

# BOARD OF SUPERVISORS

## AMENDED AGENDA

Meetings are located at:  
Yuba County Government Center  
Board Chambers, 915 Eighth Street  
Marysville, California



Agenda materials are available at the Yuba County Government Center, 915 8<sup>th</sup> Street, Marysville and [www.co.yuba.ca.us](http://www.co.yuba.ca.us). Any disclosable public record related to an open session item and distributed to all or a majority of the Board less than 72 hours prior to the meeting is available for public inspection at Suite 109 of the Government Center during normal business hours.

**AUGUST 9, 2016**

### 8:30 A.M. YUBA COUNTY WATER AGENCY

**9:30 A.M. YUBA COUNTY BOARD OF SUPERVISORS** - Welcome to the Yuba County Board of Supervisors meeting. As a courtesy to others, please turn off cell phones, pagers, or other electronic devices, which might disrupt the meeting. All items on the agenda other than Correspondence and Board and Staff Members Reports are considered items for which the Board may take action. The public will be given opportunity to comment on action items on the agenda when the item is heard and comments shall be limited to three minutes per individual or group.

- I. **PLEDGE OF ALLEGIANCE** - Led by Supervisor Fletcher
- II. **ROLL CALL** - Supervisors Vasquez, Nicoletti, Griego, Abe, Fletcher
- III. **CONSENT AGENDA**: All matters listed under the Consent Agenda are considered to be routine and can be enacted in one motion.
  - A. Board of Supervisors
    1. [\(325-0816\) Approve Amended and Restated Joint Exercise of Powers Agreement between Sutter, Nevada, Yuba and Colusa Counties, and the Cities of Live Oak, Yuba and Colusa for the purpose of creating a Regional Housing Authority and authorize Chair to execute.](#)
  - B. Clerk of the Board of Supervisors
    1. [\(326-0816\) Reappoint Norbert Kominsky to Assessment Appeals Board as a Representative with a term to end September 2, 2019.](#)
    2. [\(327-0816\) Reappoint Ruth Mikkelsen to Browns Valley Cemetery District as a Director with a term to end August 22, 2020.](#)
    3. [\(328-0816\) Approve minutes of the meeting of July 19, 2016.](#)
  - C. Community Development and Services
    1. [\(329-0816\) Accept Montrose Unit 4 Improvements project as complete, authorize release of Performance Bond \(#PB00535000052\), Tract Map 2014-0001 and file a Notice of Completion.](#)
  - D. Emergency Services
    1. [\(330-0816\) Adopt resolution proclaiming the existence of ongoing local drought emergency in Yuba County pursuant to Government Code 8630.](#)
  - E. Probation
    1. [\(331-0816\) Approve three agreements with Marysville Joint Unified School District \(MJUSD\) for Probation and Schools Success Program \(PASS\) for Deputy Probation Officers and/or Intervention Counselors and authorize Chair to execute.](#)
  - F. Sheriff-Coroner

1. [\(332-0816\) Approve Letter of Understanding with BGE Yuba to provide supplemental law enforcement services Toyota Amphitheater.](#)

IV. **PUBLIC COMMUNICATIONS:** Any person may speak about any subject of concern provided it is within the jurisdiction of the Board of Supervisors and is not already on today's agenda. The total amount of time allotted for receiving such public communication shall be limited to a total of 15 minutes and each individual or group will be limited to no more than three minutes. Prior to this time speakers are requested to fill out a "Request to Speak" card and submit it to the Clerk of the Board of Supervisors. Please note: No Board action can be taken on comments made under this heading.

V. **ORDINANCES AND PUBLIC HEARINGS:** If you challenge in court the action or decision of the Yuba County Board of Supervisors regarding a zoning, planning, land use or environmental protection matter made at any public hearing described in this notice, you may be limited to raising only those issues you or someone else raised at such public hearing, or in written correspondence delivered to the Yuba County Board of Supervisors at, or prior to, such public hearing and such public comments will be limited to three minutes per individual or group.

- A. [\(333-0816\) Public Hearing - Hold public hearing and adopt resolution amending Recology Yuba-Sutter Collection Service Agreement for associated 1.18% rate increase adjustment for Rate Year 2017, effective October 1, 2016. \(Ten minute estimate\)](#)
- B. [\(317-0716\) Ordinance - Hold public hearing, waive reading, and adopt ordinance adding Chapter 3.26 Training of District Attorney Investigators to accept Standards for recruitment and training of Peace Officers established by Commission on Peace Officers Standards and Training to the Yuba County Ordinance Code. \(Law and Justice Committee recommends approval\) \(Second Reading\) \(Roll Call Vote\) \(Ten minute estimate\)](#)

VI. **CORRESPONDENCE:** The Board may direct any item of informational correspondence to a department head for appropriate action.

- A. [\(334-0816\) Letter from Yuba County Auditor enclosing Independent Audit of the financial records for Linda Fire Protection District for year ending June 30, 2015.](#)
- B. [\(335-0816\) Three notices from California Fish and Game Commission on proposed regulatory actions relating to Upland Game Bird Special Hunt, Nongame Animals General Provisions, proposed 90-day extension of emergency action relating to Dungeness Crab and Rock Crab Fisheries.](#)
- C. [\(336-0816\) Notice from Nevada Joint Union High School District enclosing Resolution No. 43-15/16 ordering an election and establishing specifications of the Election Order adopted on June 29, 2016 calling for a November 8, 2016 local bond election.](#)
- D. [\(337-0816\) Notice from Browns Valley Irrigation District regarding 2015 Agricultural Water Management Plan.](#)
- E. [\(338-0816\) Notice from Federal Energy Regulatory Commission regarding Project Consultation with United Auburn Indian Community.](#)
- F. [\(339-0816\) Notice from Wheatland City Council enclosing Resolution No. 16-16 requesting consolidation of City Election with the November 8, 2016 Statewide Election.](#)
- G. [\(340-0816\) Notice from City of Marysville enclosing Resolution No. 2016-39 ordering a General Municipal Election, a measure on a ballot to impose Cannabis Business Tax and requests consolidation with the November 8, 2016 local bond election.](#)

VII. **BOARD AND STAFF MEMBERS' REPORTS:** This time is provided to allow Board and staff members to report on activities or to raise issues for placement on future agendas.

VIII. **CLOSED SESSION**

- A. Conference with Real Property Negotiator Pursuant to Government Code 54956.8 - Property: APN 019-270-040 Goldfields Parkway (Owner Menconi, Hal Jr.) Negotiating Parties: Mike Lee Negotiations: Terms of Price
- B. Pending litigation pursuant to Government Code 54956.9(d)(1) - Rackley vs. County of Yuba

- C. Pending litigation pursuant to Government Code 54956.9(d)(1) - Fellowship of Friends vs Yuba County
- D. Personnel pursuant to Government Code 54957.6(a) - Labor Negotiations DSA/County of Yuba
- E. Personnel pursuant to Government Code 54957(b)(1) Public Guardian-Conservator

IX. **ADJOURN**

**Finance and Administration Committee - Supervisors Abe and Fletcher, Alternate - Supervisor Vasquez -**

- A. [\(341-0816\) Consider resolutions amending Department Allocation Schedule and Classification System - Basic Salary/Hourly Schedule as it relates to Clerk Recorder's Office effective September 1, 2016 - Human Resources and Clerk Recorder \(Five minute estimate\).](#)

ADDENDUM TO AGENDA

1:30 P.M. SPECIAL BOARD WORKSHOP

Regional Waste Administration Jurisdictional Workshop Sloan Vasquez McAfee Study (No background) (1.5 hour estimate)

In compliance with the Americans with Disabilities Act, the meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the Clerk of the Board's office at (530) 749-7510 or (530) 749-7353 (fax). Requests must be made two full business days before the start of the meeting. To place an item on the agenda, contact the office of the Clerk of the Board of Supervisors.



325-0816

**Regional Housing Authority of Sutter and Nevada Counties**

1455 Butte House Road, Yuba City, CA 95993

Phone: (530) 671-0220, Toll Free: (888) 671-0220

TTY: (866) 735-2929, Fax: (530) 673-0775

Website: [www.rhasnc.org](http://www.rhasnc.org)

(325-0816) Appro... - 1 of 10

RECEIVED

Clerk/Board of Supervisors

July 19, 2016

To: Yuba County Board of Supervisors

From: Gustavo Becerra, Executive Director  
Regional Housing Authority of Sutter and Nevada Counties

**RE: Approval of the Amended and Restated Joint Exercise of Powers Agreement ("Agreement")  
Between Sutter, Nevada, Yuba and Colusa Counties, and the Cities of Live Oak, Yuba and Colusa  
for the Purpose of Creating a Regional Housing Authority**

The Regional Housing Authority of Sutter and Nevada Counties (RHASNC) continues to grow. RHASNC provides services to several jurisdictions in means of various housing programs.

RHASNC has prepared the attached Agreement between Sutter, Nevada, Yuba and Colusa Counties, and the Cities of Live Oak, Yuba and Colusa. The Agreement specifies the usual components of an appointed body including representation. The Agreement has been reviewed and approved by legal counsel to RHASNC and approved by the Board of Commissioners.

RHASNC is recommending approval of the attached Agreement and requests the Board of Supervisors authorizes the appropriate designee to sign the Agreement with the Cities of Live Oak, Yuba and Colusa and the Counties of Sutter, Nevada, Yuba and Colusa.

**Attachment:**

Amended and Restated Joint Exercise of Powers Agreement between Sutter, Nevada, Yuba and Colusa Counties, and the Cities of Live Oak, Yuba and Colusa for the Purpose of Creating a Regional Housing Authority



*The Housing Authority is an equal opportunity employer and housing provider.*



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AMENDED AND RESTATED JOINT EXERCISE OF POWERS AGREEMENT  
BETWEEN SUTTER, NEVADA, YUBA AND COLUSA COUNTIES, AND THE  
CITIES OF LIVE OAK, YUBA AND COLUSA, FOR THE PURPOSE OF CREATING  
A REGIONAL HOUSING AUTHORITY

THIS AMENDED AND RESTATED AGREEMENT ("Agreement") is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2016, by and between the counties of Sutter, Nevada, Yuba and Colusa (collectively "Counties") and the cities of Yuba City, Live Oak and Colusa (collectively "Cities"). Counties and Cities are collectively referred to as "Members" or "Member Agencies." This Agreement supersedes and repeals the "Agreement Creating the Regional Housing Authority of Sutter & Nevada Counties" approved as of April 20, 2011 ("Original Agreement").

WITNESSETH

WHEREAS, each Member is empowered by law to establish a housing authority within its respective geographical territory, pursuant to Health & Safety Code sections 34340, et seq (the "Housing Authority Law") and to participate in federal housing programs; and

WHEREAS, Government Code Section 6500, et seq, (the "JPA Law") authorizes public agencies to enter into an agreement related to the joint exercise of power common to the parties to the Agreement, and the exercise of such additional powers as granted under the JPA Law; and

WHEREAS, Health & Safety Code Section 34324 allows two or more authorities to join or co-operate with one another in the joint exercise of any or all of their powers, including the ability to form a Regional Housing Authority; and

WHEREAS, each Member has determined by resolution that it has a need for a Housing Authority to function within its jurisdiction, that a housing authority exists within its jurisdiction (except in the case of the County of Colusa and City of Colusa) and that said housing authority is duly authorized by law to participate in a Regional Housing Authority as contemplated by this Agreement; and

WHEREAS, in 1946 the County of Sutter established a County Housing Authority, which duly operated as such until 1994 under the applicable provisions of the Housing Authority Law; and

WHEREAS, the cities of Live Oak and Yuba City declared a need for a housing authority within their respective jurisdictions and made the statutory findings to support said need, as required by Health & Safety Code sections 34242 and 34243; and

WHEREAS, in 1992 the County of Sutter and the cities of Live Oak and Yuba City formed a consolidated housing authority known as the Consolidated Area Housing Authority of Sutter County, which duly operated as such until 2011; and

WHEREAS, in 1992 the County of Nevada established a County Housing Authority, which duly operated as such until 2011; and

WHEREAS, in April 2011 the Consolidated Area Housing Authority of Sutter County and the Nevada County Housing Authority entered into a Joint Exercise of Powers Agreement to create the Regional Housing Authority of Sutter & Nevada County, which has duly operated as a regional housing authority since that time; and

WHEREAS, in 1980, the County of Yuba established a County Housing Authority, which has duly operated as such since then; and

WHEREAS, in 2016, the County of Colusa declared a need for a housing authority within their respective jurisdictions and made the statutory findings to support said need, as required by Health & Safety Code sections 34242 and 34243;

WHEREAS, in 2016, the City of Colusa declared a need for a housing authority within their respective jurisdictions and made the statutory findings to support said need, as required by Health & Safety Code sections 34242 and 34243;

WHEREAS, the Member Agencies deemed it necessary and appropriate to create a separate public entity under a joint exercise of powers agreement, to form, participate in and operate a Regional Housing Authority encompassing the geographical territories of the Member Agencies to address regional and area-wide housing problems, combine their respective resources and direct their respective efforts in a more concentrated manner toward the alleviation of such problems. The Members further recognize that the creation of a Regional Housing Authority will permit unified long-term approaches to addressing housing issues within expanded yet cohesive areas of operation; and,

WHEREAS, upon the adoption of this Agreement and the appointment of all additional Commissioners hereto, title to all properties owned or held by or in trust for the housing authorities operated by the counties of Yuba or Colusa and/or City of Colusa, together with all debts, demands, liabilities or other obligations existing in favor of or against such housing authorities shall become those of the Regional Housing Authority.

NOW THEREFORE, the Boards of Supervisors of the Counties of Sutter, Nevada, Yuba and Colusa and the City Councils of Live Oak, Yuba City and Colusa for and in consideration of the mutual promises and agreements herein contained do agree as follows:

1. Formation of Agency. The Regional Housing Authority of Sutter and Nevada Counties ("Authority") was established in 2011 as an authority and a public entity separate and distinct from its Members, and which may sue and be sued. The Authority is hereby amended to add the counties of Yuba and Colusa, and the City of Colusa as Member Agencies and, is hereby renamed as the Regional Housing Authority of Sutter, Nevada, Yuba and Colusa Counties. A county or city may become a Member of the Authority upon (1) its governing body expressly ratifying and adopting this Agreement, and (2) amendment of this Agreement pursuant to Paragraph 14, below.
2. Purpose. The purpose of this Agreement is to create a separate public entity to provide for the joint participation by Members, as Members of the Authority, to:

- (a) Address regional and area wide housing problems;
  - (b) Provide for unified long-term approaches to addressing housing needs within the scope of the Authority's jurisdiction;
  - (c) Prevent unnecessary duplication of effort on behalf of Members;
  - (d) Assume any additional purposes, duties and functions as may be determined by all parties to this Agreement.
3. Powers. The Authority shall have any and all common powers of the individual housing authorities organized and operated by the parties to this Agreement, and the powers separately conferred by law upon the Authority. All such powers, whether common to the parties or separately conferred by law upon the Authority, are specified as powers of the Authority except any such powers that are specifically prohibited to the Authority by applicable law. The Authority's exercise of its powers is subject to the restrictions upon the manner of exercising the powers of any of its respective Member Agencies.
4. Governing Board. The governing board of the Authority shall be referred to as the "Board of Commissioners" and shall be composed of the following directors:
- (a) Member Representatives. Two (2) persons appointed by the governing bodies of each Member Agency.
  - (b) Tenant Representative. As required by Health & Safety Code Section 34246.5, one Tenant Commissioner to be recommended by the Board of Commissioners and jointly appointed by the governing bodies of all Member Agencies. The Tenant Commissioner shall be a tenant of the Authority as of the date of his or her appointment to the Board.
  - (c) Vacancies. Vacancies shall be filled in the same manner as the initial Commissioners are selected.
  - (d) Notification of Appointments. Member Agencies shall notify the Secretary of the Housing Authority, in writing, of all appointments to the Authority Board.
  - (e) Member Representative Terms. Member Representatives shall be appointed to four (4) year terms; provided, however, that no such Commissioner shall continue to be a Commissioner if the appointing board or council ceases to be a Member Agency.
  - (f) New Member Representatives. New Members Agencies shall designate one of their initial Member Representatives to serve for an initial term of three (3) years and one to serve for an initial term of four (4) years. All successor appointees to the Board shall be appointed for four (4) year terms, except that all mid-term vacancies shall be filled only for the unexpired portion of the term.
  - (g) Tenant Representative Terms. The term of office of the Tenant Representative shall be two (2) years; provided, however, that no such Representative shall continue to be a Commissioner if the Representative ceases to be a tenant of the Authority. All successor Tenant Representatives shall be appointed to two (2) year terms, except that all mid-term vacancies shall be filled only for the unexpired portion of the term.
  - (h) Removal of Commissioners. Pursuant to Health & Safety Code section 34282, Commissioners may be removed for inefficiency, neglect of duty or misconduct in office



by the governing body of the Member Agency that appointed him or her or, in the case of a Tenant Representative, by the Board of Commissioners.

- (i) Quorums; Majority Vote Required. Three-fifths (3/5ths) of the Commissioners of the Authority shall constitute a quorum for the purpose of conducting business, exercising the powers of the Authority, and for all other purposes. A majority of the directors present shall be required to vote affirmatively for any action in order for said action to be valid and effective.
  - (j) Chair; Vice Chair. The Board of Commissioners shall select from its membership a chair and a vice-chair, each of whom shall serve for a term of one year.
  - (k) Attendance. Member Agencies understand and agree that, in order for the Authority to function effectively, it is imperative to have an active, engaged and full Board. To that end, Member Agencies will use all due diligence and reasonable efforts to appoint Commissioners who have the time, expertise and interest to participate in the governance of the Authority.
  - (l) Board Authority. Upon appointment of all required Commissioners has hereinabove provided, the Authority shall (i) be authorized to exercise all of the powers and transact all of the business which a housing authority is authorized to conduct pursuant to the Housing Authority Law; (ii) be vested with the powers and duties of all housing authorities previously created by Member Agencies and, upon the vesting of such powers and duties, be authorized to exercise all such powers and duties; (iii) be vested with all title, right and interest in any properties or housing projects owned or operated by all housing authorities previously created by Member Agencies and shall immediately transfer to and accept title in the Authority's name of any property owned or held in trust by said housing authorities; (iv) accept and assume any and all debts, demands, liabilities or obligations existing in favor of or against all housing authorities previously created by Member Agencies, and any proceedings of such housing authorities shall become those of the Authority. All such powers and duties, all right, title, and interest to property and all assumptions of debts, demands, liabilities, obligations and proceedings shall be deemed to have the same validity, force and effect as if acquired, incurred, accrued or taken by the Authority.
5. Duties of Governing Board. The Board shall have the following duties and powers:
- (a) To act as the policy making body of the Authority;
  - (b) To act as the executive body of the Authority, which power said Board may delegate to staff to the extent the Authority deems appropriate and is otherwise in accordance with law;
  - (c) To enter into contracts and to accept and expend funds from federal, state, Member Agencies, and other sources for the purposes specified herein;
  - (d) To prepare, review and update a strategic or other long-term plan for the District, establish priorities for projects and funding applications, make progress reports to applicable federal, state and local agencies related to Authority business, and make such other reports as may be required or appropriate;

- (e) To assist and work with Member Agencies in providing housing programs or meeting federal, state or local housing requirements or complying with local community desires;
  - (f) To buy, sell and manage property and housing projects, and to hold all right, title and interest in said properties and projects, within the Authority's geographical areas of operation, or by contract as authorized by applicable Health & Safety Code provisions. Pursuant to Health & Safety Code section 34327, the Authority's areas of operation shall be the combined areas of operation for each of its Member Agencies, to wit the Counties and Cities in accordance with Health & Safety Code sections 34208 and 34209.
  - (g) To manage Section 8 housing voucher programs and provide other housing-related services consistent with the authority granted to the Board under the Housing Authorities Law;
  - (h) To exercise the powers and duties of the respective Housing Authorities that were previously established by Member Agencies.
  - (i) To appoint or hire such staff or contract with such entities or individuals as the Board deems necessary to carry out the Authority's functions and purposes.
  - (j) To receive appropriate training and travel reimbursements incurred in the discharge of their duties, in compliance with state law. Commissioners shall not receive any compensation for attending Board meetings other the meeting per diem authorized by Health & Safety Code section 34274.
6. Budget. An annual budget for the operation of the Authority and fiscal year shall be adopted by the Board.
7. Fiscal Year. For purposes of this Agreement, the Authority shall have a fiscal year from April 1 to and including the following March 31.
8. Custody of funds; reporting. All receipt and payments of public funds shall be paid to and disbursed by Authority which shall be strictly accountable for all funds and responsible for reporting to the Members hereof as requested or otherwise required by law. The Board shall establish reporting requirements and direct staff to maintain such reports, including, but not limited to, funds and accounts as may be required by good accounting practice or by law. All books and records of the Authority shall be open to inspection at all reasonable times by any party to this agreement or its representatives. Annual audits of the Authority's accounts and records shall be made by an independent CPA firm, and reports shall be filed in the manner provided in Section 6505 of the California Government Code. The Authority shall maintain all such audit report and any management letters arising from said reports for a period of five (5) fiscal years after the report has been issued, and copies of said documents or other public records shall be promptly provided to Member Agencies upon their request.
9. Limitations on Expenditures. The Board and every official or employee of the Authority shall be limited in the making of expenditures or the incurring of liabilities to the amount of appropriations allowed by the budget as adopted by the Board or thereafter revised by the Board. No

expenditure of any kind or contract entered into on behalf of Authority without approval by the Board, except as otherwise provided by law, warrants issued, expenditures made or liabilities incurred in excess of any budget appropriation are not a liability of the Authority or a liability of any party to this Agreement.

10. Member Not Liable for Debts of Authority. Pursuant to Section 6508.1 of the California Government Code, the debts, liabilities, and obligations of the Authority shall be those of the Authority and shall not, under any circumstances, constitute debts, liabilities or obligations incurred by any party to this Agreement. Should any debt, liability or obligation of the Authority not be waived or allowed payable through assets of the Authority, none of the members shall be liable.
11. Insurance. During the term of this Agreement, the Authority shall maintain general liability insurance coverage, as well as errors and omissions coverage, in a sum not less than \$2 million per occurrence. The insurance shall contain a written endorsement to such policy or policies which names each of the Member Agencies as additional insureds.
12. Legal Services. The Authority may call upon the Office of the County Counsel for the County of Sutter for legal services, or may employ its own separate legal counsel.
13. Duration of Agreement. Any Member may withdraw from the Authority at any time by providing at least sixty (60) days written notice to the Secretary to the Board. This Agreement shall continue in effect until terminated by agreement or withdrawal of all but one of the County or City Members. Withdrawal by any Member shall relieve said Member from any further rights or obligations to the Authority as of the effective date of the notice of termination.
14. Termination of the Authority. In the event the Authority is terminated by agreement, the property and monies on hand at the time of termination, after all debts and liabilities are paid, shall be distributed among the parties to the then Members of the Authority in accordance with their proportionate contributions thereto. Consistent with applicable laws and restrictions on transfer of properties under the Authority's ownership or control, the Authority may sell such property as may be necessary to pay any outstanding debts, liabilities or obligations of the Authority upon termination. Any Member who withdraws from the Authority prior to termination of the Authority shall forfeit all of its right, title and interest to all such property and monies; except that any property or housing projects which require ongoing management services or oversight and which cannot be otherwise sold or transferred at the time of dissolution shall become the sole responsibility of the Member Agency in whose jurisdiction the project lies, and shall not be a debt, obligation or other burden on any other Member Agency.

The Authority shall continue to exercise the powers herein conferred upon it until termination of this Agreement, and thereafter shall continue to exercise only such powers as to enable it to pay

and discharge all costs, expenses, and charges legally incurred hereunder, and to dispose of, divide and distribute any property required as a result of the joint exercise of such powers.

15. New Members. With the approval of all Member Agencies, any qualified public agency (as defined by Government Code Sections 6500 and the Housing Authority Law) may become a party to this Agreement. A party to this Agreement may be a voting member. A public agency requesting membership may apply by presenting to the Authority a certified resolution of the public agency approving this Agreement. The date and terms upon which the applying public agency will become a member will be determined by the Member Agencies, based on a recommendation from the Board of Commissioners.
16. Agency Designation: Pursuant to Government Code section 6509, the Authority's exercise of power is subject to the restrictions upon the manner of exercising the powers of its Member Agencies.
17. Severability. Should any part, term or provision of this Agreement be decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or otherwise be rendered unenforceable or ineffectual, the validity of the remaining portions or provisions shall not be affected thereby.
18. Entire Agreement; Amendment. This Agreement contains the entire agreement between the parties and supersedes all prior understandings between them with respect to the subject matter of this Agreement. There are no promises, terms, conditions or obligations, oral or written, between or among the parties relating to the subject matter of this Agreement that are not fully expressed in this Agreement. This Agreement may not be modified, changed, supplemented or terminated, nor may any obligation under this Agreement be waived, except by written instrument mutually agreed upon and signed by all Member Agencies.
19. Counterparts; Effective Date. This Agreement may be executed in counterpart and when so executed by each and every party hereto shall be deemed to be executed by all parties as if it were a single document. Said executed counterparts shall be retained by Authority and the Authority shall distribute to all other parties copies of said original counterparts promptly after execution, or upon request of a Member. The effective date of this Agreement shall be the date on which the last Member Agency executes this Agreement.

*[Signatures on following pages]*

IN WITNESS WHEREOF the parties have hereunto set their hands the day and year first above written.

CITY OF YUBA CITY

\_\_\_\_\_  
By:  
Title:

CITY OF LIVE OAK

\_\_\_\_\_  
By:  
Title:

COUNTY OF SUTTER

\_\_\_\_\_  
By:  
Title:

COUNTY OF NEVADA

\_\_\_\_\_  
By:  
Title:

COUNTY OF YUBA

\_\_\_\_\_  
By:  
Title:

COUNTY OF COLUSA

\_\_\_\_\_  
By:  
Title:

CITY OF COLUSA

\_\_\_\_\_  
By:  
Title:


APPROVED AS TO FORM  
ANGIL P. MORRIS-JONES  
COUNTY COUNSEL  
BY: MPJ

# The County of Yuba

## Office of Clerk of the Board of Supervisors



To: Board of Supervisors

From: Donna Stottlemeyer, Clerk of the Board 

Subject: **Assessment Appeals Board No. II – Representative**

Date: August 9, 2016

### Recommendation

Reappoint Norbert Kominsky to the Yuba County Assessment Appeals Board No. II for a term to end September 2, 2019.

### Background and Discussion

The Local Appointment List of all Boards/Commissions/Committees is continually posted indicating vacancies, appointees, terms of office, qualifications, and meeting information. This is a scheduled vacancy due to the expiration of Mr. Kominskys' term. Mr. Kominsky has been serving on the Board since 2013 and desires to continue serving in this capacity, it would be appropriate to reappoint at this time.

As a matter of information, the Board of Supervisors has the authority to discontinue the assessment appeals board effective on the first Monday of September in any year and serve as the Board of Equalization.

### Fiscal Impact

Board members are compensated \$75 per hour with a daily minimum of \$150 and no maximum pursuant to Section 4.60.030 of the Ordinance Code.

### Committee Action

This is brought directly to the Board for consideration.

/mp

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# The County of Yuba


## Office of Clerk of the Board of Supervisors

327-0816

(327-0816) Reapp... - 1 of 2



To: Board of Supervisors

From: Donna Stottlemeyer, Clerk of the Board 

Subject: Browns Valley Cemetery District – Director

Date: August 9, 2016

### Recommendation

Reappoint Ruth Mikkelsen to the Browns Valley Cemetery District with term ending August 22, 2020.

### Background and Discussion

The Local Appointment List of all Boards/Commissions/Committees is continually posted indicating vacancies, appointees, terms of office, qualifications and meeting information and is updated regularly. This is a scheduled vacancy due to the expiration of Ms. Mikkelsens' term on August 22, 2016 who has been serving on the Board since 2009 and desires to continue serving in this capacity.

In light of the expressed interest, it would be appropriate to make an appointment at this time.

### Fiscal Impact

None. Members of the panel serve without compensation.

### Committee Action

Brought directly to the Board for consideration.

attachments



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# *The County of Yuba*

## B O A R D O F S U P E R V I S O R S

JULY 19, 2016



The Honorable Board of Supervisors of the County of Yuba met on the above date, commencing at 9:30 a.m., within the Government Center, Marysville, California, with a quorum being present as follows: Supervisors Andy Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, and Randy Fletcher. Also present were County Administrator Robert Bendorf, County Counsel Angil Morris-Jones, and Clerk of the Board of Supervisors Donna Stottlemeyer. Chairman Abe presided.

I. PLEDGE OF ALLEGIANCE - Led by Supervisor Griego

II. ROLL CALL - Supervisors Vasquez, Nicoletti, Griego, Abe, Fletcher - All present.

MOTION: Move to add to closed session Item VIII C. as the need to take action arose subsequent to the agenda being posted MOVED: John Nicoletti SECOND: Mary Jane Griego

AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher

NOES: None ABSENT: None ABSTAIN: None

III. CONSENT AGENDA: All matters listed under the Consent Agenda are considered to be routine and can be enacted in one motion.

MOTION: Move to approve Consent Agenda MOVED: John Nicoletti SECOND: Mary Jane Griego

AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher

NOES: None ABSENT: None ABSTAIN: None

A. Clerk of the Board of Supervisors

1. (298-0716) Approve meeting minutes of July 7, 2016. Approved.

B. Community Development and Services

1. (299-0716) Adopt resolution authorizing Public Works Director to execute all necessary documents to complete purchase/escrow of APN's 019-270-047, 048, 049 for Goldfields Parkway project, upon review and approval by County Counsel. Adopted Resolution No. 2016-60, which is on file in Yuba County Resolution Book No. 47.

2. (300-0716) Approve Change Orders No. 1 and No. 2 to Contract No. 2015-8058 Olivehurst Avenue Complete Streets project and authorize Public Works Director to execute change order for payment. Approved.

3. (301-0716) Adopt resolution authorizing Public Works Director to sign Master Agreement and Program Supplements to Administering Agency State Agreement for Federal Aid Projects. Adopted Resolution No. 2016-61, which is on file in Yuba County Resolution Book No. 47.

C. Community Services Commission

1. (302-0716) Adopt resolution authorizing submitting California Community Services and Development Community Services Block Grant Agreement No. 16F-5558, execution of subsequent agreement and authorizing Executive Director to execute required fiscal and programmatic reports, and administration of grant contract. Adopted Resolution No. 2016-62, which is on file in Yuba County Resolution Book No. 47.
2. (303-0716) Approve and ratify the appointment of Don Schrader (private sector representative) to the Yuba County Community Services Commission. Approved.

D. County Administrator

1. (304-0716) Adopt resolution authorizing the acceptance of Yuba County Community Services Commission grant in the amount of \$41,192.61 in support of 14Forward project and authorize Chair of the Board of Supervisors and Director of Health and Human Services to execute contracts and amendments upon approval of County Counsel. County Administrator Robert Bendorf and Commission Executive Director Brynda Stranix recapped process for grant, use of funds, and responded to Board inquiries.

Mr. Jacob Sanders, participant, commended opportunity the program provides.

MOTION: Move to adopt      MOVED: Randy Fletcher      SECOND: Mary Jane Griego  
AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher  
NOES: None      ABSENT: None      ABSTAIN: None

Adopted Resolution No. 2016-64 which is on file in Yuba County Resolution Book No. 47.

E. Emergency Services

1. (305-0716) Adopt resolution proclaiming the existence of ongoing local drought emergency in Yuba County pursuant to Government Code §8630. Adopted Resolution No. 2016-63, which is on file in Yuba County Resolution Book No. 47.

F. Sutter-Yuba Behavioral Health

1. (308-0716) Approve Mental Health Services Act FY 2016/2017 Annual Update to the Three Year program and expenditure plan. Approved.

G. Health and Human Services

1. (306-0716) Ratify donation acceptance of up to 10 car and/or booster seats from California Department of Public Health Vehicle Occupant Safety Program 2016. Approved.
2. (307-0716) Approve first amendment to agreement with Thurmond Consulting, LLC for increase in funding in the amount \$20,000 and authorize Chair to execute. Approved.

IV. PUBLIC COMMUNICATIONS: None.

V. COUNTY DEPARTMENTS

A. Community Development and Services

1. (309-0716) Adopt resolution confirming report of delinquent solid waste collection accounts and order assessment to be placed on property tax roll related to Recology Yuba Sutter. (Ten minute estimate) Environmental Health Director Tej Maan recapped the report process and responded to inquiries.

MOTION: Move to adopt      MOVED: Andrew Vasquez      SECOND: John Nicoletti  
 AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher  
 NOES: None      ABSENT: None      ABSTAIN: None

Adopted Resolution No. 2016-65, which is on file in Yuba County Resolution Book No. 47.

B. Administrative Services

1. (313-0716) Approve letter requesting City of Marysville to vacate easement that connects J Street to the 14th Street intersection and authorize Chair to execute. (Ten minute estimate) Director Doug McCoy recapped the easement, request to vacate, and responded to Board inquiries.

MOTION: Move to approve      MOVED: Andrew Vasquez      SECOND: Randy Fletcher  
 AYES: Andrew Vasquez, John Nicoletti, Mary Jane Griego, Roger Abe, Randy Fletcher  
 NOES: None      ABSENT: None      ABSTAIN: None

VI. CORRESPONDENCE: The Board may direct any item of informational correspondence to a department head for appropriate action.

- A. (310-0716) Notice from California Fish and Game proposed regulatory action relative to commercial hagfish traps. Received.

VII. BOARD AND STAFF MEMBERS REPORTS: This time is provided to allow Board and staff members to report on activities or to raise issues for placement on future agendas.

Supervisor Nicoletti: Calls regarding parolee placement in Yuba County

Supervisor Fletcher:

- ♦ July 13 Marysville Business meeting and Fire Safe Council
- ♦ July 18 YCWA committee meeting and visited Dobbins new fire station
- ♦ Consideration of establishing ordinance requiring a deposit for cleanup of signs remaining after elections

Supervisor Abe:

- ♦ July 10 Beale Air Force Base Ceremony regarding return of refueling tankers
- ♦ July 15 Naturalization Ceremony
- ♦ July 15 met with constituent
- ♦ July 18 CSAC Health and Human Service Policy Committee

County Administrator Robert Bendorf:

- ♦ Request from City of Marysville consideration of line of credit \$700,000 for large public works project local match and received direction to work with City, Auditor, Treasurer for Board consideration
- ♦ NACO Conference July 21 - July 24 in Long Beach

VIII. CLOSED SESSION: The Board retired into closed session at 10:27 a.m. and returned at 11:04 a.m. with all Board members present.

- A. Personnel pursuant to Government Code §54957.6(a) - Labor Negotiations DSA/County of Yuba No report.
- B. Pending litigation pursuant to Government Code §54956.9(d)(4) - One Case No report.
- C. Pending litigation pursuant to Government Code §54956.9(e)(1) - Hedrick vs. Grant, Ninth Circuit Appeal By unanimous vote agreed to settle case

IX. ADJOURN: 11:04 a.m.

\_\_\_\_\_  
Chair

ATTEST: DONNA STOTTLEMEYER  
CLERK OF THE BOARD OF SUPERVISORS

\_\_\_\_\_  
Approved: \_\_\_\_\_

# The County of Yuba

## Community Development & Services Agency

**Kevin Mallen, Director**

Phone – (530) 749-5430 • Fax – (530) 749-5434  
915 8<sup>th</sup> Street, Suite 123  
Marysville, California 95901

[www.co.yuba.ca.us](http://www.co.yuba.ca.us)



329-0816  
(329-0816) Accep... - 1 of 2

CODE ENFORCEMENT  
749-5455 • Fax 749-5464

ENVIRONMENTAL HEALTH • CUPA  
749-5450 • Fax 749-5454

PLANNING  
749-5470 • Fax 749-5434

PUBLIC WORKS • SURVEYOR  
749-5420 • Fax 749-5424

FINANCE AND ADMINISTRATION  
749-5430 • Fax 749-5434

August 9, 2016

TO: YUBA COUNTY BOARD OF SUPERVISORS

FROM: MICHAEL LEE, PUBLIC WORKS DIRECTOR

SUBJ: ACCEPT MONTROSE UNIT 4 IMPROVEMENTS AS COMPLETE AND RELEASE THE  
PERFORMANCE BOND (#PB00535000052), TM 2014-0001

### RECOMMENDATION:

Approve Montrose Unit 4 Improvements as complete and release the Performance Bond (#PB00535000052) for the project.

### BACKGROUND:

Woodside 05N was the developer that entered into the Subdivision Improvement Agreement for the Montrose Unit 4 Project. The project consisted of constructing street improvements such as paved roadways, curb, gutter, sidewalk and street lights for tract homes on the west side of Griffith Avenue between Erle Road and Linda Avenue.

### DISCUSSION:

The developer has completed the improvements and has placed a Maintenance Bond for the one year warranty period. Per County Ordinance, the Board of Supervisors has the authority to release the bonds. Once the Board takes action to release the bonds, the Public Works Department will return the Performance Bond (#PB00535000052) and file a Notice of Completion.

### COMMITTEE ACTION:

The Land Use & Public Works Committee was bypassed due to the routine nature of this request.

### FISCAL IMPACT:

None.

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# COUNTY OF YUBA

## OFFICE OF EMERGENCY SERVICES

(330-0816) Adopt... - 1 of 4

**ROBERT BENDORF**  
COUNTY ADMINISTRATOR  
DIRECTOR OF EMERGENCY SERVICES

**SCOTT BRYAN**  
EMERGENCY OPERATIONS MANAGER

**BRIANA SCHUETTE**  
EMERGENCY OPERATIONS PLANNER

### Board Memo

To: Board of Supervisors

Fr: Scott Bryan, Emergency Operations Manager *SB*

Re: Proclaim the existence of a local emergency in the County of Yuba

Date: August <sup>9</sup>~~16~~, 2016

### Recommendation:

The Board of Supervisors adopts a resolution proclaiming the continuation of a local emergency due to the ongoing drought conditions.

### Background:

On January 17, 2014 Governor Edmund G. Brown Jr. declared a Statewide Drought Emergency due to the impacts on the State of California as a result of four continuous years of drought. On February 18, 2014 the Director of Emergency Services proclaimed a local emergency due to the effects the drought has had within the County of Yuba. Your Board ratified said proclamation on February 25, 2014 and extended on June 19, 2016.

### Discussion:

With an on-going water shortage affecting the County of Yuba, the final duration of the emergency has not yet been determined. The current seasonal rainfall totals have been below normal when compared to average rainfall totals. The National Weather Service continues to designate the County of Yuba as being in a severe drought and the existence of tree mortality is ever increasing. Therefore it is recommended that your Board extend the current proclamation of a local emergency until the end of the incident period per (Govt. Code Section 8630 (c)). This proclamation of emergency will be reviewed and renewed no less than once every thirty days. Per Govt. Code Section 8630(d), this proclamation of emergency shall be terminated as soon as reasonably possible.

### Committee Action:

No committee action was taken due to time constraints.

### Fiscal Impact:

There is an unknown impact to the general fund as of this date.



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**BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF YUBA**

**RESOLUTION:**

**THE BOARD OF SUPERVISORS  
ADOPT A RESOLUTION  
PROCLAIMING THE EXISTENCE OF  
AN ONGOING LOCAL DROUGHT  
EMERGENCY IN THE COUNTY OF  
YUBA.**

)  
)  
)  
)  
)  
)

**RESOLUTION NO.** \_\_\_\_\_

**WHEREAS**, the Yuba County Director of Emergency Services did hereby proclaim a local emergency in the County of Yuba on February 18, 2014 per Ordinance Code section 4.20; and

**WHEREAS**, conditions of peril to public health and safety remain in the County of Yuba due to the statewide drought; and

**WHEREAS**, the County of Yuba Board of Supervisors does hereby find that the aforesaid conditions of peril do warrant and necessitate a proclamation of the existence of a local emergency due to a statewide drought; and

**NOW, THEREFORE, IT IS HEREBY PROCLAIMED**, that a local emergency continues to exist in the County of Yuba and the Board of Supervisors Proclamations through this resolution of the continuance of a Local Emergency in the County of Yuba.

**PASSED AND ADOPTED** at a regular meeting of the Board of Supervisors of the County of Yuba, State of California on the \_\_\_\_\_ day of \_\_\_\_\_ 2016.

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Chair

ATTEST:       DONNA STOTTLEMEYER  
CLERK OF THE BOARD OF SUPERVISORS

\_\_\_\_\_

APPROVE AS TO FORM:  
COUNTY COUNSEL

\_\_\_\_\_  


# The County Of Yuba

331-0816

(331-0816) Appro... - 1 of 14

## PROBATION DEPARTMENT

JAMES L. ARNOLD  
CHIEF PROBATION OFFICER



(530) 749-7550  
FAX (530) 749-7364

**TO:** Board of Supervisors

**FROM:** James L. Arnold, Chief Probation Officer *JA*

**SUBJECT:** Authorize Chairman to execute the Probation and School Success Program (PASS) Agreements with Marysville Joint Unified School District (MJUSD)

**DATE:** August 9, 2016

### RECOMMENDATION:

Authorize execution of three agreements with Marysville Joint Unified School District, providing for services of Deputy Probation Officers in the Probation and Schools Success Program.

### BACKGROUND:

Since November 1986, the Probation Department has contracted with the Marysville Joint Unified School District to operate the Probation and Schools Success Program (PASS). The program provides for placement of Deputy Probation Officers and/or Intervention Counselors working in various district schools. Services provided include prevention, early intervention and supervision of court wards attending the various schools. Additional intervention services are extended to families and children referred by school administrators, teachers and family law courts.

### DISCUSSION:

This program has historically been funded by MJUSD and the district desires to continue the partnership for the coming fiscal year. The MJUSD Board of Trustee's has approved the contracts for Fiscal Year 2016/2017 totaling \$190,031.

### COMMITTEE ACTION:

This requires no committee action as it has been an ongoing program with Marysville Joint Unified School District and the Yuba County Probation Department.

### FISCAL IMPACT:

There is no County General Fund costs associated with the service staffing of the PASS program element. Absent these service agreements, additional General Fund positions would be required to carry out the mandated service functions provided by these officers. Indirect costs associated with employee supervision and fiscal management of the program would be absorbed by the department. Revenue equal to expenditures has been included in the department's 2016/2017 budget.

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### AGREEMENT

This Agreement is made and entered into this 28<sup>th</sup> day of June, 2016, by and between Marysville Joint Unified School District, hereinafter referred to as "District," and the County of Yuba, a political subdivision of the State of California, hereinafter referred to as "County."

WHEREAS, the primary objectives of the Probation and Schools Success (PASS) Program are to reduce the dropout rate amongst students, assist school administrators with the safe operation of their schools, reduce disciplinary problems within the school, and enhance the individual potential of students as a means of protecting the welfare of the community and its youth; and

WHEREAS, it is a further objective of PASS to involve the parents, school and criminal justice personnel in a collaborative effort of support for educational achievement by youth; and

WHEREAS, the County is willing to provide the employment of a Deputy Probation Officer through the Probation Department to be funded by the District;

#### NOW, THEREFORE, IT IS HEREBY AGREED AS FOLLOWS:

1. County will employ one qualified full-time Deputy Probation Officer for 12 months beginning July 1, 2016 and ending June 30, 2017.
2. Said employee will be appointed and supervised by the Chief Probation Officer or his designee. Qualifications for said position will include those requirements mandated by law for peace officers within the State of California as well as skills requirements necessary to carry out the functions of the position and program service delivery components.
3. The County will provide clerical support for the position. The District will provide office space for the position.
4. The Deputy Probation Officer will provide intervention services to all students referred for program participation by the designated school administrators at Lindhurst High School.
5. The Deputy Probation Officer will provide services to parents as required or requested.
6. The District will pay to the County the costs of this program in an amount not to exceed \$86,418 as provided in Attachment A "PASS Budget." The County will bill the District for actual costs of the program on a quarterly basis. Payment for actual program costs shall be made by the District on a quarterly basis within 30 days of said billing. Failure to make timely payments will be considered a material breach of contact.
7. The District will provide school time and space for program service delivery and designate personnel at each participating school for the referral of students for program participation.

8. The Probation Program Manager and the School Site Administrator (Principal) will jointly evaluate the performance of the Deputy Probation Officer assigned pursuant to this agreement.
9. The Parties agree to jointly participate in an evaluative outcome process to assess the effectiveness of the Program and make modifications as appropriate.
10. Annually, the Chief Probation Officer and Superintendent will meet to review the evaluative components of the Agreement.
11. District agrees to indemnify, defend and save harmless County, its officers, agents and employees from any and all claims and losses occurring or resulting to any person, firm, corporation or entity who may be injured or damaged by the District in the performance of this contract, including attorney fees and costs.  
County agrees to indemnify, defend and save harmless District, its officers, agents and employees from any and all claims and losses occurring or resulting to any person, firm, corporation or entity who may be injured or damaged by the County in the performance of this contract.
12. This contract may be terminated by either party for material breach or by providing the other party 60 days written notice.

IN WITNESS WHEREOF the parties hereto have executed this Agreement on the day and date first above shown.

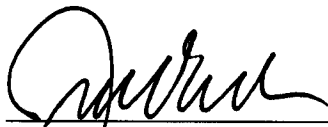
ATTEST: Donna Stottlemeyer  
Clerk of the Board of Supervisors


COUNTY OF YUBA:

\_\_\_\_\_  
Chairman of the Board of Supervisors

Approved as to form:

MARYSVILLE JOINT UNIFIED  
SCHOOL DISTRICT:

  
\_\_\_\_\_  
Angil B. Morris-Jones  
County Counsel

  
\_\_\_\_\_  
Gay Todd, Ed. D.  
Superintendent of Schools

ATTACHMENT A  
 PROBATION AND SCHOOL SUCCESS PROGRAM  
 YUBA COUNTY PROBATION  
 PROJECT (PASS) BUDGET

BUDGET CATEGORY AND LINE ITEM DETAIL		COST
Actual Salary & Benefit Cost:		\$108,021
Salary	\$ 65,787	
Medicare	954	
PERS	16,946	
Health Ins	19,879	
Life Ins	31	
Unemployment Ins	197	
Workers Compensation	4,227	
Salary & Benefits to be paid by Yuba County Non-General Funds:		(21,603)
A	Salary to be paid by Marysville Joint Unified School District:	
	1 - Deputy Probation Officer	52,630
B.	Benefits to be paid by Marysville Unified School District:	
	Medicare	763
	PERS	13,557
	Health & Life Insurance	15,928
	Unemployment Insurance	158
	Workers Comp	<u>3,382</u>
	Subtotal Benefits:	33,788
	Total Salary and Benefits:	86,418
TOTAL CONTRACT AMOUNT		\$86,418



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WHEREAS, it is a further objective of PASS to involve the parents, school and criminal justice personnel in a collaborative effort of support for educational achievement by youth; and

WHEREAS, the County is willing to provide the employment of a Deputy Probation Officer through the Probation Department to be funded by the District;

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3. The County will provide clerical support for the position. The District will provide office space for the position.
4. The Deputy Probation Officer will provide intervention services to all students referred for program participation by the designated school administrators at Anna McKenney.
5. The Deputy Probation Officer will provide services to parents as required or requested.
6. The District will pay to the County the costs of this program in an amount not to exceed \$76,566 as provided in Attachment A "PASS Budget." The County will bill the District for actual costs of the program on a quarterly basis. Payment for actual program costs shall be made by the District on a quarterly basis within 30 days of said billing. Failure to make timely payments will be considered a material breach of contract.
7. The District will provide school time and space for program service delivery and designate personnel at each participating school for the referral of students for program participation.

8. The Probation Program Manager and the School Site Administrator (Principal) will jointly evaluate the performance of the Deputy Probation Officer assigned pursuant to this agreement.
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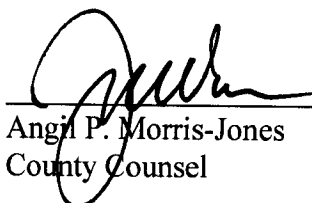
ATTEST: Donna Stottlemeyer  
Clerk of the Board of Supervisors

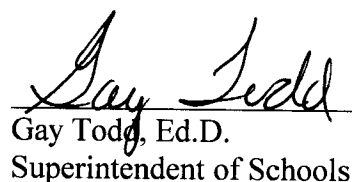
COUNTY OF YUBA:

\_\_\_\_\_  
Chairman of the Board of Supervisors

Approved as to form:

MARYSVILLE JOINT UNIFIED  
SCHOOL DISTRICT:

  
\_\_\_\_\_  
Angil P. Morris-Jones  
County Counsel

  
\_\_\_\_\_  
Gay Todd, Ed.D.  
Superintendent of Schools

ATTACHMENT A  
 PROBATION AND SCHOOL SUCCESS PROGRAM  
 YUBA COUNTY PROBATION  
 PROJECT (PASS) BUDGET

BUDGET CATEGORY AND LINE ITEM DETAIL		COST
Actual Salary & Benefit Costs:		\$ 95,708
Salary	\$ 70,284	
Medicare	1,045	
PERS	18,105	
Health Insurance	1,800	
Life Insurance	31	
Unemployment Insurance	216	
Worker's Compensation	4,227	
Salary & Benefits to be paid by Yuba County Non-General Funds:		(19,142)
A	Salary:	
	1 – Deputy Probation Officer	56,227
B.	Benefits:	
	Medicare	836
	PERS	14,484
	Health & Life Insurance	1,464
	Unemployment Insurance	173
	Workers Compensation	<u>3,382</u>
	Subtotal Benefits:	20,339
	Total Salary and Benefits:	76,566
TOTAL CONTRACT AMOUNT		\$76,566

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3. The County will provide clerical support for the position. The District will provide office space for the position.
4. The Deputy Probation Officer will provide intervention services to all students referred for program participation by the designated school administrators at Marysville High School.
5. The Deputy Probation Officer will provide services to parents as required or requested.
6. The District will pay to the County the costs of this program in an amount not to exceed \$27,047 as provided in Attachment A "PASS Budget." The County will bill the District for actual costs of the program on a quarterly basis. Payment for actual program costs shall be made by the District on a quarterly basis within 30 days of said billing. Failure to make timely payments will be considered a material breach of contract.
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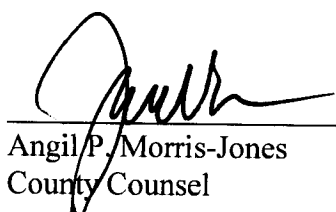
ATTEST: Donna Stottlemeyer  
Clerk of the Board of Supervisors

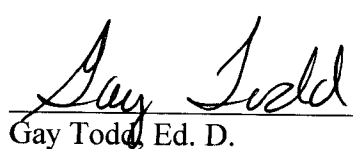
COUNTY OF YUBA:

\_\_\_\_\_  
Chairman of the Board of Supervisors

Approved as to form:

MARYSVILLE JOINT UNIFIED  
SCHOOL DISTRICT:

  
\_\_\_\_\_  
Angil P. Morris-Jones  
County Counsel

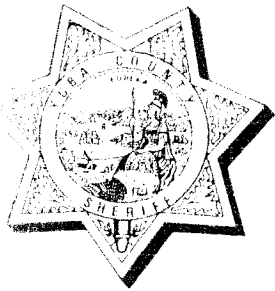
  
\_\_\_\_\_  
Gay Todd, Ed. D.  
Superintendent of Schools

ATTACHMENT A  
 PROBATION AND SCHOOL SUCCESS PROGRAM  
 YUBA COUNTY PROBATION  
 PROJECT (PASS) BUDGET

BUDGET CATEGORY AND LINE ITEM DETAIL		COST
Actual Salary & Benefit Costs:		\$ 33,809
Salary	\$ 21,782	
Medicare	316	
PERS	5,611	
Health Insurance	4,970	
Life Insurance	8	
Unemployment Insurance	65	
Worker's Compensation	1,057	
Salary & Benefits to be paid by Yuba County Non-General Funds:		(6,762)
A	Salary:	
	1 – Deputy Probation Officer	\$ 17,425
B.	Benefits:	
	Medicare	253
	PERS	4,489
	Health & Life Insurance	3,982
	Unemployment Insurance	52
	Workers Compensation	846
	Subtotal Benefits:	\$ 9,622
	Total Salary and Benefits:	\$ 27,047
TOTAL CONTRACT AMOUNT		\$27,047



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# Yuba County Sheriff's Department

*Steven L. Durfor, Sheriff-Coroner*

215 5th Street, Suite 150, Marysville, CA 95901

Ph: 530-749-7777 • Fax: 530-741-6445

332-0816  
(332-0816) Appro... - 1 of 4



August 9, 2016

**TO:** YUBA COUNTY BOARD OF SUPERVISORS

**FROM:** STEVEN L. DURFOR, SHERIFF-CORONER

**REFERENCE:** LETTER OF UNDERSTANDING WITH TOYOTA  
AMPHITHEATRE (BGE YUBA, LLC.)

**RECOMMENDATION:**

Approve the Letter of Understanding between the County of Yuba and BGE Yuba to provide supplemental law enforcement services at the Toyota Amphitheatre.

**BACKGROUND:**

The Sheriff's Department has negotiated a Service Agreement with BGE Yuba for supplemental law enforcement services at the Toyota Amphitheatre. Sheriff's Department personnel provide general law enforcement services, as well as assist the California Highway Patrol with traffic related duties. The Service Agreement guarantees full salary reimbursement, at an overtime rate, to the County of Yuba for all Sheriff's Department personnel assigned to work at the venue.

**DISCUSSION:**

The Service Agreement has been in effect for many years, and the Board of Supervisors previously approved it, and a Letter of Understanding, earlier this year. The Letter of Understanding provides authority for increased payment to Reserve Deputy Sheriffs assigned to the Toyota Amphitheatre. It also provides authority to pay Sheriff's Captains a premium when assigned to work at the amphitheatre. Effective July 1, 2016, Sheriff's Lieutenants became exempt employees with the ratification of a contract between the County of Yuba and the Sheriff's Management and Supervisor Association. The attached revised Letter of Understanding will provide authority to pay Sheriff's Lieutenants a premium when assigned to the amphitheatre.

The Letter of Understanding will terminate on December 31, 2017.

**FISCAL IMPACT:**

There is no fiscal impact to the General Fund. The County of Yuba will be fully reimbursed by BGE Yuba for Services provided by the Sheriff's Department.

**COMMITTEE ACTION:**

None. This agreement is a routine item submitted on an annual basis.

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### Letter of Understanding

The Yuba County Sheriff's Department and the County of Yuba have negotiated a Memorandum of Understanding with BGE Yuba (Live Nation, Inc.) to provide supplemental law enforcement services at the Toyota Amphitheatre. This Memorandum of Understanding guarantees the County of Yuba is fully reimbursed for all personnel costs associated with the supplemental services provided by the Sheriff's Department at this venue.

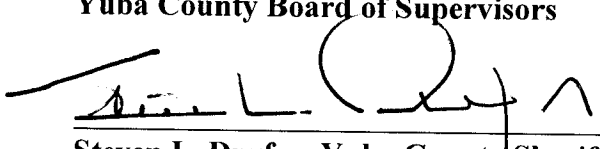
During the previous fifteen concert seasons, the Sheriff's Department utilized Sheriff's Captains and Lieutenants as supervisors at the amphitheatre. The Sheriff's Department intends to do the same in 2016. Since Sheriff's Captains and Lieutenants are exempt from overtime compensation, the County of Yuba agrees to pay Captains a premium of six-hundred and fifty dollars (\$650.00) for each concert worked, and Lieutenants a premium of five-hundred and twenty-five dollars (\$525.00) for each concert worked. BGE Yuba agrees to fully reimburse the County of Yuba pursuant to their Memorandum of Understanding with the County.

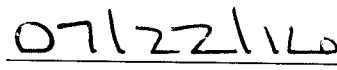
A similar arrangement exists with the use of Reserve Deputy Sheriffs at the amphitheatre. BGE Yuba agrees to reimburse the County of Yuba a rate of thirty dollars (\$30.00) per hour for Reserve Deputy Sheriffs assigned to a concert at the amphitheatre. The County of Yuba agrees to pay Reserve Deputy Sheriffs thirty dollars (\$30.00) per hour when assigned to the amphitheatre.

The terms of this Letter of Understanding are consistent with the terms used during the previous eleven concert seasons. The Letter of Understanding will commence on the dates of the signatures of the parties listed below. It will terminate on December 31, 2017. The County of Yuba agrees to negotiate the terms of this Letter of Understanding as part of the County of Yuba's negotiations with BGE Yuba on their Memorandum of Understanding.

\_\_\_\_\_  
Chairman  
Yuba County Board of Supervisors

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Steven L. Durfor, Yuba County Sheriff-Coroner  
Yuba County Sheriff's Department

  
\_\_\_\_\_  
Date

Approved as to Form  
Angil Morris-Jones  
County Counsel, County of Yuba

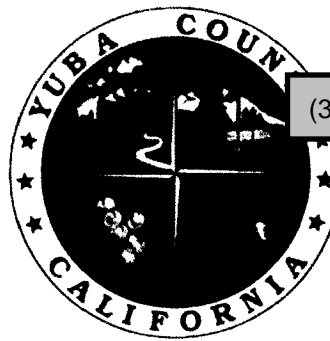
By: 

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# The County of Yuba

## OFFICE OF THE COUNTY ADMINISTRATOR

GOVERNMENT CENTER 915 8<sup>TH</sup> STREET, SUITE 115  
MARYSVILLE, CALIFORNIA 95901-5273  
(530) 749-7575 FAX (530) 749-7312



333-0816

ROBERT BENDORF  
COUNTY ADMINISTRATOR

(333-0816) Publi... - 1 of 26

RUSS BROWN  
COMMUNICATIONS & LEGISLATIVE AFFAIRS  
COORDINATOR

AMANDA NIX  
EXECUTIVE ASSISTANT TO THE  
COUNTY ADMINISTRATOR

**TO:** Board of Supervisors  
**FROM:** Robert Bendorf, County Administrator RB  
**SUBJECT:** Adopt Resolution Approving Rate Year 2017 Collection  
Rate Adjustment as an Amendment to the Recology  
Yuba-Sutter Collection Service Agreement  
**DATE:** August 9, 2016

## RECOMMENDATION

It is recommended that the Board of Supervisors:

1. Receive the independent consultant's (Aurora Environmental, Inc.) report of the review and evaluation of the rate adjustment for the rate year beginning October 1, 2016 (Rate Year 2017).
2. Adopt a resolution approving an amendment to the Recology Yuba-Sutter Collection Service Agreement for Yuba County and associated rate adjustment recommendations for Yuba County customers, effective October 1, 2016 as provided in the attached rate sheets and detailed in this staff report.

## BACKGROUND

Recology Yuba-Sutter provided their indexed rate application on April 30, 2016 to the Regional Waste Management Authority (RWMA) and its member jurisdictions for Rate Year 2017.

Per the adopted Collection Service Agreements between Recology Yuba-Sutter and the RWMA jurisdictions, collection service rates are to be adjusted using a Refuse Rate Index (RRI) for three years and a detailed rate application in the fourth year. The detailed rate application year was reviewed and approved for the 2015 Rate Year. Rate Year 2016 began a new cycle, beginning with an RRI adjustment. Rate Year 2017 is the second RRI adjustment of the three RRI adjustments.

## DISCUSSION

Included as a separate document is an Evaluation Report prepared by Aurora Environmental, Inc. for the RWMA on the review and evaluation of the rate adjustment application that was submitted by Recology Yuba-Sutter for Rate Year 2017. Rate Year 2017 (October 1, 2016 – September 30, 2017) is the second year of the current four year rate cycle and a Refuse Rate Index Application was submitted pursuant to the Collection Service Agreements.

The Evaluation Report and associated adjustment recommendations are now being considered by the member jurisdictions. The Maximum Service Rate Adjustment Guidelines for the Collection Service Agreements allow for the RWMA to conduct the review of rate applications.

The Evaluation Report states that the RRI Rate Application as revised by Recology Yuba-Sutter is confirmed to be complete and prepared in accordance with the relevant provisions of the RWMA jurisdictions' Collection Service Agreements. The originally requested rate adjustment was for a 0.14 percent increase and the revised rate adjustment for Rate Year 2017 was calculated to be 0.13 percent.

Due to the presence of member agency specific programs in Marysville and Yuba County, the rate adjustments for these jurisdictions are slightly different. For Yuba County, the RRI net rate adjustment is a 0.115% increase and the Ponderosa Transfer Station fee adjustment results in another 0.010% increase. In addition, a one (1) percentage point increase in the franchise fee (actual rate is 1.055% as calculated pursuant to the Collection Service Agreement) is being recommended. As a result, the overall rate change for the Yuba County service rates is an increase of 1.18%.

Attached is a draft Collection Service Agreement amendment that addresses the adoption of Yuba County residential, commercial and debris box collection rates for Rate Year 2017, effective October 1, 2016, and to reflect the following:

- Refuse Rate Indexed Adjustment per the Maximum Service Rate Adjustment Guidelines for the Collection Service Agreement;
- Modification of the franchise fee to eight (8) percent [from the current seven (7) percent fee];
- Designation of the County Administrator as the contract Administrator for purposes of the Collection Service Agreement;
- Pursuant to the Collection Service Agreement, authorization of additions of certain items and associated costs to the lease schedule maintained on a regional basis;

- Mutual commitment conditions relative to the effectiveness of the Agreement Amendments.

#### Historical Rate Adjustments – Yuba County

The following are Rate Year adjustments since Rate Year 2008:

2008	0.00 % (Actual decrease of 1.68% remitted to RSCF*)
2009	6.75 % (Largely due to 2008 fuel price increases)
2010	0.00 % (Actual decrease of 4.22% remitted to RSCF*)
2011	1.00 %
2012	0.00 % (Actual decrease of 2.35% remitted to RSCF*)
2013	3.75 %
2014	4.52 %
2015	0.00 % (Actual decrease of 4.37% including a franchise fee increase of 1 percentage point and the balance remitted to RSCF*)
2016	2.00 % (Included adjustment to RSCF* and a franchise fee increase of 1 percentage point)
2017	<u>1.18 %</u> (Includes a franchise fee increase of 1 percentage point)

**1.92 % (Average Annual Rate Increase)**

\*RSCF = Rate Stabilization and Capitalization Fund

#### **COMMITTEE ACTION**

This item was not taken to committee as it was previously presented to the RWMA Board of Directors.

#### **FISCAL IMPACT**

For Rate Year 2017, the adjusted rates are reflected in the attached rate sheets. The one (1) percentage point increase to Franchise Fees is estimated to result in an increase of approximately \$80,000 to Yuba County.

#### **Attachments:**

Attachment "A" – Consultant's Report / Aurora Environmental, Inc.  
 Attachment "B" – Rate Year 2017 Residential and Commercial Rate Sheet  
 Attachment "C" – Resolution for Amendment to the Collection Service Agreement  
 Attachment "D" – Amendment to the Collection Service Agreement



BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF YUBA

IN RE:

RESOLUTION ADOPTING AN AMENDMENT	)	Resolution No. _____
TO THE RECOLOGY YUBA SUTTER COLLECTION	)	
SERVICE AGREEMENT AND APPROVING A 1.18%	)	
RATE INCREASE FOR RATE YEAR 2017	)	
_____	)	

WHEREAS, the Board of Supervisors annually adjusts solid waste service rates in conjunction with the Collection Service Agreement and with appropriate justification from Recology Yuba-Sutter; and

WHEREAS, on August 15, 2000, the Board of Supervisors adopted formal Rate Adjustment Guidelines which provide a standard framework for Recology Yuba Sutter to report the actual financial results of future operations; and

WHEREAS, on December 13, 2011, the Board of Supervisors amended, by way of a new Collection Service Agreement between Yuba County and Recology Yuba Sutter, the formal Rate Adjustment Guidelines, which continues to provide a standard framework for financial results and future operations using a combination of a Rate Refuse Index (RRI) and detailed rate adjustment applications to determine rate year adjustments; and

WHEREAS, the Regional Waste Management Authority (RWMA), of which Yuba County is a member, and Aurora Environmental, Inc., under the direction of the RWMA, reviewed the 2017 Rate Year application from Recology Yuba-Sutter in accordance with the Rate Adjustment Guidelines; and

WHEREAS, in May 2016, the County of Yuba received the Final Evaluation Report prepared by Aurora Environmental, Inc. for the RWMA, wherein the rate adjustment application submitted by Recology Yuba-Sutter was found to be complete and prepared in accordance with the Rate Adjustment Guidelines; and

WHEREAS, at the Regional Waste Management Authority meeting on June 16, 2016, the Board of Directors accepted the collection rate adjustment application evaluation report relative to the Rate Year 2017 rate adjustment and directed staff to forward the final report and draft model collection service agreement amendment language to the member jurisdictions for their adaptation and use; and

WHEREAS, the RWMA Board of Directors has made a recommendation that each of the member agencies approve the proposed rate adjustment as shown in the attached Evaluation Report and Rate Schedule and pursuant to the Collection Service Agreement, authorization of additions of certain items and associated costs to the lease schedule maintained on a regional basis, and

WHEREAS, the County desires the County Administrator be designated as the Contract Administrator for purposes of the Collection Service Agreement and;

WHEREAS, based on the foregoing, good cause has been shown to justify the new increased rate structure.

NOW, THEREFORE, BE IT RESOLVED that the Amendment to the Collection Service Agreement between the County of Yuba and Recology Yuba-Sutter, which is attached hereto marked as Attachment "D" and by this reference is incorporated herein as though set forth in full, is adopted and the Chairman is authorized to execute same.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the collection of the increased rates set forth in this amendment to the Collection Service Agreement is to be effective October 1, 2016.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Yuba, State of California, on the 9th day of August, 2016, by the following vote:

AYES:

NOES:

ABSENT:

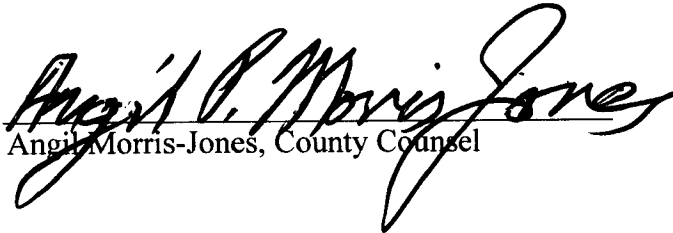
ABSTAIN:

By: \_\_\_\_\_  
Roger Abe, Chairman

ATTEST: Donna Stottlemeyer  
Clerk of the Board of Supervisors

APPROVED AS TO FORM:

By: \_\_\_\_\_

By:   
Angil Morris-Jones, County Counsel

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**EVALUATION REPORT  
RECOLOGY YUBA-SUTTER  
2017 RATE APPLICATION**

**FINAL REPORT**

**Presented to**

**Regional Waste Management Authority**

**June 17, 2016**

**Prepared by**

**Aurora Environmental, Inc.**

## 1.0 INTRODUCTION

Per the Collection Service Agreements and the Maximum Service Rate Adjustment Guidelines for the Collection Service Agreements (Exhibit 2 of the franchise agreements) adopted by each of the Regional Waste Management Authority (RWMA) jurisdictions, rates for Recology Yuba-Sutter's collection services are to be adjusted using a Refuse Rate Index (RRI) for the first, second and third Rate Years of each four year rate cycle of the Collection Service Agreement. In the fourth year of each four year rate cycle, rates are to be adjusted by the detailed rate adjustment methodology in Exhibit 2 of the Collection Service Agreements. Rate Year 2017 (October 1, 2016 to September 30, 2017) is the second rate year of the second four year rate cycle under the new franchise agreements.

Per the Collection Service Agreements, Recology Yuba-Sutter is required to submit an RRI Rate Application by May 1<sup>st</sup> of each calendar year in which an RRI rate adjustment is to occur. The RRI rate adjustment methodology requires that Recology Yuba-Sutter provide financial expense information for the following cost categories:

- Labor
- Fuel
- Vehicle and Equipment Replacement
- Vehicle and Equipment Maintenance
- Disposal
- All Other

The weighted percentage of each cost category is determined based on the proportionate share of the expenses in each cost category compared to the total cost. The weighted percentage of each cost category is then multiplied by the percent change in the annual average of each associated index between the 12-month period ending March 31 of the calendar year in which the RRI adjustment is to occur and the preceding 12-month period. The RRI adjustment is the sum of these products.

Contract Administrators for each jurisdiction (or the RWMA and/or a consultant engaged by a jurisdiction(s) or the RWMA) are required to check the calculations in the application and promptly notify Recology Yuba-Sutter of any errors. Recology Yuba-Sutter then has the opportunity to submit a corrected application. The Contract Administrator is required to notify Recology Yuba-Sutter by July 15<sup>th</sup> that the RRI adjustment to the Maximum Service Rates set forth in the application (as so corrected) is correct. Recology Yuba-Sutter will then provide adjusted rate sheets by July 31<sup>st</sup> for consideration and action by the member jurisdictions, or their delegated authority, by August 31<sup>st</sup> to become effective on the subsequent October 1<sup>st</sup>.

## 2.0 REFUSE RATE INDEX (RRI) RATE ADJUSTMENT EVALUATION

On April 30, 2016, Recology Yuba-Sutter submitted a rate application to the RWMA and member jurisdictions for an adjustment of the service rates that would be effective for Rate Year 2017 (October 1, 2016 to September 30, 2017). The RRI rate adjustments requested in this application were for a 0.14% increase in the base service rates or a 1.45% increase in the base service rates if proposed state legislation, AB 1063, becomes law and increases state fees imposed on disposal sites from the current \$1.40 per ton to \$4.00 per ton effective January 1, 2017. The RRI adjustments have since been revised to reflect correct adjustments to the financial expense statement resulting instead in a 0.13% increase in the base service rates, or a 1.46% increase in the base service rates if AB 1063 becomes law. Should AB 1063 become law, the amount and implementation schedule of the fee adjustment should be reviewed and adjustments be made to account for the final amount of the fee adjustment and the timing of the fee implementation.

The following describes the different components of the rate adjustment request:

1. Cost Category Detail – The financial expense statement by cost category was reviewed and the non-allowable expenses adjusted out per the rate adjustment guidelines include such items as donations; company promotions; road maintenance fees; penalties and citations; HHW Facility expenses; street sweeping services; Ponderosa Transfer Station expenses; and, processing of recyclables and green waste from Colusa and Butte counties. Expenses to address state storm water management requirements and Waste Discharge Requirements that are anticipated to be funded by Rate Stabilization and Capitalization Funds are also adjusted out of the financial expense statement. The non-allowable expenses related to the non-RWMA activities of collection service to Beale Air Force Base and the foothill areas of Butte and Placer counties are still included in the expenses based on the assumption that this activity has roughly the same percentage mix of expenses as the RWMA activities.

Other excluded items are the landfill trust fund interest and franchise fees from the All Other cost category. The landfill trust fund interest is excluded from the calculation because it is not a true expense. The franchise fees are excluded from the All Other cost category because the RRI adjustment is applied to the base service rates. Franchise fees are then charged on the resulting adjusted base service rates.

A copy of the expense statement is included in **Attachment 1**.

2. Cost Category (Expense) Weight Percentage Calculations – The cost category weight percentage calculations based on the expense statement in **Attachment 1** were reviewed and found to be correctly calculated and rounded as presented on the Refuse Rate Index Calculation sheet in **Attachment 2**. The following presents the cost category (expense) weight percentages:

42.36%	Labor	
4.33%	Fuel	
5.59%	Vehicle and Equipment Replacement	
5.69%	Vehicle and Equipment Maintenance	
19.98%	Disposal	
22.06%	All Other	
100.01%	TOTAL	(0.01 percentage points over 100.00% due to rounding of individual components, but does not effect the final weighted percentages)

3. RRI Indices and Calculations of the Percentage Change in the Annual Average of each Index – Each of the monthly, quarterly or annual indices on the Refuse Rate Index Calculation sheet in **Attachment 3** was verified with the source documentation. The calculations of the annual average and the percent change in the annual averages and rounding for each index was confirmed to be calculated correctly.

It was noted that as of the application submittal due date, only preliminary indices were available for Vehicle and Equipment Replacement and Vehicle and Equipment Maintenance for the months of December 2015 through March 2016. The following presents the percent change for each index:

Without AB 1063	With AB 1063	
1.39%	1.39%	Labor
-25.22%	-25.22%	Fuel
0.53%	0.53%	Vehicle and Equipment Replacement
1.97%	1.97%	Vehicle and Equipment Maintenance
1.92%	8.57%	Disposal
0.50%	0.50%	All Other

The Fuel index reflects the most significant change at -25.22% due to a reduction in fuel prices beginning in late 2014.

4. Weighted Percentage and Refuse Rate Index (RRI) Calculations – The results of multiplying each cost category (expense) weight percentage by the percent

change in the associated index and rounding and the sum total (**Attachment 2**) were confirmed. The following presents the resulting weighted percent change for each index and the sum total RRI with and without AB 1063:

<b>Without AB 1063</b>	<b>With AB 1063</b>	
0.59%	0.59%	Labor
-1.09%	-1.09%	Fuel
0.03%	0.03%	Vehicle and Equipment Replacement
0.11%	0.11%	Vehicle and Equipment Maintenance
0.38%	1.71%	Disposal
0.11%	0.11%	All Other
0.13%	1.46%	TOTAL = Refuse Rate Index (RRI)

From the weighted percentage calculations above, the RRI figure for Rate Year 2016 was verified to be 0.13% without the added expenses from AB 1063 and 1.46% with the added expenses of AB 1063. Should AB 1063 become law, the amount and implementation schedule of the fee adjustment should be reviewed and adjustments be made to account for the final amount of the fee adjustment and the timing of the fee implementation.

### **3.0 REVIEW SUMMARY AND NET RATE YEAR 2017 RATE ADJUSTMENT**

The revised RRI rate application submitted by Recology Yuba-Sutter (**Attachments 1-3**) is confirmed to be complete and prepared in accordance with the relevant provisions of the RWMA jurisdictions' Collection Service Agreements. The revised net rate adjustment for Rate Year 2017 was calculated to be 0.13% without the added expenses from AB 1063 and 1.46% with the added expenses of AB 1063. Should AB 1063 become law, the amount and implementation schedule of the fee adjustment should be reviewed and adjustments be made to account for the final amount of the fee adjustment and the timing of the fee implementation.

### **4.0 2017 RATE YEAR RATE ADJUSTMENT EVALUATION REPORT REVIEW**

A draft of this evaluation report was reviewed by Recology Yuba-Sutter and the RWMA Administrators and no comments or revisions were provided. This evaluation report was also reviewed by the RWMA Board at the June 16<sup>th</sup> meeting. This final report is being submitted to the RWMA jurisdictions along with the final rate adjustment figure and rate sheets. Rate adoption hearings, as necessary, will be held by the RWMA jurisdictions in July and August and the adjusted rates will be effective October 1, 2016.



## Attachment 1

Recology Yuba-Sutter  
Expense Statement Excluding  
Street Sweeping, HHW Facility, Ponderosa, Landfill Closure, and Projects

	3rd Qtr 2015 Actual	4th Qtr 2015 Actual	1st Qtr 2016 Actual	2nd Qtr 2016 Actual	Adjust Leases and Depreciation	Adjust Donations and Event Promo	Adjust Franchise Fees and Road Maint	Adjust Stormwater & WDR	Adjust Recology Butte/Colusa	Adjust Member Agency Specific Maint	Apr 2015 - Mar 2016 Actual
<b>Labor Expenses</b>											
Regular Hours	1,143,449.78	1,081,338.48	1,115,651.22	1,152,000.66							4,492,440.14
Overtime Hours	251,963.16	265,194.45	269,686.01	277,919.70							1,064,763.32
Sickpay	23,818.83	24,411.23	24,098.30	24,016.73							96,345.09
Holiday Worked	38,978.57	84,666.40	98,026.42	51,690.51							273,361.90
Holiday Not-Worked	(8,429.57)	10,280.15	36,483.29	10,601.08							48,934.95
Vacation/PTO	59,034.30	57,451.09	58,191.32	58,083.39							232,760.10
PTO	31,215.38	33,408.76	28,759.18	33,899.11							127,282.43
Other (payroll)	12,179.91	11,757.70	15,843.05	16,083.64							(416,837.70)
Labor Transfer	131,730.54	132,804.92	129,521.63	131,661.10							525,718.19
	1,683,940.90	1,701,313.18	1,776,260.42	1,755,955.92	0.00	0.00	0.00	0.00	(472,702.00)	0.00	6,444,768.42
<b>Payroll Taxes</b>											
Payroll Taxes	120,260.34	121,992.66	133,915.44	158,210.14							534,378.58
	120,260.34	121,992.66	133,915.44	158,210.14	0.00	0.00	0.00	0.00	0.00	0.00	534,378.58
<b>O/S Pension</b>											
Other Pension	265,925.52	257,609.52	301,136.80	331,468.69							1,156,140.53
401K Employer Portion	0.00	0.00	24,810.23	(24,810.23)							0.00
I/C Pension	231.34	246.38	760.56	1,055.07							2,293.35
	41,902.76	38,634.97	40,451.88	34,851.99							155,841.60
Pension	308,059.62	296,490.87	367,159.47	342,565.52	0.00	0.00	0.00	0.00	0.00	0.00	1,314,275.48
<b>O/S Health Insurance</b>											
O/S Health Insurance	422,820.00	421,362.00	413,026.01	422,784.00							1,679,992.01
I/C Health C/M/V	81,221.34	78,157.62	84,303.16	103,800.75							347,482.87
Health Insurance	504,041.34	499,519.62	497,329.17	526,584.75	0.00	0.00	0.00	0.00	0.00	0.00	2,027,474.88
<b>I/C Workers Compensation</b>											
Workers Comp	143,267.18	210,164.70	109,996.50	111,173.31							574,601.69
	143,267.18	210,164.70	109,996.50	111,173.31	0.00	0.00	0.00	0.00	0.00	0.00	574,601.69
<b>Labor</b>	2,759,569.38	2,829,481.03	2,884,661.00	2,894,489.64	0.00	0.00	0.00	0.00	(472,702.00)	0.00	10,895,499.05
<b>Fuel</b>											
Fuel Allocation	331,517.56	308,694.91	276,109.22	230,469.16					(16,377.00)		1,130,413.85
	0.00	0.00	0.00	0.00					(16,377.00)		(17,723.40)
Fuel	331,517.56	308,694.91	276,109.22	230,469.16	0.00	0.00	0.00	0.00	(16,377.00)		1,112,690.45
<b>O/S Equipment Rental</b>											
Depreciation	204,812.29	219,107.28	330,773.69	128,440.33							66,225.90
Amortization	93,708.43	91,412.32	47,788.83	102,132.54							98,564.20
Equipment Rental	11,678.67	11,678.67	11,678.67	11,678.67	(236,477.92)			(816,907.69)			0.00
	344,121.50	357,424.23	406,465.06	386,887.93	(89,120.87)						1,272,832.85
Vehicle and Equipment Replacem	654,320.89	679,622.50	796,706.25	629,139.47	(372,313.47)	0.00	0.00	(816,907.69)	(132,945.00)	0.00	1,437,622.95
<b>O/S Repairs</b>											
Equipment Maint Contract	106,196.89	82,512.34	96,954.38	111,185.16							336,934.77
Tires	24,166.13	23,159.82	24,082.24	23,350.61							94,758.80
Parts	63,892.45	77,480.74	51,134.73	59,319.92							251,827.84
T&G Maintenance Allocation	185,232.27	188,851.12	163,373.78	247,485.42							784,942.59
T&G Overhead Allocation	0.00	0.00	0.00	0.00							(49,602.29)
Oil	23,442.95	16,813.36	9,831.10	11,771.48							(16,149.45)
Vehicle and Equipment Maintena	402,930.69	388,817.38	345,376.23	453,112.59	0.00	0.00	0.00	0.00	(59,914.00)	(65,751.74)	61,858.89
<b>O/S Disposal</b>											
I/C Disposal	30,466.78	33,173.68	14,200.50	35,960.37							113,801.33
I/D Disposal	1,264,456.61	1,301,247.78	1,287,787.38	1,350,793.59							5,086,865.35
I/D Disposal	1,586,527.05	1,624,591.99	1,492,511.64	1,432,120.27					(117,420.01)		6,135,750.95
	(1,602,099.75)	(1,638,534.49)	(1,507,672.89)	(1,449,902.97)							(6,198,210.10)
Disposal	1,279,350.69	1,320,478.36	1,286,826.63	1,368,971.26	0.00	0.00	0.00	0.00	(117,420.01)	0.00	5,138,207.53
<b>Temporary Labor</b>											
Subcontractors	39,278.00	57,053.81	13,195.13	17,595.40							127,122.34
Insurance Premium Cost	58,037.63	(23,630.28)	14,432.46	3,522.11							52,361.92
	5,222.00	100.00	0.00	0.00							5,322.00

## Attachment 1

Recology Yuba-Sutter  
Expense Statement Excluding  
Street Sweeping, HHW Facility, Ponderosa, Landfill Closure, and Projects

	3rd Qtr 2015 Actual	4th Qtr 2015 Actual	1st Qtr 2016 Actual	2nd Qtr 2016 Actual	Adjust Leases and Depreciation	Adjust Donations and Event Promo	Adjust Franchise Fees and Road Maint	Adjust Stormwater & WDR	Adjust Recology Butte/Colusa	Adjust Member Agency Specific Maint	Apr 2015 - Mar 2016 Actual
I/C Insurance	16,219.50	(17,223.80)	54,258.00	54,258.00							107,511.70
Insurance Department Fee	51,975.75	73,845.44	67,644.00	67,644.00							261,109.19
Operational Supplies	0.00	0.00	0.00	0.00							0.00
Expendables	16,836.60	11,605.51	12,804.39	10,070.17							51,316.67
Maintenance	54,743.99	69,989.32	71,024.26	86,347.63							282,105.20
Office	11,597.06	16,143.75	8,862.54	17,393.02							53,996.37
Safety	12,832.87	10,078.63	16,409.90	14,511.48							53,832.88
Small Tools and Equipment	17,454.21	12,323.26	21,638.13	24,939.60							76,355.20
Shoes and Uniforms	12,074.72	5,058.66	7,904.46	40,857.21							65,895.05
Franchise Fees	402,181.61	409,117.25	489,222.14	503,863.04			(1,804,384.04)				0.00
Surcharge	66,652.98	67,811.41	67,761.28	67,797.72			(270,023.39)				0.00
Building and Facility	29,184.74	120,863.68	134,088.52	232,334.03							71,492.19
I/C Bldg & Facility Repairs	0.00	78,096.91	86,186.59	2,412.20				(444,978.78)			166,695.70
Security	27,015.76	26,210.73	25,870.63	30,635.62							109,732.74
Janitorial	5,589.44	4,664.75	6,858.15	6,760.89							23,873.23
Licenses and permits	38,599.74	40,069.34	44,298.71	47,455.06							170,422.85
Electricity	43,596.29	57,003.98	41,174.60	35,285.93							177,060.80
Water	6,105.94	79.81	4,780.85	3,891.11							14,857.71
Gas	(7,423.75)	(239.26)	4,770.18	9,713.80							6,820.97
O/S Freight	19,360.91	64,762.89	28,191.71	30,893.00							143,208.51
Equipment Transportation	17,688.25	2,388.20	4,618.65	5,532.53				(18,825.15)			11,402.48
I/C Freight	0.00	0.00	0.00	5,442.78							5,442.78
Deferred Landfill	0.00	0.00	0.00	0.00							0.00
Landfill Permits	124,074.98	127,398.17	120,611.22	128,414.62							500,498.99
Article 5	0.00	0.00	0.00	0.00							0.00
Landfill Regulatory	0.00	0.00	0.00	0.00							0.00
Processing Fees	5,137.42	4,423.36	706.86	525.93							10,793.57
Purchases-Aluminum	40,324.85	40,703.45	26,254.11	29,866.68							137,149.09
Purchases-Cardboard	8,653.03	10,800.60	9,876.53	9,835.20							39,165.36
Purchases-Glass	7,294.05	6,400.17	4,203.31	4,920.58							22,818.11
Purchases-Junk	16.00	0.00	5.20	0.00							21.20
Purchases-Metal	0.00	0.00	0.52	0.00							0.52
Purchases-Newspaper	1,674.62	1,286.34	1,680.89	1,473.16							6,115.01
Purchases-Paper	412.20	471.22	318.76	300.00							1,502.18
Purchases-Plastic	20,954.45	27,654.69	20,978.99	19,249.82							88,837.95
Cost of Goods Sold	8,849.45	4,568.97	(3,702.79)	(18,311.00)							(8,595.37)
Professional Services-Other	87,115.02	(43,421.11)	20,156.03	(12,338.49)							(72,150.93)
Professional Services-Accounting	12,230.06	11,637.67	11,824.74	12,026.37				(123,662.38)			47,718.84
Professional Services-Legal	285,299.73	25,104.56	20,321.62	12,420.61							29,957.92
Professional Services-Engineering	46,087.62	21,562.64	27,393.40	26,446.47				(313,188.60)			0.00
Lab Analysis	2,146.50	1,048.00	16.00	1,304.00				(121,490.13)			4,514.50
Bad Debts	(972.37)	31,819.98	11,100.00	3,974.22							45,921.83
Business Meals	2,560.28	3,743.02	2,735.60	3,116.03							12,154.93
Travel	6,382.28	3,224.31	894.60	2,305.30							12,806.49
Telephone	17,416.93	21,634.25	21,674.81	17,729.56							78,455.55
Advertising	30,710.48	15,563.27	24,590.56	23,601.86							94,466.17
Promotion and Special Events	53,422.59	35,223.44	49,983.75	33,714.44							8,749.91
Donations	4,201.25	3,270.00	8,445.00	1,623.18							0.00
Dues and Subscriptions	976.75	422.09	792.27	599.75							2,790.86
Employee Recognition	1,644.39	1,216.82	5,489.40	6,639.14							14,989.75
Employee Training	5,219.06	299.00	339.99	2,578.00							8,436.05
Office Expense	0.00	0.00	0.00	0.00							562.82
Postage	15,424.11	9,539.24	4,758.51	7,461.10							37,182.96
Taxes-Business and Other	1,846.10	1,770.35	1,760.14	2,747.76							8,124.35
Taxes-Secured Property	43,247.62	43,247.64	41,184.76	42,255.31							169,935.33
Taxes-Unsecured Property	29,149.31	27,174.57	27,174.57	27,174.57							110,673.02
Regional Management	188,535.72	187,627.09	193,331.40	237,429.09							806,923.30
Miscellaneous	7,329.38	121.41	(38.43)	98.30							(161,291.34)
											(168,802.00)

## Attachment 1

Recology Yuba-Sutter  
Expense Statement Excluding  
Street Sweeping, HHW Facility, Ponderosa, Landfill Closure, and Projects

	3rd Qtr 2015 Actual	4th Qtr 2015 Actual	1st Qtr 2016 Actual	2nd Qtr 2016 Actual	Adjust Leases and Depreciation	Adjust Donations and Event Promo	Adjust Franchise Fees and Road Maint	Adjust Stormwater & WDR	Adjust Recology Butte/Colusa	Adjust Member Agency Specific Maint	Apr 2015 - Mar 2016 Actual
Refunds	84.80	29.77	13.66	0.00							128.23
Propane Fuel	6,328.04	(1,677.73)	3,396.65	4,111.00							12,157.96
Transfer to CIP (Contra)	0.00	0.00	0.00	0.00							0.00
Environmental Remediation	393,440.00	0.00	0.00	0.00				(393,440.00)			0.00
Late fees /penalties	271.49	5,305.05	(736.94)	54.92							4,894.52
Customer Training	1,403.92	686.84	6,924.29	3,291.89							12,306.94
Medical Expenses	2,730.50	4,112.30	1,921.90	3,088.55							11,853.25
Citations	560.00	0.00	0.00	102.30		(662.30)					0.00
Bank Service Charges	16,329.52	17,536.77	15,717.65	17,194.77							66,778.71
O/S Billing Service	33,638.82	34,495.12	32,438.20	35,993.45							136,565.59
Relocation	0.00	0.00	44,425.42	0.00							44,425.42
Returned Checks	(335.91)	550.62	(617.46)	(515.93)							(918.68)
Corporate Accounting	41,851.34	49,336.40	38,013.51	30,119.00							159,320.25
IT Fee	178,836.87	203,192.73	168,109.87	168,728.10							718,867.57
Environmental Compliance	19,055.83	16,084.11	9,507.71	12,263.43							56,911.08
Legislative Compliance	6,862.80	7,781.62	5,820.60	6,273.43							26,738.45
Human Resources	41,350.92	23,759.14	38,858.13	44,740.81							148,709.00
Corporate Management	50,441.26	50,326.56	36,189.78	40,125.34							177,082.94
All Other	2,795,038.30	2,123,228.50	2,281,267.32	2,314,045.02	0.00	(181,796.04)	(2,074,407.43)	(1,415,585.04)	(168,802.00)	0.00	5,672,988.63
Total Operating Expenses	8,222,727.51	7,650,323.28	7,870,946.65	7,890,227.14	(372,313.47)	(181,796.04)	(2,074,407.43)	(2,232,492.73)	(968,160.01)	(83,475.14)	25,721,579.76
											22.1%
											100.0%

**Attachment 2**

**Recology Yuba-Sutter  
Refuse Rate Index Calculation  
For Rate Year 2017 (October 1, 2016 to September 30, 2017)**

	Index Percentage Change	Expense Weight	Weighted Percentage
Labor	1.39%	42.36%	0.59%
Fuel	-25.22%	4.33%	-1.09%
Vehicle and Equipment Replacement	0.53%	5.59%	0.03%
Vehicle and Equipment Maintenance	1.97%	5.69%	0.11%
Disposal	1.92%	19.98%	0.38%
All Other	0.50%	22.06%	0.11%
<b>Total Weighted Percentage</b>			<b><u>0.13%</u></b>

**Recology Yuba-Sutter  
Refuse Rate Index Calculation  
For Rate Year 2017 (October 1, 2016 to September 30, 2017)  
AB1063 Alternative**

	Index Percentage Change	Expense Weight	Weighted Percentage
Labor	1.39%	42.36%	0.59%
Fuel	-25.22%	4.33%	-1.09%
Vehicle and Equipment Replacement	0.53%	5.59%	0.03%
Vehicle and Equipment Maintenance	1.97%	5.69%	0.11%
Disposal	8.57%	19.98%	1.71%
All Other	0.50%	22.06%	0.11%
<b>Total Weighted Percentage</b>			<b><u>1.46%</u></b>

## Attachment 3

Recology Yuba-Sutter  
 Refuse Rate Index Calculation  
 For Rate Year 2017 (October 1, 2016 to September 30, 2017)

<b>Labor Index</b>													
Series ID CIU201500000510I (B,H) Employment Cost Index not seasonally adjusted, total compensation, private industry, union, service providing industries (Bureau of Labor Statistics)													
Average 2015	2nd Qtr 2014	3rd Qtr 2014	4th Qtr 2014	1st Qtr 2015									
129.5250	128.3	129.0	130.0	130.8									
Average 2016	2nd Qtr 2015	3rd Qtr 2015	4th Qtr 2015	1st Qtr 2016									
131.3250	130.4	130.8	131.4	132.7									
Percentage change	1.39%			Weight	42.36%	Weighted percentage			0.59%				
<b>Fuel</b>													
Energy Information Administration (U.S. Department of Energy California #2 Diesel Fuel, Retail sales by all sellers. (DDR007)													
Average 2015	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	
3.7796	4.089	4.119	4.101	4.110	4.085	4.054	3.938	3.813	3.542	3.212	3.110	3.182	
Average 2016	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	
2.8265	3.098	3.254	3.192	3.115	2.935	2.850	2.814	2.768	2.644	2.526	2.335	2.387	
Percentage change	-25.22%			Weight	4.33%	Weighted percentage			-1.09%				
<b>Vehicle and Equipment Replacement</b>													
Series ID: wpu141301 Truck and Bus Bodies sold separately (Bureau of Labor Statistics)													
Average 2015	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	
232.1500	230.8	231.4	231.4	231.8	231.8	231.8	232.7	232.7	232.7 P	232.9 P	232.9 P	232.9 P	
Average 2016	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	
233.8833	232.9	233.3	233.3	233.4	233.4	233.4	233.5	233.4	233.3 P	233.7 P	233.5 P	233.5 P	
Percentage change	0.53%			Weight	5.59%	Weighted percentage			0.03%				
<b>Vehicle and Equipment Maintenance</b>													
Series ID: pcu333924333924 Parts & attachment of Industrial work trucks & tractors (Bureau of Labor Statistics)													
Average 2015	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	
230.8833	227.1	229.6	230.2	230.2	230.1	230.2	230.2	230.2	230.2 P	231.0 P	237.0 P	234.6 P	
Average 2016	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	
235.4333	234.9	235.1	235.0	235.0	235.0	235.0	235.4	235.4	235.8 P	235.7 P	236.4 P	236.5 P	
Percentage change	1.97%			Weight	5.69%	Weighted percentage			0.11%				
<b>Disposal</b>													
April 2015 \$39.10 Disposal rate													
April 2016 \$39.85 Disposal rate													
Percentage change	1.92%			Weight	19.98%	Weighted percentage			0.38%				
<b>All Other</b>													
Series ID: cuurx400sa0 Consumer Price Index, All Urban Consumers, All Items, West-Size Class B/C (U.S. Department of Labor, Bureau of Labor Statistics)													
Average 2015	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	
143.6921	143.077	144.253	144.522	144.435	144.317	144.506	144.214	143.398	142.669	142.022	143.005	143.887	
Average 2016	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	
144.4035	144.426	145.346	145.198	144.917	144.752	144.507	144.379	143.595	143.398	143.932	144.128	144.264	
Percentage change	0.50%			Weight	22.06%	Weighted percentage			0.11%				
Total Weighted Percentage Increase										0.13%			

## Attachment 3

Recology Yuba-Sutter  
 Refuse Rate Index Calculation  
 For Rate Year 2017 (October 1, 2016 to September 30, 2017)  
AB1063 Alternative

<b>Labor Index</b>													
Series ID: CIU2015000000510I (B,H) Employment Cost Index not seasonally adjusted, total compensation, private industry, union, service providing industries (Bureau of Labor Statistics)													
Average 2015	2nd Qtr 2014	3rd Qtr 2014	4th Qtr 2014	1st Qtr 2015									
129.5250	128.3	129.0	130.0	130.8									
Average 2016	2nd Qtr 2015	3rd Qtr 2015	4th Qtr 2015	1st Qtr 2016									
131.3250	130.4	130.8	131.4	132.7									
Percentage change	1.39%		Weight	42.36%	Weighted percentage		0.59%						
<b>Fuel</b>													
Energy Information Administration (U.S. Department of Energy California #2 Diesel Fuel, Retail sales by all sellers. (DDR007)													
Average 2015	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	
3.7796	4.089	4.119	4.101	4.110	4.085	4.054	3.938	3.813	3.542	3.212	3.110	3.182	
Average 2016	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	
2.8265	3.098	3.254	3.192	3.115	2.935	2.850	2.814	2.768	2.644	2.526	2.335	2.387	
Percentage change	-25.22%		Weight	4.33%	Weighted percentage		-1.09%						
<b>Vehicle and Equipment Replacement</b>													
Series ID: wpu141301 Truck and Bus Bodies sold separately (Bureau of Labor Statistics)													
Average 2015	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	
232.1500	230.8	231.4	231.4	231.8	231.8	231.8	232.7	232.7	232.7 P	232.9 P	232.9 P	232.9 P	
Average 2016	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	
233.3833	232.9	233.3	233.3	233.4	233.4	233.4	233.5	233.4	233.3 P	233.7 P	233.5 P	233.5 P	
Percentage change	0.53%		Weight	5.59%	Weighted percentage		0.03%						
<b>Vehicle and Equipment Maintenance</b>													
Series ID: pcu333924333924 Parts & attachment of industrial work trucks & tractors (Bureau of Labor Statistics)													
Average 2015	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	
230.8833	227.1	229.6	230.2	230.2	230.1	230.2	230.2	230.2	230.2 P	231.0 P	237.0 P	234.6 P	
Average 2016	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	
235.4333	234.9	235.1	235.0	235.0	235.0	235.0	235.4	235.4	235.8 P	235.7 P	236.4 P	236.5 P	
Percentage change	1.97%		Weight	5.69%	Weighted percentage		0.11%						
<b>Disposal</b>													
April 2015 \$39.10 Disposal rate													
April 2016 \$42.45 Disposal rate													
Percentage change	8.57%		Weight	19.98%	Weighted percentage		1.71%						
<b>All Other</b>													
Series ID: cuurx400sa0 Consumer Price Index, All Urban Consumers, All Items, West-Size Class B/C (U.S. Department of Labor, Bureau of Labor Statistics)													
Average 2015	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	
143.6921	143.077	144.253	144.522	144.435	144.317	144.506	144.214	143.398	142.669	142.022	143.005	143.887	
Average 2016	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	
144.4035	144.426	145.346	145.198	144.917	144.752	144.507	144.379	143.595	143.398	143.932	144.128	144.264	
Percentage change	0.50%		Weight	22.06%	Weighted percentage		0.11%						
Total Weighted Percentage Increase										1.46%			

## **MODEL AMENDMENT TO COLLECTION SERVICE AGREEMENT**

This Amendment to the Collection Service Agreement for solid waste collection, disposal, and recycling services is made this 9th day of August 2016, by and between the County of Yuba, California (COUNTY) and Recology Yuba-Sutter.

### **RECITALS**

A. In 2011, COUNTY entered into a Collection Service Agreement (Agreement) with Recology Yuba-Sutter for solid waste collection, disposal, and recycling services within the unincorporated limits of COUNTY. The Agreement expires on September 30, 2019.

B. COUNTY and Recology Yuba-Sutter mutually desire to amend the Agreement by executing this amendment (Amendment) to adjust Maximum Service Rates for residential, commercial and debris box collection rates effective October 1, 2016 to reflect the Refuse Rate Index Adjustment per the Maximum Service Rate Adjustment Guidelines for the Collection Service Agreement, including a modification of franchise fees; and, to acknowledge that a replacement rate adjustment may be needed to address possible State Board of Equalization solid waste disposal fee increases per AB 1063. COUNTY and Recology Yuba-Sutter also mutually desire to amend the Agreement to add certain items and associated costs to the lease schedule. The COUNTY, with this Amendment is also designating the Contract Administrator for purposes of the Agreement.

C. COUNTY stipulates that this Amendment to the Collection Service Agreement is conditioned upon the mutual commitment of all of the member agencies of the Regional Waste Management Authority to adopt the same base service rate adjustments.

### **NOW, THEREFORE THE PARTIES TO THE COLLECTION SERVICE AGREEMENT AND THIS AMENDMENT AGREE AS FOLLOWS**

#### **1. MAXIMUM SERVICE RATES**

The Maximum Service Rates that may be charged by Recology Yuba-Sutter for the services provided in Rate Year 2017 pursuant to the Agreement are specified in Exhibit 1 to this Amendment. The COUNTY hereby adjusts the franchise fee percentage to be eight (8) percent. Recology Yuba-Sutter and the COUNTY agree that the Maximum Service Rates include ongoing remittances to the RWMA of \$34,126.71 per month in Rate Year 2017 for the Rate Stabilization and Capitalization Fund (five jurisdiction) under the Maximum Service Rates.

Recology Yuba-Sutter and the COUNTY further agree that if AB 1063 becomes law the ongoing remittances to the RWMA Rate Stabilization and Capitalization Fund would be adjusted per section 2 below.

#### **2. REPLACEMENT RATE ADJUSTMENT FOR A POSSIBLE INCREASE TO THE SOLID WASTE DISPOSAL FEE PAID TO THE STATE BOARD OF EQUALIZATION**

The COUNTY acknowledges that increases to the solid waste disposal fee now being contemplated by the State of California per AB 1063 may increase disposal costs in Rate Year 2017. As a result, a replacement rate adjustment factor may need to be established. At the time that AB 1063 becomes law, Recology Yuba-Sutter may submit a request to the COUNTY

to implement the replacement rate adjustment. Such request shall fully document the rate impact of said changes, including any updates relative to the fee amount and implementation consistent with the adopted Rate Adjustment Guidelines.

### 3. CONTRACT ADMINISTRATOR DESIGNATION

COUNTY designates the County Administrator as the Contract Administrator for purposes of the Agreement.

### 4. AUTHORIZATION OF ADDITIONS TO THE LEASE SCHEDULE

Exhibit 2 to the Collection Service Agreement entitled, "MAXIMUM SERVICE RATE ADJUSTMENT GUIDELINES FOR COLLECTION SERVICE AGREEMENT," specifies that acquisitions added to the lease schedule costing \$25,000 or more per individual item require advance written authorization from the Contract Administrator. As requested by Recology Yuba-Sutter, the addition of certain items and associated costs proposed to be added to the lease schedule maintained on a regional basis were reviewed and the COUNTY hereby authorizes the following additions:

<b>Lease Description</b>	<b>Equipment Cost</b>
CAT 336 excavator for the transfer station	\$370,875.00
Pickup trucks (3 trucks) <sup>1</sup>	\$103,610.94
Front loader truck (40 yd.)	\$333,946.96
Roll-off truck (3 axle)	\$231,014.55
Side loaders, 2 (3 axle, 28 yd.)	\$663,991.21
CAT loader 950	\$372,000.00 <sup>2</sup>
Hyster forklift	\$53,245.92
Capitalize repairs to sort line	\$220,472.43

<sup>1</sup>Recology Yuba-Sutter originally requested, in its 2015 Detailed Rate Application, purchase of (2) 3/4 ton hybrid pick-up trucks in 2015 and an additional planned pick-up truck purchase request for 2017. Recology received an offer to purchase 3 such pick-ups for the price of two plus an additional \$13,611.

<sup>2</sup>Equipment Cost noted is a not to exceed cost and the purchase order/invoice is required to be submitted for this purchase.

### 5. CONDITIONS FOR EFFECTIVENESS OF THIS AGREEMENT AMENDMENT

The effectiveness of this Agreement Amendment is expressly conditioned on the mutual written commitment of all the member agencies of the Regional Waste Management Authority to adopt the same base service rate adjustments and the other referenced adjustments to remittances to the Rate Stabilization and Capitalization Funds pursuant to Section 1 above.



**Exhibit 1**

Recology Yuba - Sutter  
County of Yuba  
Proposed Rates Effective 10/1/16

**Residential Rates****Program Areas \*\***

Service Description	Rates Effective 10/1/2015					Rates Effective 10/1/2016						
	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station ***	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station ***	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services
Standard 32 - Gallon Refuse Cart*	\$24.45	\$1.84	\$26.29	\$0.19	\$0.75	\$27.23	\$24.48	\$2.13	\$26.61	\$0.19	\$0.75	\$27.55
Low-Income Senior Citizen 32-Gallon Refuse Cart*	\$18.35	\$1.38	\$19.73	\$0.14	\$0.75	\$20.62	\$18.37	\$1.60	\$19.97	\$0.14	\$0.75	\$20.86
64 - Gallon Refuse Cart*	\$36.67	\$2.76	\$39.43	\$0.30	\$0.75	\$40.48	\$36.72	\$3.19	\$39.91	\$0.30	\$0.75	\$40.96
96 - Gallon Refuse Cart*	\$48.89	\$3.68	\$52.57	\$0.39	\$0.75	\$53.71	\$48.95	\$4.26	\$53.21	\$0.39	\$0.75	\$54.35
Extra 32 - Gallon Refuse Cart	\$12.22	\$0.92	\$13.14	\$0.10		\$13.24	\$12.24	\$1.06	\$13.30	\$0.10		\$13.40
Extra 64 - Gallon Refuse Cart	\$24.45	\$1.84	\$26.29	\$0.19		\$26.48	\$24.48	\$2.13	\$26.61	\$0.19		\$26.80
Extra 96 - Gallon Refuse Cart	\$36.67	\$2.76	\$39.43	\$0.30		\$39.73	\$36.72	\$3.19	\$39.91	\$0.30		\$40.21
Extra Bag of Refuse (Per Pickup Rate)	\$4.07	\$0.31	\$4.38	\$0.03		\$4.41	\$4.08	\$0.35	\$4.43	\$0.03		\$4.46

\* Customers will be supplied 1 blue 64 - gallon cart for recycling and 1 green 96 - gallon cart for green yard waste.  
The cost of these services is included in the price for refuse service.

\*\* Program areas are within the mandatory collection area and include the communities of Linda, Olivehurst, and the Plumas Lake Specific Plan area. Areas outside Linda, Olivehurst, and the Plumas Lake Specific Plan area are in the non-program area.

\*\*\* Includes franchise fee impact on the Ponderosa Transfer Station fee.

**Non-Program Areas \*\***

Service Description	Rates Effective 10/1/2015						Rates Effective 10/1/2016					
	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station ***	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station ***	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services
32 - Gallon Refuse Cart (Limited)	\$20.80	\$1.57	22.37	\$0.16	\$0.75	\$23.28	\$20.83	\$1.81	22.64	\$0.16	\$0.75	\$23.55
Low-Income Senior Citizen 32 - Gallon Refuse Cart	\$15.61	\$1.17	16.78	\$0.12	\$0.75	\$17.65	\$15.63	\$1.36	16.99	\$0.12	\$0.75	\$17.86
96 - Gallon Refuse Cart	\$27.47	\$2.07	29.54	\$0.23	\$0.75	\$30.52	\$27.51	\$2.39	29.9	\$0.23	\$0.75	\$30.88
Low-Income Senior Citizen 96 - Gallon Refuse Cart	\$20.59	\$1.55	22.14	\$0.16	\$0.75	\$23.05	\$20.62	\$1.79	22.41	\$0.16	\$0.75	\$23.32
Additional 96 - Gallon Refuse Cart	\$12.48	\$0.94	13.42	\$0.10		\$13.52	\$12.50	\$1.09	13.59	\$0.10		\$13.69

**Exhibit 1**

Recology Yuba - Sutter  
County of Yuba  
Proposed Rates Effective 10/1/16

**Commercial Container Rates**

Service Description	Rates Effective 10/1/2015					Rates Effective 10/1/2016						
	Base Rate	Franchise Fees	Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services	Base Rate	Franchise Fees	Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services
1 Yard												
1 Time per Week	\$106.26	\$8.00	\$114.26	\$0.86	\$3.15	\$118.27	\$106.40	\$9.25	\$115.65	\$0.87	\$3.15	\$119.67
2 Times per Week	\$179.59	\$13.52	\$193.11	\$1.45	\$5.40	\$199.96	\$179.82	\$15.64	\$195.46	\$1.47	\$5.40	\$202.33
3 Times per Week	\$264.93	\$19.94	\$284.87	\$2.14	\$7.95	\$294.96	\$265.27	\$23.07	\$288.34	\$2.17	\$7.95	\$298.46
4 Times per Week	\$326.26	\$24.56	\$350.82	\$2.64	\$9.75	\$363.21	\$326.68	\$28.41	\$365.09	\$2.67	\$9.75	\$367.51
5 Times per Week	\$404.06	\$30.41	\$434.47	\$3.26	\$12.15	\$449.88	\$404.59	\$35.18	\$439.77	\$3.30	\$12.15	\$455.22
6 Times per Week	\$517.78	\$38.97	\$556.75	\$4.18	\$15.60	\$576.53	\$518.45	\$45.08	\$563.53	\$4.23	\$15.60	\$583.36
1.5 Yard												
1 Time per Week	\$142.18	\$10.70	\$152.88	\$1.15	\$4.35	\$158.38	\$142.36	\$12.38	\$154.74	\$1.16	\$4.35	\$160.25
2 Times per Week	\$245.48	\$18.48	\$263.96	\$1.98	\$7.35	\$273.29	\$245.80	\$21.37	\$267.17	\$2.00	\$7.35	\$276.52
3 Times per Week	\$336.79	\$25.35	\$362.14	\$2.72	\$10.20	\$375.06	\$337.23	\$29.32	\$366.55	\$2.75	\$10.20	\$379.50
4 Times per Week	\$436.88	\$32.88	\$469.76	\$3.53	\$13.20	\$486.49	\$437.45	\$38.04	\$475.49	\$3.57	\$13.20	\$492.26
5 Times per Week	\$537.24	\$40.44	\$577.68	\$4.34	\$16.20	\$598.22	\$537.94	\$46.78	\$584.72	\$4.39	\$16.20	\$605.31
6 Times per Week	\$689.95	\$51.93	\$741.88	\$5.57	\$20.70	\$768.15	\$690.85	\$60.07	\$750.92	\$5.64	\$20.70	\$777.26
2 Yard												
1 Time per Week	\$170.70	\$12.85	\$183.55	\$1.37	\$5.10	\$190.02	\$170.92	\$14.86	\$185.78	\$1.39	\$5.10	\$192.27
2 Times per Week	\$272.27	\$20.49	\$292.76	\$2.19	\$8.25	\$303.20	\$272.62	\$23.71	\$296.33	\$2.22	\$8.25	\$306.80
3 Times per Week	\$374.11	\$28.16	\$402.27	\$3.02	\$11.25	\$416.54	\$374.60	\$32.57	\$407.17	\$3.06	\$11.25	\$421.48
4 Times per Week	\$478.88	\$36.04	\$514.92	\$3.87	\$14.40	\$533.19	\$479.50	\$41.70	\$521.20	\$3.92	\$14.40	\$539.52
5 Times per Week	\$585.13	\$44.04	\$629.17	\$4.73	\$17.55	\$651.45	\$585.89	\$50.95	\$636.84	\$4.79	\$17.55	\$659.18
6 Times per Week	\$743.82	\$55.99	\$799.81	\$6.01	\$22.35	\$828.17	\$744.79	\$64.76	\$809.55	\$6.08	\$22.35	\$837.98
3 Yard												
1 Time per Week	\$206.60	\$15.55	\$222.15	\$1.67	\$6.15	\$229.97	\$206.87	\$17.99	\$224.86	\$1.69	\$6.15	\$232.70
2 Times per Week	\$342.83	\$25.80	\$368.63	\$2.77	\$10.35	\$381.75	\$343.28	\$29.85	\$373.13	\$2.80	\$10.35	\$386.28
3 Times per Week	\$499.84	\$37.62	\$537.46	\$4.03	\$15.00	\$556.49	\$500.49	\$43.52	\$544.01	\$4.08	\$15.00	\$563.09
4 Times per Week	\$619.57	\$46.63	\$666.20	\$5.00	\$18.60	\$689.80	\$620.38	\$53.95	\$674.33	\$5.06	\$18.60	\$697.99
5 Times per Week	\$760.28	\$57.23	\$817.51	\$6.14	\$22.80	\$846.45	\$761.27	\$66.20	\$827.47	\$6.21	\$22.80	\$866.48
6 Times per Week	\$972.73	\$73.22	\$1,045.95	\$7.85	\$29.25	\$1,083.05	\$973.99	\$84.69	\$1,058.68	\$7.95	\$29.25	\$1,095.88
4 Yard												
1 Time per Week	\$248.39	\$18.70	\$267.09	\$2.01	\$7.50	\$276.60	\$248.71	\$21.63	\$270.34	\$2.03	\$7.50	\$279.87
2 Times per Week	\$417.48	\$31.42	\$448.90	\$3.37	\$12.60	\$464.87	\$418.02	\$36.35	\$454.37	\$3.41	\$12.60	\$470.38
3 Times per Week	\$589.63	\$44.38	\$634.01	\$4.76	\$17.70	\$656.47	\$590.40	\$51.34	\$641.74	\$4.82	\$17.70	\$664.26
4 Times per Week	\$763.18	\$57.44	\$820.62	\$6.16	\$22.95	\$849.73	\$764.17	\$66.45	\$830.62	\$6.24	\$22.95	\$859.81
5 Times per Week	\$939.88	\$70.74	\$1,010.62	\$7.59	\$28.20	\$1,046.41	\$941.10	\$81.83	\$1,022.93	\$7.68	\$28.20	\$1,058.81
6 Times per Week	\$1,209.22	\$91.02	\$1,300.24	\$9.76	\$36.30	\$1,346.30	\$1,210.79	\$105.29	\$1,316.08	\$9.88	\$36.30	\$1,362.26

\* Includes franchise fee impact on the Ponderosa Transfer Station fee.

**Exhibit 1**

Recology Yuba - Sutter  
County of Yuba  
Proposed Rates Effective 10/1/16

**Commercial Container Rates**

Service Description	Rates Effective 10/1/2015					Rates Effective 10/1/2016							
	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services	
5 Yard	1 Time per Week	\$257.30	\$19.37	\$276.67	\$2.08	\$7.80	\$286.55	\$257.63	\$22.40	\$280.03	\$2.11	\$7.80	\$289.94
	2 Times per Week	\$456.35	\$34.35	\$490.70	\$3.68	\$13.80	\$508.18	\$456.94	\$39.73	\$496.67	\$3.72	\$13.80	\$514.19
	3 Times per Week	\$658.48	\$49.56	\$708.04	\$5.31	\$19.80	\$733.15	\$659.34	\$57.33	\$716.67	\$5.37	\$19.80	\$741.84
	4 Times per Week	\$865.07	\$65.11	\$930.18	\$6.98	\$25.95	\$963.11	\$866.19	\$75.32	\$941.51	\$7.07	\$25.95	\$974.53
	5 Times per Week	\$1,070.11	\$80.55	\$1,150.66	\$8.63	\$32.25	\$1,191.54	\$1,071.50	\$93.17	\$1,164.67	\$8.74	\$32.25	\$1,205.66
	6 Times per Week	\$1,385.73	\$104.30	\$1,490.03	\$11.19	\$41.70	\$1,542.92	\$1,387.53	\$120.65	\$1,508.18	\$11.33	\$41.70	\$1,561.21
6 Yard	1 Time per Week	\$264.93	\$19.94	\$284.87	\$2.14	\$7.95	\$294.96	\$265.27	\$23.07	\$288.34	\$2.17	\$7.95	\$298.46
	2 Times per Week	\$493.86	\$37.17	\$531.03	\$3.99	\$14.85	\$549.87	\$494.50	\$43.00	\$537.50	\$4.04	\$14.85	\$556.39
	3 Times per Week	\$727.24	\$54.74	\$781.98	\$5.88	\$21.90	\$809.76	\$728.19	\$63.32	\$791.51	\$5.95	\$21.90	\$819.36
	4 Times per Week	\$963.82	\$72.55	\$1,036.37	\$7.78	\$28.95	\$1,073.10	\$965.07	\$83.92	\$1,048.99	\$7.87	\$28.95	\$1,085.81
	5 Times per Week	\$1,203.27	\$90.57	\$1,293.84	\$9.71	\$36.15	\$1,339.70	\$1,204.83	\$104.77	\$1,309.60	\$9.83	\$36.15	\$1,355.58
	6 Times per Week	\$1,559.29	\$117.37	\$1,676.66	\$12.59	\$46.95	\$1,736.20	\$1,561.32	\$135.77	\$1,697.09	\$12.74	\$46.95	\$1,756.78
7 Yard	1 Time per Week	\$296.38	\$22.31	\$318.69	\$2.39	\$8.85	\$329.93	\$296.77	\$25.81	\$322.58	\$2.42	\$8.85	\$333.85
	2 Times per Week	\$550.70	\$41.45	\$592.15	\$4.45	\$16.50	\$613.10	\$551.42	\$47.95	\$599.37	\$4.50	\$16.50	\$620.37
	3 Times per Week	\$808.12	\$60.83	\$868.95	\$6.52	\$24.30	\$899.77	\$809.17	\$70.36	\$879.53	\$6.60	\$24.30	\$910.43
	4 Times per Week	\$1,070.11	\$80.55	\$1,150.66	\$8.63	\$32.25	\$1,191.54	\$1,071.50	\$93.17	\$1,164.67	\$8.74	\$32.25	\$1,205.66
	5 Times per Week	\$1,331.87	\$100.25	\$1,432.12	\$10.75	\$40.05	\$1,482.92	\$1,333.60	\$115.97	\$1,449.57	\$10.88	\$40.05	\$1,500.50
	6 Times per Week	\$1,729.99	\$130.21	\$1,860.20	\$13.97	\$52.05	\$1,926.22	\$1,732.24	\$150.63	\$1,882.87	\$14.14	\$52.05	\$1,949.06
8 Yard	1 Time per Week	\$338.15	\$25.45	\$363.60	\$2.73	\$10.20	\$376.53	\$338.59	\$29.44	\$368.03	\$2.76	\$10.20	\$380.99
	2 Times per Week	\$604.61	\$45.51	\$650.12	\$4.88	\$18.15	\$673.15	\$605.40	\$52.64	\$658.04	\$4.94	\$18.15	\$681.13
	3 Times per Week	\$900.79	\$67.80	\$968.59	\$7.27	\$27.15	\$1,003.01	\$901.96	\$78.43	\$980.39	\$7.36	\$27.15	\$1,014.90
	4 Times per Week	\$1,197.17	\$90.11	\$1,287.28	\$9.66	\$36.00	\$1,332.94	\$1,198.73	\$104.24	\$1,302.97	\$9.78	\$36.00	\$1,348.75
	5 Times per Week	\$1,486.07	\$111.85	\$1,597.92	\$12.00	\$44.70	\$1,654.62	\$1,488.00	\$129.39	\$1,617.39	\$12.15	\$44.70	\$1,674.24
	6 Times per Week	\$1,824.27	\$137.31	\$1,961.58	\$14.72	\$54.90	\$2,031.20	\$1,826.64	\$158.84	\$1,985.48	\$14.90	\$54.90	\$2,055.28

\* Includes franchise fee impact on the Ponderosa Transfer Station fee.

**Exhibit 1**

Recology Yuba - Sutter  
County of Yuba  
Proposed Rates Effective 10/1/16

**Commercial Container Rates**

Service Description	Rates Effective 10/1/2015					Rates Effective 10/1/2016						
	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services
1 Yard Bin - Extra Service Only	\$28.87	\$2.17	\$31.04	\$0.24		\$31.28	\$28.91	\$2.51	\$31.42	\$0.24		\$31.66
1.5 Yard Bin - Extra Service Only	\$32.01	\$2.41	\$34.42	\$0.26		\$34.68	\$32.05	\$2.79	\$34.84	\$0.26		\$35.10
2 Yard Bin - Extra Service Only	\$38.51	\$2.90	\$41.41	\$0.31		\$41.72	\$38.56	\$3.35	\$41.91	\$0.31		\$42.22
3 Yard Bin - Extra Service Only	\$44.89	\$3.38	\$48.27	\$0.36		\$48.63	\$44.95	\$3.91	\$48.86	\$0.36		\$49.22
4 Yard Bin - Extra Service Only	\$51.26	\$3.86	\$55.12	\$0.41		\$55.53	\$51.33	\$4.46	\$55.79	\$0.41		\$56.20
5 Yard Bin - Extra Service Only	\$54.50	\$4.10	\$58.60	\$0.44		\$59.04	\$54.57	\$4.75	\$59.32	\$0.45		\$59.77
6 Yard Bin - Extra Service Only	\$57.77	\$4.35	\$62.12	\$0.46		\$62.58	\$57.85	\$5.03	\$62.88	\$0.47		\$63.35
7 Yard Bin - Extra Service Only	\$64.14	\$4.83	\$68.97	\$0.51		\$69.48	\$64.22	\$5.58	\$69.80	\$0.52		\$70.32
8 Yard Bin - Extra Service Only	\$70.50	\$5.31	\$75.81	\$0.57		\$76.38	\$70.59	\$6.14	\$76.73	\$0.58		\$77.31
Temporary 7 Yard Bin (available to residences)	\$138.50	\$10.42	\$148.92	\$1.12	\$3.00	\$153.04	\$138.68	\$12.06	\$150.74	\$1.13	\$3.00	\$154.87

\* Includes franchise fee impact on the Ponderosa Transfer Station fee.

**Exhibit 1**

Recology Yuba - Sutter  
County of Yuba  
Proposed Rates Effective 10/1/16

**Front Load Compactor Rates**

Service Description	Rates Effective 10/1/2015					Rates Effective 10/1/2016				
	Base Rate *	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station ***	Household Hazardous Waste / RWMA Surcharge **	Total Rate for Services	Base Rate Including Franchise Fees	Ponderosa Transfer Station ***	Household Hazardous Waste / RWMA Surcharge **	Total Rate for Services
1.3 Yd Compactor										
1 time per week	\$225.55	\$16.98	\$242.53	\$1.83	\$4.35	\$248.71	\$225.84	\$19.64	\$1.85	\$251.68
2 times per week	\$451.10	\$33.95	\$485.05	\$3.64	\$7.35	\$496.04	\$451.69	\$39.28	\$3.68	\$502.00
3 times per week	\$676.64	\$50.93	\$727.57	\$5.47	\$10.20	\$743.24	\$677.52	\$58.91	\$5.54	\$752.17
4 times per week	\$902.18	\$67.91	\$970.09	\$7.28	\$13.20	\$990.57	\$903.35	\$78.55	\$7.37	\$1,002.47
5 times per week	\$1,127.72	\$84.88	\$1,212.60	\$9.11	\$16.20	\$1,237.91	\$1,129.19	\$98.19	\$9.22	\$1,252.80
6 times per week	\$1,353.29	\$101.86	\$1,455.15	\$10.92	\$20.70	\$1,486.77	\$1,355.05	\$117.83	\$11.05	\$1,504.63
2 Yd Compactor										
1 time per week	\$347.00	\$26.12	\$373.12	\$2.80	\$5.10	\$381.02	\$347.45	\$30.21	\$2.83	\$385.59
2 times per week	\$693.97	\$52.23	\$746.20	\$5.60	\$8.25	\$760.05	\$694.87	\$60.42	\$5.67	\$769.21
3 times per week	\$1,040.98	\$78.35	\$1,119.33	\$8.40	\$11.25	\$1,138.98	\$1,042.33	\$90.64	\$8.50	\$1,152.72
4 times per week	\$1,387.97	\$104.47	\$1,492.44	\$11.21	\$14.40	\$1,518.05	\$1,389.77	\$120.85	\$11.35	\$1,536.37
5 times per week	\$1,734.95	\$130.59	\$1,865.54	\$14.01	\$17.55	\$1,897.10	\$1,737.21	\$151.06	\$14.18	\$1,920.00
6 times per week	\$2,081.93	\$156.70	\$2,238.63	\$16.81	\$22.35	\$2,277.79	\$2,084.64	\$181.27	\$17.01	\$2,305.27
3 Yd Compactor										
1 time per week	\$520.49	\$39.18	\$559.67	\$4.20	\$6.15	\$570.02	\$521.17	\$45.32	\$4.25	\$576.89
2 times per week	\$1,040.99	\$78.35	\$1,119.34	\$8.40	\$10.35	\$1,138.09	\$1,042.34	\$90.64	\$8.50	\$1,151.83
3 times per week	\$1,561.47	\$117.53	\$1,679.00	\$12.60	\$15.00	\$1,706.60	\$1,563.50	\$135.96	\$12.75	\$1,727.21
4 times per week	\$2,081.94	\$156.71	\$2,238.65	\$16.81	\$18.60	\$2,274.06	\$2,084.65	\$181.27	\$17.01	\$2,305.53
5 times per week	\$2,602.44	\$195.88	\$2,798.32	\$21.01	\$22.80	\$2,842.13	\$2,605.82	\$226.59	\$21.27	\$2,876.48
6 times per week	\$3,122.93	\$235.06	\$3,357.99	\$25.20	\$29.25	\$3,412.44	\$3,126.99	\$271.91	\$25.51	\$3,453.66
4 Yd Compactor										
1 time per week	\$693.98	\$52.24	\$746.22	\$5.60	\$7.50	\$759.32	\$694.88	\$60.42	\$5.67	\$768.47
2 times per week	\$1,387.98	\$104.47	\$1,492.45	\$11.21	\$12.60	\$1,516.26	\$1,389.78	\$120.85	\$11.35	\$1,534.58
3 times per week	\$2,081.94	\$156.71	\$2,238.65	\$16.81	\$17.70	\$2,273.16	\$2,084.65	\$181.27	\$17.01	\$2,306.63
4 times per week	\$2,775.93	\$208.94	\$2,984.87	\$22.40	\$22.95	\$3,030.22	\$2,779.54	\$241.70	\$22.67	\$3,066.86
5 times per week	\$3,469.91	\$261.18	\$3,731.09	\$28.01	\$28.20	\$3,787.30	\$3,474.42	\$302.12	\$28.35	\$3,833.09
6 times per week	\$4,163.91	\$313.41	\$4,477.32	\$33.61	\$36.30	\$4,547.23	\$4,169.32	\$362.55	\$34.02	\$4,602.19
5 Yd Compactor										
1 time per week	\$867.47	\$65.29	\$932.76	\$7.00	\$7.80	\$947.56	\$868.60	\$75.53	\$7.09	\$959.02
2 times per week	\$1,734.97	\$130.59	\$1,865.56	\$14.01	\$13.80	\$1,893.37	\$1,737.23	\$151.06	\$14.18	\$1,916.27
3 times per week	\$2,602.44	\$195.88	\$2,798.32	\$21.01	\$19.80	\$2,839.13	\$2,605.82	\$226.59	\$21.27	\$2,873.48
4 times per week	\$3,469.91	\$261.18	\$3,731.09	\$28.01	\$25.95	\$3,785.05	\$3,474.42	\$302.12	\$28.35	\$3,830.84
5 times per week	\$4,337.41	\$326.47	\$4,663.88	\$35.02	\$32.25	\$4,731.15	\$4,343.05	\$377.66	\$35.45	\$4,788.41
6 times per week	\$5,204.88	\$391.77	\$5,596.65	\$42.01	\$41.70	\$5,680.36	\$5,211.65	\$453.19	\$42.52	\$5,749.06
6 Yd Compactor										
1 time per week	\$1,040.99	\$78.35	\$1,119.34	\$8.40	\$7.95	\$1,135.69	\$1,042.34	\$90.64	\$8.50	\$1,149.43
2 times per week	\$2,081.94	\$156.71	\$2,238.65	\$16.81	\$14.85	\$2,270.31	\$2,084.65	\$181.27	\$17.01	\$2,297.78
3 times per week	\$3,122.93	\$235.06	\$3,357.99	\$25.20	\$21.90	\$3,405.09	\$3,126.99	\$271.91	\$25.51	\$3,446.31
4 times per week	\$4,163.91	\$313.41	\$4,477.32	\$33.61	\$28.95	\$4,539.88	\$4,169.32	\$362.55	\$34.02	\$4,594.84
5 times per week	\$5,204.88	\$391.77	\$5,596.65	\$42.01	\$36.15	\$5,674.81	\$5,211.65	\$453.19	\$42.52	\$5,743.51
6 times per week	\$6,245.85	\$470.12	\$6,715.97	\$50.42	\$46.95	\$6,813.34	\$6,253.97	\$543.82	\$51.03	\$6,895.77
* Base Rate is based on 4,3333 pick-ups per month at \$40.09/cu.yd. or \$173.72 per month times the compactor size and										

\* Base Rate is based on 4.3333 pick-ups per month at \$40.09/cu.yd. or \$173.72 per month times the compactor size and frequency of pick-ups per week.

\*\* Household Hazardous Waste / RWMA Surcharge Rates are based on rates for the same size of commercial containers and service frequency. Rates for the 1.3 Yard Compactor are based on the rates for the 1.5 Yard Commercial Container.

\*\*\* Includes franchise fee impact on the Ponderosa Transfer Station fee.

# Exhibit 1

Recology Yuba - Sutter  
County of Yuba  
Proposed Rates Effective 10/1/16

## Commercial Can and Cart Rates

Service Description	Rates Effective 10/1/2015						Rates Effective 10/1/2016					
	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services
Commercial Can	\$23.91	\$1.80	\$25.71	\$0.19	\$0.75	\$26.65	\$23.94	\$2.08	\$26.02	\$0.19	\$0.75	\$26.96
Additional Commercial Can	\$22.13	\$1.67	\$23.80	\$0.17	\$0.75	\$24.72	\$22.16	\$1.93	\$24.09	\$0.17	\$0.75	\$25.01
Commercial Cart	\$47.96	\$3.61	\$51.57	\$0.39	\$1.50	\$53.46	\$48.02	\$4.18	\$52.20	\$0.39	\$1.50	\$54.09
Additional Commercial Cart	\$47.96	\$3.61	\$51.57	\$0.39	\$1.50	\$53.46	\$48.02	\$4.18	\$52.20	\$0.39	\$1.50	\$54.09

\* Includes franchise fee impact on the Ponderosa Transfer Station fee.

# Exhibit 1

Recology Yuba - Sutter  
County of Yuba  
Proposed Rates Effective 10/1/16

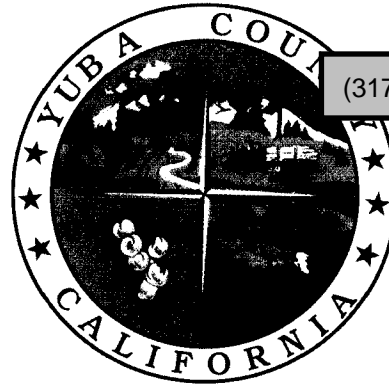
## Debris Box Rates

Service Description	Rates Effective 10/1/2015						Rates Effective 10/1/2016					
	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services	Base Rate	Franchise Fees	Base Rate Including Franchise Fees	Ponderosa Transfer Station *	Household Hazardous Waste / RWMA Surcharge	Total Rate for Services
09 Yd Dirt/Concrete Debris	\$392.44	\$29.54	\$421.98	\$3.17	7.50	\$432.65	\$392.95	\$34.17	\$427.12	\$3.21	7.50	\$437.83
15 Yd Debris Box	\$316.09	\$23.79	\$339.88	\$2.55	6.30	\$348.73	\$316.50	\$27.52	\$344.02	\$2.58	6.30	\$352.90
20 Yd Debris Box	\$364.70	\$27.45	\$392.15	\$2.94	7.50	\$402.59	\$365.17	\$31.75	\$396.92	\$2.98	7.50	\$407.40
25 Yd Debris Box	\$392.52	\$29.54	\$422.06	\$3.17	8.10	\$433.33	\$393.03	\$34.18	\$427.21	\$3.21	8.10	\$438.52
30 Yd Debris Box	\$430.79	\$32.43	\$463.22	\$3.48	9.00	\$475.70	\$431.35	\$37.51	\$468.86	\$3.52	9.00	\$481.38
40 Yd Debris Box	\$507.18	\$38.17	\$545.35	\$4.09	10.80	\$560.24	\$507.84	\$44.16	\$552.00	\$4.14	10.80	\$566.94
Compactor Rate Per Cubic Yard	\$44.41	\$3.34	\$47.75	\$0.36	\$0.90	\$49.01	\$44.47	\$3.87	\$48.34	\$0.36	\$0.90	\$49.60
Wood Debris Box	\$171.94	\$12.94	\$184.88	\$1.38		\$186.26	\$172.16	\$14.97	\$187.13	\$1.40		\$188.53
15 Yard Tires	\$579.62	\$43.63	\$623.25	\$4.68	\$10.20	\$638.13	\$580.37	\$50.47	\$630.84	\$4.74	\$10.20	\$645.78
20 Yard Tires	\$734.22	\$55.26	\$789.48	\$5.93	\$12.90	\$808.31	\$735.17	\$63.93	\$799.10	\$6.00	\$12.90	\$818.00
25 Yard Tires	\$878.48	\$66.12	\$944.60	\$7.10	\$15.45	\$967.15	\$879.62	\$76.49	\$956.11	\$7.19	\$15.45	\$978.75
30 Yard Tires	\$1,022.80	\$76.98	\$1,099.78	\$8.25	\$18.00	\$1,126.03	\$1,024.13	\$89.05	\$1,113.18	\$8.35	\$18.00	\$1,139.53
40 Yard Tires	\$1,226.38	\$92.31	\$1,318.69	\$9.90	\$21.45	\$1,350.04	\$1,227.97	\$106.78	\$1,334.75	\$10.02	\$21.45	\$1,366.22
Trip Charge / Same Day Service	\$71.77	\$5.40	\$77.17			\$77.17	\$71.86	\$6.25	\$78.11			\$78.11
Demurrage Charge	\$17.67	\$1.33	\$19.00			\$19.00	\$17.69	\$1.54	\$19.23			\$19.23

\* Includes franchise fee impact on the Ponderosa Transfer Station fee.

# The County of Yuba

OFFICE OF THE DISTRICT ATTORNEY



(317-0716) Ordin... - 1 of 4


DISTRICT ATTORNEY

(530) 749-7770  
FAX (530) 749-7363

317-0716

**DATE:** July 11, 2016

**TO:** Yuba County Board of Supervisors

**FROM:** Patrick McGrath  
District Attorney 

**SUBJECT:** Consider adopting an ordinance authorizing the District Attorney to accept the standards for recruitment and training of Peace Officers established by the Commission on Peace Officer Standards and Training.

**RECOMMENDATION:** Recommend to the Board the adoption of an ordinance authorizing the District Attorney to accept the standards for recruitment and training of Peace Officers established by the Commission on Peace Officer Standards and Training.

**BACKGROUND:** The State of California, through the Commission on Peace Officer Standards and Training (POST), sets recruitment standards for the hiring of peace officers and provides ongoing training at no cost to the peace officers of participating law enforcement agencies. Although District Attorney Investigators are peace officers as defined in the Penal Code, the Yuba County District Attorney's office is one of four DA's offices statewide that is not a POST participating agency. Participation requires that the Board enact the proposed ordinance which has been reviewed by County Counsel.

**DISCUSSION:** POST participation will make a significant amount of State sanctioned training available to District Attorney's Investigators at no County cost. In addition, POST membership will improve the County's risk management position and enhance the Office's ability to recruit and retain well-qualified District Attorney Investigators.

**FISCAL IMPACT:** POST participation requires the re-establishment of a Chief Investigator position. The Board previously approved the classification and salary range for the position on June 14<sup>th</sup>. Salary savings from a deleted investigator position offsets the fiscal impact on the public safety fund.

**COMMITTEE ACTION:** The Law and Justice Committee approved the recommendation on June 21, 2016.

Attachment



ORDINANCE NO. \_\_\_\_\_

**ORDINANCE ADDING CHAPTER 3.26 TO TITLE III  
OF THE YUBA COUNTY ORDINANCE CODE  
RELATING TO THE TRAINING OF DISTRICT ATTORNEY INVESTIGATORS**

The following ordinance consisting of three (3) sections, was duly and regularly passed and adopted by the Board of Supervisors of the County of Yuba, State of California, at a regular meeting of the Board of Supervisors held on \_\_\_\_\_ day of \_\_\_\_\_, 2016, by the following vote:

AYES:

NOES:

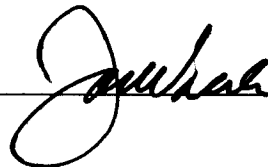
ABSENT:

ABSTAIN:

\_\_\_\_\_  
Chairman of the Board of Supervisors of the  
County of Yuba, State of California

ATTEST: DONNA STOTTLEMEYER  
CLERK OF THE BOARD OF SUPERVISORS

\_\_\_\_\_  
ANGIL P. MORRIS-JONES  
YUBA COUNTY COUNSEL  
APPROVED AS TO FORM:

  
\_\_\_\_\_

**The BOARD OF SUPERVISORS OF THE COUNTY OF YUBA, STATE OF CALIFORNIA DOES ORDAIN AS FOLLOWS:**

Section 1. This ordinance shall take effect Thirty (30) days after its passage, and before the expiration of fifteen (15) days after its passage a summary shall be published, with the names of the members voting for and against the same, once in a local newspaper of general circulation in the County of Yuba, State of California.

Section 2. Chapter 3.26 is hereby added to the Yuba County Ordinance Code to read as follows:

**CHAPTER 3.26**

**TRAINING OF DISTRICT ATTORNEY INVESTIGATORS**

Section 3.26.010 Declaration of Intention. The governing body of the County of Yuba, a political subdivision of the State of California, declares that it desires to qualify to receive aid from the State of California under the provisions of Section 13522, Chapter 1 of Title 4, Part 4 of the California Penal Code.

Section 3.26.020 Standards for Recruitment and Training. Pursuant to Sections 13510.1 and 13512 of said Chapter 1, the Yuba County District Attorney's Office will adhere to the standards for recruitment and training established by the Commission on Peace Officer Standards and Training.

Section 3.26.030 Adherence to Training. The Commission and its representatives may make such inquiries as deemed necessary to ascertain that the peace officer personnel of the Yuba County District Attorney's Office adhere to the standards for recruitment and training established by the California Commission on Peace Officer Standards and Training.

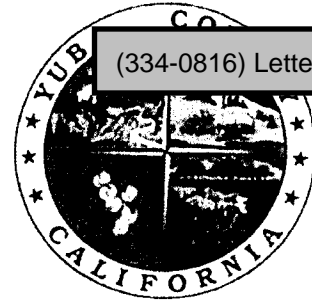
Section 3. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The Board of Supervisors hereby declares that it would have passed this ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional.

# The County of Yuba

Auditor-Controller

Richard Eberle, CPA  
Yuba County Government Center  
915 8<sup>th</sup> Street, Suite 105  
Marysville, CA 95901

Phone: (530) 749-7810  
Fax: (530) 749-7814  
Email: reberle@co.yuba.ca.us



334-0816  
(334-0816) Lette... - 1 of 32

July 18, 2016

Board of Supervisors  
County of Yuba  
915 8<sup>th</sup> Street Suite 109  
Marysville CA 95901

Honorable Members:

An Independent Audit of the financial records for the following agency has been completed for the year(s) specified:

LINDA FIRE PROTECTION DISTRICT

JUNE 30, 2015

Yours truly,

C. Richard Eberle  
Auditor-Controller

CRE/kmd  
Electronically Filed Copy

**LINDA FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2015**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Linda Fire Protection District  
Linda, California

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Linda Fire Protection District (the "District"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Linda Fire Protection District as of June 30, 2015, and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters****Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and Schedule of Proportionate Share of the Net Pension Liability and Contributions identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Change in Accounting Principle**

As discussed in Notes to the financial statements, in 2015 the District adopted new accounting guidance, 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 Contribution Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. The District has not restated the actual and pro forma effect of the Statements on the financial statements as of and for the year ended June 30, 2014. This data is not readily available due to an actuary study not being prepared in accordance with GASB 68 for measurement dates prior to June 30, 2014. Our opinion is not modified with respect to this matter.

The effects of this restatement are described in Notes to the basic financial statements. The implementation of GASB 68 required the District to recognize its unfunded net pension liability resulting in the District having a negative unrestricted net position in the current year. The District currently funds this obligation on a pay-as-you go basis. The District anticipates that its ongoing funding and current resources are sufficient to meet its obligations as they come due.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated May 12, 2016, on our consideration of Linda Fire Protection District'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 the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the 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 Linda Fire Protection District's internal control over financial reporting and compliance.

*ST Group P.C.*

ST Group P.C.  
Certified Public Accountants  
Sacramento, California  
May 12, 2016



**Linda Fire Protection District**  
Linda, California  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2015**

(334-0816) Lette... - 6 of 32

May 12, 2016

Citizens of Linda Fire Protection District and  
Members of the Board of Directors

This discussion and analysis of the Linda Fire Protection District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2015. Please read it in conjunction with accompanying basic financial statements.

#### **FINANCIAL HIGHLIGHTS**

##### **Government-wide Financial Statements**

The assets of the District exceeded its liabilities at June 30, 2015 by \$5,875,465 dollars. Of this amount, \$(904,289) is considered unrestricted and may be used to meet the District's ongoing obligations.

The current year change in net position was an increase of \$306,739. This resulted from surplus of revenue over expenditures. The surplus of revenues over expenditures was impacted by depreciation expense of \$302,371

##### **Governmental Fund Financial Statements**

At June 30, 2015, the District's Governmental Funds reported a combined ending fund balance of \$2,603,334 million. The combined fund balance decreased by \$(25,187) from the prior year ending fund balance.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three sections: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. These sections are described as follows:

##### **Government-wide Financial Statements**

The *government-wide financial statements* are comprised of the *Statement of Net Position* and the *Statement of Activities* which provide broad financial information and present a longer-term view of District's finances. These statements are reported using the accrual basis of accounting which is similar to the accounting used by most private sector companies.

The *Statement of Net Position* presents information on all of District's assets and deferred outflows, and liabilities and deferred inflows, with the difference between them reported as net position. The *Statement of Activities* presents the most recent fiscal year changes in District's net position. Revenues and expenses are recognized as soon as the underlying event occurs, regardless of the timing of related cash flows. These two statements report District's net position and changes in them. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of District is improving or deteriorating.

##### **Governmental Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The governmental fund financial statements are comprised of the *Balance Sheet* and the *Statement of Revenues, Expenditures, and Changes in Fund Balance*, which focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. These statements present a detailed short-term view of District's operations and services. The modified accrual basis of accounting is used to measure cash and all other financial assets that can readily be converted into cash. It helps determine the availability of financial resources that can be spent in the near future to finance District's programs.

District adopts annual appropriated budgets for its general fund and special revenue funds. Budgetary comparison statements have been provided to demonstrate compliance with each fund's budget.

##### **Notes to the Financial Statements**

Financial statement notes are an important part of the basic financial statements and provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 12-23 of this report. In addition to the Basic Financial Statements and accompanying notes, this report also presents certain Required Supplementary Information such as Pension information and Budgets.

**Linda Fire Protection District**  
**Linda, California**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2015**

(334-0816) Lette... - 7 of 32

**NEW PENSION ACCOUNTING STANDARDS**

The District adopted two new statements issued by the Governmental Accounting Standards Board (GASB) that relate to pension activity:

- Statement No. 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, and
- Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.

These Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense related to District's pension obligations in the government-wide financial statements. The statements now require the reporting of the unfunded pension liability on District's full accrual basis of accounting government-wide financial statements in addition to an expanded set of required disclosures. However, they have no impact on District's governmental fund financial statements, which do not report the unfunded pension liability.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS ANALYSIS**

**Statements of Net Position**

As noted earlier, net position may serve over time as a useful indicator of the government's financial position. In the District's case, assets exceeded liabilities by \$5,875,465 at the close of fiscal year 2014-15. The schedule below presents a condensed Statement of Net Position as of June 30, 2015.

	<u>Governmental Activities</u>
Current and Other Assets	\$ 2,718,822
Capital Assets	<u>4,526,880</u>
<b>Total Assets</b>	<u><u>7,245,702</u></u>
Related to Pensions	<u>287,456</u>
<b>Total Deferred Outflows of Resources</b>	<u><u>287,456</u></u>
Current Liabilities	282,968
Non-Current Liabilities	<u>966,052</u>
<b>Total Liabilities</b>	<u><u>1,249,020</u></u>
Related to Pensions	<u>408,673</u>
<b>Total Deferred Outflows of Resources</b>	<u><u>408,673</u></u>
Invested in Capital Assets, net	4,456,880
Restricted	2,358,874
Unrestricted	<u>(940,289)</u>
<b>Total net position</b>	<u><u>\$ 5,875,465</u></u>

The largest portion of the District's net position (61 percent) is invested in fixed assets and (39 percent) is invested in cash and other current assets. At the end of the fiscal year, the District is able to report a positive balance of net position. Governmental net position decreased by \$734,640 mainly due to the application of GASB 68 which resulted in a prior period adjustment that decreased beginning net position by \$1,041,389. Excluding the GASB 68 prior period adjustment, the change in net position from governmental activities was \$306,749.

**Linda Fire Protection District**  
**Linda, California**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2015**

(334-0816) Lette... - 8 of 32

**Statements of Activities**

The following schedule shows revenues by major source, expenses by function and Changes in Net Position for the fiscal years ended June 30, 2015.

Statement of Activities  
For the Year Ended June 30, 2015

	<u>Governmental Activities</u>
<b>REVENUES</b>	
Taxes	\$ 2,106,131
Use of money and property	16,019
Other revenues	762,248
<b>Total Revenues</b>	<u>2,884,398</u>
<b>EXPENDITURES</b>	
Public protection	<u>2,577,649</u>
<b>Total Expenses</b>	<u>2,577,649</u>
<b>Increase (decrease) in net position</b>	306,749
Beginning Net Position, as previously reported	6,610,105
Prior Period Adjustments	<u>(1,041,389)</u>
Beginning Net Position, as adjusted	5,568,716
<b>Ending Net Position</b>	<u>\$ 5,875,465</u>

**FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental funds.** Governmental activities are generally accounted for under the General Fund, Special Revenue funds, and Capital Project Fund. Governmental funds provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use. They represent the portion of the fund balance which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District.

As of June 30, 2015 the District's governmental funds reported a combined ending fund balance of \$2,603,334 compared to \$2,628,405, balance of the previous year.

The General Fund is the chief operating fund of the District. As of June 30, 2015, the General Fund's unreserved undesignated fund has a surplus balance of \$241,492 compared to \$199,714, balance of the previous year.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Linda Fire Protection District  
1286 Scales Avenue  
Marysville, California 95901

**LINDA FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2015**

(334-0816) Lette... - 9 of 32

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash with fiscal agent	\$ 349,844
Cash with fiscal agent - Fire Mit. Fees (739)	1,635,186
Cash with fiscal agent - Manpower/Empl.Oblig. (738)	105,670
Cash with fiscal agent - Capital Imprv. (737)	<u>618,018</u>
<b>Total cash and cash equivalents</b>	<b>2,708,718</b>
Accounts receivable	5,836
Interest receivable	<u>4,268</u>
<b>Total current assets</b>	<b>2,718,822</b>
 Fixed Assets	 <u>4,526,880</u>
<b>Total noncurrent assets</b>	<b>4,526,880</b>
 <b>TOTAL ASSETS</b>	 <b><u>7,245,702</u></b>
 <b>DEFERRED OUTFLOW OF RESOURCES</b>	
Related to Pensions	<u>287,456</u>
 <b>LIABILITIES</b>	
Accounts payable	66,741
Wages payable	48,747
Compensated absences payable	97,479
Current portion of long-term liabilities	<u>70,000</u>
<b>Total current liabilities</b>	<b>282,968</b>
 Noncurrent portion of long-term liabilities	 0
Compensated absences noncurrent	39,193
Pension liability, net	<u>926,859</u>
<b>Total noncurrent liabilities</b>	<b>966,052</b>
 <b>TOTAL LIABILITIES</b>	 <b><u>1,249,020</u></b>
 <b>DEFERRED INFLOW OF RESOURCES</b>	
Related to Pensions	<u>408,673</u>
 <b>NET POSITION</b>	
Net investment in general fixed assets(net of debt)	4,456,880
Restricted net position	2,358,874
Unrestricted net position	<u>(940,289)</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 5,875,465</u></b>

**LINDA FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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<u>Function</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Net (Expenses)/Revenue and Changes in Net Net Position</u>
Public Protection	\$ 2,577,649	316,258	2,502,391	241,000
Total Government Activities	<u>\$ 2,577,649</u>	<u>316,258</u>	<u>2,502,391</u>	<u>241,000</u>

General Revenue:

Use of the money	16,019
Other revenue	<u>49,730</u>
Change in net position	306,749
Net position, as originally reported	6,610,105
Prior period adjustments	<u>(1,041,389)</u>
Beginning net position, as restated	<u>5,568,716</u>
Net position, end of year	<u>\$ 5,875,465</u>

**LINDA FIRE PROTECTION DISTRICT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2015**

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	<b>Major Funds</b>		<b>Non-Major Fund</b>	
	<b>General Fund</b>	<b>Special Revenue Fund(s)</b>	<b>Capital Improvement</b>	<b>Total Governmental</b>
<b>ASSETS</b>				
Cash with fiscal agent	\$ 349,844	0	0	\$ 349,844
Cash with fiscal agent - Fire Mit. Fees (739)	0	1,635,186	0	1,635,186
Cash with fiscal agent - Manpower/Empl.Oblig. (738)	0	105,670	0	105,670
Cash with fiscal agent - Capital Imprv. (737)	0	0	618,018	618,018
<b>Total cash and cash equivalents</b>	<u>349,844</u>	<u>1,740,856</u>	<u>618,018</u>	<u>2,708,718</u>
Accounts receivable	5,836	0	0	5,836
Interest receivable	1,300	2,025	944	4,268
<b>Total current assets</b>	<u>356,980</u>	<u>1,742,881</u>	<u>618,962</u>	<u>2,718,822</u>
 <b>Total assets</b>	 <u>356,980</u>	 <u>1,742,881</u>	 <u>618,962</u>	 <u>2,718,822</u>
 <b>LIABILITIES</b>				
Accounts payable	66,741	0	0	66,741
Wages payable	48,747	0	0	48,747
<b>Total current liabilities</b>	<u>115,488</u>	<u>0</u>	<u>0</u>	<u>115,488</u>
 <b>Total liabilities</b>	 <u>115,488</u>	 <u>0</u>	 <u>0</u>	 <u>115,488</u>
 <b>FUND BALANCE</b>				
Restricted fund balance	0	1,637,035	618,962	2,255,997
Committed fund balance	0	0	0	0
Unassigned fund balance	0	0	0	0
Assigned fund balance	241,492	105,846	0	347,337
<b>Total fund balances</b>	<u>241,492</u>	<u>1,742,881</u>	<u>618,962</u>	<u>2,603,334</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 356,980</u>	 <u>\$ 1,742,881</u>	 <u>\$ 618,962</u>	 <u>\$ 2,718,822</u>

**LINDA FIRE PROTECTION DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2015**

Amounts reported for governmental activities in the Statement of Net Positon are different from those reported in the Governmental Funds because of the following:

Total fund balance, governmental fund	\$ 2,603,334
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds. The historical cost of the capital assets is \$10,085,855 and accumulated depreciation is \$5,558,866.....	4,526,880
Deferred inflows related to pensions are applicable to future periods and, therefore, are not reported in the funds.....	(408,673)
Deferred outflows related to pensions are applicable to future periods and, therefore, are not reported in the funds.....	287,456
Certain liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as funds liabilities. All liabilities, both current and long-term, are reported in the statement of net position:	
Compensated absences.....	(136,673)
Net pension liability.....	(926,859)
Bond payable.....	(70,000)
Total net position, governmental activities	<u>\$ 5,875,465</u>

**LINDA FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Major Funds</b>		<b>Non-Major Fund</b>	
	<b>General Fund</b>	<b>Special Revenue Fund(s)</b>	<b>Capital Improvement</b>	<b>Total Governmental</b>
<b>REVENUES</b>				
<b>Taxes and assessments</b>	\$ 1,332,906	\$ 0	\$ 0	\$ 1,332,906
Current year secured	62,584	0	0	62,584
Current year unsecured	481,991	0	0	481,991
Direct assessments	576	0	0	576
Prior year taxes	228,074	0	0	228,074
Sales taxes	2,106,131	0	0	2,106,131
<b>Total taxes</b>	3,073	9,202	3,744	16,019
<b>Use of money: interest earned</b>				
<b>Aid from other government agencies</b>	0	396,260	0	396,260
Fire mitigation fees	316,258	0	0	316,258
Charges for services	49,730	0	0	49,730
Other revenues				
<b>Total Revenues</b>	<u>2,475,192</u>	<u>405,462</u>	<u>3,744</u>	<u>2,884,398</u>
<b>EXPENDITURES</b>				
Salaries and payroll taxes	1,217,515	0	0	1,217,515
Retirement	274,846	0	0	274,846
Group insurance	303,362	0	0	303,362
Clothing and personal	13,022	0	0	13,022
Communications	4,889	0	0	4,889
General insurance	89,764	0	0	89,764
Household expense	7,770	0	0	7,770
Maintenance-equipment	67,093	0	0	67,093
Maintenance-structure	2,256	0	0	2,256
Membership	635	0	0	635
Office expense	3,089	0	0	3,089
Professional services	42,869	0	0	42,869
Publications	1,182	0	0	1,182
Shop	293	0	0	293
Special department expense	88,574	0	0	88,574
Transportation	76,310	0	0	76,310
Utilities	42,695	0	0	42,695
Weed abatement	65,767	0	0	65,767
Taxes and assessments	803	0	0	803
Miscellaneous	66,741	0	0	0
Interest expense	0	23,017	0	23,017
Debt Service	0	480,000	0	480,000
Capital outlay	37,093	0	0	37,093
<b>Total Expenditures</b>	<u>2,406,568</u>	<u>503,017</u>	<u>0</u>	<u>2,842,844</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>68,624</u>	<u>(97,555)</u>	<u>3,744</u>	<u>(25,187)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Fund Transfers	(18,572)	(60,000)	78,572	0
Fund Transfers inter-fund interest	(8,491)	8,491	0	0
<b>Total Other Financing Sources (uses)</b>	<u>(27,063)</u>	<u>(51,509)</u>	<u>78,572</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	41,561	(149,064)	82,316	(25,187)
<b>Beginning Fund Balances</b>	<u>199,931</u>	<u>1,891,945</u>	<u>536,646</u>	<u>2,628,522</u>
<b>Ending Fund Balances</b>	<u>\$ 241,492</u>	<u>\$ 1,742,881</u>	<u>\$ 618,962</u>	<u>\$ 2,603,334</u>

The accompanying notes are an integral part of these financial statements.



**LINDA FIRE PROTECTION DISTRICT**

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**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015**

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

Net change in Fund Balance Governmental Fund	\$ (25,187)
--	-------------

Governmental Fund report capital outlays as expenditures. However in the Statement  
of Activities the cost of those assets is capitalized and allocated over their estimated  
useful lives and reported as depreciation expense.

Cost of assets capitalized.....	37,093
Depreciation expense .....	(302,371)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities and has not effect on net position.....	480,000
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The amounts below included in the Statement of Activities don't provide or (require)  
the use of current financial resources and therefore are not reported as revenue or  
expenditures in governmental funds (net change):

Change in accounts receivables.....	(7,077)
Change in accrued expenses.....	5,998
Change in compensated absences.....	2,408
Change in pension liability.....	115,885

Change in Net Position of governmental activities	<u>\$ 306,749</u>
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**LINDA FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Linda Fire Protection District, the "District", was formed on February 14, 1958 pursuant to the California Health and Safety Code. The District is an autonomous special district of the State of California and is governed by a three member Board of Directors. The District provides fire protection services including fire suppression and fire prevention. It also provides emergency medical services and rescue services.

**B. Basis of Accounting**

The basic financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. The GASB pronouncements are recognized as U.S. Generally Accepted Accounting Principles for state and local governments. The District's significant accounting policies are described below.

**Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government. District has only governmental activities, which are supported primarily by taxes, intergovernmental revenues, and charges for services.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared. Therefore, reconciliations, containing brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds, are included.

The government-wide statement of net position records all of the District's assets and liabilities including capital assets, long-term liabilities, deferred inflows and deferred outflows.

The government-wide statement of activities presents a comparison between total expenses and program revenues for each function or program of the District's governmental activities. Total expenses are those that are associated with or allocated to a service, program, or department and are therefore identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District.

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

**Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues, except property taxes, to be available if they are collected within 30 days of the end of the current fiscal period. Charges for services, intergovernmental revenues and investment earnings 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. All other revenue items are considered to be measurable and available only when cash is received by the District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Payable balances consist primarily of payables to vendors.

The accounts of The District are organized on the basis of funds. A fund is a separate accounting unit with a self-balancing set of accounts. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent. The District's funds are as follows:

Major Funds -- The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

**LINDA FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015**

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**Fund Financial Statements (continued)**

The Special Revenue funds are used to account for the proceeds of grants and fire mitigation fees that are legally restricted to expenditures for specific purposes.

Nonmajor Funds -- The Capital Fund is a capital projects fund used to account for all resources received for the acquisition or construction of major capital facilities and equipment.

**C. Budgets and Budgetary Accounting**

As required by the laws of the State of California, The District prepares and legally adopts a final operating budget to be effective July 1 for the ensuing fiscal year. Public hearings are conducted on the proposed final budget to review all appropriations, sources of financing, and to provide opportunities for public comment. The District's governing board satisfied these requirements.

Operating budgets are adopted for the General Fund on the modified accrual basis of accounting. Budgetary control and the legal level of control are at the fund level. Significant operating or capital spending changes are addressed by the District's Board of Directors, if necessary. The final budget data contained in the financial statements reflects the effect of all approved budget amendments.

The Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual is included as part of the basic financial statements.

**D. Fixed Assets**

Fixed assets are reported at cost or estimated historical cost. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' life are not capitalized. Capital assets are being depreciated using straight-life method over the estimated useful life ranging from 3 to 40 years. Gain or loss is recognized when assets are retired from service or are otherwise disposed.

**E. Charges for Services**

Charges for services represent various cost reimbursements that District obtains in the normal course of its operations. A bulk of these charges comes from cost reimbursements for its emergency or fire suppression activities. In addition, the District obtains reimbursements from other agencies for costs associated with deploying strike teams to fight fires. These reimbursements are reflected as revenues and the related costs as expenses.

**F. Deferred Outflows and Inflows of Resources**

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," The District recognizes deferred outflows and inflows of resources. In addition to assets, a deferred outflow of resources is reported separately which is defined as a consumption of net position that is applicable to a future reporting period. In addition to liabilities, a deferred inflow of resources is also reported separately and is defined as an acquisition of net position that is applicable to a future reporting period. See Pension Plan note for information about deferred outflows and inflows relating to the District's pension plan.

**G. Use of Estimates**

The preparation of the general purpose 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 disclosures of contingent assets and liabilities at the date of the general purpose financial statements and the reported amount of revenue and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

**H. Compensated Absences**

Regular, full-time District employees are granted vacation, sick and holiday leave in varying amounts based upon length of service. Any accrued hours, not in excess of the maximum allowable and unused during the current period, are carried forward to following years. The District employees with 10 years of services or more may receive up to 20% of accumulated sick leave in cash, with a maximum of fifteen hundred hours, computed on the basis of the hourly equivalent of such employee's monthly salary as of the time of death, retirement or resignation.

Compensated absences are accrued in the government-wide financial statements when earned. A liability for compensated absences is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements and is currently payable.

**LINDA FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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**J. Net Assets and Fund Balance**

**Government-Wide Financial Statements**

In the government-wide financial statements, net assets are classified in the following categories:

**Restricted** - This amount is restricted by external creditors, grantors, contributions, or laws or regulations of other governments.

**Unrestricted** - This amount is all net assets that do not meet the definition of "invested in capital assets, net of related debt" or "restricted net assets."

**Fund Financial Statements**

The District reclassifies fund balances into the following five categories to comply with the GASB No. 54, Fund Balance and Governmental Fund Types. Fund balance is defined as the difference between assets and liabilities.

**Nonspendable** fund balances will include amounts that cannot be spent because they are either in nonspendable form or they are legally required to be maintained intact. Examples of nonspendable fund balances include inventory and prepaid items.

**Restricted** fund balances will exist when constraints are placed on the use of those resources that are either externally imposed or imposed by law. In general, most reserve funds will fall into this category.

**Committed** fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Governing Board or Council).

**Assigned** fund balances will be amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted, nor committed. The intent can be made by either the governing body itself or a body or official to which the governing body has delegated the authority to (purchasing agent and business official). Appropriated fund balance and the majority of encumbrances will be reclassified into the assigned category.

**Unassigned** fund balances will represent those funds that have not been assigned, committed, restricted or considered nonspendable. The general fund will be the only fund that will report an unassigned fund balance, unless a deficit fund balance resulting from overspending in other funds exist. Fund balance in other funds will either be assigned, committed, restricted or nonspendable unless the fund reports a deficit.

**I. Reserves and Designations of Fund Equity**

Reserved fund equity represents that portion of fund equity that is legally segregated for a specific future use. The remaining portion is unreserved fund balance.

Portions of unreserved fund balance may be designated to include tentative plans for financial resource utilization in a future period, such as for general contingencies or capital projects. Such plans or intent are subject to change and may never be legally authorized or result in expenditures.

Reserved and designated fund balances at June 30, 2015 are as follows:

	<u>Reserves</u>
Reserve for encumbrances .....	\$ 2,358,874
Totals .....	<u>\$ 2,358,874</u>

Following are funds having deficit fund net position at year end:

<u>Fund name:</u>	<u>Deficit</u>	<u>Remarks:</u>	
Operating	(940,289)	Net Pension Plan Obligation	926,859

**K. Elimination and Reclassifications**

In the process of aggregating data for the government-wide statements, some amounts reported as interfund activity and balances in the fund financial statements were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

**LINDA FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015**

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**L. Recently Issued Accounting Pronouncements**

In June 2012, the GASB approved Statement No. 68, Accounting and Financial Reporting for Pensions. This Statement requires governments providing defined benefit pension plans to recognize their long-term obligation for pension benefits as a liability on the statement of net position and to more comprehensively and comparably measure the annual costs of pension benefits. Among other things, this Statement requires the balance sheet to reflect the plan funding status showing the net difference between the pension liabilities and pension assets. Pension liabilities are determined using the entry age normal cost method and pension assets are determined using market value. Certain other changes will also impact the pension liability and expense. In addition, this Statement requires employers to revise and expand note disclosures and to provide required supplementary information (RSI). This statement has been implemented in the current financial statements.

In February 2015, the GASB approved Statement No. 72, Fair Value Measurement and Application. This Statement addresses accounting and financial reporting issues related to fair value measurements, including providing guidance for applying fair value to certain investments and disclosures related to all fair value measurements. This Statement establishes a hierarchy used to measure and report fair value, which has three levels: level 1 inputs that are quoted prices in active markets for identical assets or liabilities, level 2 inputs that are inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly and level 3 inputs that are unobservable inputs. This Statement is effective for periods beginning after June 15, 2015.

In June 2015, the GASB approved Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to other postemployment benefits other than pensions (OPEB). This Statement also addresses footnote disclosures and required supplementary information requirements for defined benefit OPEB plans. The provisions of this Statement are effective for periods beginning after June 15, 2017.

In June 2015, the GASB approved Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. This Statement identifies the hierarchy of generally accepted accounting principles (GAAP) for state and local governments, reducing the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. This Statement is effective for periods beginning after June 15, 2015.

**NOTE 2: CASH AND INVESTMENTS**

Cash and investments of the District are summarized below:

Cash with fiscal agent.....	\$	349,844
Cash with fiscal agent-Fire Mit. Fees (739).....		1,635,186
Cash with fiscal agent-Manpower/Empl. Obligt. (738).....		105,670
Cash with fiscal agent-Capital Improv. (737).....		618,018
Total cash and investments.....	\$	<u>2,708,718</u>

**Deposits**

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities must be equal to at least 110% of the total amount deposited by the public agencies. California law allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured deposits. The District did not have any deposits with the banks as of June 30, 2015.

**Investments in Pooled Funds**

The District maintains substantially all of its cash in the Yuba County Treasury (the Treasury). The Treasury pools these funds with those of other districts in the county and invests the cash. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly to funds that are legally required to receive interest based on the relationship of a fund's daily balance to the total of pooled cash and investments. The total amount invested by all public agencies as of June 30, 2015 was \$275,489,447. The investment pool is actively managed with a weighted average maturity of 456 days. Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed income. This method differs from the fair value method used to value investments in these financial statements in that unrealized gains or losses are not distributed to pool participants.

The funds maintained by the Treasury are authorized investments established by the California Government Code sections 53601 et seq. and 53635 et seq.

**LINDA FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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**Investments (continued)**

The District may invest in the following types of investments:

- Bonds issued by the State of California and/or any local agency within the State of California
- Securities of the U.S. Government, or its agencies
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Bankers Acceptance
- Commercial Acceptances
- Local Agency Investment Fund (State Pool) Demand Deposits
- Repurchase Agreements (Repos)

**Derivative Financial Products**

Derivative financial products are contracts whose value depends on, or derives from, the value of an underlying asset, reference rate, or index. Rates are directly or inversely tied to various indexes. Therefore, the interest rate realized on these investments may lag or be inversed to market conditions and may cause a subsequent decline in market value. At June 30, 2015, the District did not hold any securities that had variable interest rates.

Investments that are represented by specific identifiable securities are classified as to credit risk by category. Category 1 includes investments that are insured or registered or for which collateral is held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker or dealer or its trust department, but not in the District's name. Category 3 includes uninsured and unregistered investments for which securities are held by the broker or dealer or by its trust department or agent but not in the District's name.

The District maintains all investments at the Yuba County Treasury. The Treasurer of Yuba County is responsible for the investment of these funds in accordance with the investment policies of the County. The District does not own any specific identifiable investments in the pool. Information regarding categorization of cash and investments held in the County can be found in the County of Yuba's financial statements.

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the instrument. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's and, if available, F 1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's and A 2 by Moody's, and, if available, A by Fitch. Municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIGI by Moody's, and, if available, F1 by Fitch. In addition, domestic banks are limited to those with a Fitch Individual bank rating of A or better, without regard to modifiers. Information regarding rating of cash and investments held in the County can be found in the County of Yuba's financial statements.

**NOTE 3: GENERAL FIXED ASSETS**

The following is a summary of changes in the general fixed assets of the District for the year ended June 30, 2015:

	Balance July 1, 2014	Additions	Retirements /Adjustments	Balance June 30, 2015
Building and Improvements	\$ 1,527,347			\$ 1,527,347
Equipment	3,586,846	37,093		3,623,939
Buildings	4,341,820			4,341,820
Land	592,749			592,749
Accumulated Depreciation	(5,256,495)	302,371		(5,558,866)
Net Assets	<u>\$ 4,792,267</u>			<u>\$ 4,526,989</u>

**LINDA FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015**

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**NOTE 4: COMPENSATED ABSENCES**

The liability for compensated absences at June 30, 2015, is as follows:

Admin.....	\$	47,330
Vacation.....		50,150
Vested sick leave.....		39,193
		<u>136,673</u>

**NOTE 5: EQUIPMENT: RIGHT-TO-USE**

The California's Office of Emergency Services has assigned a fire engine to the District on January 23, 2008. The District may use this engine for its normal operations but is responsible for housing, maintenance, and repair of the fire engine during the duration of the agreement. The fire engine may also be used for joint civil defense and disaster purposes as required by the State of California.

**NOTE 6: PENSION PLAN**

**Plan Description**

The District provides pension benefits to eligible employees through defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions and all other requirements for CalPERS are established by State statute and benefit provisions. The establishment and amendment of specific benefit provisions of the plans are authorized by resolutions of the Board.

The District contributes to the following defined benefit pension plans:

- The Safety Plan of the Linda Fire Protection District (the Safety Plan), an agent multiple- employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS).
- The Miscellaneous Plan of the Linda Fire Protection District (the Miscellaneous Plan), a cost- sharing multiple-employer defined benefit pension plan administered by PERS.

CalPERS issues publicly available financial reports for its plans. Copies of the CalPERS annual financial report and pertinent past trend information may be obtained at <https://www.calpers.ca.gov/page/investments/about-investment-office/investment-financial-reports>. Or 400 P Street, Sacramento, CA 95814

**Benefits Provided**

Each plan provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The passage of the Public Employees' Pension Reform Act ("PEPRA") imposed several restrictions to the pension benefits that may be offered to employees hired on or after January 1, 2013, including increasing minimum retirement ages, increasing the percentage required for member contributions, and excluding certain types of compensation as pensionable. PEPRA has also created limits on pensionable compensation tied to the Social Security taxable wage base. The cumulative effect of these PEPRA changes will ultimately reduce the District's retirement costs.

All permanent employees and part-time employees working at least 1,000 hours per year are enrolled in the CalPERS Safety Plan or the Miscellaneous Plan. Safety membership is extended only to those involved in fire suppression, and certain other related classifications, while all other employees are classified as Miscellaneous members. Upon retirement, participants are entitled to an annual retirement benefit, payable for life, in an amount equal to a benefit factor multiplied by their service years and by their highest average monthly salary over 12 consecutive months of employment or in the case of PEPRA employees 36 consecutive months of employment.

	<b><u>Safety Plan</u></b>		<b><u>Miscellaneous Plan</u></b>
	Prior to January 1, 2013 (Classic)	On or after January 1, 2013 ("PEPRA")	Prior to January 1, 2013 (Classic)
Hire date			
Benefit formula (at full retirement)	2.0% @ 50	2.7% @ 57	2.7% @ 55
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 and up	50 and up	50 and up
Monthly benefits, as a % of eligible compensation	2.0%	2.7%	2.7%

**LINDA FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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**Benefits Provided (continued)**

The following employees were covered by the benefit terms for the Plans:

	<u>Safety Plan</u>	<u>Miscellaneous Plan</u>
Inactive or their beneficiaries currently receiving benefits	5	1
Inactive entitled to but not yet receiving benefits	4	0
Active	<u>16</u>	<u>1</u>
Total covered employees	<u>25</u>	<u>2</u>

The information was based on the most recent actuarial information available as of June 30, 2014

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law (PERL) 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. For each of the plans, the contractually required contribution rate for the year ended June 30, 2015, was a specified percent of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year and any unfunded accrued liability for past services.

Contribution rates for the Safety Plan are individually determined for the District by CalPERS and do not reflect any cost-sharing provisions. Contribution rates for the Miscellaneous Plan are determined with reference to the risk pool to which it belongs. Additionally, CalPERS manages a Side Fund for the Miscellaneous Plan, that was created at the time the District joined the plan, to reflect the difference between the funded status of the District's plan and the funded status of the risk pool. The Side Fund is invested and is being amortized to reduce the normal required contributions.

Required contributions of active plan members and of the District for fiscal year 2014/15 were as follows:

	<u>Safety Plan</u>	<u>Miscellaneous Plan</u>
Compensation	\$ 906,830	\$ 58,872
Normal cost rate	14.64%	6.65%
Amortization of accrued liabilities and surcharge rate	6.10%	1.78%
Normal cost	132,769	3,838
Amortization of accrued liabilities and surcharge rate	<u>55,326</u>	<u>1,050</u>
Total required contribution	<u>\$ 188,095</u>	<u>\$ 4,888</u>

**Pension Expenses and Deferred Outflows/Inflows of Resources**

For the year ended June 30, 2015, District recognized pension expense of \$274,847 for all Plans combined. At June 30, 2015, the District reported deferred outflows and inflows of resources related to all Plans combined from the following sources:

	<u>Safety Plan</u>		<u>Miscellaneous Plan</u>	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Change in assumptions	\$ 248,949	\$ 0	\$ 13,993	\$ 0
Actual less projected earnings	0	\$ 388,688	0	\$ 19,985
Other experience gain and losses	\$ 4,669	0	\$ 19,845	0
Investment Amortization Divisor		4.3493		4.3493
Other experience G & L Amort Divisor **	6.2966		3.2053	
Amortization of G & L	0	\$ 89,367	0	\$ 4,595
Amortization of all other G & L	<u>\$ 40,279</u>	<u>0</u>	<u>\$ 10,557</u>	<u>0</u>
Total	<u>\$ 40,279</u>	<u>\$ 89,367</u>	<u>\$ 10,557</u>	<u>\$ 4,595</u>

\*\* Amortization over average work expectancy including retirees



**LINDA FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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**Pension Expenses and Deferred Outflows/Inflows of Resources (continued)**

The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ending June 30,	Deferred Outflows	Deferred Inflows
2016	\$ 50,836	\$ 93,962
2017	50,836	93,962
2018	50,836	93,962
2019	50,836	93,962
2020	50,836	32,795
2021	33,276	0
	<u>\$ 287,456</u>	<u>\$ 408,643</u>

**Net Pension Liability**

The net pension liability (NPL) is measured as of June 30, 2014 based on the results of the actuarial calculation performed as of June 30, 2013 which were rolled forward to June 30, 2014 for the CalPERS plans. Fiduciary net position is based on fair value of investments as of June 30, 2014. As of June 30, 2015, District reported the following net pension liabilities:

CalPERS Safety Plan	\$ 839,114
CalPERS Miscellaneous Plan	87,745
Total NPL	<u>\$ 926,859</u>

**Actuarial Assumptions**

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

**Actuarial Cost Method**

The Unfunded Actuarial Accrued Liability is determined as the portion of benefits not paid for by current assets and future Normal Cost and equal to the accumulation of past Normal Costs had cost and accumulated asset allocations begun at the date of hire

**Actuarial Assumptions**

Discount Rate	7.50%
Inflation	2.75%
Payroll Growth	3.00%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit	Contractual 2% @50 Classic Safety and 2.7% @ 55 Miscellaneous plan and 2.7% @57 "PERPA" Classic Safety.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 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 is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

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.

**LINDA FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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**Discount Rate (continued)**

This difference was deemed immaterial to the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan. However, employers may determine the impact at the plan level for their own financial reporting purposes. Refer to bottom of this page, which provides information on the sensitivity of the net pension liability to changes in the discount rate

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management 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, staff took into account, both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 <sup>1</sup>	Real Return Years 11+ <sup>2</sup>
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 Forestland	3.0	4.50	5.09
Liquidity	2.0	(0.55)	(1.05)

<sup>1</sup> An expected inflation of 2.5% used for this period

<sup>2</sup> An expected inflation of 3.0% used for this period

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.50 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.50 percent) or 1 percentage-point higher (8.50 percent) than the current rate:

	Valuation Rate (Safety Plan)		
	6.50%	7.50%	8.50%
District's Net Pension Liability	\$ 936,000	\$ 839,114	\$ 758,000

	Valuation Rate (Miscellaneous Plan)		
	6.50%	7.50%	8.50%
District's Net Pension Liability	\$ 94,000	\$ 87,745	\$ 77,000

**LINDA FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015**

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**NOTE 7: COMMITMENTS AND CONTINGENCIES**

The District has received revenues for specific purposes that are subject to review and audit by the State government and others. Although such audits could result in expenditure disallowances, it is believed that any required reimbursements would not be material.

**NOTE 8: RISK MANAGEMENT/CLAIMS LIABILITIES**

The District is exposed to various risks of loss related to theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District is covered by commercial insurance purchased from independent third parties. There have been no significant changes in insurance coverage and no settlements or claims have been made in the last year.

During the fiscal year ended June 30, 2015, the District insured by Northern California Fire District Association for general liability, errors and omissions, and a variety of comprehensive coverage and by Northern California Special Districts Insurance Authority for workers' compensation.

**NOTE 9: PRIOR PERIOD ADJUSTMENT**

Management adopted the provisions of the following Government Accounting Standards Board (GASB). Statements, which became effective during the year ended June 30, 2015:

GASB Statement No. 68 – In June 2012, GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27. The intention of this Statement is to improve the decision-usefulness of information in employer and governmental non-employer contributing entity financial reports and enhance its value for assessing accountability and inter-period equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense.

GASB Statement No. 71 – In 2014, GASB issued Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68. The intention of this Statement is to eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement 68 in the accrual-basis financial statements of employers and non-employer contributing entities.

The implementation of the above Statements required District to make prior period adjustments. As a result, net position was reduced by \$1,041,389 as of July 1, 2014.

**NOTE 10: SUBSEQUENT EVENTS**

Management has reviewed its financial statements and evaluated subsequent events for the period from its year-end June 30, 2015 through May 12, 2016, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the accompanying statements.

**NOTE 11: BOND PAYABLE**

The Certificates are executed and delivered in principal amounts of \$5,000 or integral multiples thereof. Interest represented by each Certificate will accrue on the principal components represented by such Certificate at the applicable interest rate from the date of original delivery of the Certificate until its date of maturity or prior redemption, with interest payable on each May 1 and November 1 (each, an "Interest payment due"), commencing May 1, 2011. Interest represented by each Certificate will be computed on the basis of a 360-day year consisting of twelve 30-day months.

The project financed is a new fire station which is comprised of two buildings and was opened on November 1, 2006. The main building is 8,863 square foot in size and includes a lobby, captain's office, special projects office, communications room, kitchen/dining room, dayroom, sleeping quarters, sheriff substation and restrooms. The main building also includes a garage consisting of three apparatus bays. The garage is sized to contain two fire engines, a ladder truck, and two wild land trucks. The second building is a service building. The service building is 798 square foot in size and includes an exercise room, laundry room, electrical room and a self-contained breathing apparatus room. In addition to the two buildings, the site includes an emergency generator and a vault for the refueling of District vehicles.

**LINDA FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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**NOTE 11: BOND PAYABLE (continued)**

The District has approved to refinance its obligation of 2006 certificates due to prevailing interest rates in the municipal bond market and for other reasons. 2011 certificate purchase agreement has been authorized by the Board of Directors' resolution 2011-3. The table below represent repayment schedule as of June 30, 2015:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
11/1/2015		1,526	1,526
5/1/2016	<u>70,000</u>	<u>1,526</u>	<u>71,526</u>
	<u>\$ 70,000</u>	<u>\$ 3,052</u>	<u>\$ 73,052</u>

**NOTE 12: APPROPRIATION LIMITS**

Under the California Constitution (ACT), Special Districts must establish appropriation limits. According to the ACT, the District determined that the appropriation limit to be \$2,545,492 for fiscal year 2014-2015. This amount was determined by the ratio of assessed value multiplied by the population conversion ratio that is published by the California Department of Finance annually. The new appropriation for 2014-2015 is \$2,545,492. This amount was approved in Resolution 2014-4 by the Board of Directors. The District Board of Directors reserves the right to reelect the annual adjustment factor and to reestablish the FY 2014-2015 appropriations limit at such time as the percentage change in the local assessment roll due to the addition of local nonresidential construction and special population estimate from the State Department of Finance is available.

**LINDA FIRE PROTECTION DISTRICT**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund - Budget and Actual**  
**For the Year Ended June 30, 2015**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue				
Secured and unsecured taxes	\$ 1,246,610	\$ 1,203,261	\$ 2,106,131	\$ 902,870
Prop 172 money	230,000	230,000	228,074	(1,926)
Intergovernmental Revenue	630,000	673,349	140,987	(532,362)
Total Revenue	<u>2,106,610</u>	<u>2,106,610</u>	<u>2,475,192</u>	<u>368,582</u>
Expenditures				
Salaries and payroll taxes	1,098,322	1,168,522	1,217,515	48,993
Retirement	272,773	274,873	274,846	(27)
Group insurance	303,597	303,597	303,362	(235)
Clothing and personal	16,500	16,500	13,022	(3,478)
Communications	5,200	5,200	4,889	(311)
General insurance	90,486	90,486	89,764	(722)
Household expense	9,300	9,300	7,770	(1,530)
Maintenance-equipment	55,000	67,400	67,093	(307)
Maintenance-structure	10,000	2,800	2,256	(544)
Membership	1,150	1,150	635	(515)
Office expense	3,700	3,700	3,089	(611)
Professional services	70,000	42,900	42,869	(31)
Publications	1,000	1,200	1,182	(18)
Shop	2,500	400	293	(107)
Special department expense	95,500	89,000	88,574	(426)
Transportation	130,000	78,000	76,310	(1,690)
Utilities	43,400	43,400	42,695	(705)
Weed abatement	70,000	70,000	65,767	(4,233)
Miscellaneous	0	0	66,741	66,741
Taxes and assessments	1,000	1,000	803	(197)
Capital outlay	50,000	50,000	37,093	(12,907)
Total Expenditures	<u>2,329,428</u>	<u>2,319,428</u>	<u>2,406,568</u>	<u>87,140</u>
Net Change in Fund Balance	<u>\$ (222,818)</u>	<u>\$ (212,818)</u>	<u>\$ 68,624</u>	<u>\$ 281,441</u>

**LINDA FIRE PROTECTION DISTRICT**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Special Revenue Funds - Budget and Actual**  
**For the Year Ended June 30, 2015**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive</u>
Revenue				
Other Revenue	0	0	9,202	(9,202)
Fire Mitigation fees	\$ <u>50,000</u>	\$ <u>50,000</u>	\$ <u>396,260</u>	\$ <u>(346,260)</u>
Total Revenue	<u>50,000</u>	<u>50,000</u>	<u>405,462</u>	<u>(346,260)</u>
Expenditures				
COP Payment	<u>503,020</u>	<u>503,020</u>	<u>503,017</u>	<u>3</u>
Total Expenditures	<u>503,020</u>	<u>503,020</u>	<u>503,017</u>	<u>3</u>
Net Change in Fund Balance	<u>(453,020)</u>	<u>(453,020)</u>	<u>(97,555)</u>	<u>(346,263)</u>

**LINDA FIRE PROTECTION DISTRICT**  
**Schedule of the Plan's Proportionate Share of the Net Pension Liability**  
**and Related Ratios as of the Measurement Date**  
**For the Year Ended June 30, 2015**

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	<b>6/30/2014<sup>1</sup></b>	<b>6/30/2014<sup>1</sup></b>
	<b>Safety Plan*</b>	<b>Miscellaneous Plan</b>
Plan's Proportion of the Net Pension Liability/(Assets)	0.01629%	0.00141%
Plan's Proportionate Share of Total Pension Liability/(Assets)	\$ 5,257,302	\$ 318,424
Plan's Proportionate Share of the Net Pension Liability/(Assets)	\$ 839,114	\$ 87,745
Plan's Covered-Employee Payroll <sup>2</sup>	\$ 795,467	\$ 58,745
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	105.49%	149.37%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	84.04%	72.44%
Plan's Proportionate Share of Aggregate Employer Contributions <sup>3</sup>	\$ 188,095	\$ 4,888
Plan's Fiduciary Net Position	\$ 4,418,188	\$ 230,679

\*PEPRA quantities are diminimus

- 1) Historical information is required only for measurement periods for which GASB 68 is applicable
- 2) Covered employee payroll represented above is based on pensionable earnings provided by the employer.
- 3) The plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The plan's proportionate share of aggregate contributions is based on the plan's proportion of fiduciary net position shown on line 5 of the table above as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

**LINDA FIRE PROTECTION DISTRICT**  
**Schedule of Plan Contributions<sup>1</sup>**  
**For the Year Ended June 30, 2015**

	<u>Safety Plan</u>	<u>Miscellaneous Plan</u>
Actuarially Determined Contribution <sup>2</sup>	\$ 188,095	\$ 4,888
Contributions in Relation to Actuarially Determined Contribution <sup>2</sup>	<u>\$ (188,095)</u>	<u>\$ (4,888)</u>
Contribution Deficiency (Excess)	<u>0</u>	<u>0</u>
 Covered-Employee Payroll <sup>3,4</sup>	 \$ 795,467	 \$ 58,745
Contributions as a Percentage of Covered-Employee Payroll <sup>3</sup>	23.65%	8.32%

1) Historical information is required only for measurement periods for which GASB 68 is applicable.

2) Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that the employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

3) Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer.

4) Payroll from prior year was assumed to increase by the 3.00 percent payroll growth.



**LINDA FIRE PROTECTION DISTRICT**  
**Notes to Required Supplementary Information**  
**For the Year Ended June 30, 2015**

**Budgetary Comparison Schedule**

District employs budget control by object level coded and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. Expenditures cannot legally exceed appropriations by major object code. Expenditures cannot legally exceed appropriations by major object code.

**Schedule of Proportionate Share of Net Pension Liability**

In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees. Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

**Schedule of Contributions**

If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.



**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**

To the Board of Directors  
Linda Fire Protection District  
Linda, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Linda Fire Protection District. (An autonomous special district of the State of California), the (District), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise The District's basic financial statements and have issued our report thereon dated May 12, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2015-1 to be material weaknesses.

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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**District's Response to Findings**

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*ST Group P.C.*

ST Group P.C.  
Certified Public Accountants  
Sacramento, California  
May 12, 2016

910 Florin Road, Suite 111, Sacramento, California 95831 (916) 424-6233  
(800) 344-6233 - Fax (866) 982-6233 - [www.stgroupepa.com](http://www.stgroupepa.com)

**LINDA FIRE PROTECTION DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2015**

(334-0816) Lette... - 32 of 32

**Finding 2015-1: Financial Statement Preparation**

**Criteria upon which audit finding is based (legal citation):**

In Accordance with Statement on Auditing Standards No. 122 (SAS 122), the District is responsible for preparing complete and accurate financial statements, footnote disclosures, and management's discussion and analysis in accordance with Generally Accepted Auditing Principles (GAAP).

**Finding (Condition):**

Similar to many local governments, The District does not have policies and procedures in place to ensure that complete and accurate financial statements, footnotes disclosures, and management's discussion and analysis are prepared in accordance with GAAP prior to the annual audit. Management relies upon the auditor to recommend footnote disclosures for the financial statements and to prepare adjusting journal entries for approval in order to report financial information in accordance with GAAP.

**Amount of Questioned Cost, How Computed and Prevalence:**

None

**Effect:**

There is a risk that a material financial statement misstatement may exist and not be prevented or detected by the District's system of internal controls.

**Cause:**

This condition has always existed at the District, and is being reported in accordance with SAS 122.

**Recommendation:**

The District should consider the cost benefit of hiring independent CPA firm or developing internal systems which would allow the District to complete government-wide financial statements in conformity with GAAP.

**District's Response:**

The District will implement reporting in accordance with GAAP and meet all GASB requirements.

**CORRECTIVE ACTION PLAN**

**Finding (Condition):**

Similar to many local governments, The District does not have policies and procedures in place to ensure that complete and accurate financial statements, footnotes disclosures, and management's discussion and analysis are prepared in accordance with GAAP prior to the annual audit. Management relies upon the auditor to recommend footnote disclosures for the financial statements and to prepare adjusting journal entries for approval in order to report financial information in accordance with GAAP.

**Corrective Action Planned:**

The District expects to implement the use of accounting software to produce the financial statements in accordance with GAAP after the FY 15/16 budget cycle.

**Expected Completion Date:**

Following the FY 15/16 budget cycle.

335-0816

**Commissioners**  
**Eric Sklar**, President  
Saint Helena

**Jacque Hostler-Carmesin**, Vice President  
McKinleyville

**Anthony C. Williams**, Member  
Huntington Beach

**Russell E. Burns**, Member  
Napa

**Peter S. Silva**, Member  
Chula Vista

STATE OF CALIFORNIA  
Edmund G. Brown Jr., Governor

## Fish and Game Commission



*Wildlife Heritage and Conservation*  
*Since 1870*

(335-0816) Three... - 1 of 24

1415 Ninth Street, Room 1520  
Sacramento, CA 95814  
(916) 653-4899  
[www.fgc.ca.gov](http://www.fgc.ca.gov)

**RECEIVED**

JUL 19 2016

Clerk/Board of Supervisors

July 18, 2016

### TO ALL INTERESTED AND AFFECTED PARTIES:

This is to provide you with a copy of the notice of proposed regulatory action to add Section 715 and amend Section 702, Title 14, California Code of Regulations, relating to Upland Game Bird Special Hunt Drawing and Application Fee, which will be published in the California Regulatory Notice Register on July 15, 2016.

Please note the dates of the public hearings related to this matter and associated deadlines for receipt of written comments. Additional information and all associated documents may be found on the Fish and Game Commission website at [www.fgc.ca.gov](http://www.fgc.ca.gov).

Karen Fothergill, Department of Fish and Wildlife, phone 916-716-1461, has been designated to respond to questions on the substance of the proposed regulations.

Sincerely,

**Caren Woodson**  
Associate Governmental Program Analyst

Attachment

## **TITLE 14. Fish and Game Commission**

### **Notice of Proposed Changes in Regulations**

**NOTICE IS HEREBY GIVEN** that the Fish and Game Commission (Commission), pursuant to the authority vested by Sections 200, 202, 203, 215, 220, 331, 332 and 1050 of the Fish and Game Code and to implement, interpret or make specific Sections 200, 202, 203, 203.1, 207, 215, 219, 220, 331, 332, 713, 1050, 1055, 1055.1, 1570, 1571, 1572, 1573, 3500, 3682.1, 3683, 3950, 3951, 4302, 4330, 4331, 4332, 4333, 4336, 4340, 4341, 4652, 4653, 4654, 4655, 4657, 4750, 4751, 4752, 4753, 4754, 4755, 4902, 10500 and 10502 of said Code, proposes to amend Section 702 and add Section 715, Title 14, California Code of Regulations, relating to Upland Game Bird Special Hunt Drawing and Application Fee.

#### **Informative Digest/Policy Statement Overview**

A new Section 715, Upland Game Bird Special Hunt Drawing, is proposed to establish the application and drawing procedures for wild upland game bird hunt reservations in the Automated License Data System (ALDS). ALDS is the central location for the public to apply for all Department licenses and hunting opportunities. The ALDS drawing process provides more accuracy and flexibility to the public and allows applicants to easily select their first, second and third choice wild bird hunts. A fee of \$5.00 per application for the Upland Game Bird Special Hunt Drawing is proposed to be added in Section 702.

#### **Benefits of the regulations**

The Commission anticipates benefits to the health and welfare of California residents. ALDS provides a single location for the public to apply for all department hunts including big game and waterfowl hunting opportunities. Data collected and compiled through ALDS will be accessible in a consistent format for the Department's use. Adding the Upland Game Bird Special Hunt Drawing to ALDS will provide the same benefits of fairness and flexibility as well as important information necessary to properly manage upland game bird populations.

The Commission anticipates benefits to the State's environment in the sustainable management of natural resources. The proposed regulation could reduce the time required to apply for Upland Game special hunting opportunities and will improve the accuracy of the data collection. Adoption of regulations to increase sustainable hunting opportunity provides for the maintenance of sufficient populations of upland game birds to ensure their continued existence.

#### **Non-monetary benefits to the public**

The Commission does not anticipate non-monetary benefits to the protection of public health and safety, worker safety, the prevention of discrimination, the promotion of fairness or social equity and the increase in openness and transparency in business

and government.

### Consistency with State or Federal Regulations

The Fish and Game Commission, pursuant to Fish and Game Code Sections 200, 202 and 203, has the sole authority to regulate hunting in California. Commission staff has searched the California Code of Regulations and has found the proposed changes pertaining to reservation drawing selection for wild upland game bird hunting opportunities through ALDS to be consistent with the provisions of Title 14. Therefore the Commission has determined that the proposed amendments are neither inconsistent nor incompatible with existing state regulations.

**NOTICE IS GIVEN** that any person interested may present statements, orally or in writing, relevant to this action at a hearing to be held at the Lake Natoma Inn Hotel & Conference Center, 702 Gold Lake Drive, in Folsom, California, on Wednesday August 25, 2016, at 8:00 a.m., or as soon thereafter as the matter may be heard.

**NOTICE IS ALSO GIVEN** that any person interested may present statements, orally or in writing, relevant to this action at a hearing to be held at the Red Lion Inn, 1929 4<sup>th</sup> Street, Eureka, California, on Wednesday, October 20, 2016, at 8:00 a.m., or as soon thereafter as the matter may be heard. It is requested, but not required, that written comments be submitted on or before October 6, 2016, at the address given below, or by email to [FGC@fgc.ca.gov](mailto:FGC@fgc.ca.gov). **Written comments mailed, or emailed to the Commission office, must be received before 5:00 p.m. on October 14, 2016.** All comments must be received no later than **October 20, 2016**, at the hearing in Eureka, California. If you would like copies of any modifications to this proposal, please include your name and mailing address.

The regulations as proposed in strikeout-underline format, as well as an initial statement of reasons, including environmental considerations and all information upon which the proposal is based (rulemaking file), are on file and available for public review from the agency representative, Valerie Termini, Executive Director, Fish and Game Commission, 1416 Ninth Street, Box 944209, Sacramento, California 94244-2090, phone (916) 653-4899. Please direct requests for the above mentioned documents and inquiries concerning the regulatory process to Valerie Termini or Caren Woodson at the preceding address or phone number. **Karen Fothergill, Department of Fish and Wildlife, phone (916) 716-1461 or email [Karen.Fothergill@wildlife.ca.gov](mailto:Karen.Fothergill@wildlife.ca.gov), has been designated to respond to questions on the substance of the proposed regulations.** Copies of the Initial Statement of Reasons, the regulatory language, the Notice, and other rulemaking documents, may be obtained from either the address above or on the Commission's website at <http://www.fgc.ca.gov>.

### Availability of Modified Text

If the regulations adopted by the Commission differ from but are sufficiently related to the action proposed, they will be available to the public for at least 15 days prior to the date of adoption. Any person interested may obtain a copy of said regulations prior to the date of adoption by contacting the agency representative named herein.

If the regulatory proposal is adopted, the final statement of reasons may be obtained from the address above when it has been received from the agency program staff.

### **Impact of Regulatory Action/Results of the Economic Impact Assessment**

The potential for significant statewide adverse economic impacts that might result from the proposed regulatory action has been assessed, and the following initial determinations relative to the required statutory categories have been made:

- (a) Significant Statewide Adverse Economic Impact Directly Affecting Business, Including the Ability of California Businesses to Compete with Businesses in Other States:

The proposed action will not have a significant statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states. The proposed action automates an existing hunt drawing process through the use of ALDS. This proposal is economically neutral to business.

- (b) Impact on the Creation or Elimination of Jobs Within the State, the Creation of New Businesses or the Elimination of Existing Businesses, or the Expansion of Businesses in California; Benefits of the Regulation to the Health and Welfare of California Residents, Worker Safety, and the State's Environment:

The Commission anticipates benefits to the health and welfare of California residents. ALDS provides a single location for the public to apply for all department hunts including big game and waterfowl hunting opportunities. Data collected and compiled through ALDS will be accessible in a consistent format for the Department's use. Adding the Upland Game Bird Special Hunt Drawing to ALDS will provide the same benefits of fairness and flexibility as well as important information necessary to properly manage upland game bird populations.

The Commission anticipates benefits to the State's environment in the sustainable management of natural resources. The proposed regulation could reduce the time required to apply for Upland Game special hunting opportunities and will improve the accuracy of the data collection. Adoption of regulations to increase sustainable hunting opportunity provides for the maintenance of sufficient populations of upland game birds to ensure their continued existence.

The Commission does not anticipate any impacts on the creation or elimination of jobs, the creation of new business, the elimination of existing businesses, or the expansion of businesses in California. The Commission does not anticipate any benefits to worker safety.

(c) Cost Impacts on a Representative Private Person or Business:

The Department proposes a modest fee to recover reasonable costs of the drawing as required by statute. The Commission is not aware of any cost impacts that a representative private person or business would necessarily incur in reasonable compliance with the proposed action.

(d) Costs or Savings to State Agencies or Costs/Savings in Federal Funding to the State: None.

(e) Nondiscretionary Costs/Savings to Local Agencies: None.

(f) Programs Mandated on Local Agencies or School Districts: None.

(g) Costs Imposed on any Local Agency or School District that is Required to be Reimbursed Under Part 7 (commencing with Section 17500) of Division 4, Government Code: None.

(h) Effect on Housing Costs: None.

Effect on Small Business

It has been determined that the adoption of these regulations will not affect small business. The Commission has drafted the regulations in Plain English pursuant to Government Code Sections 11342.580 and 11346.2(a)(1).



### Consideration of Alternatives

The Commission must determine that no reasonable alternative considered by the Commission, or that has otherwise been identified and brought to the attention of the Commission, would be more effective in carrying out the purpose for which the action is proposed, would be as effective and less burdensome to affected private persons than the proposed action, or would be more cost effective to affected private persons and equally effective in implementing the statutory policy or other provision of law.

FISH AND GAME COMMISSION

Dated: July 5, 2016

Valerie Termini  
Executive Director

335-0816

(335-0816) Three... - 7 of 24

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Sacramento, CA 95814  
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JUL 19 2016

Clerk/Board of Supervisors

STATE OF CALIFORNIA  
Edmund G. Brown Jr., Governor

## Fish and Game Commission



Wildlife Heritage and Conservation  
Since 1870

**Commissioners**  
**Eric Sklar**, President  
Saint Helena  
**Jacque Hostler-Carmesin**, Vice President  
McKinleyville  
**Anthony C. Williams**, Member  
Huntington Beach  
**Russell E. Burns**, Member  
Napa  
**Peter S. Silva**, Member  
Chula Vista

July 18, 2016

### TO ALL INTERESTED AND AFFECTED PARTIES:

This is to provide you with a copy of the notice of proposed regulatory action to amend Section 472, Title 14, California Code of Regulations, relating to Nongame Animals General Provisions, which will be published in the California Regulatory Notice Register on July 15, 2016.

Please note the dates of the public hearings related to this matter and associated deadlines for receipt of written comments. Additional information and all associated documents may be found on the Fish and Game Commission website at [www.fgc.ca.gov](http://www.fgc.ca.gov).

Karen Fothergill, Department of Fish and Wildlife, phone 916-716-1461, has been designated to respond to questions on the substance of the proposed regulations.

Sincerely,

Caren Woodson  
Associate Governmental Program Analyst

Attachment

**TITLE 14. Fish and Game Commission  
Notice of Proposed Changes in Regulations**

**NOTICE IS HEREBY GIVEN** that the Fish and Game Commission (Commission), pursuant to the authority vested by Sections 3800 and 4150 of the Fish and Game Code and to implement, interpret or make specific Sections 3800 and 4150 of said Code, proposes to amend Section 472, Title 14, California Code of Regulations, relating nongame animals general provisions.

**Informative Digest/Policy Statement Overview**

The status of domestic pigeons is uncertain under existing law. Fish and Game Code (FGC) Section 3680 implies that the shooting or taking of domestic pigeons is lawful. However, since their status (e.g. as the feral progeny of domestic birds) in the Code is unclear, the actual conditions under which they can be shot or taken is also unclear. FGC Section 3800 makes it unlawful to take nongame birds except as authorized by code or regulation.

Increasing populations of nonnative species have developed in many areas of California to the detriment of our native wildlife. Nonnative deer species compete with native species for the limited resources, forage, and habitat necessary for survival. They may also transmit diseases or parasites for which native species have no natural immunity or defenses. Current regulation permits the take of nonnative deer during the general deer season in the deer zone where they are found.

**PROPOSED REGULATION**

In order to clarify the status of domestic pigeons, the proposed amendment to subsection 472(a) specifies domestic pigeons are a nongame species which may be taken at any time and in any number except as specified.

In order to extend hunting opportunity and reduce populations of nonnative deer species, the proposed amendments to subsection 472(b) are necessary:

- (b) Extend the season for nonnative deer, of either sex, to include the deer, elk, and antelope seasons on any properties enrolled in Private Lands Management Programs authorized for hunting, and add that there is no bag or possession limit for nonnative species.
- (b)(1) Clarify that the possession of a valid hunting license is required for taking nonnative species; however, no tag, stamp, or additional endorsement of any kind is required.
- (b)(2) Clarify that it is unlawful to needlessly waste the edible flesh of nonnative deer.

## BENEFITS OF THE PROPOSED REGULATIONS

The Commission anticipates benefits to the health and welfare of California residents. Establishing specific regulations regarding the take of nonnative deer species will create new hunting opportunities and help reduce negative impacts on native species populations and habitats by reducing populations of competing nonnative species.

The Commission anticipates benefits to the State's environment in the sustainable management of natural resources. The regulation will clarify the conditions for take of domestic pigeons to provide consistency in application on a statewide basis and create new hunting opportunities for nonnative deer. Hunting provides opportunities for multi-generational family activities and promotes respect for the continued existence of California's natural resources by the future stewards of the State's resources.

The Commission does not anticipate non-monetary benefits to the protection of public health and safety, worker safety, the prevention of discrimination, the promotion of fairness or social equity, and the increase in openness and transparency in business and government.

## EVALUATION OF INCOMPATIBILITY WITH EXISTING REGULATIONS:

Section 20, Article IV, of the State Constitution specifies that the Legislature may delegate to the Fish and Game Commission such powers relating to the protection and propagation of fish and game as the Legislature sees fit. The Legislature has delegated to the Commission the power to regulate the take of nongame birds and mammals (Sections 3800 and 4150, Fish and Game Code). No other State agency has the authority to promulgate nongame hunting regulations. The Commission has searched the California Code of Regulations and has found the proposed changes pertaining to the general provisions of the nongame section consistent with the provisions of Title 14; therefore, the Commission has determined that the proposed amendments are neither inconsistent nor incompatible with existing State regulations.

**NOTICE IS ALSO GIVEN** that any person interested may present statements, orally or in writing, relevant to this action at a hearing to be held at the Red Lion Inn, 1929 4<sup>th</sup> Street, Eureka, California, on Wednesday, October 20, 2016, at 8:00 a.m., or as soon thereafter as the matter may be heard. It is requested, but not required, that written comments be submitted on or before October 6, 2016, at the address given below, or by email to [FGC@fgc.ca.gov](mailto:FGC@fgc.ca.gov). **Written comments mailed, or emailed to the Commission office, must be received before 5:00 p.m. on October 14, 2016.** All comments must be received no later than **October 20, 2016**, at the hearing in Eureka, California. If you would like copies of any modifications to this proposal, please include your name and mailing address.

The regulations as proposed in ~~strikeout~~-underline format, as well as an initial statement of reasons, including environmental considerations and all information upon which the proposal is based (rulemaking file), are on file and available for public review from the agency representative, Valerie Termini, Executive Director, Fish and Game Commission, 1416 Ninth Street, Box 944209, Sacramento, California 94244-2090, phone (916) 653-4899. Please direct requests for the above mentioned documents and inquiries concerning the regulatory process to Valerie Termini or Caren Woodson at the preceding address or phone number. **Karen Fothergill, Department of Fish and Wildlife, phone (916) 716-1461 or email Karen.Fothergill@wildlife.ca.gov, has been designated to respond to questions on the substance of the proposed regulations.** Copies of the Initial Statement of Reasons, the regulatory language, the Notice, and other rulemaking documents, may be obtained from either the address above or on the Commission's website at <http://www.fgc.ca.gov>.

#### Availability of Modified Text

If the regulations adopted by the Commission differ from but are sufficiently related to the action proposed, they will be available to the public for at least 15 days prior to the date of adoption. Any person interested may obtain a copy of said regulations prior to the date of adoption by contacting the agency representative named herein.

If the regulatory proposal is adopted, the final statement of reasons may be obtained from the address above when it has been received from the agency program staff.

#### Impact of Regulatory Action/Results of the Economic Impact Assessment

The potential for significant statewide adverse economic impacts that might result from the proposed regulatory action has been assessed, and the following initial determinations relative to the required statutory categories have been made:

- (a) Significant Statewide Adverse Economic Impact Directly Affecting Business, Including the Ability of California Businesses to Compete with Businesses in Other States:

The proposed action will not have a significant statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states. The proposed regulations are unlikely to increase or decrease current levels of hunting effort in California.

- (b) Impact on the Creation or Elimination of Jobs Within the State, the Creation of New Businesses or the Elimination of Existing Businesses, or the Expansion of Businesses in California; Benefits of the Regulation to the Health and Welfare of California Residents, Worker Safety, and the State's Environment:

The Commission anticipates benefits to the health and welfare of California residents. Establishing specific regulations regarding the take of nonnative deer species will create new hunting opportunities and help reduce negative impacts on native species populations and habitats by reducing populations of competing nonnative species.

The Commission anticipates benefits to the State's environment in the sustainable management of natural resources. The regulation will clarify the conditions for take of domestic pigeons to provide consistency in application on a statewide basis and create new hunting opportunities for nonnative deer. Hunting provides opportunities for multi-generational family activities and promotes respect for the continued existence of California's natural resources by the future stewards of the State's resources.

The Commission does not anticipate any impacts on the creation or elimination of jobs, the creation of new business, the elimination of businesses, or the expansion of businesses in California. The Commission does not anticipate any benefit to worker safety.

(c) Cost Impacts on a Representative Private Person or Business:

The Commission is not aware of any cost impacts that a representative private person or business would necessarily incur in reasonable compliance with the proposed action.

- (d) Costs or Savings to State Agencies or Costs/Savings in Federal Funding to the State: None.
- (e) Nondiscretionary Costs/Savings to Local Agencies: None.
- (f) Programs Mandated on Local Agencies or School Districts: None.
- (g) Costs Imposed on any Local Agency or School District that is Required to be Reimbursed Under Part 7 (commencing with Section 17500) of Division 4, Government Code: None.
- (h) Effect on Housing Costs: None.

Effect on Small Business

It has been determined that the adoption of these regulations will not affect small business. The Commission has drafted the regulations in Plain English pursuant to Government Code Sections 11342.580 and 11346.2(a)(1).

### Consideration of Alternatives

The Commission must determine that no reasonable alternative considered by the Commission, or that has otherwise been identified and brought to the attention of the Commission, would be more effective in carrying out the purpose for which the action is proposed, would be as effective and less burdensome to affected private persons than the proposed action, or would be more cost effective to affected private persons and equally effective in implementing the statutory policy or other provision of law.

FISH AND GAME COMMISSION

Dated: July 5, 2016

Valerie Termini  
Executive Director

**Commissioners**  
**Eric Sklar**, President  
 Saint Helena

**Jacque Hostler-Carmesin**, Vice President  
 McKinleyville

**Anthony C. Williams**, Member  
 Huntington Beach

**Russell E. Burns**, Member  
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**Peter S. Silva**, Member  
 Chula Vista

STATE OF CALIFORNIA  
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(335-0816) Three... - 13 of 24

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## Fish and Game Commission



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Clerk/Board of Supervisors

July 19, 2016

### **NOTICE OF PROPOSED 90-DAY EXTENSION OF EMERGENCY ACTION** Emergency Closure of Recreational Dungeness Crab and Rock Crab Fisheries Due to Elevated Levels of Domoic Acid

Reference OAL File #2015-1105-01E and OAL File #2016-0421-02EE

Pursuant to the requirements of Government Code subsections 11346.1(a)(2) and 11346.1(h), the Fish and Game Commission (Commission) is providing notice of proposed extension of existing emergency regulations, establishing emergency closures of recreational Dungeness crab and rock crab fisheries due to elevated levels of domoic acid.

The objective of this re-adoption is to protect the public from consuming Dungeness crab and rock crab caught in areas with persistently high levels of domoic acid that pose a risk to public health as determined by the director of the Office of Environmental Health Hazard Assessment in consultation with the director of the California Department of Public Health.

The Commission initially adopted the emergency regulations on November 5, 2015, and re-adopted them on April 25, 2016; the first 90-day extension will expire on August 3, 2016. The Commission adopted the second 90-day extension on July 19, 2016.

**The adopted 90-day extension of emergency action is substantially equivalent to the emergency regulation adopted by the Commission on November 5, 2015.**

### **SUBMISSION OF COMMENTS**

Government Code Section 11346.1(a)(2) requires that, at least five working days prior to submission of the proposed emergency action to the Office of Administrative Law (OAL), the adopting agency provide a Notice of the Proposed Emergency Action to every person who has filed a request for notice of regulatory action with the agency. After submission of the proposed emergency to OAL, OAL shall allow interested persons five calendar days to submit comments on the proposed emergency regulations as set forth in Government Code Section 11349.6.



Any interested person may present statements, arguments or comments submitted via U.S. mail, e-mail or fax, relevant to the proposed emergency regulatory action. Written comments submitted via U.S. mail, e-mail or fax must be received at OAL within five days after the Commission submits the emergency regulations to OAL for review.

Please reference submitted comments as regarding "Emergency Closure of Crab Fisheries" addressed to:

Mailing Address: Reference Attorney  
Office of Administrative Law  
300 Capitol Mall, Suite 1250  
Sacramento, CA 95814

California State  
Fish and Game Commission  
Attn: Sheri Tiemann  
1416 Ninth Street, Room 1320  
Sacramento, CA 95814

E-mail Address: [staff@oal.ca.gov](mailto:staff@oal.ca.gov)  
Fax No.: 916-323-6826

[fgc@fgc.ca.gov](mailto:fgc@fgc.ca.gov)

For the status of the Commission's submittal to OAL for review, and the end of the five-day written submittal period, please consult OAL's website at <http://www.oal.ca.gov> under the heading "Emergency Regulations."

(335-0816) Three... - 15 of 24

**CALIFORNIA FISH AND GAME COMMISSION**  
**STATEMENT OF PROPOSED EMERGENCY REGULATORY ACTION**  
**FOR RE-ADOPTION OF EMERGENCY REGULATIONS**

Emergency Action to Re-adopt Amendments to Section 29.85,  
Title 14, California Code of Regulations  
Re: Emergency closure of recreational Dungeness and rock crab fisheries  
due to elevated levels of domoic acid

**I. Statement of Facts Constituting Need for Emergency Regulatory Action**

The Fish and Game Commission (Commission) is re-adopting amendments to Section 29.85, Title 14, California Code of Regulations (CCR) [Office of Administrative Law (OAL) file numbers 2015-1105-01E and 2016-0421-02EE].

The Commission submitted an emergency rulemaking that was approved by the Office of Administrative Law (OAL) and filed with the Secretary of State on November 5, 2015, after samples of Dungeness and rock crabs were found to contain high domoic acid levels. The emergency rulemaking closed the recreational rock crab fishery north of the Ventura/Santa Barbara county line and delayed the opening of the recreational Dungeness crab fishery statewide.

In April 2016 the Commission re-adopted the substantially equivalent emergency regulations, which were filed with OAL on April 21, after samples of Dungeness and rock crabs in some areas were found to still contain high domoic acid levels.

The Office of Environmental Health Hazard Assessment (OEHHA), in cooperation with the California Department of Fish and Wildlife (Department), has continued to regularly monitor domoic acid levels in rock crab and Dungeness crab along the California coast since the emergency regulations were filed. Pursuant to the emergency regulations adopted in November 2015 and re-adopted in April 2016, the following state waters have been reopened for recreational fishing based on the recommendations of OEHHA in consultation with the director of the California Department of Public Health (CDPH):

1. On December 31, 2015, the recreational Dungeness crab and rock crab fisheries were reopened in state waters south of 35° 40' N. Latitude (near Piedras Blancas Light Station).
2. On February 11, 2016, the recreational Dungeness crab fishery was reopened in state waters south of 38° 00' N. Latitude (near Point Reyes).
3. On March 18, 2016, the recreational Dungeness crab fishery was reopened in state waters south of the Mendocino/Sonoma county line (near Gualala).
4. On March 28, 2016, the recreational rock crab fishery was reopened in the Channel Islands, with the exception of state waters between Santa Cruz and Santa Rosa islands.
5. On April 22, 2016 state waters were reopened for the recreational rock crab fishery south of Sand Hill Bluff in Santa Cruz County (36° 58.72' N. Latitude) and the recreational Dungeness crab fishery was opened south

of the northern jetty of Humboldt Bay in Humboldt County (37° 11' N. Latitude).

6. On May 2, 2016 the recreational Dungeness crab fishery was reopened statewide except for one area within Humboldt County; the area north of 40°46.15' N. Latitude (a line extending due west from the west end of the north jetty at the entrance of Humboldt Bay) and south of 41° 17.60' N. Latitude (a line extending due west from the mouth of Redwood Creek, Humboldt County) remained closed.
7. On May 19, 2016, the recreational Dungeness crab fishery was reopened statewide.
8. On June 3, 2016, state waters were reopened for the recreational rock crab fishery around the Channel Islands between Santa Cruz and Santa Rosa Islands.
9. On July 6, 2016, the recreational rock crab fishery was reopened in state waters south of Pigeon Point in San Mateo County (37° 11' N. Latitude).

Past history with such situations suggested that the emergency would resolve itself within the original 180 days as domoic acid levels naturally subsided. However, high domoic acid levels are persisting in some areas of the state as indicated by ongoing sampling. Therefore, the Commission re-adopted the emergency regulations for an additional period of 90 days following the first re-adoption 90-day effective time period, which ends on August 3. The second re-adoption is necessary to continue the emergency closures in those ocean waters of the state with persistently high levels of domoic acid.

Consuming crab from areas with persistently high levels of domoic acid poses a significant risk to public health as determined by the Director of OEHHA, in consultation with the Director of CDPH. Thus readopting the emergency closure for an additional period of 90 days beyond the initial 180-day period and the first re-adoption 90-day period is necessary for the preservation of public health and safety.

### **Identification of Reports or Documents Supporting Factual Emergency**

The Commission relied on the following documents in proposing this emergency rulemaking action:

- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Sonke Mastrup, Executive Director, California Fish and Game Commission, *Recommendations on Opening Dungeness and Rock Crab From Mainland Coasts of San Luis Obispo County and Counties to the South*, dated December 31, 2015.
- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Michael Yaun, Interim Executive Director, California Fish and Game Commission, *Recommendation Regarding Opening of Dungeness Crab Fishery in State Waters South of 38° 00' N Latitude*, dated February 11, 2016.

- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Michael Yaun, Interim Executive Director, California Fish and Game Commission, *Recommendation on Opening of Dungeness Crab Fishery in State Waters South of the Sonoma/Mendocino County Line*, dated March 18, 2016.
- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Michael Yaun, Interim Executive Director, California Fish and Game Commission, *Recommendation on Opening Rock Crab Fishery near Channel Islands, with the Exception of One Area*, dated March 28, 2016.
- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Michael Yaun, Interim Executive Director, California Fish and Game Commission, *Recommendation on Opening of Dungeness Crab Fishery in State Waters of Mendocino and Portions of Humboldt Counties*, dated April 22, 2016.
- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Michael Yaun, Interim Executive Director, California Fish and Game Commission, *Recommendation on opening of Dungeness Crab Fishery in State Waters Between the California/Oregon Border and 41° 17.60' N Latitude*, dated May 2, 2016
- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Michael Yaun, Interim Executive Director, California Fish and Game Commission, *Recommendation on Opening of the Last Remaining Area Closed to Dungeness Crab Fishing*, dated May 19, 2016
- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Valerie Termini, Executive Director, California Fish and Game Commission, *Recommendation on Opening of Rock Crab Fishery Near Channel Islands*, dated June 3, 2016
- Office of Environmental Health Hazard Assessment, Memorandum to Charlton H. Bonham, Director, California Department of Fish and Wildlife, and Valerie Termini, Executive Director, California Fish and Game Commission, *Recommendation of Opening of Rock Crab Fishery in Portions of San Mateo County*, dated July 6, 2016

## II. Regulatory Proposal

In response to the high domoic acid levels persisting in some areas of state ocean waters as indicated by continued sampling, the Commission re-adopted the emergency closure for an additional period of 90 days beyond the initial 180-day period and first re-adoption 90-day period as it is necessary for the preservation of the public health and safety.

Emergency recreational fishing closures would remain in effect until the fish are caught in state waters north of 37° 11' N. Latitude at Pigeon Point in San Mateo County.

Closure of the recreational fishery shall remain in effect until the director of OEHHHA, in consultation with the director of CDPH, determines that domoic acid levels in rock crab no longer pose a significant risk to public health and no longer recommends the fishery be closed.

The Department shall maintain a list of closed ocean waters of the state and update that list on Wednesday of each week by 1:00 pm. It shall be the responsibility of any person taking rock crab to call the Department's hotline or visit the Department's website to obtain the current status of any ocean water.

### **III. Impact of Regulatory Action**

The potential for significant statewide adverse economic impacts that might result from the proposed regulatory action has been assessed, and the following determinations relative to the required statutory categories have been made:

- (a) Costs or Savings to State Agencies or Costs/Savings in Federal Funding to the State:

None.

- (b) Nondiscretionary Costs/Savings to Local Agencies:

None.

- (c) Programs Mandated on Local Agencies or School Districts:

None.

- (d) Costs Imposed on Any Local Agency or School District that is Required to be Reimbursed Under Part 7 (commencing with Section 17500) of Division 4, Government Code:

None.

- (e) Effect on Housing Costs:

None.

### **IV. Re-adoption Criteria**

Pursuant to Government Code Section 11346.1(h), the text of a re-adopted regulation must be the "same or substantially equivalent" to the text of the original emergency regulation. The language for the re-adopted regulatory

amendment is substantially equivalent to the language of the regulation.

In addition, Government Code Section 11346.1(h) specifies that the emergency rulemaking agency must demonstrate that it is making “substantial progress and has proceeded with due diligence” to comply with standard rulemaking provisions. At its July 19, 2016 meeting, the Commission received an update on testing and sampling levels and an overview of state ocean waters that have been reopened as well as those that remain closed due to elevated levels of domoic acid. Past history with such situations suggested that the emergency would resolve itself within the original 180 days as domoic acid levels naturally subsided. However, the Commission determined that an emergency situation still exists and re-adopted the emergency closure for an additional period of 90 days beyond the initial 180-day period and first 90-day extension, as it is necessary for the preservation of public health and safety. Given this unique situation, a state interagency task force that includes the Commission has been created to proactively address harmful algal blooms that result in high levels of domoic acid and is working to identify solutions for more quickly addressing public health and safety. In addition, legislation has been introduced to grant authority for immediately closing fisheries due to harmful algal blooms.

## **V. Authority and Reference**

The Commission proposes this emergency action pursuant to the authority vested by sections 200, 202, 205, 220, and 240 of the Fish and Game Code and to implement, interpret, or make specific sections 200, 202, 205, 206, 220, and 240 of said code.

## **VI. Section 240 Finding**

Pursuant to Section 240 of the Fish and Game Code, the Commission finds that the adoption of this regulation is necessary for the immediate protection of public health and safety from elevated levels of domoic acid detected in samples of Dungeness and rock crab in ocean waters of the state.

The Fish and Game Commission (Commission) is re-adopting amendments to Section 29.85, Title 14, California Code of Regulations (CCR) [Office of Administrative Law (OAL) file numbers 2015-1105-01E and 2016-0421-02EE].

The Commission submitted an emergency rulemaking that was approved by the Office of Administrative Law (OAL) on November 5, 2015, after samples of Dungeness and rock crabs were found to contain high domoic acid levels. The emergency rulemaking closed the recreational rock crab fishery north of the Ventura/Santa Barbara county line and delayed the opening of the recreational Dungeness crab fishery statewide.

In April 2016 the Commission re-adopted the substantially equivalent emergency regulations, which were filed with OAL on April 21, after samples of Dungeness and rock crabs in some areas were found to still contain high domoic acid levels.

The Office of Environmental Health Hazard Assessment (OEHHA), in cooperation with the California Department of Fish and Wildlife (Department), has continued to regularly monitor domoic acid levels in rock crab and Dungeness crab along the California coast since the emergency regulations were filed. Pursuant to the emergency regulations adopted in November 2015 and re-adopted in April 2016, the following state waters have been reopened for recreational fishing based on the recommendations of OEHHA in consultation with the director of the California Department of Public Health (CDPH):

1. On December 31, 2015, the recreational Dungeness crab and rock crab fisheries were reopened in state waters south of 35° 40' N. Latitude (near Piedras Blancas Light Station).
2. On February 11, 2016, the recreational Dungeness crab fishery was reopened in state waters south of 38° 00' N. Latitude (near Point Reyes).
3. On March 18, 2016, the recreational Dungeness crab fishery was reopened in state waters south of the Mendocino/Sonoma county line (near Gualala).
4. On March 28, 2016, the recreational rock crab fishery was reopened in the Channel Islands, with the exception of state waters between Santa Cruz and Santa Rosa islands.
5. On April 22, 2016 state waters were reopened for the recreational rock crab fishery south of Sand Hill Bluff in Santa Cruz County (36° 58.72' N. Latitude) and the recreational Dungeness crab fishery was opened south of the northern jetty of Humboldt Bay in Humboldt County (40° 46.15' N. Latitude).
6. On May 2, 2016 the recreational Dungeness crab fishery was reopened statewide except for one area within Humboldt County; the area north of 40°46.15' N. Latitude (a line extending due west from the west end of the north jetty at the entrance of Humboldt Bay) and south of 41° 17.60' N. Latitude (a line extending due west from the mouth of Redwood Creek, Humboldt County) remained closed.
7. On May 19, 2016, the recreational Dungeness crab fishery was reopened statewide.

8. On June 3, 2016, state waters were reopened for the recreational fishery around the Channel Islands between Santa Cruz and Santa Rosa Islands.
9. On July 6, 2016, the recreational rock crab fishery was reopened in state waters south of Pigeon Point in San Mateo County (37° 11' N. Latitude).

Past history with such situations suggested that the emergency would resolve itself within the original 180 days as domoic acid levels naturally subsided. However, high domoic acid levels are persisting in some areas of the state as indicated by ongoing sampling. Therefore, the Commission re-adopted the emergency regulations for an additional period of 90 days following the first re-adoption 90-day effective time period, which ends on August 3. The second re-adoption is necessary to continue the emergency closures in those ocean waters of the state with persistently high levels of domoic acid.

Consuming crab from areas with persistently high levels of domoic acid poses a significant risk to public health as determined by the Director of OEHHA, in consultation with the Director of CDPH. Thus readopting the emergency closure for an additional period of 90 days beyond the initial 180-day period and the first re-adoption 90-day period is necessary for the preservation of public health and safety.

Regulatory Action: Following the initial 180-day effective time period, the Commission re-adopted emergency regulations for an additional period of 90 days, which ends on August 3. The second re-adoption is necessary to continue the emergency closures in those state ocean waters with persistently high levels of domoic acid as it is necessary for preserving public health and safety.

The Department shall maintain a list of closed ocean waters of the state and update that list on Wednesday of each week by 1:00 pm. It shall be the responsibility of any person taking Dungeness or rock crab to call the Department's hotline or visit to the Department's website to obtain the current status of any ocean water.

Benefits: The regulation will protect public health and safety by prohibiting possession of Dungeness and rock crab containing elevated levels of domoic acid.

The adopted regulations are neither inconsistent nor incompatible with existing state regulations. The Legislature has delegated authority to the Commission to promulgate sport fishing regulations (sections 200, 202, 205, 220, and 240, Fish and Game Code).



Section 29.85, Title 14, CCR, is amended to read:

29.85. Crab.

(a) Dungeness crabs (Cancer magister)

(1) Closure: Closures:

(A) Dungeness crab may not be taken from or possessed if taken from San Francisco Bay and San Pablo Bay, plus all their tidal bays, sloughs and estuaries between the Golden Gate Bridge and Carquinez Bridge.

(B) Dungeness crab may not be taken from or possessed if taken from ocean waters, including bays and estuaries, north of the Ventura/Santa Barbara County line where the Director of the Office of Environmental Health Hazard Assessment, in consultation with the Director of the California Department of Public Health, has determined that Dungeness crab contain unhealthy domoic acid levels and recommends closing the fishery until such time as the Director of the Office of Environmental Health Hazard Assessment, in consultation with the Director of the California Department of Public Health, determines that domoic acid levels in Dungeness crab no longer pose a significant risk to public health and no longer recommends the fishery be closed. Areas may be opened on a county-by-county basis. The department shall maintain a list of closed ocean waters of the state and update that list on Wednesday of each week by 1:00 pm. It shall be the responsibility of any person prior to taking Dungeness crab to call (831) 649-2883 or go to the department's website at [www.wildlife.ca.gov/Fishing/Ocean/Health-Advisories](http://www.wildlife.ca.gov/Fishing/Ocean/Health-Advisories) to obtain the current status of any ocean water.

(2) Open season:

(A) Del Norte, Humboldt and Mendocino counties: From the ~~first Saturday in November~~ opening date determined through subsection (a)(1)(B) through July 30.

(B) All other counties: From the ~~first Saturday in November~~ opening date determined through subsection (a)(1)(B) through June 30.

(3) Limit: Ten.

(4) Not more than 60 crab traps are authorized to be used to take Dungeness crab from a vessel operating under authority of a Commercial Passenger Fishing Vessel License issued pursuant to Fish and Game Code Section 7920.

(5) Traps and trap buoys by a commercial passenger fishing vessel to take Dungeness crab under authority of this Section and Section 29.80 shall have the commercial boat registration number of that vessel affixed to each trap and buoy.

(6) No vessel that takes Dungeness crabs under authority of this section, or Section 29.80, shall be used to take Dungeness crabs for commercial purposes.

(7) Minimum size: Five and three-quarter inches measured by the shortest distance through the body from edge of shell to edge of shell directly in front of and excluding the points (lateral spines).

(b) All crabs of the *Cancer* genus except Dungeness crabs, but including: yellow crabs, rock crabs, red crabs and slender crabs:

(1) Rock crab closure:

(A) Rock crab may not be taken from or possessed if taken from ocean waters, including bays and estuaries, north of the Ventura/Santa Barbara County line in state waters north of Pigeon Point in San Mateo County (Latitude 37° 11'

N) where the Director of the Office of Environmental Health Assessment, in consultation with the Director of the California Department of Public Health, has determined that rock crab contain unhealthy domoic acid levels and recommends closing the fishery until such time as the Director of the Office of Environmental Health Hazard Assessment, in consultation with the Director of the California Department of Public Health, determines that domoic acid levels in rock crab no longer pose a significant risk to public health and no longer recommends the fishery be closed. Areas may be opened on a county-by-county basis. The department shall maintain a list of closed ocean waters of the state and update that list on Wednesday of each week by 1:00 pm. It shall be the responsibility of any person prior to taking rock crab to call (831) 649-2883 or go to the department's website at [www.wildlife.ca.gov/Fishing/Ocean/Health-Advisories](http://www.wildlife.ca.gov/Fishing/Ocean/Health-Advisories) to obtain the current status of any ocean water.

~~(1)~~(2) Open season:

(A) Rock crab: The rock crab season will open on the date determined through subsection (b)(1)(A) and will remain open until [OAL to insert end date of emergency regulation].

(B) All other species: All year.

~~(2)~~(3) Limit: Thirty-five.

~~(3)~~(4) Minimum size: Four inches measured by the shortest distance through the body, from edge of shell to edge of shell at the widest part, except there is no minimum size in Fish and Game districts 8 and 9.

(c) All crabs of the genus *Cancer*, including Dungeness crabs, yellow crabs, rock crabs, red crabs and slender crabs, may be brought to the surface of the water for measuring, but no undersize crabs may be placed in any type of receiver, kept on the person or retained in any person's possession or under his direct control; all crabs shall be measured immediately and any undersize crabs shall be released immediately into the water.

(d) Sand crabs (*Emerita analoga*): Limit: Fifty.

Note: Authority cited: Sections 200, 202, ~~205 and 220~~205, 220 and 240, Fish and Game Code; Reference: Sections 200, 202, 205, ~~206 and 220~~206, 220 and 240, Fish and Game Code

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336-0816

(336-0816) Notic... - 1 of 14

RECEIVED

Clerk/Board of Supervisors

July 5, 2016

Terry A. Hansen, Registrar of Voters  
Yuba County Registrar of Voters  
915 8<sup>th</sup> Street, Suite 107  
Marysville, CA 95901

Donna Stottlemeyer, Clerk of the Board  
Yuba County Board of Supervisors  
915 8<sup>th</sup> Street, Suite 109  
Marysville, CA 95901

Re: Nevada Joint Union High School District November 8, 2016 Bond Measure Election

Enclosed please find the Nevada Joint Union High School District Board of Trustees RESOLUTION NO. 43-15/16 "RESOLUTION OF THE BOARD OF TRUSTEES OF THE NEVADA JOINT UNION HIGH SCHOOL DISTRICT ORDERING AN ELECTION, AND ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER" adopted on June 29, 2016 calling for a November 8, 2016 local bond election.

Also enclosed is our Tax Rate Statement. We expect Exhibit B to be printed in its entirety in each sample ballot/voter pamphlet.

By this letter we are formally requesting to review a proof of the ballot statement language, the full text of the ballot proposition, impartial analysis and ballot arguments that would appear in the voter pamphlet prior to publishing. Please direct this proof to the undersigned as soon as it is available.

We believe that Education Code Section 15122.5 is not applicable and we request that the County not include the following "State Matching Funds" language in the ballot or voter pamphlet:

"Approval of Measure \_\_\_\_\_ does not guarantee that the proposed project or projects in the Nevada Joint Union High School District that are the subject of bonds under Measure \_\_\_\_\_ will be funded beyond the local revenues generated by Measure \_\_\_\_\_. The district's proposal for the project or projects may assume the receipt of matching state funds, which could be subject to appropriation by the Legislature or approval of a statewide bond measure."

If possible, the District requests that we not be assigned the letters "F, N or O".

We would be more than happy to provide you with the resolution electronically in order to facilitate your work, or to assist with this process in any other manner.

This letter also authorizes you to contact David Casnocha of Stradling Yocca Carlson & Rauth, our bond counsel, at (415) 283-2241 if you have any questions.

Sincerely,

Louise Johnson  
Superintendent

cc: David G. Casnocha

## RESOLUTION NO. 43-15/16

Clerk/Board of Supervisors

RESOLUTION OF THE BOARD OF TRUSTEES OF NEVADA  
JOINT UNION HIGH SCHOOL DISTRICT ORDERING AN  
ELECTION, AND ESTABLISHING SPECIFICATIONS OF THE  
ELECTION ORDER

WHEREAS, the Board of Trustees (the "Board") is committed to maintaining the quality of education in local public schools by attracting and retaining quality teachers and by upgrading aging classrooms, school buildings and infrastructure at all schools; and

WHEREAS, since our local high school facilities are between 30, 50 and 80 years old, the Board has determined that schools within the Nevada Joint Union High School District (the "District") need repairs and renovations to provide facilities for career and technical education, and to prepare students for high-demand jobs in science, technology, engineering and math; and

WHEREAS, aging school buildings need upgrades to also prepare students to acquire vital skills needed to be successful at community college and to compete in the 21<sup>st</sup> century economy; and

WHEREAS, the Board believes it is in the best interest of the District to continue to address facility improvements now, in a fiscally prudent manner, before they become more pressing and more costly; and

WHEREAS, the State of California (the "State") is not providing the District with enough money for the District to adequately maintain its educational facilities and academic programs; and

WHEREAS, the Board has concluded that the District's only remedy to avoid the undermining of its educational programs is securing local funding that the State cannot take away; and

WHEREAS, the Board has received information regarding the possibility of a local bond measure and its bonding capacity; and

WHEREAS, a local measure will help provide funds to upgrade aging schools and prepare students for college and good jobs; and

WHEREAS, such measure will include mandatory taxpayer protections, including an independent citizens' oversight committee, mandatory audits to ensure funds are spent as promised and that no money is used for administrators' salaries or pensions; and

WHEREAS, the Board and District has solicited stakeholder and community input on school priorities from parents, teachers, staff, the community and civic leaders; and

WHEREAS, on November 7, 2000, the voters of California approved the Smaller Classes, Safer Schools and Financial Accountability Act ("Proposition 39") which reduced the voter threshold for *ad valorem* tax levies used to pay for debt service on bonded indebtedness to 55% of the votes cast on a school district general obligation bond; and

WHEREAS, concurrent with the passage of Proposition 39, Chapter 1.5, Part 10, Division 1, Title 1 (commencing with Education Code Section 15264) (the "Act") became operative and established requirements associated with the implementation of Proposition 39; and

WHEREAS, the Board desires to make certain findings herein to be applicable to this election order and to establish certain performance audits, standards of financial accountability and citizen oversight that are contained in Proposition 39 and the Act; and

WHEREAS, the Board desires to authorize the submission of a proposition to the District's voters at an election to authorize the issuance of bonds to pay for certain necessary improvements and enhancements to District educational facilities; and

WHEREAS, the Board hereby determines that, in accordance with Opinion No. 04-110 of the Attorney General of the State of California, the restrictions in Proposition 39 which prohibit any bond money from being wasted or used for inappropriate administrative salaries or other operating expenses of the District shall be monitored strictly by the District's Citizens' Oversight Committee; and

WHEREAS, pursuant to Education Code Section 15270, based upon a projection of assessed property valuation, the Board has determined that, if approved by voters, the tax rate levied to meet the debt service requirements of the bonds proposed to be issued will not exceed the Proposition 39 limits per year per \$100,000 of assessed valuation of taxable property; and

WHEREAS, Elections Code Section 9400 *et seq.* requires that a tax rate statement be contained in all official materials relating to the election, including any ballot pamphlet prepared, sponsored, or distributed by the District; and

WHEREAS, the Board desires to authorize the filing of a tax rate statement and a ballot argument in favor of the proposition to be submitted to the voters at the election; and

WHEREAS, pursuant to the Elections Code, it is appropriate for the Board to request consolidation of the election with any and all other elections to be held on Tuesday, November 8, 2016, and to request each of the Nevada County Registrar of Voters and the Yuba County Registrar of Voters to perform certain election services for the District.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE NEVADA JOINT UNION HIGH SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. That the Board, pursuant to Education Code Sections 15100 *et seq.*, 15264 *et seq.*, and Government Code Section 53506, hereby requests each of the Nevada County Registrar of Voters and the Yuba County Registrar of Voters to conduct an election under the provisions of Proposition 39 and the Act and submit to the electors of the District the question of whether bonds of the District in the aggregate principal amount of \$47,000,000 (the "Bonds") shall be issued and sold for the purpose of raising money for the projects described in Exhibits "A" and "B" hereto. Both exhibits are directed to be printed in the voter pamphlet.

Section 2. That the date of the election shall be November 8, 2016.

Section 3. That the purpose of the election shall be for the voters in the District to vote on a proposition, a copy of which is attached hereto and marked Exhibit "A," incorporated by reference herein, and containing the question of whether the District shall issue the Bonds to pay for improvements to the extent permitted by such proposition. In compliance with Proposition 39 policies of the Board and the Act, the ballot propositions in Exhibits "A" and "B" are subject to the following requirements and determinations:

(a) the proceeds of the sale of the Bonds shall be used only for the purposes set forth in the ballot measure and not for any other purpose, including teacher or administrator salaries or other school operating expenses;

(b) that the Board, in establishing the projects set forth in Exhibit "B," evaluated the safety, class size reduction, classroom, educational and information technology needs of the District as well as the importance of the projects to improve college readiness and career and technical education for high demand jobs in science, technology, engineering and math;

(c) that the Board shall cause an annual, independent performance audit to be conducted to ensure that the Bond monies get spent only for the projects identified in Exhibit "B" hereto;

(d) that the Board shall cause an annual, independent financial audit of the proceeds from the sale of Bonds to be conducted until all of the Bond proceeds have been expended;

(e) that the Board shall appoint a Citizens' Oversight Committee in compliance with Education Code Section 15278 no later than 60 days after the Board enters the election results in its minutes pursuant to Education Code Section 15274; and

(f) that the tax levy authorized to secure the Bonds of this election shall not exceed the Proposition 39 limits per \$100,000 of taxable property in the District when assessed valuation is projected by the District to increase in accordance with Article XIII A of the California Constitution.

Section 4. That the authority for ordering the election is contained in Education Code Sections 15100 *et seq.*, 15264 *et seq.*, and Government Code Section 53506.

Section 5. That the authority for the specifications of this election order is contained in Education Code Section 5322.

Section 6. That each of the Nevada County Registrar of Voters, the Nevada County Board of Supervisors, the Yuba County Registrar of Voters and the Yuba County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 8, 2016 within the District. As provided in Elections Code Section 10403, the District acknowledges that the consolidation election will be conducted in the manner described in Elections Code Section 10418.

Section 7. That the Secretary of the Board is hereby directed to deliver a certified copy of this Resolution to each of the Nevada County Registrar of Voters and the Yuba County Registrar of Voters no later than July 6, 2016.

Section 8. That Bonds may be issued pursuant to Education Code Section 15264 *et seq.* or Government Code Section 53506 of the Government Code. The maximum rate of interest on any

Bond shall not exceed the maximum rate allowed by Education Code Sections 15140 to 15143, as modified by Government Code Section 53531.

Section 9. That the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass of the returns of the election be made by any body or official authorized by law to canvass such returns, and that the Board consents to such consolidation. The Board further authorizes the submission of a tax rate statement and primary and rebuttal arguments, as appropriate, to be filed with each of the Nevada County Registrar of Voters and the Yuba County Registrar of Voters by the established deadlines.

Section 10. Pursuant to Education Code Section and Elections Code Section 10002, the Boards of Supervisors of both Nevada County and Yuba County are requested to permit the respective Registrars of Voters of such counties to render all services specified by Elections Code Section 10418 relating to the election, for which services the District agrees to reimburse each Nevada County and Yuba County, such services to include the publication of a Formal Notice of School Bond Election and the mailing of the sample ballot and tax rate statement (described in Elections Code Section 9401) pursuant to the terms of Education Code Section 5363 and Elections Code Section 12112.

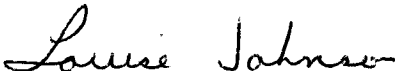
ADOPTED, SIGNED AND APPROVED this 29<sup>th</sup> day of June, 2016.

BOARD OF TRUSTEES OF THE NEVADA JOINT  
UNION HIGH SCHOOL DISTRICT

By

  
President

Attest:

  
Secretary



STATE OF CALIFORNIA     )  
  )ss  
NEVADA COUNTY            )

I, Louise Johnson, do hereby certify that the foregoing is a true and correct copy of Resolution No. 43-15/16, which was duly adopted by the Board of Trustees of the Nevada Joint Union High School District at the meeting thereof held on the 29<sup>th</sup> day of June, 2016, and that it was so adopted by the following vote:

AYES:                   5  
NOES:                   0  
ABSENT:                0  
ABSTENTIONS:        0

By Louise Johnson  
Secretary

EXHIBIT A

**“Local High School Repair/ School Safety Measure.** To upgrade/improve local high schools, retain/attract quality teachers by repairing classrooms/ leaky roofs, updating facilities for career/technical education jobs in science, technology, engineering/math, ensuring safe drinking water/fire safety, replacing deteriorating sewer/gas lines, repairing, constructing, equipping/ acquiring education facilities, shall Nevada Joint Union High School District issue \$47,000,000 in bonds, at legal rates, require independent audits, citizens’ oversight, no money for administrators’ salaries/ pensions, all funds used locally?”

Bonds – Yes

Bonds – No

## EXHIBIT B

**FULL TEXT BALLOT PROPOSITION  
OF THE NEVADA JOINT UNION HIGH SCHOOL DISTRICT  
BOND MEASURE ELECTION NOVEMBER 8, 2016**

The following is the full proposition presented to the voters by the Nevada Joint Union High School District.

**“Local High School Repair/ School Safety Measure.** To upgrade/improve local high schools and retain/attract quality teachers by repairing classrooms/ leaky roofs, updating facilities for career/technical education jobs in science, technology/math, ensuring safe drinking water/fire safety, replace deteriorating sewer/gas lines, repairing, constructing, equipping and acquiring education facilities, shall Nevada Joint Union High School District issue \$47,000,000 in bonds, at legal rates, require independent audits, citizens’ oversight, no money for administrators’ salaries/ pensions, all funds used locally?”

**PROJECT LIST**

The Board of Trustees of the Nevada Joint Union High School District is committed to maintain the quality of education in local schools and **attract and retain quality teachers** by providing facilities for career and technical education and **preparing students for high-demand jobs in science, technology, engineering and math**. To that end, the Board evaluated the District’s urgent and critical facility needs, including basic repairs, safety issues, class size, and computer and information technology in developing the scope of projects to be funded. The District conducted a facilities evaluation and received public input in developing this Project List. Teachers, staff, community members and the Board have prioritized preparing students for college and career success so that the most critical facility needs are addressed. Therefore, in approving this Project List, the **Board of Trustees determines that the District must:**

- (i) **Repair leaky roofs; and**
- (ii) **Attract and retain quality teachers; and**
- (iii) **Ensure school drinking water continues to be safe; and**
- (iv) **Provide facilities for career and technical education and prepare students for high-demand jobs in science, technology, engineering and math (STEM); and**
- (v) **ADHERE TO SPECIFIC FISCAL ACCOUNTABILITY SAFEGUARDS SUCH AS:**
  - (a) **All FUNDS must be LOCALLY CONTROLLED, go to our local schools and cannot be taken by the State.**
  - (b) **All expenditures must be subject to annual independent financial audits.**
  - (c) **No funds can be used for administrators’ salaries and pensions.**
  - (d) **An independent citizens’ oversight committee must be appointed to ensure that all funds are spent only as authorized.**

The Project List includes the following types of upgrades and improvements at District schools and sites:

**IMPROVE STUDENT LEARNING AND ATTRACT/RETAIN QUALITY TEACHERS:**  
**Basic School Repair and Upgrade Projects**

**Goal and Purpose:** Some Nevada Joint Union High School District classrooms and buildings were built more than 75 years ago, with the largest school built 50 years ago. These schools are in urgent need to basic repairs and safety upgrades such as broken plumbing and bathrooms, aging fire prevention and electrical systems, outdated wiring for computer technology, and limited access for the disabled.

- Replace deteriorating sewer and gas lines.
- Ensure school drinking water continues to be safe.
- Upgrade fire safety.
- Repair leaky roofs.
- Upgrade deteriorating plumbing and bathrooms.
- Keep schools clean and safe.
- Improve accessibility for disabled students.
- Update science, math, and computer labs.
- Remove hazardous asbestos and lead paint, where necessary.

**IMPROVE JOB AND CAREER SUCCESS:**  
**Classroom and Technology Improvement Projects**

**Goal and Purpose:** Nevada Joint Union High School District's school vocational and career education programs need equipment, technology and classroom upgrades to provide quality job training and internships to prepare students with the vital skills needed to be successful at community college or university and compete in a 21<sup>st</sup> Century economy.

- Update classrooms to provide the space and technology needed to prepare students for local available jobs in agricultural, computer technology, engineering and digital media.
- Upgrade electrical systems and wiring for computers and internet access.
- Improve facilities to prepare students for college.
- Update facilities for career and technical education to prepare students for high-demand jobs in science, technology, engineering and math (STEM).
- Provide facilities for career and technical education so students are prepared for 21<sup>st</sup> Century learning.

## FISCAL ACCOUNTABILITY

**This bond measure has strict accountability requirements including:**

1. All money will benefit local high schools and CANNOT BE TAKEN BY THE STATE.
2. NO MONEY can be used for ADMINISTRATOR SALARIES or administration
3. Require CITIZENS' OVERSIGHT and yearly reports to the community to keep the District accountable for how the funds are spent.
4. NO ADMINISTRATOR SALARIES. Proceeds from the sale of the bonds authorized by this proposition shall be used only for the acquisition, construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, and not for any other purpose, including teacher or administrator salaries, pensions and other operating expenses.
5. FISCAL ACCOUNTABILITY. THE EXPENDITURE OF BOND MONEY ON THESE PROJECTS IS SUBJECT TO STRINGENT FINANCIAL ACCOUNTABILITY REQUIREMENTS. BY LAW, PERFORMANCE AND FINANCIAL AUDITS WILL BE PERFORMED ANNUALLY, AND ALL BOND EXPENDITURES WILL BE MONITORED BY AN INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE TO ENSURE THAT FUNDS ARE SPENT AS PROMISED AND SPECIFIED. THE CITIZENS' OVERSIGHT COMMITTEE MUST INCLUDE, AMONG OTHERS, REPRESENTATION OF A BONA FIDE TAXPAYERS ASSOCIATION, A BUSINESS ORGANIZATION AND A SENIOR CITIZENS ORGANIZATION. NO DISTRICT EMPLOYEES OR VENDORS ARE ALLOWED TO SERVE ON THE CITIZENS' OVERSIGHT COMMITTEE.

\* \* \*

The listed projects will be completed as needed. Each project is assumed to include its share of furniture, equipment, architectural, engineering, and similar planning costs, program/project management, and a customary contingency for unforeseen design and construction costs. In addition to the listed projects stated above, the Project List also includes the acquisition of a variety of instructional, maintenance and operational equipment, including the reduction or retirement of outstanding lease obligations and interim funding incurred to advance fund projects from the Project List; payment of the costs of preparation of all facility planning, facility studies, assessment reviews, facility master plan preparation and updates, environmental studies (including environmental investigation, remediation and monitoring), design and construction documentation, and temporary housing of dislocated District activities caused by construction projects. In addition to the projects listed above, the repair and renovation of each of the existing school facilities may include, but not be limited to, some or all of the following: renovate student and staff restrooms; upgrade or install signage, clocks and fencing; repair and replace heating and ventilation systems; upgrade of facilities for energy efficiencies; repair and replace worn-out and deteriorated roofs, windows, walls, doors and drinking fountains; upgrade public address systems; install wiring and electrical systems to safely accommodate computers, technology and other electrical devices and needs; meet earthquake safety standards; improve water conservation; upgrade or construct support facilities, including administrative, physical education (including upgrading gyms, stadiums, athletic facilities, tracks,

bleachers, lockers and equipment rooms), theater, and agricultural education classrooms and labs and performing arts and music classrooms; repair and replace fire alarms, emergency communications and security systems; resurface or replace hard courts, turf, install all-weather turf, irrigation and drainage systems and campus landscaping; replace asphalt and broken pavement; expand or improve parking lots and drop-off areas; replace portable classrooms; interior and exterior painting, floor covering and tile replacement; upgrade pools and school cafeterias; construct various forms of storage and support spaces and classrooms; repair, upgrade and install interior and exterior lighting systems; improve athletic fields and shade structures, including adding solar shade structures, and solar panels; replace or upgrade outdated security fences, gates and security systems (including access control systems); and upgrade heating, ventilation and air conditioning systems. The upgrading of technology infrastructure includes, but is not limited to, servers, switches, routers, modules, sound projection systems, call manager and network security/firewall, wireless technology systems, and other miscellaneous equipment. Some projects throughout the District may be undertaken as joint use projects in cooperation with other local public or non-profit agencies. The final cost of each project will be determined as plans and construction documents are finalized, construction bids are received, construction contracts are awarded and projects are completed. Based on the final costs of each project, certain of the projects described above may be delayed or may not be completed. Demolition of existing facilities and reconstruction of facilities scheduled for repair and upgrade may occur, if the Board determines that such an approach would be more cost-effective in creating more enhanced and operationally efficient campuses. Necessary site preparation/restoration may occur in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, removing, replacing, or installing irrigation, utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property.

Bond proceeds shall only be expended for the specific purposes identified herein. The District shall create an account into which proceeds of the bonds shall be deposited and comply with the reporting requirements of Government Code § 53410.

**FISCAL ACCOUNTABILITY:** IN ACCORDANCE WITH EDUCATION CODE SECTION 15272, THE BOARD OF TRUSTEES WILL APPOINT A CITIZENS' OVERSIGHT COMMITTEE AND CONDUCT ANNUAL INDEPENDENT AUDITS TO ASSURE THAT FUNDS ARE SPENT ONLY ON DISTRICT PROJECTS AND FOR NO OTHER PURPOSE. THE EXPENDITURE OF BOND MONEY ON THESE PROJECTS IS SUBJECT TO STRINGENT FINANCIAL ACCOUNTABILITY REQUIREMENTS. BY LAW, PERFORMANCE AND FINANCIAL AUDITS WILL BE PERFORMED ANNUALLY, AND ALL BOND EXPENDITURES WILL BE MONITORED BY AN INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE TO ENSURE THAT FUNDS ARE SPENT AS PROMISED AND SPECIFIED. THE CITIZENS' OVERSIGHT COMMITTEE MUST INCLUDE, AMONG OTHERS, REPRESENTATION OF A BONA FIDE TAXPAYERS ASSOCIATION, A BUSINESS ORGANIZATION AND A SENIOR CITIZENS ORGANIZATION. NO DISTRICT EMPLOYEES OR VENDORS ARE ALLOWED TO SERVE ON THE CITIZENS' OVERSIGHT COMMITTEE.

**NO ADMINISTRATOR SALARIES:** PROCEEDS FROM THE SALE OF THE BONDS AUTHORIZED BY THIS PROPOSITION SHALL BE USED ONLY FOR THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION, REHABILITATION, OR REPLACEMENT OF SCHOOL FACILITIES, INCLUDING THE FURNISHING AND EQUIPPING OF SCHOOL FACILITIES, AND NOT FOR ANY OTHER PURPOSE, INCLUDING TEACHER AND SCHOOL ADMINISTRATOR SALARIES AND OTHER OPERATING EXPENSES.

### **BOND ISSUANCE LIMITS**

**This measure has strict limits on the issuance of bonds including:**

1. Bonds must be phased in over time so that project success can be determined before more bonds are issued.
2. Bonds must have a term not longer than the useful life of the project or equipment being financed.
3. The availability of State matching funds shall be considered in selecting projects.
4. No capital appreciation bonds shall be issued.

## TAX RATE STATEMENT

An election will be held in the Nevada Joint Union High School District (the "District") on November 8, 2016, to authorize the sale of up to \$47 million in bonds of the District for the specific school facilities projects described in the proposition. If the bonds are authorized, the District expects to sell the bonds in one or more series. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400-9404 of the California Elections Code.

(1) The best estimate of the tax rate that would be required to be levied to fund the bonds during the first fiscal year after the first sale of the bonds based on estimated assessed valuations available at the time of filing of this statement, is \$0.019 per \$100 of assessed valuation (\$19 per \$100,000 of assessed valuation) in fiscal year 2017-18.

(2) The best estimate of the tax rate that would be required to be levied to fund the bonds during the first fiscal year after the last sale of the bonds, based on estimated assessed valuations available at the time of filing of this statement, is \$0.019 per \$100 of assessed valuation (\$19 per \$100,000 of assessed valuation) in fiscal year 2023-24.

(3) The best estimate of the highest tax rate that would be required to be levied to fund the bonds, based on estimated assessed valuations available at the time of filing of this statement, is \$0.019 per \$100 of assessed valuation (\$19 per \$100,000 of assessed valuation) in fiscal years 2017-18 through 2024-25.

(4) The best estimate of the average tax rate which would be required to be levied to fund the bonds during the life of the bonds, based on estimated assessed valuations available at the time of filing of this statement, is \$0.015 per \$100 of assessed valuation (\$15 per \$100,000 of assessed valuation).

(5) The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all the bonds are issued and sold is \$76,420,000 (\$47,000,000 of principal and \$29,420,000 of interest). This estimate is based on assumptions regarding future interest rates and the term, timing, structure and amount of each series of bonds.

Voters should note that such estimated tax rates are specific to the repayment of bonds issued under this authorization and are and will be in addition to tax rates levied in connection with other bond authorizations approved or to be approved by the District or any other overlapping public agency.

Voters should note that estimated tax rate is based on the ASSESSED VALUE of taxable property on Nevada County's and Yuba County's official tax rolls, not on the property's market value. Property owners should consult their own property tax bills to determine their property's assessed value and any applicable tax exemptions.



Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The actual tax rates and the years in which they will apply may vary from those presently estimated, due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for construction funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the Nevada County Assessor and Yuba County Assessor in the annual assessment and the equalization process.

Dated: July 1, 2016.

Louise Bennieff Johnson  
Superintendent  
Nevada Joint Union High School District



Water Resources ♦ Flood Control ♦ Water Rights

RECEIVED (337-0816) Notic... - 1 of 2

337-0816

GILBERT COSIO, JR., P.E.  
MARC VAN CAMP, P.E.  
VALTER BOUTREZ, III, P.E.  
MIC REINHARDT, P.E.  
GARY KIENLEN, P.E.  
DON TRIEU, P.E.  
JARRON CORDOVA, P.E.  
JATHAN HERSHEY, P.E., P.L.S.  
JEE BERGFELD, P.E.  
JEN TUSTISON, P.E.

Clerk/Board of Supervisors

ANGUS NORMAN MURRAY  
1913-1985

CONSULTANTS:  
JOSEPH I. BURNS, P.E.  
DONALD E. KIENLEN, P.E.

July 22, 2016

**COPY OF REFERENCED  
DOCUMENT ON FILE WITH  
CLERK OF THE BOARD**

Agricultural Water Use Efficiency  
Department of Water Resources  
Statewide Integrated Water Management  
Water Use and Efficiency Branch  
PO Box 942836  
Sacramento, CA 94236-0001

**Subject: Browns Valley Irrigation District  
2015 Agricultural Water Management Plan**

To Whom It May Concern:

On behalf of Browns Valley Irrigation District (District), enclosed is a copy of the 2015 Agricultural Water Management Plan (AWMP) adopted by the District pursuant SBx7-7, Water Code Section 10826, and the April 1, 2015 Governor's Executive Order B-29-15. Copies of the 2015 AWMP have also been sent to the applicable parties and is posted on the District's website [www.bvid.org](http://www.bvid.org).

Sincerely,  
MBK ENGINEERS

  
Gary Kienlen, P.E.

GK/nl  
2250/BVID 2015 AWMP 2016-07-22

Enclosures

cc: California State Library  
County of Yuba  
Yuba County Water Agency  
Yuba Local Agency Formation Commission

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FEDERAL ENERGY REGULATORY COMMISSION  
WASHINGTON D.C. 20426  
July 19, 2016

OFFICE OF ENERGY PROJECTS

Project No. 10821-004 – California  
Camp Far West Transmission Line Project  
Pacific Gas & Electric Company

Gene Whitehouse, Chair  
United Auburn Indian Community  
10720 Indian Hill Road  
Auburn, CA 95603

**Reference: Project Consultation with United Auburn Indian Community**

Dear Mr. Whitehouse:

The Federal Energy Regulatory Commission (FERC or Commission) invites your participation in the relicensing process for the Camp Far West Transmission Line Project (Camp Far West TL or project). The project is a transmission line only project located in Placer and Yuba Counties, California. Pacific Gas and Electric Company (PG&E) owns and operates the project under a license issued by the Commission and has requested to use the Commission's Traditional Licensing Process to relicense the project. PG&E's current license for the Camp Far West TL Project expires June 30, 2021, and an application for a new license must be filed by June 30, 2019.

The existing FERC license includes a 1.9-mile-long, three-phase, 60-kilovolt (kV) transmission line extending from the powerhouse of the Camp Far West Hydroelectric Project (P-2997) in Placer County to an interconnection with PG&E's Smartville-Lincoln (formerly Smartville-Pleasant Grove) 60-kV transmission line. However, while preparing for the relicensing process PG&E determined that the portion of the Smartville-Lincoln 60-kV transmission line extending from the junction with the Camp Far West 60-kV line to the Lincoln substation has been idled. The idled section of line has been renamed Smartville-Camp Far West (idle) 12-kV. As a result, the project no longer connects to PG&E's transmission grid as described in the existing license. PG&E currently has no plans to re-energize that portion of the transmission line.

In order to comply with the regulatory definition of a project transmission line per Section 3(11) of the Federal Power Act (FPA)<sup>1</sup>, the proposed project boundary would

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<sup>1</sup> 16 U.S.C. §796.

extend from the Camp Far West Hydroelectric Project's powerhouse to the point of interconnection with a switch tower on the Smartville-Nicholas No. 1 60-kV transmission line adjacent to the Beale Air Force Base meter station. This would result in an additional 9 miles of existing transmission line to the project, for a total proposed project length of 10.9 miles.

To ensure that issues of concern to you are being addressed in the current pre-filing phase of the process, it may be appropriate for Commission staff to meet with you at this time. Any such meeting can be limited to members of our respective staff, or it can include other tribes, PG&E, or any other stakeholder(s) you wish.

Please note that once a license application is filed with the Commission, our rules generally prohibit off-the-record communications between Commission employees and those outside of the Commission, where such communications are relevant to the merits of a contested on-the-record proceeding.<sup>2</sup>

**If at all possible, we would appreciate your response by August 22, 2016.** The Commission strongly encourages electronic filing. Please file your response using the Commission's eFiling system at <http://www.ferc.gov/docs-filing/efiling.asp>. For assistance, please contact FERC Online Support at [FERCOnlineSupport@ferc.gov](mailto:FERCOnlineSupport@ferc.gov), (866) 208-3676 (toll free), or (202) 502-8659 (TTY). In lieu of electronic filing, please send a paper copy to: Secretary, Federal Energy Regulatory Commission, 888 First Street N.E., Washington, D.C. 20426. The first page of any filing should include docket number P-10821-004.

If you have any questions or comments, please contact Quinn Emmering at (202) 502-6382 or [quinn.emmering@ferc.gov](mailto:quinn.emmering@ferc.gov). Commission staff will contact your office shortly to follow-up on this letter.

Sincerely,

Timothy Konnert, Chief  
West Branch  
Division of Hydropower Licensing

cc: Licensee  
Mailing List  
Public Files

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<sup>2</sup> 18 C.F.R. § 385.2201.

**RESOLUTION NO. 16-16**

Clerk/Board of Supervisors

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF WHEATLAND  
REQUESTING CONSOLIDATION OF CITY ELECTION  
WITH THE NOVEMBER 8, 2016 STATEWIDE ELECTION**

WHEREAS, the City must fill three full-term City Council member offices, which offices are up for reelection this year, at a general municipal election;

WHEREAS, under Elections Code sections 10400 through 10418, the City's general municipal election may be consolidated with a regular statewide election; and

WHEREAS, there is a regular statewide election scheduled in California for Tuesday, November 8, 2016;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Wheatland as follows:

1. Pursuant to Elections Code section 10403, the City Council hereby requests that the City's general municipal election be consolidated with, held on the same day as, and appear on the same ballot as the regular statewide election scheduled for Tuesday, November 8, 2016.

The City offices to be voted upon at that consolidated election are three full-term City Council member offices.

2. The City Council further requests that the Yuba County Clerk render the following services on behalf, and at the proportional expense, of the City in connection with the City's general municipal election:

- (a) Prepare and publish all legal notices;
- (b) Provide necessary supplies and equipment;
- (c) Establish election precincts and polling places and appoint a precinct board;
- (d) Prepare and mail sample ballots and absentee ballots;
- (e) Provide ballots, including absentee ballots, and provide voting equipment at polling places;
- (f) Canvass votes after the election;
- (g) Prepare and submit to the City Council a certification of election results; and
- (h) Perform all other duties required by federal and state law pertaining to the conduct of municipal elections, except the issuance and filing of candidates' nomination papers and the administration of applicable provisions of the Political Reform Act of 1974.

The City Council understand and agrees that the City shall reimburse Yuba County in full for all services performed by the Yuba County Clerk on behalf of the City, and that the reimbursement shall be made upon presentation to the City of a bill for such services.

3. Pursuant to Elections Code section 10403, the City Council hereby acknowledges that the consolidated election will be held and conducted in the manner prescribed in Elections Code section 10418. Section 10418 provides that the consolidated election shall be held and conducted, election boards appointed, voting precincts designated, candidates nominated, ballots printed, polls opened and closed, voter challenges determined, ballots counted and returned, returns canvassed, results declared, certificates of election issued, recounts conducted, election contests presented, and all other proceedings incidental to and connection with the election shall be regulated and done in accordance with the provisions of law regulating the statewide or special election. Section 10418 further provides that the precincts used at the consolidated election shall be those used for the statewide, special, or regularly scheduled election and, where necessary, the county elections official may adjust precinct lines to coincide with the boundaries of the particular jurisdiction.

4. The City Clerk is hereby authorized and directed to file certified copies of this resolution with the Yuba County Clerk and the Yuba County Board of Supervisors.

**PASSED AND ADOPTED** by the City Council of the City of Wheatland on this 26th day of July, 2016 by the following vote:

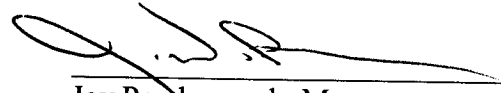
AYES: Henderson, Coe, Pendergraph

NOES:

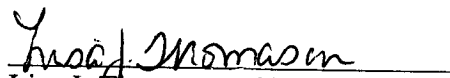
ABSTAIN:

ABSENT: McIntosh, West

By:

  
Jay Pendergraph, Mayor

Attest:

  
Lisa J. Thomason, City Clerk



# CITY OF MARYSVILLE

**RECEIVED**

Clerk/Board of Supervisors

526 "C" Street • P.O. Box 150 • Marysville, CA 95901 • (530)749-3901 • Fax (530)749-3992

July 28, 2016

Yuba County Board of Supervisors  
915 Eighth Street, Suite 109  
Marysville, CA 95901

Dear Board of Supervisors:

As you know, for many years the City of Marysville has consolidated its elections with those conducted by the County Clerk.

On Tuesday, July 26, 2016, the Marysville City Council adopted Resolution No. 2016-39, which gives notice of a General Municipal Election to be held on November 8, 2016. Resolution No. 2016-39 also asks for the placement of a measure on the ballot to impose a Cannabis Business Tax, and requests consolidation with the General Election to be held by the County of Yuba. A certified copy of Resolution No. 2016-39 is enclosed.

We have always found the staff in the Clerk's Office very helpful during this process, and would appreciate your approval, which would allow us to consolidate with the County for the upcoming election. Thank you for your consideration and assistance.

Sincerely,

Billie J. Fangman  
City Clerk

Enclosure: Resolution 2016-39

cc: Terry Hansen, County Clerk  
Donna Stottlemeyer, Clerk of the Board



**RESOLUTION NO. 2016-39**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARYSVILLE,  
CALIFORNIA, CALLING AND GIVING NOTICE OF A GENERAL MUNICIPAL  
ELECTION TO BE HELD ON NOVEMBER 8, 2016, AND REQUESTING  
CONSOLIDATION WITH THE GENERAL (STATEWIDE) ELECTION AND  
ESTABLISHING THE MANNER OF HOLDING SAID ELECTION; AND  
SUBMITTING TO THE ELECTORATE A BALLOT MEASURE  
AT THE GENERAL MUNICIPAL ELECTION ON NOVEMBER 8, 2016 TO IMPOSE A  
CANNABIS BUSINESS TAX TO BE ADMINISTERED BY THE CITY OF  
MARYSVILLE, KNOWN AS MEASURE “\_\_\_”**

At a special meeting of the City Council of the City of Marysville, California, held on the 26th day of July, 2016.

**WHEREAS**, Resolution No. 2016-37, a resolution that would submit to the electorate a ballot measure at the November 8, 2016, General Election, and calling and giving notice of a General Municipal Election to be held on November 8, 2016 and requesting consolidation with the General (Statewide) Election was adopted at the regular meeting of the City Council on July 19, 2016; and

**WHEREAS**, Due to the passage of Assembly Bill 809, which amended Elections Code Section 13119, the wording in the ballot language, known as Exhibit 1, attached to Resolution No. 2016-37, has been found to be deficient and must be replaced.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Marysville, California as follows:

**SECTION 1**

Resolution No. 2016-37 is hereby rescinded in its entirety.

**SECTION 2**

A General Municipal Election is hereby called and ordered to be held in the City of Marysville on November 8, 2016, for the purpose of electing two members of the City Council and one Mayor for the City of Marysville for a term beginning December 6, 2016, and ending on December 1, 2020, and for the purpose of placing a Measure on the ballot to impose a Cannabis Business Tax.

**SECTION 3**

There is hereby presented to the qualified electors of the City of Marysville at the General (Statewide) Election, to be held on November 8, 2016, a ballot measure to impose a Cannabis Business Tax to be administered by the City of Marysville. Such Measure shall be known as Measure “\_\_\_.”

#### SECTION 4

The language of the ballot measure is attached hereto as Exhibit 1 and incorporated herein by this reference as if fully set forth herein.

#### SECTION 5

The language of the proposed Cannabis Business Tax (Ordinance No. 1385) is attached hereto as Exhibit 2 and incorporated herein as if fully set forth herein, and shall be published in the voter guide as the full text of the measure.

#### SECTION 6

In accordance with the provisions of Sections 10400 and 10403 of the Elections Code, the City Council of the City of Marysville does hereby request that the Board of Supervisors of the County of Yuba, California, consolidate the General Municipal Election called pursuant to Section 1 of this Resolution with the General (Statewide) Election to be held on November 8, 2016.

#### SECTION 7

The General Municipal Election hereby called shall be held in the manner provided for the General (Statewide) Election with which said General Municipal Election is consolidated, and within the territory affected by the consolidations, the precincts, polling places, hours of election, and voting booths shall, in every case, be the same, and there shall be only one set of election officers in each of the precincts. Such precincts, polling places, hours of election, and precinct board members for the General (Statewide) Election shall be the same as those provided for the General Municipal Election within the territory affected by the consolidation.

#### SECTION 8

Pursuant to provisions of Section 10002 of the Elections Code, the City Council of the City of Marysville hereby requests that the Board of Supervisors of the County of Yuba, California, permit the Yuba County Clerk to render to the City of Marysville such services as the City Clerk may request relating to the above-mentioned election including publication of all required election notices. The City Clerk is hereby authorized and directed to reimburse the County in full for the cost of any services performed by the Yuba County Clerk pursuant hereto upon presentation of an invoice to the City Clerk.

#### SECTION 9

Pursuant to Section 13307 of the Elections Code, each candidate may submit a statement of qualifications to be included with the voter pamphlet sent with the sample ballot, which shall not exceed two hundred (200) words and shall be paid for by said candidate. The Yuba County Clerk is authorized to collect a fee from the candidate to cover such costs as provided by law.

#### SECTION 10

Pursuant to the provisions of Section 10411 of the Elections Code, the Yuba County Board of Supervisors shall be and is authorized and directed to canvass the results of the General Municipal Election hereby called.

SECTION 11

Pursuant to Election Code Sections 15372-15374 the County Clerk shall prepare a Certified Statement of Results within 30 days after the election and forward said certified statement to the City Clerk.

SECTION 12

The City Manager and the City Clerk, as authorized by the City Manager, are hereby further authorized and directed to take such further actions and execute such documents as are necessary to cause the General Municipal Election to be conducted on behalf of the City of Marysville.

**I HEREBY CERTIFY** that the foregoing Resolution was duly and regularly introduced and adopted by the Council of the City of Marysville, California, on the 26th day of July, 2016, by the following vote:

AYES: Bill Simmons, Dale Whitmore, Jim Kitchen, Christopher Pedigo,  
and Ricky Samayoa

NOES: None

ABSENT: None

ABSTAIN: None

By: Billie J. Fangman  
Billie J. Fangman, City Clerk

CITY OF MARYSVILLE, CALIFORNIA  
BY ITS CITY COUNCIL

Ricky A. Samayoa  
Ricky A. Samayoa, Mayor

The foregoing instrument is a correct copy of  
the original on file in this office.

ATTEST: Billie J. Fangman  
City Clerk of the City of Marysville, California

DEPUTY CLERK

**EXHIBIT 1**

Ballot Language

**MEASURE**

Shall the ordinance amending the Marysville Municipal Code to add a "Cannabis Business Tax" effective July 1, 2016 on marijuana businesses to help fund general city services at a rate not to exceed 15% of gross receipts for the licensed sale of medical and non-medical marijuana, and not to exceed \$25 per square foot on the cultivation of cannabis by licensed growers, estimated to generate \$650,000 annually, with no termination date and annual adjustments by a consumer price index, be adopted?

YES \_\_\_\_\_

NO \_\_\_\_\_

EXHIBIT 2  
ORDINANCE 1385

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF  
MARYSVILLE, CALIFORNIA, ADDING CHAPTER 5.12 ENTITLED "CANNABIS  
BUSINESS TAX" TO TITLE 5 ENTITLED "BUSINESS LICENSES AND  
REGULATIONS," OF THE MARYSVILLE MUNICIPAL CODE**

The City Council of the City of Marysville does ordain as follows:

**SECTION I.** Chapter 5.12, entitled "Cannabis Business Tax," is hereby  
added to Title 5, entitled "Business Licenses and Regulations," to read as follows:

**CHAPTER 5.12  
Cannabis Business Tax**

- 5.12.010 Purpose of chapter.
- 5.12.020 Tax imposed.
- 5.12.030 Definitions.
- 5.12.040 Other licenses, permits, taxes, fees or charges.
- 5.12.050 Payment of tax does not authorize unlawful business.
- 5.12.060 Payment - Location.
- 5.12.070 Amount of cannabis tax owed.
- 5.12.080 Payment - Time limits.
- 5.12.090 Payments and communications made by mail - Proof of timely submittal.
- 5.12.100 Payment - When taxes deemed delinquent.
- 5.12.110 Notice not required by city.
- 5.12.120 Payment - Penalty for delinquency.
- 5.12.130 Waiver of penalties.
- 5.12.140 Refunds - Credits.
- 5.12.150 Refunds and procedures.
- 5.12.160 Exemptions - Application - Issuance conditions.
- 5.12.170 Exemptions - General.
- 5.12.180 Exemptions - Occasional transactions.
- 5.12.190 Enforcement - Duties of Tax Administrator and Police Department.
- 5.12.200 Rules and regulations.
- 5.12.210 Apportionment.
- 5.12.220 Audit and examination of records and equipment.
- 5.12.230 Tax deemed debt to city.

- 5.12.240 Deficiency determinations.
- 5.12.250 Tax assessment – Authorized When - Nonpayment - Fraud.
- 5.12.260 Tax assessment - Notice requirements.
- 5.12.270 Tax assessment - Hearing - Application and determination.
- 5.12.280 Conviction for chapter violation - Taxes not waived.
- 5.12.290 Violation deemed misdemeanor - Penalty.
- 5.12.300 Severability.
- 5.12.310 Effect of state and federal reference/authorization.
- 5.12.320 Remedies cumulative.
- 5.12.330 Amendment or repeal.

**5.12.010 Purpose of chapter.**

This chapter shall be known as the "cannabis business tax" and is enacted solely to raise revenue for the general governmental purposes of the City and not for purposes of regulation or for raising revenues for regulatory purposes. All of the proceeds from the tax imposed by this chapter shall be placed in the City's general fund and used for purposes consistent with general fund expenditures of the City.

**5.12.020 Tax imposed.**

There is established and imposed, a cannabis business tax at the rate set forth in this chapter.

**5.12.030 Definitions.**

The definitions set forth in this part shall govern the application and interpretation of this chapter.

- (A) "Business" shall include all activities engaged in or caused to be engaged in within the City, including any commercial or industrial enterprise, trade, profession, occupation, vocation, calling, or livelihood, whether or not carried on for gain or profit, but shall not include the services rendered by an employee to his or her employer.
- (B) "Cannabis" means all parts of the plant *Cannabis sativa* Linnaeus, *Cannabis indica*, or *Cannabis ruderalis*, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds or resin.
- (C) "Cannabis business," "Commercial cannabis business" or "medical marijuana business" or "non-medical marijuana business" means any commercial business activity not limited to, transporting, manufacturing, compounding, converting, processing, preparing, storing, packaging, wholesale, and/or retail sales of Cannabis and any ancillary products in the city, whether or not carried on for gain or profit which is permitted by both State and local law.
- (D) "Cannabis business tax," "Business tax" or "Cannabis tax" means the tax due for engaging in commercial cannabis business in the City.

- (E) "Canopy" shall mean the diameter of a plant, a straight line passing through the center of the cannabis plant in its mature state. All plants will be measured or presumed to be in their full growth state regardless if they are "clones," infants in the vegetative cycle, or full mature plants in the flowering stage of their life cycle. The plant canopy does not need to be continuous on any premise in determining the total square footage which will be subject to tax.
- (F) "Commercial Cannabis Cultivation Business" means engaged in business involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis or that does all or any combination of those activities.
- (G) "Cultivation Facility" or "Grow Site" shall mean the square footage of any place or location where cannabis or any of its derivatives is cultivated, grown, harvested, packaged, processed or stored.
- (H) "Dispensary" means a facility where medical cannabis, medical cannabis products, or devices for the use of medical cannabis or medical cannabis products are offered, either individually or in any combination, for retail sale, including an establishment that delivers, pursuant to express authorization by local ordinance, medical cannabis and medical cannabis products as part of a retail sale.
- (I) "Distributor" or "Distribution" or "Distribution Facility" shall mean a person or facility licensed by the State to engage in the business of purchasing medical cannabis from a licensed cultivator, or medical cannabis products from a licensed manufacturer, for sale to a licensed dispensary.
- (J) "Employee" means each and every person engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, associate, agent, manager or solicitor, and each and every other person employed or working in such business for a wage, salary, commission, barter or any other form of compensation.
- (K) "Engaged in business" means the commencing, conducting, operating, managing or carrying on of a Cannabis business and the exercise of corporate or franchise powers, whether done as owner, or by means of an officer, agent, manager, employee, or otherwise, whether operating from a fixed location in the City or coming into the City from an outside location to engage in such activities. A person shall be deemed engaged in business within the City if any of the following conditions exist:
- (1) Such person or person's employee maintains a fixed place of business within the City for the benefit or partial benefit of such person;
  - (2) Such person or person's employee owns or leases real property within the City for business purposes;
  - (3) Such person or person's employee regularly maintains a stock of tangible personal property in the City for sale in the ordinary course of business;
  - (4) Such person or person's employee regularly conducts solicitation of business within the City;
  - (5) Such person or person's employee performs work or renders services in the City on a regular and continuous basis involving more than five working days per year;

- (6) Such person or person's employee utilizes the streets within the City in connection with the operation of motor vehicles for business purposes. The foregoing specified activities shall not be a limitation on the meaning of "engaged in business."
- (L) "Evidence of doing business" means whenever any person shall, by use of signs, circulars, cards or any other advertising media, including the use of internet or telephone solicitation, or represents to a government agency or to the public that such person is engaged in a Cannabis business in the City, then these facts may be used as evidence that such person is engaged in business in the City.
- (M) "Gross Receipts" except as otherwise specifically provided, means the total amount actually received or receivable from all sales; the total amount or compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise; discounts, rents, royalties, fees, commissions, dividends, and gains realized from trading in stocks or bonds, however designated. Included in "gross receipts" shall be all receipts, cash, credits and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever, except that the following shall be excluded therefrom:
- (1) Cash discounts allowed and taken on sales;
  - (2) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
  - (3) Such part of the sale price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts;
  - (4) Receipts from investments where the holder of the investment receives only interest and/or dividends, royalties, annuities and gains from the sale or exchange of stock or securities solely for a person's own account, not derived in the ordinary course of a business;
  - (5) Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the taxpayer in the regular course of the taxpayer's business.
  - (6) Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded when in excess of one dollar;
- (N) "Manufacturer" means a person that conducts the production, preparation, propagation, or compounding of manufactured medical cannabis, or medical cannabis products either directly or indirectly or by extraction methods, or independently by means of chemical synthesis at a fixed location that packages or repackages medical cannabis or medical cannabis products or labels or relabels its container, that holds a valid state license and that holds a valid local license or permit.
- (O) "Person" means, without limitation, any natural individual, organization, firm, trust, common law trust, estate, partnership of any kind, association, syndicate, club, joint stock company, joint venture, limited liability company, corporation (including foreign, domestic,



and nonprofit), cooperative, receiver, trustee, guardian, or other representative appointed by order of any court.

- (P) "Sale" means and includes any sale, exchange, or barter.
- (Q) "Square Foot" or "Square Footage" shall mean the canopy space permitted by permit type by the local agency and/or the State and shall be the basis for the tax base for cultivation.
- (R) "Tax Administrator" or "Administrator" means the Administrative Services Director or such other designated by the City Manager to administer this chapter.
- (S) "Transporter" means a person issued a state license and local license to transport medical or non-medical cannabis or cannabis products where permitted by both State and local law in an amount above the threshold determined by the state permitting agency between facilities that have been issued a state license.
- (T) "Transport" means the transfer of medical cannabis or medical cannabis products from the permitted business location of one licensee to the permitted business location of another licensee, for the purpose of conducting commercial cannabis activity authorized by the state.

#### **5.12.040 Other licenses, permits, taxes, fees or charges.**

Nothing contained in this Chapter 5.12 shall be deemed to repeal, amend, be in lieu of, replace or in any way affect any requirements for any license or permit required by, under or by virtue of any provision of any other title or chapter of this code or any other ordinance or resolution of the city, nor be deemed to repeal, amend, be in lieu of, replace or in any way affect any tax, fee or other charge imposed, assessed or required by, under or by virtue of any other title or chapter of this code or any other ordinance or resolution of the city. Any references made or contained in any other title or chapter of this code to any licenses, license taxes, fees or charges, or to any schedule of license fees, shall be deemed to refer to the licenses, license taxes, fees or charges, or schedule of license fees, provided for in other titles or chapters of this code.

#### **5.12.050 Payment of tax does not authorize unlawful business.**

- (A) The payment of a cannabis tax required by this chapter, and its acceptance by the city, shall not entitle any person to carry on any Cannabis business unless the person has complied with all of the requirements of this code and all other applicable laws, nor to carry on any Cannabis business in any building or on any premises in the event that such building or premises are situated in a zone or locality in which the conduct of such Cannabis business is in violation of any law.
- (B) No tax paid under the provisions of this chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any ordinance of the city.

#### **5.12.060 Payment - Location.**

The tax imposed under this chapter shall be paid to the Administrator in the Marysville Administrative Services Department on or before the prescribed date during regular city business hours.

**5.12.070 Amount of cannabis tax owed.**

- (A) Every person, whether it is a “not for profit,” “a nonprofit,” or a “Non-Profit Organization” as defined in this Section, or a for-profit entity who is engaged in business as a Marijuana Dispensary in the city shall pay an annual Cannabis Business Tax on medical marijuana and non-medical marijuana, where permissible by both state and local law. The initial tax shall be set at five percent (5%) of the gross receipts annually. The City Council may by ordinance increase any such tax rate from time to time, not to exceed the maximum tax rate of fifteen percent (15%) on gross receipts.
- (B) Every person whether it is a “not for profit,” “a nonprofit,” or a Non-Profit Organization” as defined in this Section, or a for-profit entity who is engaged in a Commercial Cannabis Cultivation Business in the city shall pay an annual Cannabis Business Tax on medical marijuana and non-medical marijuana where it is permissible by both state and local law. The initial tax shall be set at a rate of fifteen dollars (\$15) per square foot of canopy space utilized within the same fully enclosed and secure structure housing the marijuana dispensary in connection with the cultivation of marijuana and the City Council may by ordinance increase any such tax rate from time to time, not to exceed the maximum tax rate of twenty-five dollars (\$25) per square foot. Beginning on January 1, 2020 and on January 1 of each succeeding year thereafter, the amount of each tax imposed by this Section shall be adjusted up to the equivalent to the most recent change in the State of California Department of Industrial Relations (or successor agency) in the annual average of the Consumer Price Index (“CPI”) for all urban consumers (California); if the City Council by ordinance increases any such tax however related to the “CPI,” no adjustment shall decrease any tax imposed by this Section.
- (C) The Cannabis Business Tax on Marijuana Dispensaries and Commercial Cannabis Cultivation businesses shall become effective on July 1, 2016.

**5.12.080 Payment - Time limits.**

The cannabis tax imposed by this chapter shall be due and payable as follows:

- (A) Each person owing a Cannabis Business Tax as a Cultivation Facility under this chapter shall, on or before the 15th day of each month following the end of each calendar quarter, prepare a tax statement and remit to the Administrator on the total square footage of canopy space subject to the tax. The square footage tax due shall be paid based on the type of cultivation permits issued by the state and/or by the City. The tax will not be prorated or adjusted for reduction in the square footage utilized by the business without prior authorization in writing from the Administrator. Each business shall pay on or before the 15th day of each month following the end of each quarter, with four equal installments of the annual tax due. The City may, at its discretion, determine other methodologies in determining the payment of such tax in order to promulgate collection of said tax in order to reduce the burden of collection, which may also include the form of payment in which the City may accept for such tax.

- (B) Each person owing a Cannabis Business Tax as a Dispensary under this chapter shall prepare and submit a tax statement to the Administrator with the amount of tax owed as determined by this Chapter or as adopted by ordinance by the City Council. Payment for such tax shall be made on or before the 15th day of each month following the end of each quarter, with four equal installments of the annual tax due. The City may at its discretion determine other methodologies in determining the payment of such tax in order to promulgate collection of said tax in order to reduce the burden of collection, which may also include the form of payment in which the City may accept for such tax.
- (C) All tax statements shall be completed on forms authorized by the Administrator.
- (D) Tax statements and payments for all outstanding taxes owed the City are immediately due to the Administrator upon cessation of business for any reason.

**5.12.090 Payments and communications made by mail - Proof of timely submittal.**

Whenever any payment, statement, report, request or other communication received by the Administrator is received after the time prescribed by this chapter for the receipt thereof, but there is an envelope bearing a postmark showing that it was mailed on or prior to the date prescribed in this chapter for the receipt thereof, or whenever the Administrator is furnished substantial proof that the payment, statement, report, request or other communication was in fact, deposited in the United States mail on or prior to the date prescribed for receipt thereof, the Administrator may regard such payment, statement, report, request or other communication as having been timely received. If the due day falls on Saturday, Sunday or a recognized government holiday, the due date shall be the next regular business day on which the City is open to the public.

**5.12.100 Payment - When taxes deemed delinquent.**

Unless otherwise specifically provided under other provisions of this chapter, the taxes required to be paid pursuant to this chapter shall be deemed delinquent, if not paid on or before the due date specified in Section 5.12.080.

**5.12.110 Notice not required by city.**

The Administrator is not required to send a delinquency or other notice or bill to any person subject to the provisions of this chapter and failure to send such notice or bill shall not affect the validity of any tax or penalty due under the provisions of this chapter.

**5.12.120 Payment - Penalty for delinquency.**

- (A) Any person who fails or refuses to pay any Cannabis Business Tax required to be paid pursuant to this chapter on or before the due date, shall pay penalties and interest as follows:
  - (1) A penalty equal to twenty-five percent of the amount of the tax, in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at a rate established by resolution of the City Council; and
  - (2) An additional penalty equal to twenty-five percent of the amount of the tax, if the tax remains unpaid for a period exceeding one calendar month beyond the due date, plus interest on the unpaid tax and on the unpaid penalties, calculated at the rate established by resolution of the City Council.

- (3) Interest shall be applied at the monthly rate on the 16th day of the month, and will continue to accrue monthly on the tax and penalty until the balance is paid in full.
- (B) Whenever a check is submitted in payment of a Cannabis Business Tax and the check is subsequently returned unpaid by the bank upon which the check is drawn, and the check is not redeemed prior to the due date, the taxpayer will be liable for the tax amount due, plus the return check fee, penalties and interest as provided for in this section, and any amount allowed under state law.
- (C) The Cannabis Business Tax due shall be that amount due and payable from the first date on which the person was engaged in Cannabis business in the City, together with applicable penalties and interest calculated in accordance with Subsection(A) above.

**5.12.130 Waiver of penalties.**

The Administrator may waive the first and second penalties of twenty-five percent each imposed upon any person if:

- (A) The person provides evidence satisfactory to the Administrator that failure to pay timely was due to circumstances beyond the control of the person and occurred notwithstanding the exercise of ordinary care and the absence of willful neglect, and the person paid the delinquent Cannabis Business Tax and accrued interest owed the City prior to applying to the Administrator for a waiver.
- (B) The waiver provisions specified in this subsection shall not apply to interest accrued on the delinquent tax and a waiver shall be granted only once during any twenty-four-month period.

**5.12.140 Refunds - Credits.**

- (A) No refund shall be made of any tax collected pursuant to this chapter, except as provided in Section 5.12.150.
- (B) No refund of any tax collected pursuant to this chapter shall be made because of the discontinuation, dissolution or other termination of a business.
- (C) Any person entitled to a refund of taxes paid pursuant to this chapter may elect in writing to have such refund applied as a credit against such person's Cannabis Business Taxes for the next calendar quarter.

**5.12.150 Refunds and procedures.**

- (A) Whenever the amount of any Cannabis Business Tax, penalty, or interest has been overpaid, paid more than once, or has been erroneously collected, or received by the City under this chapter, it may be refunded to the claimant who paid the tax provided that a written claim for refund is filed with the Administrator within thirty (30) days of the date the tax was originally due and payable.
- (B) The Administrator or the Administrator's authorized agent shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant

refuses to allow such examination of claimant's books and business records after request by the Administrator to do so.

- (C) In the event that the Cannabis Business Tax was erroneously paid and the error is attributable to the City, the City shall refund the amount of tax erroneously paid within ninety (90) days from when the error was identified. No interest will be paid by the City on any amount refunded to the business.

**5.12.160 Exemptions - Application - Issuance conditions.**

Any person desiring to claim exemption from the payment of the tax set forth in this chapter shall make application upon forms prescribed by the Administrator and shall furnish such information and make such affidavits as may be required by the Administrator.

**5.12.170 Exemptions - General.**

Except as may be otherwise specifically provided in this chapter, the terms hereof shall not be deemed or construed to apply to any person when imposition of the tax upon that person would violate the Constitution of the United States or that of the State of California or preemptive federal or state law.

**5.12.180 Exemptions - Occasional transactions.**

The provisions of this chapter shall not apply to persons having no fixed place of business within the City, and who come into the City for the purpose of transacting a specific item of business at the request of a specific patient, client or customer, provided that such person does not come into the City for the purpose of transacting business on more than five (5) days during any calendar year. For any person who does not have a fixed place of business within the City, who comes into the City for the purpose of transacting business and who is not exempt as provided in this section, the Cannabis Business Tax payable by such person may be apportioned by the Administrator in accordance with Section 5.12.210.

**5.12.190 Enforcement - Duties of Tax Administrator and Police Department.**

It shall be the duty of the Administrator or his/her designee to enforce each and all of the provisions of this chapter, and the police department shall render such assistance in the enforcement of this chapter as may from time to time be required by the Administrator.

**5.12.200 Rules and regulations.**

For purposes of apportionment as may be required by law and for purposes of administration and enforcement of this chapter generally, the Administrator may, in consultation with the City Attorney and with the concurrence of the City Manager, from time to time promulgate administrative rules and regulations.

**5.12.210 Apportionment.**

- (A) None of the tax provided for by this chapter shall be applied so as to occasion an undue burden upon interstate commerce or be in violation of the equal protection and due process clauses of the Constitutions of the United States or the State of California.

- (B) If any case where a Cannabis tax is believed by a taxpayer to place an undue burden upon interstate commerce or be in violation of such constitutional clauses, the taxpayer may apply to the Administrator for an adjustment of the tax. It shall be the taxpayer's obligation to request in writing for an adjustment within thirty (30) days after the date of payment of the tax. If the taxpayer does not request in writing, within thirty (30) days from the date of payment, then the taxpayer shall be conclusively deemed to have waived any adjustment for that year and all prior years.
- (C) The taxpayer shall, by sworn statement and supporting testimony, show the method of business and the gross volume of business and such other information as the Administrator may deem necessary in order to determine the extent, if any, of such undue burden or violation. The Administrator shall then conduct an investigation, and shall fix as the tax for the taxpayer an amount that is reasonable and nondiscriminatory, or if the tax has already been paid, shall order a refund of the amount over and above the tax so fixed. In fixing the tax to be charged, the Administrator shall have the power to base the tax upon a percentage of gross receipts or any other measure which will assure that the tax assessed shall be uniform with that assessed on businesses of like nature, so long as the amount assessed does not exceed the tax as prescribed by this chapter.
- (D) Should the Administrator determine that the gross receipt measure of tax to be the proper basis, the Administrator may require the taxpayer to submit a sworn statement of the gross receipts and pay the amount of tax as determined by the Administrator.

**5.12.220 Audit and examination of records and equipment.**

- (A) The Administrator shall have the authority to audit and examine all books and records of persons engaged in Cannabis business including both state and federal income tax returns, California sales tax returns, or other evidence documenting the gross receipts of persons engaged in Cannabis business, and, where necessary, all equipment, of any person engaged in Cannabis business in the City, for the purpose of ascertaining the amount of Cannabis Business Tax, if any, required to be paid by the provisions hereof, and for the purpose of verifying any statements or any item thereof when filed by any person pursuant 5.12.250 through 5.12.270 of any taxes estimated to be due.
- (B) It shall be the duty of every person liable for the collection and payment to the City of any tax imposed by this chapter to keep and preserve, for a period of at least five years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the City, which records the Administrator shall have the right to inspect at all reasonable times.

**5.12.230 Tax deemed debt to city.**

The amount of any tax, penalties and interest imposed by the provisions of this chapter shall be deemed a debt to the City and any person carrying on any Cannabis business, without first having paid such tax, shall be liable in an action in the name of the City brought relating to the debt, shall be held exclusively in a state court in the County of Yuba for the amount of the tax, and penalties and interest imposed on such business.

**5.12.240 Deficiency determinations.**

If the Administrator is not satisfied that any statement filed as required under the provisions of this chapter is correct, or that the amount of tax is not correctly computed, the Administrator may compute and determine the amount to be paid and make a deficiency determination upon the basis of the facts contained in the statement or upon the basis of any information in his or her possession or that may come into his or her possession within five years of the date the tax was originally due and payable. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in a business, a deficiency determination may be made at any time within five years thereafter, as to any liability arising from engaging in such business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due. Whenever a deficiency determination is made, a notice shall be given to the person concerned in the same manner as notices of assessment are given under Sections 5.12.250 through 5.12.270.

**5.12.250 Tax assessment - Authorized When - Nonpayment - Fraud.**

- (A) Under any of the following circumstances, the Administrator may make and give notice of an assessment of the amount of tax owed by a person under this chapter at any time:
- (1) If the person has not filed any statement required under the provisions of this chapter;
  - (2) If the person has not paid any tax due under the provisions of this chapter;
  - (3) If the person has not, after demand by the Administrator, filed a corrected statement, or furnished to the Administrator adequate substantiation of the information contained in a statement already filed, or paid any additional amount of tax due under the provisions of this chapter; If the Administrator determines that the nonpayment of any Cannabis Business Tax due under this chapter is due to fraud, a penalty of twenty-five percent of the amount of the tax shall be added thereto, in addition to penalties and interest otherwise stated in this chapter.
- (B) The notice of assessment shall separately set forth the amount of any tax known by the Administrator to be due or estimated by the Administrator, after consideration of all information within the Administrator's knowledge concerning the business and activities of the person assessed, to be due under each applicable section of this chapter, and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of assessment.

**5.12.260 Tax assessment - Notice requirements.**

The notice of assessment shall be served upon the person either by handing it to him or her personally, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the business or to such other address as he or she shall register with the Administrator for the purpose of receiving notices, provided under this chapter; or, should the person have no address registered with the Administrator for such purpose, then to such person's last known address. For the purposes of this section, a service by mail is complete at the time of deposit in the United States mail.

**5.12.270 Tax assessment - Hearing - Application and determination.**

Within ten days after the date of service, the person may apply in writing to the Administrator for a hearing on the assessment. If application for a hearing before the City is not made within the time herein prescribed, the tax assessed by the Administrator shall become final and

conclusive. Within ninety (90) days of the receipt of any such application for hearing, the Administrator shall cause the matter to be set for hearing before him or her not later than sixty (60) days after the receipt of the application, unless a later date is agreed to by the Administrator and the person requesting the hearing. Notice of such hearing shall be given by the Administrator to the person requesting such hearing not later than ten (10) days prior to such hearing. At such hearing said applicant may appear and offer evidence why the assessment as made by the Administrator should not be confirmed and fixed as the tax due. After such hearing, the Administrator shall determine and reassess the proper tax to be charged and shall give written notice to the person in the manner prescribed in Section 5.12.260 for giving notice of assessment.

**5.12.280 Conviction for chapter violation - Taxes not waived.**

The conviction and punishment of any person for failure to pay the required tax shall not excuse or exempt such person from any civil action for the tax debt unpaid at the time of such conviction. No civil action shall prevent a criminal prosecution for any violation of the provisions of this chapter or of any state law requiring the payment of all taxes.

**5.12.290 Violation deemed misdemeanor - Penalty.**

Any person violating any of the provisions of this chapter or any regulation or rule passed in accordance herewith, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than five hundred dollars or by imprisonment for a period of not more than six months, or by both such fine and imprisonment.

**5.12.300 Severability.**

Should any provision of this chapter, or its application to any person or circumstance, be determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this chapter or the application of this chapter to any other person or circumstance and, to that end, the provisions hereof are severable.

**5.12.310 Effect of state and federal reference - authorization.**

- (A) Unless specifically provided otherwise, any reference to a state or federal statute in this chapter shall mean such statute as it may be amended from time to time, provided that such reference to a statute herein shall not include any amendment thereto, or to any change of interpretation thereto by a state or federal agency or court of law with the duty to interpret such law, to the extent that such amendment or change of interpretation would, under California law, require voter approval of such amendment or interpretation, or to the extent that such change would result in a tax decrease. To the extent voter approval would otherwise be required or a tax decrease would result, the prior version of the statute (or interpretation) shall remain applicable; for any application or situation that would not require voter approval or result in a decrease of a tax, provisions of the amended statute (or new interpretation) shall be applicable to the maximum possible extent.
- (B) To the extent that the city's authorization to collect or impose any tax imposed under this chapter is expanded as a result of changes in state or federal law, no amendment or modification of this chapter shall be required to conform the tax to those changes, and the tax shall be imposed and collected to the full extent of the authorization up to the full amount of the tax imposed under this chapter.



**5.12.320 Remedies cumulative.**

All remedies and penalties prescribed by this chapter or which are available under any other provision of law or equity, including but not limited to the California False Claims Act (Government Code Section 12650 et seq.) and the California Unfair Practices Act (Business and Professions Code Section 17070 et seq.), are cumulative. The use of one or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing the provisions of this chapter.

**5.12.330 Amendment or repeal.**

Chapter 5.12 of the Marysville Municipal Code may be repealed or amended by the City Council without a vote of the people. However, as required by Chapter XIII C of the California Constitution, voter approval is required for any amendment provision that would increase the rate of any tax levied pursuant to this chapter. The people of the City of Marysville affirm that the following actions shall not constitute an increase of the rate of a tax:

- (A) The restoration of the rate of the tax to a rate that is no higher than that set by this chapter, if the City Council has acted to reduce the rate of the tax;
- (B) An action that interprets or clarifies the methodology of the tax, or any definition applicable to the tax, so long as interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with the language of this chapter;
- (C) The establishment of a class of person that is exempt or excepted from the tax or the discontinuation of any such exemption or exception (other than the discontinuation of an exemption or exception specifically set forth in this chapter); or
- (D) The collection of the tax imposed by this chapter, even if the City had, for some period of time, failed to collect the tax.

**Section II. Severability.** Should any provision of this Ordinance, or its application to any person or circumstance, be determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this Ordinance or the application of this Ordinance to any other person or circumstance and, to that end, the provisions hereof are severable.

**Section III. California Environmental Quality Act Requirements.** This Ordinance is exempt from the California Environmental Quality Act, Public Resources Code Section 21000 et seq., including without limitations. Public Resources Code Section 21605, CEQA Guidelines 15378(b)(4) and 15061(b)(3), as it can be seen with certainty that there is no possibility that the activity authorized herein may have a significant effect on the environment.

**Section IV. Majority Approval; Effective Date.** This Ordinance shall be effective only if approved by a majority of the voters voting thereon and after the vote is declared by the City Council. The effective date of this Ordinance shall be July 1, 2016.

**Section V. Council Amendments.** The City Council of the City of Marysville is hereby authorized to amend Chapter 5.12 of the Marysville Municipal Code as adopted by this

Ordinance in any manner that does not increase the tax rate above the maximum rate specified for each category of business or otherwise constitutes a tax increase for which voter approval is required by Article XIII C of the California Constitution.

**Section VI.** The City Clerk is hereby authorized and directed to cause copies of this ordinance to be posted in three (3) prominent places in the City of Marysville within fifteen (15) days after the adoption of the ordinance.

The foregoing ordinance was introduced before the City Council of the City of Marysville, County of Yuba, at the meeting of the City Council of said City, held on the 21st day of June, 2016, and finally adopted at the regular meeting of said Council held on the 19<sup>th</sup> day of July, 2016, by the following vote:

AYES: Bill Simmons, Jim Kitchen, Christopher Pedigo, and Dale Whitmore

NOES: None

ABSENT: Ricky Samayoa

ABSTAIN: None

ATTEST:

By: Billie J. Fangman  
Billie J. Fangman, City Clerk

CITY OF MARYSVILLE, CALIFORNIA  
BY ITS CITY COUNCIL

By: Ricky A. Samayoa  
Ricky A. Samayoa, Mayor

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

By: Brant J. Bordsen  
Brant J. Bordsen, City Attorney

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# The County of Yuba



341-0816

(341-0816) Consi... - 1 of 4

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## HUMAN RESOURCES and ORGANIZATIONAL SERVICES

JILL ABEL, HUMAN RESOURCES DIRECTOR

**TO:** Finance and Administration Committee  
**FROM:** Jill Abel, Human Resources Director *Karen Fasler for Jill Abel*  
Terry Hansen, Clerk Recorder *Terry A. Hansen*  
**DATE:** August 9, 2016  
**SUBJECT:** Amend the County's Basic Salary Schedule & Department Allocation Schedule

### RECOMMENDATION

Adopt the resolutions to amend the Classification System – Basic Salary/Hourly Schedule and the Department Allocation Schedule as it relates to the Clerk Recorder's Office.

### DISCUSSION

The Clerk Recorder's Office is in flux due to a recent retirement announcement that will affect an integral function of the Office. For that reason, the organizational structure and operational needs had to be re-assessed and evaluated with consideration to the Office's strategic succession plan.

It has been a long term goal of the Office to provide a career path for its employees to naturally progress through the varying levels of assignments and responsibilities with ease. The concept of creating a career path started in 2007, when the Deputy Clerk Recorder positions were converted to flexibly staffed positions: Recorder Clerk I/II and Elections Clerk I/II. Additionally, two management positions were established to oversee the two divisions.

To further the Office's succession plan and its objective to establish an effective career path, it is recommended that the Board establish the new classifications of Senior Recorder Clerk and Senior Elections Clerk. This change will add depth of coverage for this small Office by providing lead direction and technical assistance to assigned divisional staff, training staff in new and reviewed work procedures, project management and performing full range of divisional Clerk duties.

### FISCAL IMPACT

The fiscal impact for the 2016/2017 fiscal year is estimated to be \$11,000. The actual fiscal impact is unknown since the salaries will be dependent on the selected internal candidates.

**BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF YUBA**

RESOLUTION AMENDING THE )  
DEPARTMENTAL POSITION )  
ALLOCATION SCHEDULE )  
\_\_\_\_\_ )

RESOLUTION NO. \_\_\_\_\_

BE IT RESOLVED that the Departmental Position Allocation Schedule as it relates to the following department(s) is amended effective September 1, 2016 as follows:

**ADD:**

DEPARTMENT	CLASSIFICATION	# OF POSITIONS
Clerk Recorder	Senior Recorder Clerk	1
Clerk Recorder	Senior Elections Clerk	1

PASSED AND ADOPTED by the Board of Supervisors of the County of Yuba, State of California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2016 by the following votes:

AYES:

NOES:

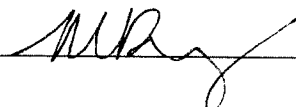
ABSENT:

\_\_\_\_\_  
CHAIRMAN

ATTEST: Donna Stottlemeyer  
Clerk of the Board

APPROVED AS TO FORM: Angil Morris-Jones  
County Counsel

By: \_\_\_\_\_

By:  \_\_\_\_\_

**BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF YUBA**

RESOLUTION AMENDING THE )  
CLASSIFICATION SYSTEM – )  
BASIC SALARY SCHEDULE )  
\_\_\_\_\_ )

RESOLUTION NO. \_\_\_\_\_

BE IT RESOLVED that the Classification System – Basic Salary/Hourly Schedule is amended as follows effective September 1, 2016.

ADD:

Code	Classification	Unit	BASE: STEP A	HOURLY	OT Code	WC Code
SRCK	Senior Recorder Clerk	3	\$3,449	19.90	N	9410
SECK	Senior Elections Clerk	3	\$3,449	19.90	N	9410

PASSED AND ADOPTED by the Board of Supervisors of the County of Yuba, State of California, on the day of \_\_\_\_\_, 2016 by the following votes:

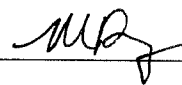
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NOES:  
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By: \_\_\_\_\_

By:  \_\_\_\_\_

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