority to collect fees for the Integrated Waste program, including implementation.

The Integrated Waste Management Act of 1989 has substantially changed solid waste planning throughout the State. It requires all cities and counties to prepare a waste characterization, source reduction and recycling study. The Act also requires ongoing activities such as education and public information and separate collection and disposal of household hazardous waste.

All fifteen County cities have signed a Memorandum of Understanding (MOU) requesting the implementation of a Countywide surcharge to finance the studies required by AB 939. The MOU provides for the studies to be accomplished by a consultant. The cities have interviewed and selected the firm of Brown, Vance & Associates, and have negotiated a tentative contract in the amount of \$537,607.

The fifteen cities Memorandum of Understanding provides that a Countywide solid waste surcharge shall be in existence until all studies and County staff costs have been reimbursed. At the recommended rate of \$1.15 per ton, it is anticipated that the increased planning will be paid for in fourteen to eighteen months, depending on tonnage deliveries. The surcharge rate will then be returned to your Board to be reduced.

OTHER REVIEWING AGENCIES:

The Southeast Regional Solid Waste Commission, the West County Solid Waste Planning Committee, and the Fresno-Clovis Metropolitan Solid Waste Commission have been informed of the need for the requested surcharge increase. All fifteen County cities have signed a contract requesting the study surcharge. The County Counsel's Office has reviewed and approved the proposed Master Schedule of Fees amendment. The Clerk of the Board of Supervisors has published the Ordinance amendment as required by law. All operators of solid waste disposal sites have been notified of the proposed increase.

RON:RSP:dk

7290P-113

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF FRESNO
STATE OF CALIFORNIA

AN ORDINANCE AMENDING THE MASTER SCHEDULE OF FEES, CHARGES, AND
RECOVERED COSTS FOR FRESNO COUNTY (O-84-005) BY AMENDING
SUBSECTION 2806 OF SECTION 2800 OF SCHEDULE A THEREOF RELATING TO
THE COUNTYWIDE WASTE MANAGEMENT SURCHARGE.

The Board of Supervisors of the County of Fresno ordains
as follows:

Section 1: The Master Schedule of Fees, Charges and
Recovered Costs for Fresno County is hereby amended by amending
subsection 2806 of Section 2800 of Schedule A thereof, said
subsection to read as set forth in Exhibit "1" attached hereto and
incorporated herein by reference.

Section 2: This Ordinance shall take effect and be in
force and effect thirty (30) days from and after its passage.

0493n

1	<u>EXHIBIT "I"</u>				
2	MASTER SCHEDULE OF FEES, CHARGES AND RECOVERED COSTS				
3	SECTION 2000 - Solid Waste.				
4	Fee Description	Amount	Fee Setting Authority	Year Applied	% of Cost
5					
6	2806 County Solid	\$1.15	Board of	1990/91	100%
7	Waste Management	per ton	Supervisors		
8	Fee				
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	D49311				

County of



Agenda Item

File 4758
November 27, 1990
Agreement #90-690

DATE: November 27, 1990

TO: Board of Supervisors

FROM: Richard D. Walton, Director
Public Works & Development Services Department

SUBJECT: Approve Memorandum of Understanding with the Cities of Clovis, Coalinga, Folsom, Fowler, Fresno, Hanford, Hanford, Kingsburg, Manteca, Orange Cove, Parlier, Reedley, San Joaquin, Sanger, and Selma Requesting a Joint Study for Solid Waste Reduction, Recycling, and Financing

RECOMMENDED ACTION:

Approve and authorize Chairman to execute a Memorandum of Understanding between the County of Fresno and all fifteen County cities for a joint contract for solid waste reduction, recycling, and financing.

FISCAL IMPACT:

All County costs for preparing the joint study will be reimbursed by an increase in the County's solid waste surcharge fees. The Integrated Waste Management Act of 1989 authorizes surcharge fees to be utilized to finance the preparation and implementation of solid waste reduction and recycling studies. This study surcharge will return to your Board to be reduced upon payment of all contract expenses.

This agreement will only become operational upon approval of two amendments to the County's waste management surcharge:

- An amendment to the County's waste management surcharge, authorizing expenditure of funds as provided by State law; and
- An amendment in the County's Master Schedule of fees to increase solid waste surcharge by \$0.65 per ton.

ADMINISTRATIVE OFFICE REVIEW

BOARD ACTION: DATE November 27, 1990

APPROVED BY *Richard D. Walton*

X Page 1 of 3
OTHER



UNANIMOUS

ANDREEN

Absent

CONRAD

Aye

KOLIGIAN

Aye

LEVY

Aye

VAGIM

Aye

11/27

11/16

#9750

Board of Supervisors
Page Two
November 27, 1990

State law (The Integrated Waste Management Act) authorizes these actions.
All fifteen County cities have signed contracts requesting this action.

DISCUSSION:

The Integrated Waste Management Act of 1989 (AB 939) requires all cities and counties to prepare a Solid Waste Characterization Study and a Source Reduction and Recycling Element by July 1, 1991.

The Characterization Study requires a comprehensive inventory (by source and composition) of all solid wastes generated during two seasons of the year. The Source Reduction and Recycling Element requires a household hazardous waste element and eight separate plan components:

1. Source Reduction
2. Recycling
3. Composting
4. Special Waste
5. Education and Public Information
6. Disposal Facility Capacity
7. Funding
8. Integration of Plans

A telephone survey of other California cities and counties indicates that the cost of a consultant prepared report ranges from \$80,000 to \$320,000 for each city or county, depending upon population, size, staff support, and consultant. An alternative was for all fifteen cities and the County to join together. A joint effort offers economies of scale. One qualified consultant has offered to prepare all of the required reports for a cost in the low \$500,000. The Integrated Waste Management Act of 1989 authorized your Board to increase the solid waste surcharge as a measure to finance the required studies.

On July 24, 1990, your Board approved, in concept, the financing for the required study and directed staff to return with a recommended consultant contract to perform the study.

On October 16, 1990, your Board authorized County staff, in cooperation with staff and elected officials from all fifteen cities, to negotiate a contract to provide consulting services for solid waste reduction and recycling from Fresno County and all County cities. This contract will be presented to your Board on today's Agenda.

11/16
1975B

Board of Supervisors
Page Three
November 27, 1990

OTHER AGENCY INVOLVEMENT:

The Hazardous Waste Advisory Committee, the Southwest Regional Solid Waste Commission, and the West County Solid Waste Planning Committee have been informed of these proposals.

If the fifteen-city contract is approved, all cities in Fresno County will participate in the contract and financing. Also, the County Counsel's office and the County Health Department will be required to provide staff support.

HMW:HSP:dk

71956-95

AGREEMENT "90-690

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING, made and entered into this 27th day of November, 1990, by and between the COUNTY OF FRESNO, a political subdivision of the State of California, hereinafter referred to as "COUNTY", and the CITIES OF CLOVIS, COALINGA, FIREBAUGH, FOWLER, FRESNO, HURON, KERMAN, KINGSBURG, MENDOTA, ORANGE COVE, PARLIET, REEDLEY, SAN JOAQUIN, SANGER, and SELMA, all collectively hereinafter referred to as "CITIES".

W I T N E S S E T H:

WHEREAS, the Integrated Waste Management Act of 1989 requires each city and county in the State to accomplish a solid waste generation study and source reduction and recycling elements consisting of nine components (hereinafter "Studies"); and

WHEREAS, the Act authorizes the cities and county to join together to prepare the required Studies; and

WHEREAS, the Act authorizes the county and cities to pay for the Studies through a solid waste surcharge; and

WHEREAS, a joint effort to prepare the required Studies would be more economically feasible for all citizens of Fresno County.

NOW, THEREFORE, it is agreed by the parties hereto as follows:

1. The COUNTY and the CITIES shall jointly prepare the solid waste generation study and source reduction and recycling element as required by the Integrated Waste Management Act of 1989.
2. The COUNTY shall coordinate the hiring of a consultant to prepare the Studies and shall make appropriate staff

/ / /

1 available to assist in the preparation of the Studies. The CITIES
2 agree to assist the COUNTY in the selection of the Consultant,
3 contract negotiations, and any consultant contract oversight.

4 3. The COUNTY and the CITIES agree that the appropriate
5 mechanism for financing the Studies is through an increase in the
6 existing County surcharge.

7 4. The final report shall be agency specific for each
8 city and the COUNTY rather than a generic report for the whole
9 County.

10 5. The COUNTY shall be responsible for accomplishing all
11 required environmental work, the cost of which shall be reimbursed
12 to the COUNTY from the surcharge.

13 6. The term of this Memorandum of Understanding shall
14 extend through the period required to reimburse the Consultant,
15 estimated to be December 31, 1992.

16 IN WITNESS WHEREOF the parties hereto have executed this
17 Memorandum of Understanding as of the day and year hereinabove
18 written.

COUNTY

19
20 By Sharon Riley
21 CHAIRMAN, Board of Supervisors

NOV 27 1990

22 ATTEST: SHARI GREENWOOD,
23 Clerk of the Board of Supervisors

24 By Shari Greenwood
25 Deputy
26
27
28

NOV- 5-78 MON 11:35 CITY OF SELMA

P. 82

CITY OF SELMA

By

title

REVIEWED AND RECOMMENDED
FOR APPROVAL:

Director of Public Works &
Development Services

APPROVED AS TO ACCOUNTING FORM:
GARY W. PETERSON, AUDITOR-CONTROLLER/
TREASURER

By

APPROVED AS TO LEGAL FORM:
MAX E. ROBINSON, COUNTY COUNSEL

By

0684Y

CITY OF FRESNO

10

File #9758
December 11, 1990
Ordinance #90-026



Agenda Item

DATE: December 11, 1990
TO: Board of Supervisors
FROM: Richard D. Nelson, Director
Public Works & Development Services Department
SUBJECT: Second Hearing of a Proposed Ordinance Amending Section 8.20.070 of Chapter 8.20 of Title 8 of the Fresno County Ordinance Code Relating to the Imposition of a Countywide Waste Management Surcharge as Provided for by the Integrated Waste Management Act of 1989 (AW 939)

RECOMMENDED ACTION:

Second hearing of a proposed ordinance amending the Ordinance Code of the County of Fresno by amending Section 8.20.070 of Chapter 8.20 of Title 8 thereof relating to the imposition of a Countywide Waste Management Surcharge.

FISCAL IMPACT:

Waste management surcharges apply to both publicly and privately operated sites. As the Coalinga and American Avenue Landfills are operated as County Enterprise Funds, there will be no net County cost.

DISCUSSION:

Recent changes in State law (AW 939) authorize the County to impose a solid waste surcharge to reimburse the County for costs incurred in preparing certain required reports, studies, and programs.

The Integrated Waste Management Act of 1989 requires all cities and counties to prepare a waste characterization, source reduction, and recycling study for solid waste. The Act also requires ongoing activities such as education and public information and special household hazardous waste collection programs in addition to the recycling, composting, and waste reduction that may be called for in the plans.

ADMINISTRATIVE OFFICE REVIEW
BOARD ACTION: DATE December 11, 1990 APPROVED AS RECOMMENDED

X Page 1 of 2
OTHER

ADOPTED ORDINANCE #90-026.



UNANIMOUS X

ANDREEN

CONRAD

KOLIGIAN

LEVY

VAGIM

10

10

#8758

Board of Supervisors
Page Two
December 11, 1990

In order to meet the increased demands for solid waste plans and programs under the Integrated Waste Management Act, it is proposed that the County's solid waste management surcharge, as set by the Master Schedule of Fees, be increase \$.65 (from \$.50 to \$1.15 per ton). This increase would remain in effect until the conclusion of the planning effort, and at that time the rate would be returned to the Board to be lowered. It is anticipated that a \$.65 per-ton solid waste surcharge tipping fee will generate approximately \$35,000 per month. The total project repayment period could require fifteen to eighteen months, depending upon tonnage received. The Integrated Waste Management Act of 1989 provides the County the authority to collect fees for the Integrated Waste program, including implementation.

The County's existing ordinance for imposition of a Countywide waste management surcharge was drafted prior to the Integrated Waste Management Act of 1989. It now requires updating to reflect the change in State law authorizing the surcharge. This makes the required activities eligible to comply with the Act for reimbursement. County Counsel recommends that the County's Ordinance Code be amended to include those specific activities now authorized to be funded by a solid waste surcharge fee.

OTHER REVIEWING AGENCIES:

The Southeast Regional Solid Waste Commission, the West County Solid Waste Planning Committee, and the Fresno-Clovis Metropolitan Solid Waste Commission have been informed of the proposed revision to authorize the funding of studies required by AB 939.

All fifteen County cities have signed a Memorandum of Understanding requesting the implementation of a countywide surcharge to finance the studies required by AB 939. The County Counsel's Office has reviewed and approved the proposed ordinance revision.

All landfill operators were notified of the first hearing held on November 27, 1990.

RDW:RSP:dk

7383P-113

10
File #9758
December 11, 1990
Ordinance #90-026

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF FRESNO
STATE OF CALIFORNIA

AN ORDINANCE AMENDING THE ORDINANCE CODE OF THE COUNTY OF FRESNO
BY AMENDING SECTION 8.20.070 OF CHAPTER 8.20 OF TITLE 8 THEREOF
RELATING TO THE IMPOSITION OF A COUNTYWIDE WASTE MANAGEMENT
SURCHARGE.

The Board of Supervisors of the County of Fresno ordains as
follows:

Section 1: The Ordinance Code of the County of Fresno is hereby
amended by amending Section 8.20.070 of Chapter 8.20 of Title 8
thereof to read in its entirety as follows:

8.20.070 - Waste Management Surcharge.

A. The payment to the County of a waste management
surcharge on all solid waste disposed of at any Class I, II or III
solid waste disposal facility shall be required of all operators of
such facilities.

B. Payment of the surcharge shall be made as specified in
Section 8.20.080, and shall be accompanied by a report listing the
volume or tonnage of waste on which the payment is based. This
report shall be on a form prescribed by the director.

C. Operators of Class I, II or III disposal facilities are
required to perform one of the following:

1. Record the weight (or volume) of each load of
incoming waste in a bound ledger, prenumbered receipt or data
processing record which shall remain at all times in the disposal
site scalehouse or other location approved by the director. The

10
#9758
0-90-026

1 ledger, receipt or data processing records shall be made current by
2 the end of each working day to reflect all loads which arrived during
3 that day. The ledger, receipt or data processing records shall be
4 made available for inspection by the director or his designee at any
5 time during normal business hours; or

6 2. The operator, in lieu of maintaining a separate
7 business record as required in subdivision 1 of this subsection, may
8 submit to the director an annual photogrammetric volume survey of
9 the disposal site prepared and certified by a licensed civil
10 engineer, wherein the tonnage of waste landfilled is ascertained and
11 the surcharge amount verified. The operator shall submit quarterly
12 surcharge payments and tonnage reports as specified in Section
13 8.20.070B based upon the operator's estimate of tonnage for each
14 quarter as approved by the director. Any adjustments will be made in
15 the final quarterly payment and report which will be based on the
16 photogrammetric survey. In no event will such year-end adjustments
17 result in refunds to the operator, but overpayments will be credited
18 to the next quarterly surcharge payment; or

19 3. The operator shall maintain volume and/or tonnage
20 records and submit quarterly reports and surcharge payments based on
21 some other method as approved by the director.

22 D. The surcharge shall apply to all incoming wastes in
23 Class I, II or III solid waste disposal facilities with the following
24 exceptions:

25 1. The surcharge shall not apply to material removed
26 from the waste stream at a disposal facility for recycling, resource
27 recovery or other forms of reuse if the disposal facility operator
28 maintains records of all solid waste entering the site and of all

10

#9758
0-90-126

1 recycled material leaving the site and makes those records available
2 to the director upon request.

3 2. The surcharge shall not apply to inert material
4 deposited in inert material disposal sites operating under a permit
5 issued by the health officer.

6 3. The surcharge shall not apply to Class II sites
7 which are solely limited to petroleum waste derived from oil
8 exploration or drilling operations, or to liquid scrubber wastes from
9 petroleum refineries.

10 E. The surcharge will be used to: (1) pay those costs
11 incurred by the County Health Department in enforcement and
12 monitoring activities authorized by California Public Resources Code
13 Section 43213; and (2) pay all those costs incurred by the County
14 in the preparation, adoption, and implementation of the integrated
15 Waste Management Plan, as authorized by California Public Resources
16 Code Section 41901.

17 F. The surcharge shall not be used to fund any special
18 project or capital project undertaken by any solid waste commission
19 or planning committee which is unrelated to the functions as set
20 forth in Section 8.20.070E.

21 G. The Board of Supervisors will set the amount of the
22 surcharge at a noticed public hearing, based on estimated costs and
23 estimated amounts of solid waste and adjust the amount upward or
24 downward each year as needed to raise the necessary funds without
25 creating a surplus.

26 Section 2: This Ordinance shall take effect and be in force and
27 effect thirty (30) days from and after its passage.

28 AYES: 03/11/20/90

1 THE FOREGOING was passed and adopted by the following vote of
2 the Board of Supervisors of the County of Fresno this 11th day of
3 December, 1990, to-wit:

4 AYES: Supervisors Conrad, Kolligian, Andreen, Vagim, Levy

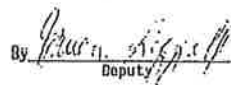
5 NOES: None

6 ABSENT: None

7
8
9
10
11 
CHAIRMAN, Board of Supervisors

12 ATTEST:

13 SHARI GREENWOOD Clerk,
14 Board of Supervisors

15 
16 By Deputy

17
18
19
20 File #9758

21 Agenda #10

22 Ordinance #90-026
23
24
25
26
27
28

-4-



10
Agenda Item

File #9758
December 11, 1990
Ordinance #90-027

DATE: December 11, 1990

TO: Board of Supervisors

FROM: Richard D. Walton, Director
Public Works & Development Services Department

SUBJECT: Second hearing of a Proposed Ordinance Amending the Master Schedule of Fees, Charges, and Recovered Costs of the County Ordinance Code by Amending Subsection 2806 of Section 2800 of Schedule "A" thereof, Relating to a Countywide Waste Management Surcharge as Authorized by the Integrated Waste Management Act of 1989 (AB 939)

RECOMMENDED ACTION:

Second hearing of a proposed ordinance amending the Master Schedule of Fees, Charges, and Recovered Costs of the County Ordinance Code by amending Subsection 2806 of Section 2800 of Schedule "A" thereof relating to a Countywide waste management surcharge.

FISCAL IMPACT:

Waste management surcharges apply to both publicly and privately operated sites. As the Coalinga and American Avenue Landfills are operated as Enterprise Funds, there will be no net County cost.

DISCUSSION:

Section U.20.070 of the County Ordinance Code establishes the authority for the County to collect a solid waste management surcharge on all solid waste disposed at any Class I, II, or III solid waste facilities. The purpose of the surcharge is to recover the County's costs for solid waste planning and enforcement. According to the Ordinance Code, the surcharge is set forth in the Master Schedule of Fees, Charges, and Costs Recovery for Fresno County. Since establishing this fee in 1987, the surcharge has remained steady at \$.50 per ton.

ADMINISTRATIVE OFFICE REVIEW
BOARD ACTION: DATE December 11, 1990. APPROVED AS RECOMMENDED

Page 1 of 2
X OTHER

ADOPTED ORDINANCE #90-027.

UNANIMOUS X ANDREEN CONRAD KOLIGIAN LEVY VAGIM

10

#9750

Board of Supervisors
Page Two
December 11, 1990

In order to meet the increased demands of solid waste plans and programs under the Integrated Waste Management Act, it is proposed that the County's solid waste management surcharge, as set by the Master Schedule of Fees, be increased \$.65 (from \$.50 to \$1.15 per ton). The fifteen cities Memorandum of Understanding (MOU) provides that a Countywide solid waste surcharge shall be in existence until all studies and County staff costs have been reimbursed. This increase would remain in effect until the conclusion of the planning effort, and at that time the rate would be returned to your Board to be lowered. It is anticipated that a \$.65 per-ton solid waste surcharge tipping fee will generate approximately \$35,000 per month. The total project repayment period could require fifteen to eighteen months, depending upon tonnage received. The Integrated Waste Management Act of 1989 provides the County the authority to collect fees for the Integrated Waste program, including implementation.

The Integrated Waste Management Act of 1989 has substantially changed solid waste planning throughout the State. It requires all cities and counties to prepare a waste characterization, source reduction and recycling study. The Act also requires ongoing activities such as education and public information and separate collection and disposal of household hazardous waste.

All fifteen County cities have signed an MOU requesting the implementation of a Countywide surcharge to finance the studies required by AD 939. The MOU provides for the studies to be accomplished by a consultant. The cities have interviewed and selected the firm of Brown, Venes & Associates, and have negotiated a tentative contract in the amount of \$537,607.

OTHER REVIEWING AGENCIES:

The Southeast Regional Solid Waste Commission, the West County Solid Waste Planning Committee, and the Fresno-Clovis Metropolitan Solid Waste Commission have been informed of the need for the requested surcharge increase. All fifteen County cities have signed a contract requesting the study surcharge. The County Counsel's Office has reviewed and approved the proposed Master Schedule of Fees amendment. The Clerk of the Board of Supervisors has published the Ordinance amendment as required by law. All operators of solid waste disposal sites were notified of the first hearing held on November 27, 1990.

RDW:RSF:dk

7304F-113

10
File #975R
December 11, 1990
Ordinance #90-027

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF FRESNO
STATE OF CALIFORNIA

AN ORDINANCE AMENDING THE MASTER SCHEDULE OF FEES, CHARGES, AND
RECOVERED COSTS FOR FRESNO COUNTY (0-04-005) BY AMENDING
SUBSECTION 2006 OF SECTION 2000 OF SCHEDULE A THEREOF RELATING TO
THE COUNTYWIDE WASTE MANAGEMENT SURCHARGE.

The Board of Supervisors of the County of Fresno ordains
as follows:

Section 1: The Master Schedule of Fees, Charges and
Recovered Costs for Fresno County is hereby amended by amending
subsection 2006 of Section 2000 of Schedule A thereof, said
subsection to read as set forth in Exhibit "1" attached hereto and
incorporated herein by reference.

Section 2: This Ordinance shall take effect and be in
force and effect thirty (30) days from and after its passage.

THE FOREGOING was passed and adopted by the following vote of the Board of
Supervisors of the County of Fresno this 11th day of December, 1990, to-wit:

AYES: Supervisors Conrad, Koliginn, Andreen, Vagin, Levy

NOES: None

ABSENT: None

ATTEST:
SHARI GREENWOOD, Clerk
Board of Supervisors

Sharon Conrad
CHAIRMAN, Board of Supervisors

By *Debra S. Sapp*
Deputy

10
Pg. 2

#9758
0-90-027

EXHIBIT "1"

MASTER SCHEDULE OF FEES, CHARGES AND RECOVERED COSTS

SECTION 2000 Solid Waste.

Fee Description	Amount	Fee Setting Authority	Year Applied	% of Cost
2006 County Solid Waste Management Fee	\$1.15 per ton	Board of Supervisors	1990/91	100%

0493n

CITY OF FIREBAUGH

1133 "P" STREET
FIREBAUGH, CALIFORNIA 93622-2547
(559) 659-2043
FAX (559) 659-3412



FRESNO COUNTY, CALIFORNIA

MAR 9 2016

City of Firebaugh

FACILITIES RENTAL AGREEMENT - A.F. COMMUNITY BUILDING

In order to pursue with your request, it is important that you read and fill out this form completely.
Failure to do so may result in a delay on your request.

NAME OF APPLICANT (nombre): <u>San Joaquin River Parkway + conservation Trust</u>		ADDRESS (dirección): <u>11605 Old Friant Rd, Fresno, CA 93730</u>	
HOME PHONE (teléfono): <u>h</u>	WORK PHONE (trabajo): <u>559-248-8480 ext. 104</u>	RENTAL PURPOSE? (actividad): <u>River Camp Firebaugh</u>	
DATE OF RENTAL (fecha): <u>6/30, 7/7-8, 7/11-15, 7/18-22, 7/25-29, 8/1-5</u>		HOURS THAT FACILITY WILL BE RENTED? (horas de renta): From: <u>8:00</u> <input checked="" type="checkbox"/> am / <input type="checkbox"/> pm To: <u>4:30</u> <input type="checkbox"/> am / <input checked="" type="checkbox"/> pm	
HOW MANY PEOPLE WILL BE ATTENDING? (cantidad de gente): <u>65 each week</u>		PERSON IN CHARGE, INCLUDE TELEPHONE: <u>Juan Echeverria (559) 341-9271</u>	
WILL ALCOHOL BE SERVED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO IS AN "ABC" LICENSE REQUIRED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		TIMES THAT ALCOHOL WILL BE SERVED (horas de alcohol): <input checked="" type="checkbox"/> N/a From: <input type="checkbox"/> am / <input type="checkbox"/> pm To: <input type="checkbox"/> am / <input type="checkbox"/> pm	
NUMBER OF OFFICERS TO BE DETERMINED BY POLICE DEPARTMENT (\$32.60 PER HOUR/PER OFFICER)			

- | | | |
|---|--|---|
| <input type="checkbox"/> \$800.00 Daily | <input type="checkbox"/> \$550.00 Non-Profit | <input type="checkbox"/> \$350.00 Local Non-Profit |
| <input type="checkbox"/> \$125.00 Hourly | <input type="checkbox"/> \$80.00 Non-Profit Hourly | <input type="checkbox"/> \$ 40.00 Local Non-Profit Hourly |
| <input type="checkbox"/> \$100.00 Chair Rentals | <input type="checkbox"/> \$100.00 Table Rentals | |

A. WILL YOU USE A P.A. SYSTEM? ☐ YES ☒ NO

B. WILL YOU HAVE MUSIC? ☐ YES ☒ NO → IF YES, CONTINUE TO SECTION "C"

C. SPECIFY TYPE OF MUSIC: ☐ HOME STEREO OR PORTABLE STEREO
☐ LIVE BAND ☐ DISC JOCKY (DJ) N/A

ALL CITY PARKS CLOSE AT 10:00 P.M.
UNLESS PRIOR ARRANGEMENTS ARE MADE

Applicant agrees and understands that the City is not an insurer and that the insurance concerning personal injury (including death,) and real or personal property loss or damage in, about or on the premises shall be obtained by the applicant. That the amounts charged by the City are not sufficient to warrant or guarantee that no loss, damage, claim or liability will occur or that increased loss, damage, claims or liability will not occur. Applicant does hereby for him/her/itself and all parties claiming under him/her/it release and discharge the City of Firebaugh from and against all said losses, damages, claims or liability.

1. Agreed upon Rental and deposits Fee as listed above in accordance with Regulations.
2. Due to insurance requirements. NO City Employee will be allowed to donate time to supervise Activities.
3. City Manager/Staff will inspect facilities after clean-up and deposits will be returned with the next scheduled Bills Payable approval (30-45 days.)
4. \$1,000,000.00 Insurance Required for City Facilities.
5. Smoking is NOT permitted on any City property.
6. No air conditioning/heating provided in A.F. Community Building
7. All activities must shut down one half (1/2) hour early, as per the time listed above in hours of rental. Please initial MS

FAC01	APPLICATION PROCESSING FEE NON-REFUNDABLE	\$ 25.00
FAC03	CLEANING DEPOSIT - REFUNDABLE	\$ 150.00
RMA01	INSURANCE (\$125.98)	\$
FAC01	CHAIR / TABLE RENTALS	\$
FAC01	RENTAL FEE IS NON REFUNDABLE	\$
PD002 5% / PD003	SECURITY REQUIRED _____ X \$32.60 per hour	\$
	TOTAL DUE:	\$
	TOTAL PAID:	\$

APPLICANT'S SIGNATURE: Molly Schnur-Salimbene

DATE: 3/7/16