

### CITY COUNCIL SPECIAL AND REGULAR MEETING AGENDA OCTOBER 1, 2024

**SPECIAL MEETING:** 5:30 P.M. – 7:00 P.M.

**REGULAR MEETING:** 7:00 P.M.

WE ENCOURAGE ALL MEMBERS OF THE PUBLIC TO PARTICIPATE IN THE MEETING VIA TELECONFERENCE BY CALLING (520) 525-8911. ANY MEMBER OF THE PUBLIC PARTICIPATING VIA TELECONFERENCE WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENT.

ADDITIONALLY, THE REGULAR MEETING WILL BE STREAMED ON YOUTUBE LIVE https://www.youtube.com/channel/UCB ZmQZIHELh-ECEPZ2VwZg

Notice is hereby given that the City Council will hold a Special and Regular Meeting on October 1, 2024, at the City Council Chambers, 663 Main Street, Livingston, California. Assistance will be provided to those requiring accommodations for disabilities in compliance with the Americans with Disabilities Act of 1990. Persons requesting accommodation should contact the Deputy City Clerk at least 24 hours prior to this meeting at (209) 394-8041, Ext. 121. Any writings or documents pertaining to an Open Session item provided to a majority of the members of the legislative body less than 72 hours prior to the meeting shall be made available for public inspection by email if requested. Public comments can be submitted via emailed at <a href="mailto:citycouncil@livingstoncity.com">citycouncil@livingstoncity.com</a>. <a href="mailto:comments must be received by 2:00 p.m.">comments must be received by 2:00 p.m.</a>, on the day of the City Council meeting in order for them to be distributed to the Council prior to consideration of the matter. You will need to provide: Meeting date, item number, name, email and comment (please limit to 300 words or 3 minutes). Please include: PUBLIC COMMENT in the subject for the email. Written comments will not be read aloud at the meeting, but will be reported as received for the record. If you do not receive an acknowledgement of receipt by 4:00 p.m., please call the City Clerk's Office at (209) 394-8041, Ext. 121 (Note: This technology is not a guaranteed method).

### **SPECIAL MEETING**

- 1. Call to Order
- 2. Roll Call
- 3. Pledge of Allegiance.
- 4. Moment of Silence First Responders and Military Members.
- 5. Citizen Comments

### **CLOSED SESSION**

A "Closed" or "Executive" Session of the City Council or the Successor Agency to the Redevelopment Agency of the City of Livingston may be held in accordance with state law which may include, but is not limited to, the following types of items: personnel matters, labor negotiations, security matters, providing instructions to real property negotiators, conference with legal counsel regarding pending litigation. The Closed Session will be held in the City Council Chambers located at 663 Main Street, Livingston, California. Any public comment on Closed Session items will be taken before the Closed Session. Any required announcements or discussion of Closed Session items or actions following the Closed Session will be made in the City Council Chambers, 633 Main Street, Livingston, California.

6. Conference with Labor Negotiator

(Government Code Section 54957.6)

Labor Negotiator: Christopher Lopez, Interim City Manager

**Employee Organizations:** 

OE3- Clerical Bargaining Unit

OE3 - Police Supervisory Employees Association.

OE3 - Management/Confidential Bargaining Unit

OE3 - Livingston Police Officer Association

AFSCME- Public Works and Park Unit

- 7. Conference with Legal Counsel Liability Claims (Pursuant to Government Code Section 54956.95) Consideration of Claim No.: FR102341. Claimant Phillip Fisk seeks monetary compensation from the City for damages to personal property (cell phone).
- 8. Conference with Legal Counsel Pending Litigation pursuant to paragraph 4 of subdivision (d) of Government Code Section 54956.9: Jose Ramirez v. City of Livingston, et al., Case No. 22CV0082.
- 9. Public Employee Appointment, pursuant to Government Code section 54957. Title: Finance Director

### **REGULAR MEETING**

CALL TO ORDER

Next Resolution No.: 2024-64

Next Ordinance No.: 657

Pledge of Allegiance.

Moment of Silence – First Responders and Military Members.

Roll Call.

Closed Session Announcement.

Changes to the Agenda.

### **CITIZEN COMMENTS**

This section of the agenda allows members of the public to address the City Council on any item NOT on the agenda. Members of the public, when recognized by the Mayor, should come forward to the lectern, and identify themselves. Comments are normally limited to three (3) minutes. In accordance with State Open Meeting Laws, no action will be taken by the City Council this evening.

### AWARD, PRESENTATIONS, PROCLAMATIONS

- 1. Presentation by Assemblywoman Esmeralda Soria: 27th Assembly District Legislative Update.
- 2. Presentation by Nathan Alonzo, Local Government Affairs, Pacific Gas & Electric Company: Presentation on Affordability and Fixed Charge Update.

### ANNOUNCEMENTS AND REPORTS

Supervisor Rodrigo Espinoza Announcements and Reports.

City Staff Announcements and Reports.

City Manager Announcements and Reports.

City Council Members' Announcements and Reports.

Mayor's Announcements and Reports.

### Robert Wallis

- City Council Alternate Liaison Livingston Planning Commission Robert Wallis
- Merced Integrated Regional Water Management Plan (MIRWMA) Robert Wallis, Representative and Jason Roth, Alternate Representative.

### **Jason Roth**

- Special City Selection Committee of the San Joaquin Valley Air Pollution Control Board **Jason Roth, Representative and Gurpal Samra, Alternative.**
- Merced Integrated Regional Water Management Plan (MIRWMA) **Robert Wallis**, **Representative and Jason Roth**, **Alternate Representative**.
- Merced County Mosquito Abatement District Board of Directors Gurpal Samra, Representative and Jason Roth, Alternate.
- City Council Liaison Parks, Recreation and Arts Commission Jose Moran and Alternate Liaison Jason Roth.

### Maria Soto

- Merced County Local Agency Formation Commission (LAFCO) Maria Soto, Representative.
- Central Valley Division League of California Cities Maria Soto, Representative and Vacant, Alternate.

### **Gurpal Samra**

- Merced County Mosquito Abatement District Board of Directors Gurpal Samra, Representative and Jason Roth, Alternate.
- Special City Selection Committee of the San Joaquin Valley Air Pollution Control Board **Jason Roth, Representative and Gurpal Samra, Alternative.**
- Merced County Association of Governments (MCAG) Governing Board Jose Moran, Representative and Gurpal Samra, Alternate.
- Utility Stakeholders Committee Jose Moran and Gurpal Samra.

### Jose Moran

- Merced County Association of Governments (MCAG) Governing Board **Jose Moran**, **Representative and Gurpal Samra**, **Alternate**.
- City Council Liaison Parks, Recreation and Arts Commission **Jose Moran and Alternate** Liaison Jason Roth.
- Utility Stakeholders Committee Jose Moran and Gurpal Samra.

### RECEIVE AND FILE

3. Annual Comprehensive Financial Report for Fiscal Year 2022-2023.

### **CONSENT AGENDA**

Items on the Consent Calendar are considered routine or non-controversial and will be enacted by one vote, unless separate action is requested by a member of the public, the City Manager or City Council Member. There will be no separate discussion of these items unless members of the public, City Council or City Manager request that specific items be removed. Public comment on consent agenda items shall be limited to three (3) minutes per-person regardless of the number of items contained within the consent agenda.

4. RATIFY CHECK WARRANTS
Ratify Warrant Register Dated September 26, 2024.

- 5. Consideration of a Resolution Approving the Purchase of One (1) New 2024 Ford F650 Chipper Truck (with Kanpheide 12' Forestry Body Stock Unit: FT204055) From National Auto Fleet Group, In the Amount of \$114,753.75, and Authorizing the Interim City Manager to Execute All Required Documents. Staff Recommendation: Approve Resolution.
- 6. Consideration of a Resolution (1) Approving A Professional Service Agreement with Jennifer Halpin of Resourceability to Assist with the Maintenance of Recycling Program in the Amount Not to Exceed \$30,000; (2) Ratify Expenditures that Exceeded the Agreement Dated July 1, 2021; and (3) Authorizing the Interim City Manager to Execute All Required Documents. Staff Recommendation: Approve Resolution.
- 7. Consideration of a Resolution Authorizing the Interim City Manager to Execute a Professional Services Agreement Between California Consulting, Inc., and the City of Livingston. Staff Recommendation: Approve Resolution.
- 8. Consideration of a Resolution Approving the Cancellation of the First Regular Scheduled City Council Meeting in November Due to the 2024 General Election. Staff Recommendation: Approve Resolution.

### DISCUSSION AND POTENTIAL ACTION ITEMS

- 9. Designation of Voting Delegate and Voting Delegate Alternate(s) for the 2024 League of California Cities Annual Conference and Expo on October 16-18, 2024.
- 10. Discussion and Direction Regarding the Grants Pass Decision and the Impact on Livingston.

### COUNCIL DIRECTION ON FUTURE AGENDA ITEMS

**ADJOURNMENT** 

## Affordability Update Livingston City Council

October 1, 2024



## Income Graduated Fixed Charge Adopted May 2024





### Fixed Charge Proposal- Adopted May 9, 2024

The fixed charge proposal will decrease electric bills for lower-income residential customers, improve bill transparency and predictability and advance clean energy goals.

### **Background**

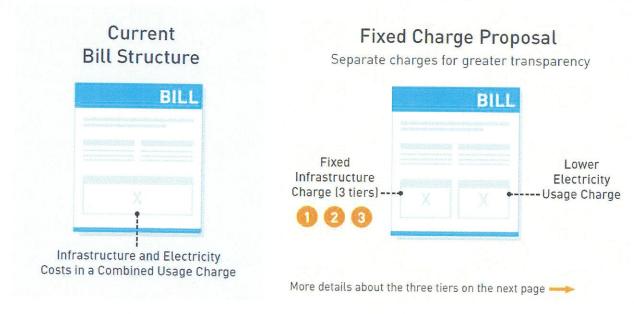
- California Assembly Bill 205 (AB 205) requires the California Public Utilities Commission (CPUC) to adopt or expand fixed charges based on income.
- In April 2023, multiple stakeholders submitted a range of proposals to the CPUC to separate fixed infrastructure costs and cost of electricity on residential electric customers' bills.
- In March 2024, the CPUC issued a Proposed Decision in the fixed charge proceeding.



### **Fixed Charge Proposal**

### How will this proposal change customer bills?

The CPUC's Proposed Decision changes the way electric bills are structured. It recommends a fixed monthly infrastructure charge divided by tiers and an electricity usage charge. The Proposed Decision does not include any new requirements for income verification. This reallocation of the way costs are billed means that the price for a unit of electricity will be lower for all customers, regardless of income or location.





The CPUC's proposed decision states that customer usage rates would decrease by 5-7¢ per kWh.



### **Fixed Charge Proposal**

### Monthly fixed infrastructure charge tiers

1 Tier 1	Customers enrolled in the California Alternate Rates for Energy (CARE) program will pay the lowest discounted fixed amount.	~\$6/month
2 Tier 2	Customers enrolled in the Family Electric Rate Assistance (FERA) <sup>1</sup> program or who live in affordable housing restricted to residents with incomes at or below 80% of Area Median Income will pay a discounted fixed amount.	~\$12/month
3 Tier 3	All other customers.	~\$24/month

# Affordability Update





### **Temporary Summer Rate Decrease**

PG&E electric rates will decrease by 9% starting July 1, which will help customers save money on their summer utility bill.

- During summer, electric bills are historically higher due to increased air conditioner use.
- This temporary rate change is expected to last for at least a few months.
- Savings could be higher for customers who live in hotter parts of California.





### Savings Programs for Income-Qualified Customers

CARE and FERA are PG&E discount programs that help eligible customers pay their energy bills. Over 1.4 million customers receive a discount through these two programs.

### **California Alternate Rates for Energy** Program (CARE)

- Provides a monthly discount of 20% or more on gas and electricity
- Participants qualify through income guidelines or if enrolled in certain public assistance programs

### **Family Electric Rate Assistance** Program (FERA)

- Provides a monthly discount of 18% on electricity only
- Must be a household with three or more people that meets qualifying income guidelines



Customers can verify if they are eligible by completing the online CARE/FERA enrollment form at pge.com/care.

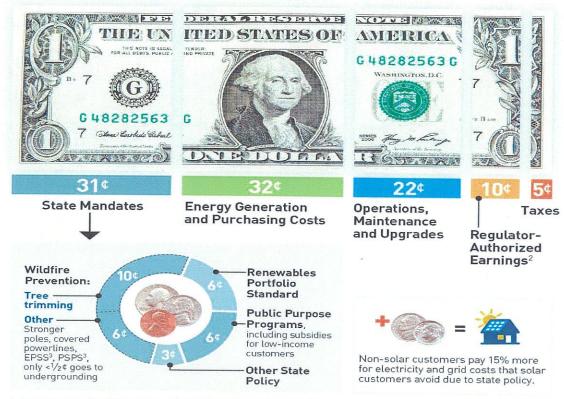


### Financial Assistance Programs

Relief for Energy Assistance through Community Help Provides eligible customers with an energy credit	pge.com/reach
CARE and FERA Programs  Discount programs that help eligible customers pay their energy bills	pge.com/carefera
Energy Savings Assistance Program  Provides qualified customers with free energy-saving home improvements	pge.com/esa
Budget Billing Program  Keeps monthly payments predictable and reduces spikes in energy bills	pge.com/budgetbilling
Payment Arrangement Plan  Available to all residential customers to help manage temporary financial strains	pge.com/paymentarrangement
Medical Baseline Program Support customers who depend on power for certain medical needs	pge.com/medicalbaseline
Low-Income Home Energy Assistance Program Federally funded program provides financial assistance to help with eligible household energy costs	pge.com/liheap



### **Understanding Your Bill**



### Some of the costs in your monthly bill:

- 10% of the average residential customer's bill goes towards vegetation management (almost \$1.8 billion systemwide, annually).
- Public Purpose Programs (CARE, FERA, etc.) 6% of customer's bills.
- Net Energy Metering incentives are 15% or \$34 monthly for non-solar customer bills

Represents a typical residential customer bill with no assistance program discount.
 PG&E currently earns less than its authorized return on equity.
 Enhanced Powerline Safety Settings and Public Safety Power Shutoffs [wildfire prevention measures]

## Open Discussion



### Thank You





### STAFF REPORT

AGENDA ITEM:

Annual Comprehensive Financial Report for Fiscal Year 2022-2023

**MEETING DATE:** 

October 1, 2024

PREPARED BY:

**Happy Bains, Acting Finance Director** 

**REVIEWED BY:** 

Christopher Lopez, Interim City Manager

### **RECOMMENDATION:**

The City Council receive and City Clerk file the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2023.

### **BACKGROUND:**

The Annual Comprehensive Financial Report (ACFR) is a set of financial statements comprising all financial activity of the City. The information presented in the ACFR has been audited by an independent auditor, using accepted standards and report formats, to ensure the accuracy of the City's financial practices and overall financial condition.

The ACFR is prepared in accordance with Generally Accepted Accounting Procedures (GAAP), including compliance with pronouncements issued by the Governmental Accounting Standards Board (GASB). The report presents the City's financial condition for the fiscal year ending June 30, 2023.

The audit of the City's financial records was performed by the independent certified public accounting firm, Lance, Soll & Lunghard, LLP.

City management is responsible for the preparation and fair presentation of the financial statements as well as the design, implementation, and maintenance of internal control.

Internal controls are the mechanisms, rules, and procedures implemented by the City to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud.

The independent auditors issued an unqualified (clean) opinion, meaning that the financial statements and other information reported in the ACFR fairly represent, in all material respects, the financial position of the City as of June 30, 2023, and the financial activities beginning on July 1, 2022, and ending on June 30, 2023.

Hard copies of the ACFR are available for review at City Hall located at 1416 C St. An electronic copy of the ACFR is also available on the City's website.

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### STAFF REPORT

### **DISCUSSION**

The City of Livingston's Annual Comprehensive Financial Report (ACFR) for fiscal year ended June 30, 2023, is provided for Council's review in compliance with Federal Single Audit Act, State Law, Municipal Code and bond covenants.

The ACFR contains the city's basic financial statements, which are comprised of:

- Government-wide financial statements, which are designed to provide readers with information on the results of operations and the financial condition of the overall government.
- Fund financial statements, which are to report the relative financial burden of each of
  the government's functions or programs on its taxpayers; and to identify the extent to
  which each function or program draws from the general revenues of the organization
  or is self-supporting through fees and intergovernmental aid.
- Notes on the basic financial statements.

The ACFR Government-Wide Financial Statements report a total net position of \$69,118,530 as of June 30, 2023, an increase of \$3,632,541 from the total net position of \$65,485,989 as of June 30, 2022.

The "net position" is the amount of assets and deferred outflows of resources that exceed the liabilities and deferred inflows of resources of the City.

The Governmental Activities in the Government-Wide Financial Statements report as of June 30, 2023, the net position of \$31,548,616, an increase of \$2,199,506 from the net position of \$29,349,110 as of June 30, 2022. Included in net position as of June 30, 2023, is the General Fund's fund balance of \$4,282,903 a decrease of \$398,267 from the General Fund's fund balance of \$4,681,170 as of June 30, 2022.

The Business-Type Activities in the Government-Wide Financial Statements report as of June 30, 2023, the net position of \$37,569,914, an increase of \$1,433,035 from the net position of \$36,136,879 as of June 30, 2022.

### FISCAL IMPACT

There is no fiscal impact associated with this action.

### <u>ATTACHMENTS</u>

- 1. On file with City Clerk Fiscal Year 2022-2023 ACFR
- 2. City Website Fiscal Year 2022-2023 City of Livingston



### CITY OF LIVINGSTON, CALIFORNIA

JUNE 30, 2023

INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

### Focused on YOU



### CITY OF LIVINGSTON, CALIFORNIA

Independent Auditors' Report and Financial Statements

Fiscal Year Ended June 30, 2023

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### CITY OF LIVINGSTON, CALIFORNIA

### Independent Auditors' Report and Financial Statements

### Fiscal Year Ended June 30, 2023

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### CITY OF LIVINGSTON, CALIFORNIA

### Independent Auditors' Report and Financial Statements

### Fiscal Year Ended June 30, 2023

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### INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Livingston, California (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Emphasis of Matter

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2023, the City adopted new accounting guidance, GASB Statement No. 96, Subscription Based Information Technology Arrangements. Our opinion is not modified with respect to this matter.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.





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

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
  error, and design and perform audit procedures responsive to those risks. Such procedures include
  examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
  appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
  the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules for the General Fund and major special revenue funds, and the required pension and other postemployment benefits schedules, as listed on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.



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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual fund financial statements and schedules (supplementary information) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 12, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering City's internal control over financial reporting and compliance.

Sacramento, California September 12, 2024

Lance, Soll & Lunghard, LLP

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	Primary Government				
	Governmental	II.			
	Activities	Business-Type Activities	Total		
Assets					
Cash and investments	\$ 20,186,807	\$ 19,637,733	\$ 39,824,540		
Receivables:					
Accounts (net of allowance for uncollectibles)	309,586	1,068,380	1,377,966		
Notes and loans	822,805	-	822,805		
Prepaid costs	31,967	1,265	33,232		
Due from other governments	1,093,286	.,	1,093,286		
Restricted assets:	-,,		1,000,200		
Cash with fiscal agent	53,155	125,699	178,854		
Capital assets not being depreciated/amortized	7,157,435	4,415,542	11,572,977		
Capital assets, net of depreciation/amortization	13,461,927	26,935,708			
	10,401,327	20,935,708	40,397,635		
Total Assets	43,116,968	52,184,327	95,301,295		
Deferred Outflows of Resources					
Deferred charge on refunding	<b>-</b>	42,605	42,605		
Deferred pension outflows	3,030,737	948,591	3,979,328		
Deferred OPEB outflows	1,029,093	323,199	1,352,292		
			.,,002,,1002		
Total Deferred Outflows of Resources	4,059,830	1,314,395	5,374,225		
Liabilities					
Accounts payable	545,668	677 267	4 200 005		
Accrued expenses	· ·	677,267	1,222,935		
Accrued interest	170,071	34,349	204,420		
Deposits payable	28,575	126,297	154,872		
Unearned revenue	751,886	91,581	843,467		
	2,681,705	-	2,681,705		
Noncurrent liabilities:					
Due within one year:					
Compensated absences	72,026	19,481	91,507		
Bonds, loans, leases, financed purchases, SBITA	200,642	462,159	662,801		
Due in more than one year					
Compensated absences	648,236	175,335	823,571		
Bonds, loans, leases, financed purchases, SBITA	1,904,241	11,134,604	13,038,845		
Net pension liability	5,822,023	2,270,248	8,092,271		
Net OPEB liability	1,968,838	618,334	2,587,172		
Total Liabilities	14,792,415	15,609,655	30,402,070		
<b></b>					
Deferred Inflows of Resources					
Deferred pension inflows	472,016	204,924	676,940		
Deferred OPEB inflows	363,751	114,229	477,980		
Total Deferred Inflows of Resources					
rotal Deferred Inflows of Resources	835,767	319,153	1,154,920		
Net Position					
Net investment in capital assets	18,567,634	19,922,791	38,490,425		
Restricted for:	. 5,001,001	10,022,101	00,700,720		
Capital improvement projects	3,639,111	10,253,073	13,892,184		
Circulation improvement projects	4,537,119	10,200,010	4,537,119		
Lighting, landscape & park maintenance	3,550,940	-	· · ·		
Public safety programs		-	3,550,940		
Community development projects	337,007	-	337,007		
Debt service	447,748	70 770	447,748		
Other fund activity	400 757	78,778	78,778		
Revenue stablization	462,757	-	462,757		
	1,010,418	-	1,010,418		
Unrestricted (deficit)	(1,004,118)	7,315,272	6,311,154		
Total Net Position	\$ 31,548,616	\$ 37,569,914	\$ 69,118,530		

				Prog	ram Revenues	
	Expenses		 harges for Services	Co	Operating ontributions and Grants	 Capital ontributions and Grants
Functions/Programs						
Primary Government:						
Governmental Activities:						
General government	\$	1,423,828	\$ 104,266	\$	368,405	\$ _
Public safety		5,046,404	52,799		432,921	_
Planning and community development		772,599	475,270		162,960	_
Parks and community services		752,121	67		3,503	-
Public works		1,818,671	135,572		1,814,636	1,612,239
Interest on long-term debt		57,213				 
<b>Total Governmental Activities</b>		9,870,836	 767,974		2,782,425	 1,612,239
Business-Type Activities:						
Water		3,677,384	4,515,855		_	
Sanitation		1,744,818	1,794,116		_	_
Domestic Waste Water		3,218,312	2,678,321		-	_
Industrial Waste Water		600	 3,453		-	 -
Total Business-Type Activities	***	8,641,114	8,991,745		_	 
Total Primary Government	\$	18,511,950	\$ 9,759,719	\$	2,782,425	\$ 1,612,239

### General Revenues:

Taxes:

Property taxes, levied for general purpose

Transient occupancy taxes

Sales taxes

Franchise taxes

Business licenses taxes

Use of money and property

Other

### **Total General Revenues**

Change in Net Position

Net Position at Beginning of Year, as Restated

Net Position at End of Year

Net (Expenses) Revenues and Changes in Net Position							
Primary Government							
G	Governmental Business-Type Activities Activities				Total		
\$	(951,157) (4,560,684) (134,369) (748,551) 1,743,776 (57,213)	\$	- - - - - -	\$	(951,157) (4,560,684) (134,369) (748,551) 1,743,776 (57,213)		
	-		838,471 49,298 (539,991) 2,853 <b>350,631</b>		838,471 49,298 (539,991) 2,853 <b>350,631</b>		
	(4,708,198)		350,631		(4,357,567)		
	4,337,409 124,837 1,867,145 481,452 255,749 374,626 141,563		- - - - 343,638 738,766		4,337,409 124,837 1,867,145 481,452 255,749 718,264 880,329		
	7,582,781		1,082,404		8,665,185		
	2,874,583		1,433,035		4,307,618		
	28,674,033		36,136,879		64,810,912		
\$	31,548,616	\$	37,569,914	\$	69,118,530		

			Special Reve	nue l	Funds	
	 General		Maintenance Districts		Revenue Stabilization	
Assets Cash and investments Accounts and interest receivable Notes and loans receivable Prepaid costs Due from other funds Due from other governments Restricted assets: Cash and investments with fiscal agents	\$ 3,735,171 111,999 4,370 31,620 425,886 455,945	\$	3,993,051 25,814 - - 32,434	\$	3,640,137 26,674 - - - -	
Total Assets	\$ 4,764,991	\$	4,051,299	\$	3,666,811	
Liabilities, Deferred Inflows of Resources, and Fund Balances Liabilities Accounts payable Accrued expenses Unearned revenues Deposits payable Due to other funds	\$ 268,878 145,362 25,312 39,436	\$	64,378 6,435 - 429,546 -	\$	- - 2,656,393 - -	
Total Liabilities	 478,988		500,359		2,656,393	
Deferred Inflows of Resources Unavailable revenues Total Deferred Inflows of Resources	 3,100 3,100		<u>-</u>			
Fund Balances Nonspendable: Prepaid costs Notes and loans receivable Restricted:	 31,620 4,370	Philip	-		-	
Community development projects Capital improvement projects Circulation improvements Lighting, landscape & park maintenance Public safety programs Other fund activity Revenue stablization Unassigned (deficit)			3,550,940 - -		- - - - - 1,010,418	
Total Fund Balances	 4,246,913 4,282,903		3,550,940		1,010,418	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,764,991	\$	4,051,299	\$	3,666,811	

	Capi	tal Projects Fund					
	Capi	tal Projects		lon-Major vernmental Funds	Total Governmental Funds		
Assets  Cash and investments  Accounts and interest receivable  Notes and loans receivable  Prepaid costs  Due from other funds  Due from other governments	\$	724,182 5,848 - - - 122,397	\$	8,094,266 139,251 818,435 347 - 482,510	\$	20,186,807 309,586 822,805 31,967 425,886	
Restricted assets:  Cash and investments with fiscal agents		53,155		402,310		1,093,286 53,155	
Total Assets	\$	905,582	\$	9,534,809	\$	22,923,492	
Liabilities, Deferred Inflows of Resources, and Fund Balances Liabilities					*******		
Accounts payable Accrued expenses Unearned revenues Deposits payable	\$	3,384 - -	\$	209,028 18,274 - 282,904	\$	545,668 170,071 2,681,705	
Due to other funds				425,886		751,886 425,886	
Total Liabilities		3,384		936,092		4,575,216	
Deferred Inflows of Resources Unavailable revenues		2,553		830,919		836,572	
Total Deferred Inflows of Resources	и	2,553		830,919		836,572	
Fund Balances Nonspendable: Prepaid costs Notes and loans receivable		- -		347 -		31,967 4,370	
Restricted: Community development projects Capital improvement projects Circulation improvements Lighting, landscape & park maintenance Public safety programs		899,645 - -		447,748 2,739,466 4,537,119		447,748 3,639,111 4,537,119 3,550,940	
Other fund activity Revenue stablization Unassigned (deficit)	4	- - -	-	337,007 462,757 (756,646)		337,007 462,757 1,010,418 3,490,267	
Total Fund Balances	*******	899,645		7,767,798		17,511,704	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	905,582	\$	9,534,809	\$	22,923,492	

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### CITY OF LIVINGSTON Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position June 30, 2023

Fund balances of governmental funds			\$ 17,511,704
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets net of depreciation/amortization have not been included as financial resources in governmental fund activity.			20,619,362
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. The details of this \$7,137,486 difference is as follows:			
Financed purchases and other bond obligations	\$	(1,849,219)	
Accrued interest		(30,565)	
Net pension liability		(5,822,023)	
Net OPEB liability		(1,968,838)	
Subscriptions		(216,987)	
Leases		(36,687)	
Compensated absences		(720,262)	(10,644,581)
Pension and OPEB related deferred outflows and inflows of resources that have not been			
included as financial uses and resources in the governmental fund activity.			
Deferred outflows related to the net pension liability		3,030,737	
Deferred inflows related to the net pension liability		(472,016)	
Deferred outflows related to the net OPEB liability		1,029,093	
Deferred inflows related to the net OPEB liability	***	(363,751)	3,224,063
Revenues reported as unavailable revenue in the governmental funds and recognized			
in the Statement of Activities. These are included in the intergovernmental revenues			
in the governmental fund activity.			 838,068
Net Position of Governmental Activities			\$ 31,548,616

### CITY OF LIVINGSTON Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds Year Ended June 30, 2023

		Special Revenue Funds			
	General	Maintenance Districts	Revenue Stabilization		
Revenues					
Taxes	\$ 7,060,185	\$ -	\$ -		
Development impact fees Licenses and permits	4	-	-		
Intergovernmental	4,575	47.050	_		
Charges for services	578,097	17,652	-		
Use of money and property	158,699	74 445	40.544		
Fines and forfeitures	79,967	74,115	42,544		
Maintenance assessments	37,085	1,795,221	-		
Other	73,871		-		
		15,247			
Total Revenues	7,992,479	1,902,235	42,544		
Expenditures					
Current:					
General government	1,260,687	-	-		
Public safety	4,246,022	-	-		
Planning and community development	-	-	-		
Parks	238,618	-	_		
Public works	345,114	1,475,012	-		
Capital outlay	499,358	49,737	-		
Debt service:					
Principal retirement	180,685	-	-		
Interest and fiscal charges	49,314				
Total Expenditures	6,819,798	1,524,749			
Excess (deficiency) revenues over expenditures	1,172,681	377,486	42,544		
Other Financing Sources (Uses)					
Transfers in		-	145,968		
Transfers out	(830,873)	-	· -		
Issuance of SBITAs	272,688	-	••		
Total Other Financing Sources (Uses)	(558,185)		145,968		
Net Change in Fund Balances	614,496	377,486	188,512		
Fund Balances, Beginning of Year, as Restated	3,668,407	3,173,454	821,906		
Fund Balances, End of Year	\$ 4,282,903	\$ 3,550,940	\$ 1,010,418		

Revenues         \$ Capital Projects         Non-Major Governmental Prunds         Total Operation Prunds           Taxes         \$ 6,407         \$ 6,407         \$ 7,086,592           Licenses and permits         6,475         6,403         70,080           Licenses and permits         223,548         228,103         28,365,033           Charges for services         12,057,94         364,493         364,893           Use of money and property         11,855         168,415         37,585           Just of more and forfeitures         11,855         168,415         37,585           Maintenance assessments         244,015         25,546,007         12,727,280           City Total Revenues         244,015         2,546,007         12,727,280           Expenditures         223,698         4,478,270         232,698         4,478,270           General government         2         9,957         1,270,644         244,81         29,957         1,270,644           Public safety         2         232,698         4,478,270         232,698         4,478,270         232,698         4,478,270         232,698         4,478,270         232,698         4,478,270         232,698         4,478,270         232,698         2,575,39         2,985,99         <		Capital	22,331	
Revenues         Capital Projects         Guvernmental Funds           Taxes         \$ 6,407         \$ 7,066,592           Development impact fees         6,475         64,031         7,066,592           Licenses and permits         225,955         1,813,329         2,635,033           Charges for services         225,955         1,813,329         2,635,033           Charges for services         215,794         344,493           Use of money and property         11,585         166,415         374,526           Fines and forfeitures         471         37,556           Maintenance assessments         - 471         37,556           Maintenance assessments         - 244,015         2,546,007         12,727,280           Expenditures         - 244,015         2,546,007         12,727,280           Expenditures         - 232,698         4,478,720           Current:         - 232,698         4,478,720           Deneral government         - 9,957         1,270,644           Public safety         - 232,698         4,478,720           Parks         - 211,958         237,531         980,967           Parks         - 211,958         237,531         980,867           Parks         - 211,		Projects Fund	_	
Taxes			Governmental	Governmental
Development impact fees		_		
Licenses and permits   233,545   238,120     Intergovernmental   225,955   1,813,329   2,635,033     Charges for services   - 205,794   364,493     Use of money and property   11,585   166,415   374,626     Fines and forfeitures   - 471   37,556     Maintenance assessments   1,795,221     Other   - 56,015   145,133     Total Revenues   244,015   2,546,007   12,727,280     Expenditures   - 56,015   145,133     Total Revenues   - 9,957   1,270,644     Public safety   - 232,698   4,476,720     Planning and community development   - 9,957   889,967     Parks   - 512,141   750,759     Public works   - 512,343   2,337,469     Capital outlay   211,958   237,531   998,584     Dets service:   - 6,812   56,126     Total Expenditures   - 19,245   199,930     Interest and fiscal charges   - 6,812   56,126     Total Expenditures   211,958   2,425,694   10,982,199     Excess (deficiency) revenues over expenditures   32,057   120,313   1,745,081     Other Financing Sources (Uses)   104,063   1,135,752   1,385,783     Issuance of SBITAs   - (554,910)   (1,385,783)     Issuance of SBITAs   - (564,910)   (1,385,783)     Total Other Financing Sources (Uses)   104,063   580,842   272,688     Total Other Financing Sources (Uses)   104,063   701,155   2,017,769     Fund Balances, Beginning of Year, as Restated   763,525   7,066,643   15,493,935				
Netgovernmental   225,955   1,813,329   2,635,033   1,035		6,475		
Charges for services         205,794         364,493           Use of money and property         11,585         168,415         374,626           Fines and forfeitures         -         471         37,556           Maintenance assessments         -         -         1,795,221           Other         -         56,015         145,133           Total Revenues         244,015         2,546,007         12,727,280           Expenditures           Current:         -         9,957         1,270,644           Public safety         -         232,688         4,787,20           Planning and community development         -         9,957         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         996,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313		225 055		
Use of money and property         11,585         166,415         374,626           Fines and forfeitures         -         471         37,556           Maintenance assessments         -         56,015         145,133           Total Revenues         244,015         2,546,007         12,727,280           Expenditures           Current:           General government         -         9,957         1,270,644           Public safetly         -         232,698         4,478,720           Planning and community development         -         889,967         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Transfers in         104,063         1,135,752         <		225,955		
Fines and forfeitures         471         37,556           Maintenance assessments         471         37,556           Other         56,015         145,133           Total Revenues         244,015         2,546,007         12,727,280           Expenditures         244,015         2,546,007         12,727,280           Expenditures         200,000         12,727,280         200,00		11 505		•
Maintenance assessments Other         -         56,015         1,795,221           Other         244,015         2,546,007         12,727,280           Expenditures         244,015         2,546,007         12,727,280           Expenditures         200,000         2,546,007         12,727,280           Current:         2         3,957         1,270,644           Public safety         -         232,698         4,478,720           Planning and community development         -         889,967         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         1         1,30,652         1,385,783		11,000		
Other         -         56,015         145,133           Total Revenues         244,015         2,546,007         12,727,280           Expenditures         Current:         Separal government         9,957         1,270,644           Public safety         -         39,957         1,270,644           Public safety         -         232,698         4,478,720           Planning and community development         -         889,967         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         211,958         2,425,694         10,962,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,763           Transfers in         104,063         1,135,752         1,385,783           Issuance of SBITAs         -         272,688			471	
Total Revenues         244,015         2,546,007         12,727,280           Expenditures         Current:         Secretary Support Su		_	56.015	
Expenditures         Current:           General government         -         9,957         1,270,644           Public safety         -         232,698         4,478,720           Planning and community development         -         889,967         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,962,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers in         104,063         1,135,752         1,385,783           Issuance of SBITAs         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Bal		***************************************		170,100
Current:         General government         -         9,957         1,270,644           Public safety         -         232,698         4,478,720           Planning and community development         -         889,967         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, B	Total Revenues	244,015	2,546,007	12,727,280
General government         -         9,957         1,270,644           Public safety         -         232,698         4,478,720           Planning and community development         -         889,967         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Principal retirement         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)           Transfers in         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         (554,910)         (1,385,783)           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769<	•			
Public safety         -         232,698         4,478,720           Planning and community development         -         889,967         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935				
Planning and community development         -         889,967         889,967           Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935		-		1,270,644
Parks         -         512,141         750,759           Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Principal retirement         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)           Transfers in         104,063         1,135,752         1,385,783           Issuance of SBITAs         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         -         272,688           Net Change in Fund Balances         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935				
Public works         -         517,343         2,337,469           Capital outlay         211,958         237,531         998,584           Debt service:         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935		-	,	·
Capital outlay         211,958         237,531         998,584           Debt service:         Principal retirement         -         19,245         199,930           Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)           Transfers in         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935		-		
Debt service:         Principal retirement         1 9,245         199,930           Interest and fiscal charges         -         19,245         199,930           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935		<u>-</u>		
Principal retirement Interest and fiscal charges         -         19,245 (8,812)         199,930 (8,812)           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers out Interest		211,958	237,531	998,584
Interest and fiscal charges         -         6,812         56,126           Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935				
Total Expenditures         211,958         2,425,694         10,982,199           Excess (deficiency) revenues over expenditures         32,057         120,313         1,745,081           Other Financing Sources (Uses)         104,063         1,135,752         1,385,783           Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935		-	•	•
Excess (deficiency) revenues over expenditures 32,057 120,313 1,745,081  Other Financing Sources (Uses)  Transfers in 104,063 1,135,752 1,385,783  Transfers out - (554,910) (1,385,783)  Issuance of SBITAs 272,688  Total Other Financing Sources (Uses) 104,063 580,842 272,688  Net Change in Fund Balances 136,120 701,155 2,017,769  Fund Balances, Beginning of Year, as Restated 763,525 7,066,643 15,493,935	interest and liscal charges	-	6,812	56,126
Other Financing Sources (Uses)         Transfers in       104,063       1,135,752       1,385,783         Transfers out       -       (554,910)       (1,385,783)         Issuance of SBITAs       -       -       -       272,688         Total Other Financing Sources (Uses)       104,063       580,842       272,688         Net Change in Fund Balances       136,120       701,155       2,017,769         Fund Balances, Beginning of Year, as Restated       763,525       7,066,643       15,493,935	Total Expenditures	211,958	2,425,694	10,982,199
Transfers in Transfers out Issuance of SBITAs         104,063         1,135,752         1,385,783           Issuance of SBITAs         -         (554,910)         (1,385,783)           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935	Excess (deficiency) revenues over expenditures	32,057	120,313	1,745,081
Transfers out         -         (554,910)         (1,385,783)           Issuance of SBITAs         -         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935				
Transfers out Issuance of SBITAs       -       (554,910)       (1,385,783)         Issuance of SBITAs       -       -       272,688         Total Other Financing Sources (Uses)       104,063       580,842       272,688         Net Change in Fund Balances       136,120       701,155       2,017,769         Fund Balances, Beginning of Year, as Restated       763,525       7,066,643       15,493,935	Transfers in	104,063	1,135,752	1.385.783
Issuance of SBITAs         -         -         272,688           Total Other Financing Sources (Uses)         104,063         580,842         272,688           Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935	Transfers out	· •		
Net Change in Fund Balances         136,120         701,155         2,017,769           Fund Balances, Beginning of Year, as Restated         763,525         7,066,643         15,493,935	Issuance of SBITAs		· <u>-</u>	
Fund Balances, Beginning of Year, as Restated 763,525 7,066,643 15,493,935	Total Other Financing Sources (Uses)	104,063	580,842	272,688
	Net Change in Fund Balances	136,120	701,155	2,017,769
Fund Balances, End of Year \$ 899,645 \$ 7,767,798 \$ 17,511,704	Fund Balances, Beginning of Year, as Restated	763,525	7,066,643	15,493,935
	Fund Balances, End of Year	\$ 899,645	\$ 7,767,798	\$ 17,511,704

## **CITY OF LIVINGSTON**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
Year Ended June 30, 2023

Net change in fund balances - total governmental funds		\$ 2,017,769
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which capital outlay exceeded depreciation/amortization in the current period.  Capital outlay  Depreciation/amortzation	\$ 855,962 (634,087)	221,875
Bonds and other debt proceeds provide current financial resources to governmental funds	(40.1)	~
but issuing debt increases long-term liabilities in the Statement of Net Position.		
Repayment of bond and other debt principal is an expenditure in the governmental funds,		
but repayment reduces long-term liabilities in the Statement of Net Position.		(72,758)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. Compensated absences	(273,353)	
Accrued interest	(1,087)	
Changes in pension liabilities and related deferred outflows and inflows of resources	778,785	
Changes in OPEB liabilities and related deferred outflows and inflows of resources	 185,213	689,558
Revenues reported as unavailable revenue in the governmental funds and recognized in the Statement of Activities. These are included in the intergovernmental revenues in the governmental fund activities.		
in the governmental fund activity.		 18,139
Change in Net Position of Governmental Activities		\$ 2,874,583

	Business-Type Activities - Enterprise Funds						
	Water	Sanitation	Domestic Waste Water	Industrial Waste Water	Tatala		
Assets	TIGGET	Odification	AAGOTE ARGIE!	svaste svater	Totals		
Current assets:							
Cash and investments	\$ 15,773,608	\$ 1,061,419	\$ 2,793,225	\$ 9,481	\$ 19,637,733		
Accounts and interest receivable, net	565,378	191,167	311,759	76	1,068,380		
Prepaid costs	199		1,066		1,265		
Restricted:					,		
Cash with fiscal agent	125,699				125,699		
Total Current Assets	16,464,884	1,252,586	3,106,050	9,557	20,833,077		
Noncurrent assets:							
Advances to other funds	1,269,129		_	_	1,269,129		
Capital assets, net of depreciation/amortization	17,401,245	332,878	13,420,574	196,553	31,351,250		
Total Noncurrent Assets	18,670,374	332,878	13,420,574	196,553	32,620,379		
Total Amendo					01,020,013		
Total Assets	35,135,258	1,585,464	16,526,624	206,110	53,453,456		
Deferred Outflows of Resources							
Deferred charge on refunding	_	_	42,605	_	42,605		
Deferred pension outflows	436,481	153,416	358,694	_	948,591		
Deferred OPEB outflows	160,653	43,544	119,002	_	323,199		
Total Deferred Outflows of Resources	P.O.W. 4.0.4						
total belefred Outflows of Resources	597,134	196,960	520,301	-	1,314,395		
Liabilities							
Current liabilities:							
Accounts payable	332,040	128,081	217,146	_	677,267		
Accrued liabilities	15,228	5,305	13,816	-	34,349		
Accrued interest	47,892	961	77,444	•	126,297		
Deposits payable	91,581	-	-	_	91,581		
Compensated absences	8,775	2,841	7,865	_	19,481		
Bonds, loans, leases, financed purchases, SBITA	208,569	12,282	241,308	-	462,159		
Total Current Liabilities	704,085	149,470	557,579		1,411,134		
Noncurrent liabilities:							
Advances from other funds	_	-	_	1,269,129	1,269,129		
Compensated absences	78,976	25,573	70,786	1,203,128	175,335		
Bonds, loans, leases, financed purchases, SBITA	4,768,430	37,848	6,328,326	_	11,134,604		
Net pension liability	1,044,625	367,169	858,454		2,270,248		
Net OPEB liability	307,356	83,307	227,671	-	618,334		
Total Noncurrent Liabilities	6,199,387	513,897	7,485,237	1,269,129	15,467,650		
Total Liabilities	6,903,472	663,367	8,042,816	1,269,129	16,878,784		
Deferred Inflows of Resources			_				
Deferred pension inflows	94,292	33,143	77,489		004.001		
Deferred OPEB inflows	56,785	15,391	42,053	<u>-</u>	204,924		
	00,100	10,001	*72,000		114,229		
Total Deferred Inflows of Resources	151,077	48,534	119,542	<u> </u>	319,153		
Net Position							
Net investment in capital assets	12,549,945	282,748	6,893,545	196,553	19,922,791		
Restricted for capital improvements projects	4,228,061	29,434	5,995,578	-	10,253,073		
Restricted for debt service	78,778	-	-	-	78,778		
Unrestricted (deficit)	11,821,059	758,341	(4,004,556)	(1,259,572)	7,315,272		
Total Net Position	\$ 28,677,843	\$ 1,070,523	\$ 8,884,567	\$ (1,063,019)	\$ 37,569,914		

Business-Type Activities - Enterprise Funds							
	Water	Sanitation	Domestic Waste Water	Industrial Waste Water	Totals		
Operating Revenues Charges for services	Φ 4.545.055						
Other income	\$ 4,515,855 <u>24,016</u>	\$ 1,794,116 26,371	\$ 2,678,321 688,379	\$ 3,453	\$ 8,991,745 738,766		
Total Operating Revenues	4,539,871	1,820,487	3,366,700	3,453	9,730,511		
Operating Expenses							
Administration and general	1,192,740	470,114	1,038,133	_	2,700,987		
Services and supplies	1,661,748	1,244,296	1,508,794		4,414,838		
Depreciation/amortization expense	728,816	29,057	440,720	600	1,199,193		
Total Operating Expenses	3,583,304	1,743,467	2,987,647	600	8,315,018		
Operating income (loss)	956,567	77,020	379,053	2,853	1,415,493		
Nonoperating Revenues (Expenses)							
Interest revenue (loss on fair market value)	269,219	18,014	56,474	(69)	343,638		
Interest expense	(94,080)	(1,351)	(230,665)		(326,096)		
Total Nonoperating							
Revenues (Expenses)	175,139	16,663	(174,191)	(69)	17,542		
Change in Net Position	1,131,706	93,683	204,862	2,784	1,433,035		
Net Position (Deficit)							
Beginning of Year	27,546,137	976,840	8,679,705	(1,065,803)	36,136,879		
End of Year	\$ 28,677,843	\$ 1,070,523	\$ 8,884,567	\$ (1,063,019)	\$ 37,569,914		

	Business-Type Activities - Enterprise Funds									
On white the transfer of the t		Water	;	Sanitation		Domestic laste Water		lustrial te Water		Totals
Operating Activities Receipts from customers and users	s	4 546 700		4 047 000	_	D PDP 404	•		_	
Payments to suppliers of goods and services	Ф	4,516,722 (1,457,926)	\$	1,817,698 (1,437,797)	\$	3,585,184 (1,504,427)	\$	3,377	\$	9,922,981
Payments to employees		(962,473)		(339,083)		(804,486)		_	_	(4,400,150) (2,106,042)
Net Cash Provided by Operating Activities		2,096,323		40,818	_	1,276,271		3,377		3,416,789
Non-Capital Financing Activities										
Payments (to) from other governments		11,831		26,282		_				38,113
Net Cash Provided (Used) by										
Non-Capital Financing Activities		11,831		26,282						38,113
Capital and Related Financing Activities Purchase of capital assets		4455 555								
Proceeds from the issuance of long-term debt		(129,690)		-		(308,372)		-		(438,062)
Principal paid on long-term debt		154,758 (205,747)		(13,765)		(224 946)		-		154,758
Interest paid on long-term debt		(93,663)		(390)		(224,846) (238,249)		•		(444,358) (332,302)
,		(00,000)		(030)	•	(200,243)				(332,302)
Net Cash Used by Capital and Related Financing Activities		(274,342)		(14,155)		(771,467)		-		(1,059,964)
Investing Activities										
Interest (paid) received		269,219		18,014		56,474		(70)		343,637
Net Cash Provided (Used) by Investing Activities		269,219		18,014		56,474	***************************************	(70)	-	343,637
· - · · · ·		,			-			1. 37		0.10,001
Net Change in Cash and Cash Equivalents		2,103,031		70,959		561,278		3,307		2,738,575
Cash and Cash Equivalents at Beginning of Year		13,796,276		990,460		2,231,947		6,174		17,024,857
Cash and Cash Equivalents at End of Year	\$	15,899,307	\$	1,061,419	\$	2,793,225	\$	9,481	\$	19,763,432
Cash Flows from Operating Activities										
Operating income (loss)	\$	956,567	\$	77,020	\$	379,053	\$	2,853	\$	1,415,493
Adjustments to reconcile operating income (loss) net cash provided by operating activities:										
Depreciation		728,816		29,057		440,720		600		1,199,193
(Increase) decrease in accounts receivable		(26,561)		(2,789)		218,484		(76)		189,058
(Increase) decrease in deferred outflows of resources		(414 179)		(149,520)		(341,228)		` _		(904,927)
(Increase) decrease in prepaid costs		(199)		-		(1,066)		-		(1,265)
Increase (decrease) in accounts payable and accrued liabilities Increase (decrease) in deposits payable		208,147		(192,385)		10,307		-		26,069
Increase (decrease) in compensated absences		3,412 27,670		9,619		29,230		-		3,412
Increase (decrease) in deferred inflows of resources		(192,530)		(38,719)		29,230 (137,560)		-		66,519
Increase (decrease) in net OPEB liability		58,301		15,802		43,186		-		(368,809) 117,289
Increase (decrease) in net pension liability		746,879		292,733		635,145				1,674,757
Total Adjustments		1,139,756		(36,202)		897,218		524		2,001,296
Net Cash Provided by Operating Activities	\$	2,096,323	\$	40,818	\$	1,276,271	\$	3,377	\$	3,416,789

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## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Livingston (the City) have been prepared in conformity with Accounting Principles Generally Accepted in the United States of America (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following sections further describe the significant accounting policies of the City.

## Reporting Entity

The City operates under a Council-Manager form of government. The City's major operations include public safety; highways and streets; water, sewer, and refuse collection; parks and recreation; building inspection; public improvements; planning and zoning, and general administrative services.

#### **Basis of Presentation**

Government-Wide Financial Statements - The Government-Wide Financial Statements (the Statement of Net Position and the Statement of Activities) report information of all of the nonfiduciary activities of the government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely significantly on fees charged to external parties.

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

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

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

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

The City reports the following major governmental funds:

General Fund — The General Fund is the general operating fund of the City. It is used for all financial resources except those required legally, or by sound financial management to be accounted for in another fund. Generally, the General Fund is used to account for those traditional governmental services of the City, such as police, fire protection, public works administration, parks, and general administrative services.

Revenue Stabilization Fund - The Revenue Stabilization Fund is to account for significant restricted funding programs, specifically the American Rescue Plan Act monies, and for supplementing revenue in the event of an economic downturn that significantly affects the General Fund.

Maintenance Districts Fund - The Maintenance Districts Fund is to account for maintenance assessments collected for operation and maintenance of special assessment districts within the City's jurisdiction.

Capital Projects Fund - The Capital Projects Fund is to account for the tracking of financial resources used to acquire or construct major capital assets and projects.

The City reports the following major enterprise funds:

Water Fund – The Water Fund accounts for the operation and maintenance of the City's water treatment and water transmission and distribution systems.

Sanitation Fund - The Sanitation Fund accounts for the operation and maintenance of the City's sanitation system.

Domestic Waste Water Fund - The Domestic Waste Water Fund accounts for the operation and maintenance of the City's sewer system.

Industrial Waste Water Fund – The Industrial Waste Water Fund accounts for the operation and maintenance of the City's industrial specific sewer system.

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

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

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

# Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents - Cash and cash equivalents represent the City's cash bank accounts including, but not limited to, certificates of deposit, money market funds and cash management pools for reporting purposes in the Statement of Cash Flows. Additionally, investments with maturities of three months or less when purchased are included as cash equivalents in the Statement of Cash Flows.

The City maintains a cash and investment pool that is available for use by all funds. Interest earnings as a result of this pooling are distributed to the appropriate funds based on average quarterly end cash balances in each fund.

Investments of the pool include only those investments authorized by the California Government Code such as, United States Treasury securities, agencies guaranteed by the United States Government, registered state warrants, and other investments. Investments primarily consist of deposits in the State of California Local Agency Investment Fund. Investments are recorded at amortized cost or fair value. Fair value is based upon quoted market prices.

Accounts Receivable - Billed, but unpaid, services provided to individuals or non-governmental entities are recorded as accounts receivable.

Merced County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions. Property taxes are levied in equal installments on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. The lien date is January 1 of each year. Property taxes are accounted for in the General Fund. Property tax revenues are recognized when they become measurable and available to finance current liabilities. The City considers property taxes as available if they are collected within 60 days after year end. Property tax on the unsecured roll are due on July 1 and become delinquent if unpaid on August 31. However, unsecured property taxes are not susceptible to year end accrual.

Interfund Receivables/Payables - Items classified as interfund receivable/payable represent short-term lending/borrowing transactions between funds. This classification also includes the current portion of an advance to or from another fund.

Advances To/From Other Funds - This classification represents non-current portions of any long-term lending/borrowing transactions between funds. This amount will be equally offset by a reserve of fund balance which indicates that it does not represent available financial resources and therefore, is not available for appropriation. The current portion of any interfund long-term loan (advance) is included as an interfund receivable/payable.

Capital Assets - Capital outlays are recorded as expenditures of the General, Special Revenue, and Capital Projects Funds and as assets in the Government-Wide Financial Statements to the extent the City's capitalization threshold is met.

Capital assets, which include property, plant, equipment, lease assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the Government-Wide Financial Statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Betterments and major improvements which significantly increase values, change capacities, or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation/amortization are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government, as well as the component units, are depreciated/amortized using the straight line method over the following estimated useful lives:

	Years
Infrastructure	10 - 40
Buildings and structures	15 - 20
Lease assets	5 - 10
Subscription assets	3 - 10
Improvements other than buildings	15
Machinery and equipment	5

Compensated Absences – Accumulated unpaid compensated absences (vacation, compensatory time and sick leave) are accrued as a liability and reported on the government-wide financial statements as long-term debt.

Payment of unpaid amounts are reported in the fund from which the employees who have accumulated leave are paid.

Deposits – Deposits principally consist of amounts collected from developers for services to be rendered by the City, including engineering, plan checks and inspections and planning review services. The City recognizes such amounts deposited as revenue when the services are performed and the corresponding expenditures are incurred.

Deferred Outflows and Deferred Inflows of Resources - In addition to assets, the statement of net position and balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three types of items that qualify for reporting in this category. The items are deferred pension related items and deferred other post-employment benefits (OPEB) related items, and deferred charges on a previous refunding of long-term debt.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items that qualify for reporting in this category. The first item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from intergovernmental revenues. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items are deferred pension related items and deferred OPEB related items.

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

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

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

Non-Current Governmental Assets/Liabilities - GASB Statement No. 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the Government-Wide Statement of Net Position.

Net Position/Fund Balance - The government-wide and business-type activities financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

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

Fund Balance - In the fund financial statements, governmental fund balance is made up of the following components:

- Nonspendable fund balance typically includes inventories, prepaid items, long-term portion of loans receivable and other items that must be maintained intact pursuant to legal or contractual requirements, such as endowments.
- Restricted fund balance category includes amounts that can be spent only for specific purposes imposed by creditors, grantors, contributors, or laws or regulations of other governments or through enabling legislations.

- Committed fund balance classification includes amounts that can be used only for the specific purposes
  determined by a formal action of the City Council. The City Council has the authority to establish, modify, or
  rescind a fund balance commitment.
- Assigned fund balance are amounts designated by the City Council for specific purposes and do not meet the criteria to be classified as restricted or committed.
- Unassigned fund balance is the residual classification that includes all spendable amounts in the General Fund not contained in other classifications.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to apply restricted first. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

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

Leases - The City is a lessee for noncancellable leases of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Subscription-Based Information Technology Arrangements - The City is a subscriber for noncancellable subscriptions of information technology services. The City recognizes a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the government-wide financial statements.

At the commencement of a subscription, the City initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to subscriptions include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments.

- The City uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included
  in the measurement of the subscription liability are composed of fixed payments that the City is reasonably
  certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

## Changes in Accounting Principles and New GASB Pronouncements

The following Government Accounting Standards Board (GASB) pronouncement was effective for the fiscal year ended June 30, 2023:

# GASB Statement No. 96, Subscription-Based Information Technology Arrangements

The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. inflow of resources.

## NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

California law authorizes the City to invest in obligations of the United States Treasury, agencies and instrumentalities, certificates of deposit or time deposits in banks and savings and loan associations which are insured by the Federal Deposit Insurance Corporation.

In accordance with applicable sections of the California Government Code and the Livingston Municipal Code, the City prepares and legally adopts an annual balanced budget on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the General Fund, specific Special Revenue Funds, and specific Capital Projects Funds. Budget plans are adopted for Proprietary Funds. The Council holds public hearings and may add to, subtract from, or change appropriations within the revenues and reserves estimated as available. Expenditures may not legally exceed budgeted appropriations at the fund level.

# NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

#### **Deficit Fund Equity**

At June 30, 2023, The City reported deficit fund equity in the following funds:

Fund Name	Deficit	Cause		
Community Developmen	t Nonmajor Special Revenue Fund	\$ (756,572)	(a)	
Industrial Waste Water	Major Enterprise Fund	\$(1,063,019)	(b)	

- (a) Deficit due to timing differences between grant receipts and disbursements, and is expected to be eliminated through future revenues.
- (b) Deficit due to long-term advance from the Water Fund to subsidize operations. Amount is expected to be eliminated through future service revenues.

Supplementary appropriations which alter the total expenditures of any fund, or expenditures in excess of total budgeted fund appropriations, must be approved by the City Council.

All annual appropriations lapse at fiscal year end to the extent they have not been expended or encumbered.

#### NOTE 3: CASH AND INVESTMENTS

The City pools all of its cash and investments except those funds required to be held by outside fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash is allocated to the various funds on average cash balances. Interest income from cash investments held with fiscal agents is credited directly to the related funds.

Cash and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

#### Statement of Net Position

Cash and investments	\$ 39,824,540
Restricted: Cash with fiscal agent	 178,854
Total cash and investments	\$ 40,003,394

Cash and investments as of June 30, 2023, consist of the following:

\$ 7,099
4,716,128
178,854
 35,101,313
\$ 40,003,394
\$

## State of California Local Agency Investment Fund (LAIF)

LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's office audits the fund annually.

## NOTE 3: CASH AND INVESTMENTS (CONTINUED)

#### Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

#### GASB Statement No. 31

The City adopted GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, as of July 1, 1997. GASB Statement No. 31 establishes fair value standards for investments in participating interest earning investment contracts, external investment pools, equity securities, option contracts, stock warrants and stock rights that have readily determinable fair values. Accordingly, the City reports its investments at fair value in the balance sheet. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statement.

## Investments Authorized by the California Government Code and the City's Investment Policy

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates for Deposits	5 years	30%	None
RepurchaseAgreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	NA	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	NA	None	None
Local Agency Investment Funds (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

<sup>\*</sup> Based on state law requirements or City investment policy requirements, whichever is more restrictive.

## NOTE 3: CASH AND INVESTMENTS (CONTINUED)

## Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The City did not have any investments subject to interest rate risk for the year ended June 30, 2023.

#### Disclosures Relating to Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating by Standard & Poor's required by the California Government Code or the City's investment policy, and the actual rating as of June 30, 2022, for each investment type:

#### Not Rated

LAIF	\$ 35,101,313
Cash with Fiscal Agent	178,854
Cash and Cash Equivalents	4,723,227
Total Cash and Investments	\$ 40,003,394

#### Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City does not have any investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2023, the carrying amount of the City's bank deposits was \$4,723,227 per books, and the respective bank balances totaled \$4,994,192. Of the bank balances \$250,000 is insured through the Federal Deposit Insurance Company. The remaining balance is to be collateralized by the bank.

The custodial risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

## NOTE 4: NOTES/LONG-TERM RECEIVABLES

## City of Livingston Employee Computer Purchase Program

The City of Livingston established a program for eligible employees to acquire computers and accessories with financial assistance from the City in the form of a no interest loan repaid through automatic payroll deductions. The goal of the program is to improve organizational productivity by encouraging employees to purchase and use home computers.

Only full-time regular employees who have successfully passed their probationary period as new employees, and have no garnishments for credit or tax purposes, or similar liens in place at the time of application, are eligible to participate in this program. Contract employees may participate in this program under the following conditions: their employment contract generally extends to them the same benefits as regular employees, and the repayment period does not extend beyond their contract term.

The maximum loan amount is \$3,000 per employee to be paid over a maximum of 36 months interest free. Seven employees are currently participating for a total outstanding balance as of June 30, 2023, of \$4,370 due to the City. The receivable is reflected in the General Fund.

#### First Time Home Buyers Down-Payment Assistance

The City operates a first time home buyers down-payment assistance loan program. The total outstanding balances at June 30, 2023 were \$818,435 and are reflected in the Program Income Fund.

# NOTE 5: ADVANCES, INTERFUND RECEIVABLE, PAYABLE AND TRANSFERS

#### A. Advances To/From Other Funds

	A	dvance to	Ad	vance From
Major Funds:				
Water Fund	\$	1,269,129	\$	Mag
Industrial Waster Water Fund				1,269,129
	\$	1,269,129	\$	1,269,129

Advances represent long-term borrowing between funds. These amounts are not expected to be repaid within the next fiscal year and represent long-term loans to cover cash shortfalls.

### B. Due To/From Other Funds

Receivable Fund	Payable Fund	Amount
General fund	Nonmajor Community Development	\$ 425,886

Due to/due from other funds for the year ended June 30, 2023, consisted of \$425,886 due to the General Fund from the Nonmajor Community Development Fund for short-term loans resulting from a deficit cash balance.

# NOTE 5: ADVANCES, INTERFUND RECEIVABLE, PAYABLE AND TRANSFERS (CONTINUED)

## C. Interfund Transfers

	Transfers in									
	Capital Projects Fund  \$ 40,000 ds 64,063		Revenue Non-Major Stabilization Governmental Fund Funds				Total			
Transfers out General fund Non-Major Governmental Funds			\$	145,968	\$	644,905 490,847	\$	830,873 554,910		
Total	\$	104,063	\$	145,968	\$	1,135,752	\$	1,385,783		

The General Fund transferred \$40.000, \$145,968 and \$644,905 to the Capital Projects Fund, Revenue Stabilization Fund, and Non-Major Governmental Funds, respectively, for Council budgetary adopted funding. In addition, the RSTP Fund and Measure V Fund transferred \$12,842 and \$51,221, respectively, to the Capital Projects Fund for various capital project expenditures.

## NOTE 6: CAPITAL ASSETS

Capital asset activities for the year ended June 30, 2023, were as follows:

Governmental Activities:	Balance July 1, 2022	Adjustments*	Transfers	Additions	Retirements	Balance June 30, 2023	
Capital assets, not being depreciated/amortized:							
Land	\$ 3,485,866	\$ -	\$ -	s -	\$ -	\$ 3,485,866	
Construction in progress	4,939,833	-	(803,438)	210,251		4,346,646	
Total capital assets, not being depreciated/amortized	8,425,699		(803,438)	210,251		7,832,512	
Capital assets, being depreciated/amortized:							
Buildings and improvements	11,957,966	(675,077)	803,438	-	_	12,086,327	
Infrastructure	6,162,788	• • •	-	24,188	-	6,186,976	
Lease assets	67,704	(8,183)	-	,	_	59,521	
Subscription assets			-	276,203	_	276,203	
Machinery and equipment	4,983,327	-	_	345,320	_	5,328,647	
Total capital assets, being depreciated/amortized	23,171,785	(8,183)	803,438	645,711	-	23,937,674	
Less accumulated depreciation/amortization for:							
Buildings and improvements	5,005,898	-	_	288,625	_	5,294,523	
Infrastructure	1,470,039	_	_	127,204		1,597,243	
Lease assets	16,833	(7,106)	_	13.625	_	23,352	
Subscription assets	_	(,	_	49,193	_	49,193	
Machinery and equipment	4,031,073	-	-	155,440	_	4,186,513	
Total accumulated depreciation/amortization	10,523,843	(7,106)		634,087	-	11,150,824	
Total capital assets, being depreciated/amortized, net	12,647,942	(1,077)	803,438	11,624	-	12,786,850	
Governmental activities, capital assets, net	\$ 21,073,641	\$ (1,077)	\$ -	\$ 221,875	s -	\$ 20,619,362	

<sup>\*</sup> Adjustments pertain to a duplicate capitalized project and immaterial adjustments to the GASB 87 implementation calculations from the fiscal year ended June 30, 2022.

Business-Type Activities:	Balance July 1, 2022	Adjustments*	Transfers	Additions	Retirements	Balance June 30, 2023
Capital assets, not being depreciated/amortized:						
Land	\$ 2,979,629	\$ -	s -	\$ -	\$ -	\$ 2,979,629
Construction in progress	3,525,675	49,049	(2,526,222)	387,411		1,435,913
Total capital assets, not being depreciated/amortized	6,505,304	49,049	(2,526,222)	387,411		4,415,542
Capital assets, being depreciated/amortized:						
Buildings and improvements	25,000	_	_	_		25,000
Infrastructure	37,165,566	-	2,526,222	_		39,691,788
Subscription assets	-	-	-	195,447	-	195,447
Machinery and equipment	2,306,585	-	-	-	-	2,306,585
Total capital assets, being depreciated/amortized	39,497,151		2,526,222	195,447	-	42,218,820
Less accumulated depreciation/amortization for:						
Buildings and improvements	25,000	-	_	_	_	25,000
Infrastructure	12,838,809	_	_	1,047,719	_	13,886,528
Subscription assets			-	40,656		40,656
Machinery and equipment	1,220,110	-	_	110,818	-	1,330,928
Total accumulated depreciation/amortization	14,083,919	-	-	1,199,193		15,283,112
Total capital assets, being depreciated/amortized, net	25,413,232	· · · · · · · · · · · · · · · · · · ·	2,526,222	(1,003,746)		26,935,708
Business-Type activities, capital assets, net	\$ 31,918,536	\$ 49,049	\$ -	\$ (616,335)	\$ -	\$ 31,351,250

<sup>\*</sup> Adjustments pertain to prior fiscal year capital projects that were not capitalized and placed into service.

## NOTE 6: CAPITAL ASSETS (CONTINUED)

Depreciation/amortization expense was charged to the following functions in the Statement of Activities:

Governmental Activities		
General Government		\$ 164,460
Public Safety		97,986
Public Works		203,668
Parks and Community Services		 167,973
	Totals	\$ 634,087
Business Type Activities Water		\$ 728,816
Sanitation Domestic Sewer		29,057 440,720
Industrial Sewer		600
	Totals	\$ 1,199,193

#### NOTE 7: LONG-TERM DEBT

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

In governmental fund types, debt discounts, premiums, and issuance costs are recognized in the current period. Debt discounts and premiums incurred in proprietary funds are deferred and amortized over the term of the debt using the bonds-outstanding method, which approximates the effective interest method. The City's debt transactions are summarized below and discussed in detail thereafter:

Governmental Activities:	Beginning 7/1/2022 Addition				Deletion	Ending 6/30/2023		Current Portion		
U.S Bancorp Financed Purchase	\$	1,980,100	\$	_	\$	128,891	\$	1,851,209	\$	132,416
Business Type Activities:										
SWRCB Water Loan	- \$	1,015,851	\$	-	\$	62,775	\$	953,076	\$	63,783
2016A Sewer Refunding		6,555,000		_		210,000	•	6.345,000	•	220,000
SWRCB Water Loan 2020		3,352,226		154,758		89,399		3,417,585		92,719
U.S Bancorp Financed Purchase		594,935		· <u>-</u>		38,727		556,208		39,785
Total Notes, Bonds, and Financed Purchase		11,518,012		154,758	******	400,901		11,271,869		416,287
Unamortized bonds premiums and deferred charges		228,339		(2,204)		9,026		217,109		9,026
Total	\$	11,746,351	Ş	152,554	\$	409,927		11,488,978	\$	425,313

Long-term debt payable at June 30, 2023 was comprised of the following individual issues:

**U.S. Bancorp Lease** – In December 2019, The City entered into a financed purchase arrangement to finance energy conservation improvements on certain City properties. The lease obligation is accounted for as a financed purchase where the related improvements to be acquired will become property of the City when all terms of the lease agreement are met. The stated interest under terms of the agreement is 2.735%. Present value of the remaining payments as of June 30, 2023 is \$2,407,417, the City has allocated financed purchase proceeds of \$1,851,209 to the Capital Projects Fund and \$556,208 to the Water Fund, future payments are expected to be made based on this allocation. Annual debt service payments of \$238,044 under the agreement start on December 6, 2020 and end on December 6, 2034.

## NOTE 7: LONG-TERM DEBT (CONTINUED)

As of June 30, 2023, the City had accumulated total capital expenditures of \$2,191,741 in Construction In Progress in the Capital Projects Fund.

**SWRCB Water Loan** – In December 2016, the City entered into an agreement for \$1,353,245 with the State Water Resource Control Board to fund major improvements to Well #17. Principal and interest of \$39,389 are paid semi-annually on January 1 and July 1 through 2036. The interest rate is 1.6%.

2016A Sewer Revenue Refunding Bonds — In October 2016, the City issued Series 2016A Sewer Revenue Refunding Bonds for the principal amount of \$7,715,000. The issuance was to refund the outstanding principal balance of the Refunding Revenue Bonds described above. In addition, the proceeds of the sale of the bond were used to pay the costs of issuance. The reacquisition price exceeded the net carrying amount of the old debt by \$57,298. The City refunded the above debts to reduce its total debt service over 26 years by \$1,858,942 and to obtain an economic gain (difference between the present values of debt service payments on the old and new debt) of \$832,214. The bonds bear interest ranging from 2.0% to 4.0% and are payable semi-annually commencing March 2017 through March 2043. Debt service is secured by a pledge of net revenues of the City's Sewer System. The City covenants that it shall prescribe, revise and collect such charges for the services and facilities of the sewer system which shall produce revenues sufficient in each fiscal year to provide gross revenues which are sufficient to pay all sewer operation and maintenance costs and all bond installment payments and produce net sewer revenues equal to at least 1.25 times debt service coming due and payable during such fiscal year. The City is in compliance with those covenants as of June 30, 2023. Principal and interest debt service paid during the fiscal year ended June 30, 2023, totaled \$447,850. Total sewer system net revenues calculated in accordance with the covenants were \$819,773 at June 30, 2023.

**SWRCB Water Loan 2020** — In September 2018, The City entered into a construction installment sale arrangement, a loan in substance, with the State Water Resource Conservation Board to finance certain City water well improvements. The stated interest under terms of the arrangement is 1.8% annually. Annual debt service payments range from \$801 to \$38,955 under the arrangement and start on July 1, 2020 and end on July 1, 2051. As of June 30, 2023, the City had drawn a total \$3,417,585 of the total loaned amount. As part of the arrangement the loan is secured by a lien on and pledge of the Enterprise Fund, Net Revenues, and the Reserve Fund in priority as specified in the agreement. The City covenants that it shall prescribe, revise and collect such charges for the services and facilities of the water system which shall produce revenues sufficient in each fiscal year to provide gross revenues which are sufficient to pay all water operation and maintenance costs and all loan installment payments and produce net water revenues equal to at least 1.10 times debt service coming due and payable during such fiscal year. Principal and interest debt service paid during the fiscal year ended June 30, 2023, totaled \$150,392.

The annual requirement to amortize the principal and interest on all long-term debt at June 30, 2023, were as follows:

	Governmental Activities				<b>Business Type Activities</b>			
Years ending					-		······	
June 30,		Principal		Interest		Principal		Interest
2024	\$	132,416	\$	44,958	\$	416,287	\$	317,989
2025		141,865		41,181		431,600		305,360
2026		139,758		43,288		2,606,553		292,251
2027		143,580		39,466		460,536		278,464
2028		147,507		35,539		474,603		264,596
2029-2033		800,305		114,928		2,586,962		1,237,822
2034-2038		345,778		14,489		1,890,188		621,161
Thereafter		<b></b>				2,909,851		782,540
Totals	\$	1,851,209	\$	333,849	\$	11,776,580	\$	4,100,181

# NOTE 8: POSTEMPLOYMENT HEALTH CARE BENEFITS PLAN DESCRIPTION - SINGLE EMPLOYER

For all employees employed by the City as of July 1, 1989 who retire from the City's employment under the California Public Employee's Retirement System (CalPERS) currently in effect other than disability retirement, the City will continue to pay the premiums for health and dental care coverage in an amount equal to the amount paid if the employee was still employed by the City. In disability cases, dependent medical and dental coverage will continue until death of the retired employee or until dependents no longer are qualified as dependents under the current medical and dental plan.

Employees hired after July 1, 1989 (clerical and public works bargaining units only), shall receive City paid post-retirement health benefits as follows (a) employee must have been continuously employed by the City for twenty years (disruptions in service due to lay-offs are exempted), (b) post-retirement health insurance for employee only shall be limited to the actual cost of insurance, not to exceed \$300 per month, (c) disability retirement will be as if employee met the twenty year employment requirement described above and (d) at age sixty-five, Medicare shall become the retired employee's primary insurance.

#### **Employees Covered**

Membership in the plan consisted of the following at June 30, 2022, the date of the latest actuarial valuation:

Number of active plan members	51
Number of inactive members currently receiving benefits	9
Total	60

CERRT Strategy 1

#### Contributions

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

#### Long Term Expected Rate of Return

The expected long-term return on trust assets was derived from published information by CalPERS. CalPERS expectations are summarized in the chart below:

CENDI Strategy I		Years 1-5	Years 6+
Asset Classification	Target Allocation	Expected Real Rate of Return*	Expected Real Rate of Return*
Global Equity	49%	4.40%	4.50%
Fixed Income	23%	-1.00%	2.20%
Global Real Estate (REITs)	20%	3.00%	3.90%
Treasury Inflation Protected Securities	5%	-1.80%	1.30%
Commodities	3%	0.80%	1.20%
Total	100%		

<sup>\*</sup>Real rates of return come from a geometric representation of returns that assume a general inflation rate of 2.50%

# NOTE 8: POSTEMPLOYMENT HEALTH CARE BENEFITS PLAN DESCRIPTION - SINGLE EMPLOYER (CONTINUED)

Currently, CalPERS' expected returns are split for years 1-10 and years 11 and thereafter. To derive the expected return for the City of Livingston, plan benefits were projected in each future year. Then applying the plan specific benefit payments to CalPERS bifurcated return expectations, the single equivalent long term rate of return was determined to be 6.45%. This rate was used as the discount rate for liabilities for financial statement reporting. Assets held in trust are expected to meet next year's projected benefit payments.

### **Actuarial Assumptions**

The total OPEB liability for the City, after considering the sharing of benefit-related costs with inactive OPEB members, based on the established pattern of practice, was determined by an actuarial valuation performed as of June 30, 2022, using the following actuarial methods and assumptions.

Actuarial Valuation Date . June 30, 2022
Measurement Date . June 30, 2022
Actuarial Cost Method Entry-Age Normal
Asset Valuation Method Market Value
Assumptions

Inflation 2.50%
Investment Rate of Return 5.90%

Healthcare Cost Trend Rates 6.50% in 2025, decreasing to an ultimate trend rate of 3.90% in

2075

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of the MacLeod Watts Scale 2022 applied generationally.

# NOTE 8: POSTEMPLOYMENT HEALTH CARE BENEFITS PLAN DESCRIPTION - SINGLE EMPLOYER (CONTINUED)

### Changes in the Net OPEB Liability

	Total OPEB Liability (a)		n Fiduciary t Position (b)	Net OPEB Liability (c) = (a) - (b)	
Balance at June 30, 2022	\$	2,394,634	\$ 298,210	\$	2,096,424
Changes recognized for the					•
measurement period:					
Service cost		20,234	-		20,234
Interest		145,636	-		145,636
Expected investment income			19,232		(19,232)
Contributions-employer		-	242,774		(242,774)
Benefit payments		(242,774)	(242,774)		-
Administrative expense		-	(76)		76
Changes due to assumption changes		39,706	` -		39,706
Changes due to plan experience		487,967	-		487,967
Change due to investment experience		-	 (59,135)		59,135
Net Changes		450,769	 (39,979)		490,748
Balance at June 30, 2023	\$	2,845,403	\$ 258,231	\$	2,587,172

The only assumption change reflected during this period is the change in the discount rates as required by GASB 75.

# Sensitivity of the City's Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	Di	scount Rate		Current	Discount Rate			
		·1 Percent	Dis	scount Rate	+1 Percent			
	4	4.90%		5.90%	6.90%			
Net OPEB Liability	\$	2,825,983	\$	2,587,172	\$	2,377,437		

# Sensitivity of the City's Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the City, as well as what the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1 percentage- point higher than the current rate:

	 Ithcare Trend	_			Ithcare Trend
	 1 Percent	Current Trend		+1 Percent	
Net OPEB Liability	\$ 2,383,213	\$	2,587,172	\$	2,816,356

Healthcare cost trend rate was assumed to increase by 6.5% effective January 1, 2025; known increases were applied for 2023 and 2024) and grade down to 3.9% for years 2075 and later.

# NOTE 8: POSTEMPLOYMENT HEALTH CARE BENEFITS PLAN DESCRIPTION - SINGLE EMPLOYER (CONTINUED)

## **Deferred Outflows/Inflows Related to OPEB**

For the year ended June 30, 2023, the City recognized OPEB expense of \$188,294. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	 erred Outflows Resources	Deferred Inflows of Resources		
Changes of assumptions	\$ 402,336	\$	279,462	
Differences between expected and				
actual experience	499,326		198,518	
Net difference between projected	P			
and actual earnings on OPEB				
plan investments	18,958		_	
Deferred Contributions	 431,672		_	
Total	\$ 1,352,292	\$	477,980	

The City will recognize the deferred contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below:

	Deferred Outflows/(Inflows)		
Fiscal year ended June 30,	of Resources		
2024	\$	40,810	
2025		42,314	
2026		40,974	
2027		50,816	
2028		38,989	
Thereafter		228,737	
Total	_\$	442,640	

## NOTE 9: PENSION PLAN

**Plan Description** - The City contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office - 400 P Street - Sacramento, CA 95814.

All full-time employees are eligible to participate in the Plan. Part-time employees appointed to a term of one year or longer and who work an average of 20 hours per week are also eligible to participate. Other part-time non-benefited hourly employees do not participate in the Plan. Related benefits vest after five years of service. Upon five years of service, employees who retire at or after age 55 are entitled to receive an annual retirement benefit.

Funding Policy – Management, clerical, and public works plan members in the Classic Miscellaneous Plan are required to contribute 3% - 7% of their covered salary, which is covered by the City. On behalf of Livingston Police Officers Association and Supervisory Unit Classic Safety and Miscellaneous plan members, the City contributes 3% of the 7%. PEPRA employees contribute their portion. The City is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of plan members is established by State statute and the employer contribution is established and may be amended by PERS.

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Safety - Classic	Miscellaneous - Classic
Hire Date	Prior to January 1, 2013	Prior to January 1, 2013
Benefit Formula	2.00% at 55; maximum 2%	2.00% at 55; maximum 2%
	COLA	COLA
Benefit Vesting Schedle	5 years of service	5 years of service
Benefit Payment	Monthly For Life	Monthly For Life
Retirement Age	55	55
Monthly Benefits, as a % of Annual Salary	2.00%	2.00%
Required Employee Contribution Rates	6.94%	6.91%
Required Employer Contribution Rates	15.62%	10.87%
	Safety - PEPRA	Miscellaneous - PEPRA
Hire Date	On or After January 1, 2013	On or After January 1, 2013
Hire Date Benefit Formula	On or After January 1, 2013 2.00% at 62; maximum 2%	On or After January 1, 2013 2.00% at 62; maximum 2%
	2.00% at 62; maximum 2% COLA	· · · · · · · · · · · · · · · · · · ·
	2.00% at 62; maximum 2%	2.00% at 62; maximum 2%
Benefit Formula	2.00% at 62; maximum 2% COLA	2.00% at 62; maximum 2% COLA
Benefit Formula  Benefit Vesting Schedle	2.00% at 62; maximum 2% COLA 5 years of service	2.00% at 62; maximum 2% COLA 5 years of service
Benefit Formula  Benefit Vesting Schedle  Benefit Payment	2.00% at 62; maximum 2% COLA 5 years of service Monthly For Life	2.00% at 62; maximum 2% COLA 5 years of service Monthly For Life
Benefit Formula  Benefit Vesting Schedle Benefit Payment Retirement Age	2.00% at 62; maximum 2% COLA 5 years of service Monthly For Life 62	2.00% at 62; maximum 2% COLA 5 years of service Monthly For Life 62

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

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

As of June 30, 2022, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

Miscellaneous	\$ 5,171,407
Safety	 2,920,864
Total	\$ 8,092,271

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2021, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2022, and 2023 was as follows:

	<u> Miscellaneous</u>	Safety
Proportion - June 30, 2022	0.0883%	0.0454%
Proportion - June 30, 2023	0.0893%	0.0470%
Change - Increase (Decrease)	0.0010%	0.0015%

For the year ended June 30, 2023, the City recognized pension income of \$778,785. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	 erred Outflows Resources	Deferred Inflows of Resources	
Contributions subsequent to the measurement date	\$ 1,116,679	\$	-
Changes due to proportions	404,973		112,097
Differences between expected and actual experience	224,736		101,274
Changes of assumptions	824,430		_
Net difference between projected and actual earnings on pension plan investments	1,408,510		463,569
•	 		403,308
Total	\$ 3,979,328	\$	676,940

The \$991,214 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal year ended June 30,	Outf	Deferred lows/(Inflows) Resources
2024	\$	599,226
2025		474,397
2026		251,342
2027		860,744
Total	\$	2,185,709

**Actuarial Methods and Assumptions** — The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

Actuarial Cost Method Actuarial Assumptions	Entry Age Normal Cost Method
Discount rate	6.90%
Inflation	2.30%
Salary increases	Varies by entry age and services
Mortality rate table	Derived using CalPERS' membership data for all funds
Post-retirement benefit increase	The lesser of contract COLA or 2.30% until purchasing power protection allowance floor on purchasing power applies, 2.30% thereafter

The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount The discount rate used total pension to measure the Public Employees Retirement Fund C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. 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 rate of returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits 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 adjusted to account for assumed administrative expenses.

The long-term expected real rates of return by asset class can be found in CalPERS' Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023.

The table below reflects long-term expected real rates 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. The geometric rates of return are net of administrative expenses.

	Assumed	
	Asset	
Asset Class	Allocation	Real Return 1, 2
	·······	
Global equity-cap-weighted	30.00%	4.54%
Global equity-non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

<sup>&</sup>lt;sup>1</sup> An expected inflation of 2.30% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following presents the City's proportionate share of the net pension liability for each Plan, calculating using the discount rate of each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.90%) or 1-percentage point higher (7.90%) than the current rate:

	Discount Rate -1 Percent 5.90%		Current Discount Rate 6.90%		Discount Rate +1 Percent 7.90%	
Miscellaneous Safety	\$ 7,918,805 4,699,364	\$	5,171,407 2,920,864	\$	2,910,980 1,467,342	

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

<sup>&</sup>lt;sup>2</sup> Figures are based on the 2021 Asset Liability Management study

## NOTE 10: RISK MANAGEMENT

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

The CSJVRMA is a joint powers authority of 54 cities in the Central San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500, et. seq. The CSJVRMA is governed by a Board of Directors, which meets three times per year. The day-to-day business is handled by a management group contracted by the CSJVRMA. CSJVRMA's financial statements can be obtained at 1750 Creekside Oaks Drive, Suite 200, Sacramento, California 95833.

CSJVRMA pays first dollar coverage for liability and workers' compensation claims. Outstanding claims are valued at the end of each fiscal year and after the end of the fifth year of each program year, members are given refunds or charged an assessment depending on the members fund balance. CSJVRMA's liability self-insured retention (SIR) is \$1,000,000 and the city's retained limit is \$25,000. The CSJVRMA is a member of the California Affiliated Risk Management Authority (CARMA), an excess joint powers authority, for the amount in excess of \$1,000,000. CARMA self-insures a portion of their coverage and purchases excess and reinsurance coverage through various insurance carriers above the self-insured layer. CSJVRMA's workers' compensation SIR is \$500,000 and the city's retained limit is \$25,000. The CSJVRMA is a member of the Local Agency Workers' Compensation Joint Powers Authority (LAWCX), an excess joint powers authority, for the amount in excess of \$500,000. LAWCX self-insures a portion of their coverage and participates in another excess joint powers authority, the Public Risk Innovation, Solutions, and Management (PRISM), who purchases excess and reinsurance coverage above the self-insured layers.

The latest audited financial information and the most current information available for CSJVRMA for fiscal year ended June 30, 2023 is as follows:

Total Assets	\$ 153,984,502
Total Liabilities	 120,022,096
Net Position	\$ 33,962,406
	11
Total Revenues	\$ 73,088,767
Total Expenses	 71,300,255
Increases/(Decrease) in Net Position	\$ 1,788,512

## NOTE 11: CONTINGENT LIABILITIES

The City participates in a number of Federal and State assisted grant programs which are subject to financial and compliance audits. Audits for these programs and the respective findings are to be determined at a future date, and the City expects the amount, if any, of the expenditures which may be disallowed by the granting agency to be immaterial.

The City is a defendant in various lawsuits and claims. The City attorney anticipates that actual or potential claims against the City, not covered by insurance, would not materially affect the financial position of the City.

#### NOTE 12: COMPENSATED ABSENCES

As described in Note 1, under certain circumstances and accordingly to the negotiated labor agreements, City employees are allowed to accumulate annual leave. The annual leave amount is accrued and accounted for as compensated absences in the government-wide and proprietary fund statements.

As shown in the table below, the long-term portion of this debt amounts to \$648,236 for governmental activities and \$182,415 for business-type activities at June 30, 2023. These amounts are expected to be paid in future years from future resources. In prior years, compensated absences have been liquidated primarily by the General Fund and the proprietary funds. The total amount outstanding at June 30, 2023, was \$72,026 for governmental activities and \$19,481 for business-type activities.

	Balance July 1, 2022 Additions Deletions		tions	_	Balance e 30, 2023	Amounts Due Within One Year			
Governmental Activities	\$	446,909	\$ 273,353	\$	ena.	\$	720,262	\$	72,026
Business-Type Activities	\$	128,297	\$ 66,519	\$	_	\$	194,816	\$	19,481

# NOTE 13: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

#### Lease Payable

The City has entered into various lease agreements as lessee for the acquisition and use of equipment. The terms of these leasing arrangements range from 3 to 5 years. As of June 30, 2023, the total value of the lease liability was \$36,687. The City is required to make monthly principal and interest payments of ranging from \$271 to \$638. The leases have interest rates of 2%. Information on the lease assets as of June 30, 2023 are as follows:

	Governmental Activ	rities	
Lease Type	Major Class of Underlying Asset	Amount of Leased CapitalAssets	Accumulated Amortization
Equipment lease	Right-to-use equipment	\$ 59,521	\$ 23,352

# NOTE 13: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

The future principal and interest subscription payments as of June 30, 2023, were as follows:

	Governmental Activities							
Fiscal Year Ending June 30,	F	Principal		nterest				
2024	\$	13,607	\$	609				
2025		12,605		336				
2026		6,411		151				
2027		4,064		30				
Totals	\$	36,687	\$	1,126				

## <u>Subscription-Based Information Technology Arrangements</u>

The City implemented GASB Statement No. 96 in the fiscal year ended June 30, 2023. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription based-information technology arrangement (SBITA) activities. This statement establishes a single model for SBITA accounting based on the principle that SBITAs are financings of the right to use an underlying asset. Under this Statement, a subscriber is required to recognize a subscription liability and an intangible right-to-use subscription asset, For additional information, refer to the disclosures below.

The City has entered into various SBITAs as the subscriber for the use of software as a service. An initial subscription liability was recorded in the amount of \$467,735 during the current fiscal year. The terms of these subscriptions range from 3 to 4 years. As of June 30, 2023, the total value of the subscription liability was \$367,379. The City is required to make monthly principal and interest payments of ranging from \$64 to \$4,242. The subscriptions have interest rates ranging from 1.8500% to 3.3780%. Information on the subscription assets as of June 30, 2023, are as follows:

Governmental Activiti	es			
Subscription Type	Amount of SBITA Capital Assets	Accumulated Amortization		
Software as a service	\$ 276,203	\$ 49,193		
Business-type Activiti	ies			
Subscription Type	Amount of SBITA Capital Assets	Accumulated Amortization		
Software as a service	\$ 195,447	\$ 40,656		

# NOTE 13: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

The future principal and interest subscription payments as of June 30, 2023, were as follows:

	 Governmental Activities				Business-ty	pe Act	ivities	Total				
Fiscal Year Ending June 30,	 Principal	Interest			Principal		nterest		Principal	Interest		
2024	\$ 54,619	\$	5,384	\$	36,846	\$	3,858	\$	91,465	\$	9,242	
2025	53,960		3,989		37,784		2,919		91,744		6,908	
2026	55,218		2,654		38,057		1,955		93,275		4,609	
2027	53,190		1,289		37,703		990		90,893		2,279	
Totals	\$ 216,987	\$	13,316	\$	150,390	\$	9,722	\$	367,377	\$	23,038	

## NOTE 14: PRIOR PERIOD ADJUSTMENTS

#### **Corrections of Error**

There was an instance of capital project activity capitalized during the fiscal year ended June 30, 2022 that was a duplicate of activity that was capitalized during the fiscal year ended June 30, 2021 in the amount of \$675,077. The net position as of June 30, 2022 has been restated to correct this error.

# Changes to or within the Reporting Entity

The Economic Opportunity, Revenue Stabilization, Community Development, Recreation, and MAPS special revenue funds were previously presented within the General Fund during the prior fiscal year. For the year ended June 30, 2023, these were broken out into stand-alone nonmajor special revenue funds with the exception of the Revenue Stabilization Fund which is presented as a major special revenue fund due to the significant amount of liabilities reported.

The Program Income Fund was previously elected as a major governmental fund during the prior fiscal year for consistency with historical presentation. Due to aforementioned reporting changes noted above, the City has elected to report the Program Income Fund as a nonmajor special revenue fund for the year ended June 30, 2023

## NOTE 14: PRIOR PERIOD ADJUSTMENTS (CONTINUED)

## Adjustments to and Restatements of Beginning Balances

During fiscal year 2023, changes to or within the financial reporting entity, an error correction, and the change in accounting principle resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

	June 30, 2022 As Previously Reported		Changes to or within the Reporting Entity		Error Correction		Changes in Accounting Principle		June 30, 2022 As Restated	
Government-wide Governmental activities	\$ 29,349,110	\$	-	\$	(675,077)	\$	-	\$	28,674,033	
Governmental funds Major funds										
General fund Program Income	\$ 4,681,170 453,543	\$	(1,012,763) (453,543)	\$	-	\$		\$	3,668,407 -	
Maintenance Districts Capital Projects	3,173,454		-		-		-		3,173,454	
Revenue Stabilization fund	763,525		821,906		-		-		763,525 821,906	
Nonmajor funds	 6,422,243		644,400		-		-		7,066,643	
Total governmental funds	\$ 15,493,935	\$	_	\$		\$		\$	15,493,935	

### **NOTE 15: SUBSEQUENT EVENTS**

The City evaluated subsequent events for recognition and disclosure through September 12, 2024, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2023, that required recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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Davanias	 Budget Original	Amou 	unts Final		Actual Amounts	Fin	iance with al Budget Positive legative)
Revenues Taxes							
Licenses and permits	\$ 6,787,927	\$	6,787,927	\$	7,060,185	\$	272,258
Intergovernmental	5,555		5,555		4,575		(980)
Charges for services	625,344		625,344		578,097		(47,247)
Use of money and property	159,000		159,000		158,699		(301)
Fines and forfeitures	30,700		30,700		79,967		49,267
Other	39,500		39,500		37,085		(2,415)
Issuance of SBITAs	4,200		4,200		73,871		69,671
Total Revenues	 7 050 000		7.050.000		272,688		272,688
Total Revenues	 7,652,226		7,652,226		8,265,167		612,941
Expenditures Current:							
General government	1,172,534		1,103,122		1,260,687		(157,565)
Public safety	4,927,133		4,927,134		4,246,022		681,112
Parks	222,514		222,514		238,618		(16,104)
Public works	363,028		363,028		345.114		17,914
Capital outlay	233,330		233,330		499,358		(266,028)
Debt service:			,		,		(===,====)
Principal retirement	113,077		180,685		180,685		_
Interest and fiscal charges	47,511		49,314		49,314		_
Total Expenditures	 7,079,127		7,079,126	-	6,819,798		259,328
Excess revenue over expenditures	573,099		573,100		1,445,369		872,269
Other Financing Sources (Uses) Transfers in							
Transfers out	-		(422 POE)		(000 070)		(007.000)
Total Other Financing Sources (Uses)	 		(133,805)		(830,873)		(697,068)
Total Other Financing Sources (03es)	 	•••	(133,805)		(830,873)		(697,068)
Net Change in Fund Balances	\$ 573,099	\$	439,295		614,496	\$	175,201
Fund Balances							
Beginning of Year, as Restated					3,668,407		
End of Year				¢	4,282,903		
				4	~,202,303		

	Budget Original	Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues Intergovernmental Use of money and property Maintenance assessments Other Total Revenues	\$ 16,220 - 1,756,844 - 1,773,064	\$ 16,220 1,756,842 1,773,062	\$ 17,652 74,115 1,795,221 15,247 1,902,235	\$ 1,432 74,115 38,379 15,247 129,173
Expenditures Current:     Public works Capital outlay     Total Expenditures  Net Change in Fund Balances	2,821,720 98,167 2,919,887 \$ (1,146,823)	2,821,719 98,169 2,919,888 \$ (1,146,826)	1,475,012 49,737 1,524,749 377,486	1,346,707 48,432 1,395,139 \$ 1,524,312
Fund Balances Beginning of Year End of Year			3,173,454 \$ 3,550,940	

	Budget Am Original	nounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues Intergovernmental Use of money and property Transfers in Total Revenues	\$ 1,199,762 - 145,968 1,345,730	\$ 1,199,762 - 145,968 1,345,730	\$ 42,544 145,968 188,512	\$ (1,199,762) 42,544 (1,157,218)
Expenditures Current:				
General government Total Expenditures	2,588,521 2,588,521	2,588,521 <b>2,588,521</b>		2,588,521 <b>2,588,521</b>
Net Change in Fund Balances	<u>\$ (1,242,791)</u>	<u>\$ (1,242,791)</u>	188,512	\$ 1,431,303
Fund Balances Beginning of Year , as Restated End of Year			821,906 <b>\$ 1,010,418</b>	

	 		Miscellaneo			
	 2015	_	2016		2017	 2018
Rate Plan's Proportion of the Net Pension Liability	0.03960%		0.09348%		0.09502%	0.09687%
Rate Plan's Proportionate Share of the Net Pension Liability	\$ 2,464,138	\$	2,564,162	\$	3,300,933	\$ 3,818,551
Rate Plan's Covered Payroll	\$ 1,803,899	\$	1,685,745	\$	1,688,533	\$ 1,982,411
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	136.60%		152.11%		195.49%	192.62%
The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability	79.98%		79,56%		75.06%	73.85%
	 		Safety R	ate P	lan	
	 2015		2016		2017	 2018
Rate Plan's Proportion of the Net Pension Liability	0.02230%		0.02793%		0.06184%	0.03184%
Rate Plan's Proportionate Share of the Net Pension Liability	\$ 1,387,572	\$	1,150,641	\$	1,649,184	\$ 1,933,287
Rate Plan's Covered Payroll	\$ 892,349	\$	951,670	\$	1,086,467	\$ 1,184,979
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroli	155.50%		120.91%		151.79%	400 450
	133.30%		120.5170		101.79%	163,15%

## Notes to Schedule of Proportionate Share of the Net Pension Liability

Benefit Changes: None.

Changes of Assumptions: None.

<sup>(1)</sup> Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only nine years are shown.

 	 M	iscell	aneous Rate P	lan		 
 2019	 2020		2021		2022	 2023
0,09879	0.10129%		0.04043%		0,04588%	0.04477%
\$ 3,723,031	\$ 4,056,159	\$	4,398,717	\$	2,481,216	\$ 5,171,407
\$ 2,375,780	\$ 2,180,943	\$	2,503,615	\$	2,728,001	\$ 2,728,001
156.71%	185.98%		175.69%		90.95%	189.57%
76.19%	75.89%		77.73%		88.30%	78.19%
 		Saf	ety Rate Plan			 
 2019	 2020		2021		2022	 2023
0.03331%	0.03451%		0.02225%		0.02124%	0.02529%
\$ 1,954,629	\$ 2,154,291	\$	2,420,480	\$	1,148,783	\$ 2,920,864
\$ 1,383,595	\$ 1,391,084	\$	1,416,193	\$	1,371,759	\$ 1,371,759
141.27%	154.86%		170.91%		83.75%	212.93%
77.70%	77.67%		75.10%		86,61%	75,53%

			 Miscellaneo	us Ra	te Plan	
	***************************************	2015	 2016		2017	 2018
Actuarially Determined Contribution Contribution in Relation to the Actuarially Determined Contribution	\$	195,635 (195,635)	\$ 182,947 (182,947)	\$	267,382 (267,382)	\$ 300,757 (300,757)
Contribution Deficiency (Excess)	\$	_	\$ _	\$	-	\$ _
Covered Payroll	\$	1,803,899	\$ 1,685,745	\$	1,688,533	\$ 1,982,411
Contributions as a Percentage of Covered Payroll		10.85%	10.85%		15.84%	15.17%
	····		 Safety R	ate Pl	an	 
		2015	 2016		2017	 2018
Actuarially Determined Contribution  Contribution in Relation to the Actuarially Determined Contribution  Contribution Deficiency (Excess)	\$	141,280 (141,280) #	 143,311 (143,311)	\$	183,062 (183,062)	\$ 201,625 (201,625)
Continuation Deliciency (Excess)	Ф	_	\$ -	\$	-	\$ -
Covered Payrotl	\$	892,349	\$ 951,670	\$	1,086,467	\$ 1,184,979
Contributions as a Percentage of Covered Payroll		15.83%	15.06%		16.85%	17.02%

<sup>(1)</sup> Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only eight years are shown.

#### Notes to Schedule of Plan Contributions:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2022-23 were derived from the June 30, 2021 funding valuation report.

Actuarial Cost Method:

Entry Age Normal

Amortization Method/Period:

For details, see June 30, 2021 Funding Valuation Report.

Asset Valuation Method:

Market Value of Assets. For details, see June 30, 2016 Funding Valuation Report.

Inflation:

Salary Increases:

Varies by Entry Age and Service

Payroll Growth:

Investment Rate of Return:

Retirement Age:

2.75%

The probabilities of Retirement are based on the 2021 CalPERS Experience Study for the period of 2000 to 2019.

Mortality:

The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2000 to 2019. Pre-retirement and Post-retirement mortality rates include 20 years of

projected mortality improvement using Scale BB published by the Society of Actuaries.

<sup>(1)</sup> Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only nine years are shown.

 2019	 2020	scena	neous Rate Pla	an	0000		
 2013	 2020		2021		2022		2023
\$ 271,882	\$ 413,145	\$	477,503	\$	498,394	\$	553,621
 (271,882)	 (413,145)		(477,503)		(498,394)		(553,621)
\$ _	\$ 	\$	-	\$		\$	
\$ 2,375,780	\$ 2,180,943	\$	2,503,615	\$	2,728,001	\$	2,728,001
11.44%	18.94%		19.07%		18.27%		20.29%
 		Safe	ety Rate Plan				
2019	 2020		2021		2022		2023
\$ 252,298	\$ 273,044	\$	445,506	s	492,820	\$	563,058
(252,298)	(273,044)		(445,506)		(492,820)	*	(563,058)
\$ _	\$ 	\$		\$		\$	(000,000)
\$ 1,383,595	\$ 1,391,084	\$	1,416,193	\$	1,371,759	\$	1,371,759
18.23%	19.63%		31.46%		35.93%		41.05%

<b>-</b>		2018		2019		2020		2021		2022		2023
Total OPEB Liability												
Service cost	\$	18,792	\$	19,403	\$	16,743	\$	17,287	\$	21,008	\$	20,234
Interest on the total OPE8 liability		159,687		161,816		166,007		164,230		133,522		145,636
Differences between expected and actual experiences		-		93,101				(276,572)		· <u>-</u>		547,102
Changes in assumptions		-		(28,792)		-		466,400		(286,818)		39,706
Benefit payments		(139,650)		(153,025)		(203,753)		(217,510)		(245,000)		(242,774)
Net change in total OPEB liability		38,829		92,503		(21,003)		153,835		(377,288)		509,904
Total OPEB liability - beginning	:	2,507,758		2,546,587		2,639,090		2,618,087		2,771,922		2,394,634
Total OPEB liability - ending (a)		2,546,587		2,639,090		2,618,087		2,771,922		2,394,634		2,904,538
Plan Fiduciary Net Position												
Contributions - employer		139,650		263,080		302,272		217,510		245,000		242,774
Net investment income				(256)		17,858		7,986		64,300		19,232
Benefit payments		(139,650)		(153,025)		(203,753)		(217,510)		(245,000)		(242,774)
Administrative expense		` .		(19)		(36)		(110)		(87)		(76)
Net change in plan fiduciary net position		-		109,780	_	116,341		7,876		64,213		19,156
Plan fiduciary net position - beginning		_				109,780		226,121		233,997		298,210
Plan flduciary net position - ending (b)		-		109,780	_	226,121	_	233,997		298,210		317,366
								EUG UD1		200,210		517,000
Net OPEB Liability - ending (a) - (b)	\$ 2	2,546,587	S	2,529,310	\$	2,391,966	*	2,537,925	¢ :	2,096,424		2,587,172
	_	-1	_				هناند	210071020		.,000,-22		.,007,172
Plan fiduciary net position as a percentage of the total OPEB liability		0.00%		4.16%		8.64%		8.44%		12.45%		10.93%
The state of the s		0.00,0		4.1070		0.0476		0.4470		12,45%		10.93%
Covered payroll	8 1	3,019,099	•	3,387,869		3,520,580	e	4.044.700	٠.	4 007 000		CDCE O44
	ψ.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	φ.	2,00,1008	φ.	3,320,380	٥	4,044,709	φ.	4,067,232	Ş 4	,265,241
Net OPEB liability as a percentage of covered-employee payroll		84.35%		74.66%		67.94%		60.75%		£4 £401		
		04,33%		14.00%		07.94%		62.75%		51.54%		60.66%

<sup>(1)</sup> Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

Actuarially Determined Contribution Contribution in Relation to the Actuarially Determined Contributions Contribution Deficiency (Excess)	(26	2,372 3,080) 0,708)	2019 5 286,831 (302,272) 5 (15,441)	s	2020 284,608 (217,510) 67,098	\$ 2021 251,891 (245,000) 6,891	\$ 2022 249,746 (242,773) 6,973	s s	2923 290,575 (431,672) (141,097)
Covered payroll	\$ 3,38	7,869	3,520,580	\$	4,044,709	\$ 4,067,232	\$ 4,265,241	\$	5,084,223
Contributions as a percentage of covered-employee payroll		7.77%	8.59%		5.38%	6.02%	5.69%		8.49%

<sup>(1)</sup> Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

#### Notes to Schedule:

\*Actuarial methods and assumptions used to set the actuarially determined contribution for fiscal year 2023 were from the June 30, 2022 actuarial valuation.

## Methods and assumptions used to determine contributions;

Entry Age Normal Market value **Actuarial Cost Method** Asset Valuation Method Discount rate Inflation 5.90% 2.50% Salary increases Mortality Rate\*

Pre-Retirement Turnover\*\* Healthcare Trend Rate

2.50%
3.00% annually
Derived using CalPERS' membership
Derived using CalPERS' membership
Medical plan premiums are assumed to increase at somewhat higher rates than assumed in the prior valuation, with the ultimate trend of 6.5% in 2025 fluctuating to ultimate rate of 3.9% in 2075.

**SUPPLEMENTAL INFORMATION** 

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Assets		Special Revenue Funds		Capital Projects Funds		Totals
Cash and investments	\$	5,313,608	\$	2,780,658	\$	9.004.366
Accounts and interest receivable	Ψ	117,058	Φ	22,193	Ф	8,094,266
Notes and loans receivable		818,435		22,183		139,251
Prepaid costs		347		-		818,435 347
Due from other governments		482,510		-		482.510
•	_	702,010	*			462,510
Total Assets	\$	6,731,958	\$	2,802,851	\$	9,534,809
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit) Liabilities						
Accounts payable	\$	145,643	\$	63,385	\$	209,028
Accrued expenses	Ψ	18,274	Ψ	00,000	Ψ	18,274
Deposits payable		282,904		_		282,904
Due to other funds		425,886		_		425,886
	****	120,000	_			-12J,000
Total Liabilities		872,707		63,385		936,092
Deferred Inflows of Resources:						
Unavailable revenues		830,919		_		830,919
Total Deferred Inflows of Resources		830,919		No.		830,919
Fund Balances						
Nonspendable		347		_		347
Restricted:		0-17		-		347
Community development projects		447,748		_		447,748
Capital improvement projects				2,739,466		2,739,466
Circulation improvements		4,537,119		2,100,400		4,537,119
Public safety programs		337,007		-		337,007
Other fund activity		462,757		-		462,757
Unassigned (deficit)		(756,646)		_		(756,646)
			_		**********	<u> </u>
Total Fund Balances		5,028,332		2,739,466		7,767,798
Total Liabilities, Deferred Inflows of Resources						
and Fund Balances	\$	6,731,958	\$	2,802,851	\$	9,534,809

Revenues	Special Revenue Funds	Capital Project Funds	Totals
Taxes	\$ 6,407	\$ -	\$ 6.407
Development impact fees Licenses and permits Intergovernmental Charges for services Use of money and property Fines and forfeitures Other	233,545 1,813,329 205,794 112,177 471 56,015	64,031 - - - 54,238	\$ 6,407 64,031 233,545 1,813,329 205,794 166,415 471 56,015
Total Revenues	2,427,738	118,269	2,546,007
Expenditures Current: General government Public safety Planning and community development Parks and recreation Public works Capital outlay Debt service: Principal retirement Interest and fiscal charges	9,957 229,598 815,078 512,141 517,343 143,463 19,245 6,812	3,100 74,889 - - 94,068	9,957 232,698 889,967 512,141 517,343 237,531 19,245 6,812
Total Expenditures	2,253,637	172,057	2,425,694
Excess (deficiency) revenues over expenditures	174,101	(53,788)	120,313
Other Financing Sources (Uses) Transfers in Transfers out	926,466 (554,910)	209,286	1,135,752 (554,910)
Total Other Financing Sources (Uses)	371,556	209,286	580,842
Net Change in Fund Balances	545,657	155,498	701,155
Fund Balances, Beginning of Year, as Restated	4,482,675	2,583,968	7,066,643
Fund Balances, End of Year	\$ 5,028,332	\$ 2,739,466	\$ 7,767,798

	(	Gas Tax	Trar	Local		RSTP
Assets			***************************************			· · · · · · · · · · · · · · · · · · ·
Cash and investments	\$	70,048	\$	172,917	\$	838,239
Accounts and interest receivable		5,496		1,280		6,685
Notes and loans receivable		-		-		-
Prepaid costs		- · · · · -		-		-
Due from other governments		31,117		-		199,165
Total Assets	_\$	106,661	\$	174,197	\$	1,044,089
Liabilities, Deferred Inflows of Resources and						
Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$	13,160	\$	_	\$	
Accrued expenses		3,445	,	-	•	_
Deposits payable		, <u> </u>		-		_
Due to other funds		-		-	***************************************	-
Total Liabilities	******	16,605				
Deferred Inflows of Resources:						
Unavailable revenues		_		_		-
Total Deferred Inflows of Resources				_		-
Fund Balances (Deficit)						
Nonspendable						
Restricted:		-		<del></del>		-
Community development projects		_		_		_
Circulation improvements		90,056		174,197		1,044,089
Public safety programs		-		77.4,101		-
Other fund activity		-		_		_
Unassigned (deficit)		-				
Total Fund Balances (Deficit)		90,056		174,197		1,044,089
Total Liabilities, Deferred Inflows of Resources						
and Fund Balances (Deficit)	\$	106,661	\$	174,197	\$	1,044,089

Assets	Program Income		1	Abandoned Vehicle Abatement		Measure V
Cash and investments Accounts and interest receivable Notes and loans receivable Prepaid costs	\$	450,429 18,555 818,435	\$	39,718 93 -	\$	1,646,425 12,026 -
Due from other governments		-		1,168		146,744
Total Assets	\$	1,287,419	\$	40,979	\$	1,805,195
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit) Liabilities						
Accounts payable Accrued expenses Deposits payable Due to other funds	\$	8,752 - - -	\$	- 60 - -	\$	6,953 - - -
Total Liabilities		8,752		60		6,953
Deferred Inflows of Resources: Unavailable revenues		830,919		<del></del>		
Total Deferred Inflows of Resources		830,919		-		-
Fund Balances (Deficit) Nonspendable Restricted:		-		-		-
Community development projects Circulation improvements Public safety programs Other fund activity Unassigned (deficit)		447,748 - - -		- 40,919 -		1,798,242 - -
Total Fund Balances (Deficit)		447,748		40,919		1,798,242
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)	\$	1,287,419	\$	40,979	\$	1,805,195

Assets		SB-1	_Pu	blic Safety		conomic portunity
Cash and investments	\$	1,391,006	\$	220,468	\$	202 110
Accounts and interest receivable	Φ	10,667	Φ	1,670	Ð	383,110 700
Notes and loans receivable		10,001		1,070		700
Prepaid costs		_		_		_
Due from other governments		28,862		75,454		_
Total Assets	\$	1,430,535	\$	297,592	\$	383,810
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit) Liabilities						
Accounts payable	\$	-	\$	-	\$	_
Accrued expenses		-		1,504	*	-
Deposits payable		-		· -		-
Due to other funds		-		-		
Total Liabilities		<b></b>		1,504		-
Deferred Inflows of Resources:						
Unavailable revenues		ш.		<u>.</u>		<del>-</del>
Total Deferred Inflows of Resources		-		_		-
Fund Balances (Deficit)						
Nonspendable		-		-		-
Restricted:						
Community development projects		-		-		-
Circulation improvements		1,430,535		-		-
Public safety programs		_		296,088		-
Other fund activity		-		-		383,810
Unassigned (deficit)		-		-		_
Total Fund Balances (Deficit)		1,430,535		296,088		383,810
Total Liabilities, Deferred Inflows of Resources						
and Fund Balances (Deficit)	<u>\$</u>	1,430,535	\$	297,592	\$	383,810

Assets		Community Recreation Development Fund			MAPS		Total	
Cash and investments Accounts and interest receivable Notes and loans receivable	\$	3,140 50,735	\$	41,634 400	\$	56,474 8,751	\$	5,313,608 117,058 818,435
Prepaid costs  Due from other governments	-	74 	·	273		-		347 482,510
Total Assets	\$	53,949	<u>\$</u>	42,307	\$	65,225	\$	6,731,958
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit) Liabilities								
Accounts payable	\$	104,563	\$	12,158	\$	57	\$	145,643
Accrued expenses		2,584	•	6.774	*	3,907	Ψ	18,274
Deposits payable		277,488		5,416				282,904
Due to other funds		425,886				-		425,886
Total Liabilities		810,521		24,348		3,964		872,707
Deferred Inflows of Resources: Unavailable revenues		_				-		830,919
Total Deferred Inflows of Resources		_				•		830,919
Fund Balances (Deficit)								
Nonspendable Restricted:		74		273		-		347
Community development projects		_				_		447,748
Circulation improvements		-		-		_		4,537,119
Public safety programs		-		-		_		337,007
Other fund activity		-		17,686		61,261		462,757
Unassigned (deficit)		(756,646)		_				(756,646)
Total Fund Balances (Deficit)		(756,572)		17,959		61,261		5,028,332
Total Liabilities, Deferred Inflows of Resources								
and Fund Balances (Deficit)	\$	53,949	\$	42,307	\$	65,225	\$	6,731,958

Revenues	Gas Tax	Local Transportation	RSTP
Taxes	\$ -	\$ -	\$ -
Licenses and permits Intergovernmental		<u>.</u>	-
Charges for services	371,987	12,420	199,165
Use of money and property	2,549	(153)	14,316
Fines and forfeitures	· -		-
Other		<u> </u>	
Total Revenues	374,536	12,267	213,481
Expenditures			
Current:			
General government Public safety	-	-	-
Planning and community development	<del>"</del>	-	-
Parks and recreation	-	-	-
Public works Capital outlay	473,840	-	-
Debt service:	268	-	-
Principal retirement	144	_	
Interest and fiscal charges			-
Total Expenditures	474,108		-
Excess (deficiency) revenues over expenditures	(99,572)	12,267	213,481
Other Financing Sources (Uses)			
Transfers in	-	157,591	-
Transfers out	MA.		(12,842)
Total Other Financing Sources (Uses)	-	157,591	(12,842)
Net Change in Fund Balances (Deficit)	(99,572)	169,858	200,639
Fund Balances (Deficit), Beginning of Year, as Restated	189,628	4,339	843,450
Fund Balances (Deficit), End of Year	\$ 90,056	\$ 174,197	\$ 1,044,089

Revenues	Program Income	Abandoned Vehicle Abatement	Measure V
Taxes	\$ -	\$ -	\$ -
Licenses and permits	φ <u>-</u>	Ψ <del>-</del>	Ф -
Intergovernmental	2,642	36,989	578,603
Charges for services	, <u>, , , , , , , , , , , , , , , , , , </u>	-	-
Use of money and property	9,103	632	23,946
Fines and forfeitures Other	-	-	~
Other		-	<del></del>
Total Revenues	11,745	37,621_	602,549
Expenditures Current:			
General government	_	-	
Public safety Planning and community development	47.540	10,465	-
Parks and recreation	17,540	-	-
Public works	<del>-</del>	-	16,866
Capital outlay	<b></b>	81,902	56,132
Debt service:		,	,
Principal retirement	-	-	-
Interest and fiscal charges	-		_
Total Expenditures	17,540	92,367	72,998
Excess (deficiency) revenues over expenditures	(5,795)	(54,746)	529,551
Other Financing Sources (Uses)			
Transfers in	_	_	123,970
Transfers out	-	_	(268,098)
<b>-</b>			
Total Other Financing Sources (Uses)	-	With the second	(144,128)
Net Change in Fund Balances (Deficit)	(5,795)	(54,746)	385,423
Fund Balances (Deficit), Beginning of Year, as Restated	453,543	95,665	1,412,819
Fund Balances (Deficit), End of Year	\$ 447,748	\$ 40,919	\$ 1,798,242

Paramus.	SB-1	Public Safety	Economic Opportunity
Revenues Taxes		_	
Licenses and permits	\$ -	\$ -	\$ -
Intergovernmental	240 076	490 200	-
Charges for services	318,076	189,390	-
Use of money and property	21,017	1,565	7,189
Fines and forfeitures	- 1,017	1,505	7,109
Other		348	_
Total Revenues	339,093	191,303	7,189
Expenditures			
Current:			
General government	-	-	-
Public safety Planning and community development	-	69,510	-
Parks and recreation	-	-	-
Public works	- 26,637	-	-
Capital outlay	20 <sub>1</sub> 03/	-	-
Debt service:	-	-	-
Principal retirement	_	_	_
Interest and fiscal charges	_	-	-
Total Expenditures	26,637	69,510	
Excess (deficiency) revenues over expenditures	312,456	121,793	7,189
Other Financing Sources (Uses)			
Transfers in	-	-	145,968
Transfers out	-		(273,970)
Total Other Financing Sources (Uses)	-		(128,002)
Net Change in Fund Balances (Deficit)	312,456	121,793	(120,813)
Fund Balances (Deficit), Beginning of Year, as Restated	1,118,079	174,295	504,623
Fund Balances (Deficit), End of Year	\$ 1,430,535	\$ 296,088	\$ 383,810

P	Community Development		Recreation Fund	M.	MAPS		Total
Revenues Taxes	•	0.407	•	_			
Licenses and permits	\$	6,407	\$ -	\$	-	\$	6,407
Intergovernmental		233,545	6,513		07 E 4 4		233,545
Charges for services		70,282	135,512		97,544		1,813,329 205,794
Use of money and property		10,202	31,989		24		205,794 112,177
Fines and forfeitures		471	01,505		-		471
Other		8,971	46,440		256		56,015
Total Revenues		319,676	220,454		97,824		2,427,738
Expenditures							
Current:							
General government Public safety		5,835	4,122		-		9,957
Planning and community development		-	-		149,623		229,598
Parks and recreation		797,538	540 444		-		815,078
Public works		-	512,141		-		512,141
Capital outlay		317	4,844		-		517,343
Debt service:		911	T <sub>1</sub> 044		-		143,463
Principal retirement		803	18,442				19,245
Interest and fiscal charges		39	6,773				6,812
	·						<u> </u>
Total Expenditures		804,532	546,322		149,623		2,253,637
Excess (deficiency) revenues over expenditures		(484,856)	(325,868)		(51,799)		174,101
Other Financing Sources (Uses)							
Transfers in		127,221	310,479		61,237		026 466
Transfers out		-	510,475		01,237		926,466 (554,910)
							(334,910)
Total Other Financing Sources (Uses)		127,221	310,479		61,237		371,556
Net Change in Fund Balances (Deficit)		(357,635)	(15,389)		9,438		545,657
Fund Balances (Deficit), Beginning of Year, as Restated		(398,937)	33,348		51,823		4,482,675
Fund Balances (Deficit), End of Year	\$	(756,572)	\$ 17,959	\$	61,261	\$	5,028,332

Assets	Amenities Impact Fees		Fi	re Impact Fees	Po	Police Impact Fees		lunicipal acilities pact Fees
Cash and investments Accounts and interest receivable	\$	22,135 177	\$	339,155 2,701	\$	240,485 1,918	\$	929,440 7,409
Total Assets	\$	22,312	\$	341,856	\$	242,403	\$	936,849
Liabilities and Fund Balances Liabilities Accounts payable	_\$	<b>a.</b>	\$	-	\$		\$	-
Total Liabilities		•		·		=		-
Fund Balances Restricted: Capital improvement projects		80.040						
		22,312		341,856	***************************************	242,403		936,849
Total Fund Balances		22,312		341,856		242,403		936,849
Total Liabilities and Fund Balances	\$	22,312	\$	341,856	\$	242,403	\$	936,849

Assets	Park Impact Fees		St	Streets & Storm Drain Impact Fees		General Plan Impact Fees		Total
Cash and investments Accounts and interest receivable	\$	64,779 541	\$	763,623 6,090	\$	421,041 3,357	\$	2,780,658 22,193
Total Assets	\$	65,320	\$	769,713	\$	424,398	\$	2,802,851
Liabilities and Fund Balances Liabilities								
Accounts payable	\$		\$	_	\$	63,385	\$	63,385
Total Liabilities			*******	-		63,385		63,385
Fund Balances Restricted:								
Capital improvement projects		65,320		769,713	***	361,013		2,739,466
Total Fund Balances	<u> </u>	65,320		769,713		361,013		2,739,466
Total Liabilities and Fund Balances	\$	65,320	\$	769,713	\$	424,398	\$	2,802,851

Revenues	_		re Impact Fees	Police Impact Fees		Municipal Facilities Impact Fees		
Development impact fees Use of money and property	\$	456	\$	8,648 6,781	\$	6,560 6,601	\$	25,348 19,332
Total Revenues		456		15,429		13,161		44,680
Expenditures Current: Public safety Planning and community development Capital outlay		:				3,100		
Total Expenditures						56,286 59,386		33,782 33,782
Excess (deficiency) revenues over expenditures		456		15,429		(46,225)	<del></del>	10,898
Other Financing Sources Transfers in				-				_
Total Other Financing Sources				-		-		-
Net Change in Fund Balances		456		15,429		(46,225)		10,898
Fund Balances, Beginning of Year		21,856		326,427		288,628		925,951
Fund Balances, End of Year	\$	22,312	\$	341,856	\$	242,403	\$	936,849

Revenues	Park Impact Fees		Sto	Streets & orm Drain pact Fees	General Plan Impact Fees			Total
Development impact fees	\$		•	•	•	00 170	_	
Use of money and property	<u> </u>	1,417	\$ 	3 14,457	\$	23,472 5,194	\$ —	64,031 54,238
Total Revenues		1,417		14,460		28,666		118,269
Expenditures Current: Public safety Planning and community development Capital outlay		- - 4,000		- -		74,889 -		3,100 74,889 94,068
Total Expenditures		4,000		*		74,889		172,057
Excess (deficiency) revenues over expenditures		(2,583)		14,460		(46,223)		(53,788)
Other Financing Sources Transfers in		-		59,286		150,000		209,286
<b>Total Other Financing Sources</b>		-		59,286		150,000		209,286
Net Change in Fund Balances		(2,583)		73,746		103,777		155,498
Fund Balances, Beginning of Year		67,903		695,967		257,236		2,583,968
Fund Balances, End of Year	\$	65,320	\$	769,713	\$	361,013	\$	2,739,466

	Domestic Waste Water
Operating Revenues	
Charges for services Other income	\$ 2,678,321 688,379
Total Operating Revenues	3,366,700
Operating Expenses	
Contract services and utilities Personnel costs Supplies and materials	1,097,075 1,038,133 411,719
Total Operating Expenses	2,546,927
Net Revenue	819,773
Non- Operating Revenues	
Investment income	56,474_
Net Non-operating Revenues	56,474
Net Revenue Available for Debt Service	\$ 876,247
Parity Obligation Debt Service	
2016A Sewer Refunding Bond Debt Service	\$ 210,000
Parity Obligation Debt Service Rate Covenant Coverage	4.17



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Livingston, California (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 12, 2024.

### Report on Internal Control over Financial Reporting

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

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 deficiency described in the accompanying schedule of findings and responses as item 2023-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2023-002 to be a significant deficiency.

#### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 financial statements. 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*.



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

## City of Livingston's Response to Findings

Lance, Soll & Lunghard, LLP

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of This Report**

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

Sacramento, California September 12, 2024

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

#### SCHEDULE OF FINDINGS AND RESPONSES

Reference Number 2023-001 - Timeliness in Financial Reporting

Evaluation of Finding Material Weakness

#### Criteria

Financial reports are intended to meet the needs of decision makers, including the governing board, bondholders, Federal and State oversight agencies, and constituents. Accordingly, timeliness was identified as one of the characteristics of information in financial reporting in GASB Concepts Statement No. 1 of the Governmental Accounting Standards Board (GASB), Objectives of Financial Reporting. To accomplish this objective, financial reports must be available in time for informed decision making. Therefore, financial reports should be published as soon as possible after the end of the reporting period.

Sometimes the need for timeliness has to be balanced against the need for reliability, which also was identified as one of the characteristics of information in financial reporting identified in GASB Concepts Statement No. 1. While governments certainly should not sacrifice reliability for timeliness, minor gains in precision ought not to be purchased at the price of indefinite delay (e.g., accounting estimates).

Legislative deadlines for submitting financial statements should be viewed as a minimum standard rather than as an ideal objective. The same holds true for the submission deadlines used by various award programs such as the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. The additional cost of more timely financial reporting (e.g., additional staff and overtime) also needs to be considered.

#### Condition

While conducting our audit, we noted that the City experienced difficulties and delays in accurately preparing the City's financial statements. Additionally, the City's financial statements were not ready to be issued by the required Single Audit Reporting Package deadline of March 31, 2024. As a result of these conditions, the financial statements were not available to meet the needs of decisions makers, including governing boards, bondholders, Federal and State oversight agencies, and constituents in a timely manner.

#### Cause of Condition

The City experienced turnover in finance department personnel in addition to delays as a result of complex GASB standard implications.

#### Effect or Potential Effect of Condition

Untimely financial statement reporting can alter the value of those financial statements to the users, as well as jeopardize relationships with bondholders, and granting agencies.

#### Recommendation

Management should establish a well-defined process for its annual financial reporting. The process and its key attributes (e.g., overall timing, methodology, communication with component units, segregation of duties, frequency of analyses and review by City management) should be formally documented, approved, and reviewed on a regular basis. In addition, the City should develop more resources capable of assisting in the preparation of its annual financial reporting package.



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

# SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)

#### Management Response

We agree with the finding. The City is committed to enhanced training surrounding upcoming GASB pronouncements, implementing additional year-end closing procedures, and leveraging consulting assistance as necessary to ensure the trial balance is reconciled to internal accounting records for subsequent audits in a timely fashion. The issue is anticipated to be remedied by March 31, 2025.

#### Reference Number

2023-002 - Capital Asset Records

#### Evaluation of Finding

Significant Deficiency

#### Criteria

An important element of control over financial reporting is for management to ensure that sufficient systems and processes are in place to alleviate inaccuracies of ongoing maintenance and recording of annual capital asset activity.

#### Condition

During the audit, the auditors identified the following condition relating to the financial accounting system of capital assets.

The City currently utilizes a manual Excel spreadsheet for the maintenance, monitoring, and accounting for all governmental activities capital asset types and annual depreciation. By not implementing an accounting system that is integrated with the City's trial balance and general ledger, there is a significant risk of manipulation and unforeseen errors in the capital asset accounting and information.

#### Cause of Condition

The City's current capital asset accounting system is manual in nature and susceptible to manipulation and unforeseen errors.

#### Effect or Potential Effect of Condition

The City is susceptible to manipulation and unforeseen errors in the capital asset accounting and information.

#### Recommendation

Efforts should be made to integrate the capital asset records with the City's general ledger and operational accounting software.

## Management Response

We agree with the finding. Management will evaluate potential solutions to implement an integrated system between the City's general ledger and capital asset accounting system with the goal of having the issue remedied by June 30, 2025.

## STAFF REPORT



AGENDA ITEM:

Warrant Register September 26, 2024

**MEETING DATE:** 

October 1, 2024

PREPARED BY:

Nancy Fuentes, Accounting Technician

**REVIEWED BY:** 

**Christopher Lopez, Interim City Manager** 

## **RECOMMENDATION:**

Ratify the warrant register dated September 26, 2024

## DISCUSSION:

Government Code sections 37208(b) and 37209 provide that accounts payable warrants or checks drawn in payment of demands certified or approved by the finance director as conforming to a budget approved by ordinance or resolution of the legislative body need not be audited by the legislative body prior to payment.

In addition, Government Code section 37208(a) provides that payroll warrants or checks need not be audited by the legislative body prior to payment. Payrolls shall be presented to the legislative body for ratification and approval at the first meeting after delivery of the payroll warrants or checks. The sum total of any payroll checks issued within the week prior to the date of the check register is also noted on the accompanying check register.

The following checks have been certified to be in accordance with the City's approved budget. The checks have been issued and the check register is presented to the City Council for ratification:

## August 30, 2024- Sept 26, 2024

GENERAL WARRANTS	\$ 658,681.59	11938-12085
PAYROLL/WIRE WARRANTS	\$ 509,214.82	3334-3370
TOTAL WARRANTS	\$ 1,167,896.41	

## **ATTACHMENTS:**

Warrant Register (detailed by date and check number)

# Accounts Payable

## Checks by Date - Summary by Check Date

User:

nfuentes

Printed:

9/26/2024 2:17 PM



## City of Livingston 1416 C Street Livingston, CA 95334

Check No	Vendor No	Vendor Name	Check Date	Check Amount
11938	434	AFSCME District Council 57	09/12/2024	762.30
11939	396	American Fidelity Assurance	09/12/2024	3,151.72
11940	397	American Fidelity Assurance Company	09/12/2024	1,103.32
11941	393	California State Disbursement Unit	09/12/2024	901.83
11942	612	Livingston Peace Officers Association	09/12/2024	1,647.00
11943	437	Operating Engineers Local 3	09/12/2024	477.00
11944	438	Operating Engineers Local Union No.3	09/12/2024	690.00
11945	405	Premier Access Insurance Company	09/12/2024	3,214.29
11946	598	Standard Insurance Company RB	09/12/2024	2,633.96
11947	1284	State of California	09/12/2024	65.08
11948	564	Texas Life Insurance	09/12/2024	275.28
11949	vehicle	Vehicle Regist. Collections	09/12/2024	395.00
11950	608	Vision Service Plan- CA	09/12/2024	464.10
11951	251	ABS Direct, Inc.	09/12/2024	122.32
11952	1580	Teresa Aguilar	09/12/2024	345.00
11953	1307	Amazon Capital Services	09/12/2024	216.75
11954	910	American Elite Electric, Inc.	09/12/2024	14,600.00
11955	445	Axon Enterprise, Inc.	09/12/2024	31,264.72
11956	162	Steve Bassi	09/12/2024	25.00
11957	446	Belkorp Ag, LLC	09/12/2024	286.02
11958	193	BSK Associates	09/12/2024	3,992.20
11959	435	California Chamber of Commerce	09/12/2024	899.00
11960	272	Charter Communications Holdings, LLC	09/12/2024	221.39
11961	291	City of Livingston c/o L &L District Irrigati	09/12/2024	18,303.12
11962	1239	Clark Pest Control of Stockton, Inc.	09/12/2024	245.00
11963	1577	Contra Costa County Sheriff's Office	09/12/2024	455.00
11964	463	CopWare, Inc.	09/12/2024	705.00
11965	1089	DAHLIN GROUP	09/12/2024	4,820.00
11966	293	Department of Justice Accounting Office	09/12/2024	246.00
11967	163	EZ Auto Supply	09/12/2024	10.15
11968	1040	Flock Safety	09/12/2024	26,500.00
11969	1151	Jose Flores	09/12/2024	25.00
11970	188	Frontier	09/12/2024	4,129.74
11971	1581	Lisette Garcia	09/12/2024	150.00
11972	262	Gilton Solid Waste	09/12/2024	185,927.61
11973	811	Pete Hulse, DVM, Pa Hilmar Animal Hospi	09/12/2024	496.00
11974	266	Hilmar Lumber	09/12/2024	264.75
11975	501	Hunt & Sons, LLC	09/12/2024	1,815.99
11976	1033	Independent Investigations LLC	09/12/2024	1,200.00
11977	686	JJC Security System Solutions	09/12/2024	280.00
11978	570	Jocelyn E. Roland, Ph.D., ABPP	09/12/2024	500.00
11979	1551	Mohinder Kanda	09/12/2024	25.00
11980	318	La Rue Communications	09/12/2024	1,941.00
11981	268	Language Line Services, Inc.	09/12/2024	480.34
11982	461	LEAF	09/12/2024	815.75
11983	1579	Natali Lira	09/12/2024	150.00
11984	269	Merced Pest Control	09/12/2024	80.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
11985	389	Mid Valley IT	09/12/2024	11,127.00
11986	180	Mission Linen Service	09/12/2024	979.67
11987	1578	Morgan Diving Corp.	09/12/2024	1,456.00
11988	199	Northstar Chemical	09/12/2024	10,421.89
11989	302	Office Depot, Inc./ODP Business Solutions.	09/12/2024	545.92
11990	1147	PAC Machine Company, INC.	09/12/2024	1,417.14
11991	203	PG&E	09/12/2024	74,453.78
11992	408	Sapien Family Trust	09/12/2024	1,000.00
11993	439	Sharpening Shop	09/12/2024	316.93
11994	1550	Japjeet Singh	09/12/2024	25.00
11995	989	Jasneil Singh	09/12/2024	25.00
11996	323	Springbrook Holding Company LLC	09/12/2024	2,113.00
11997	310	Totlcom, Inc.	09/12/2024	427.71
11998	313	U.S. Bank Equipment Finance	09/12/2024	531.34
11999	314	Valley Coffee & Water	09/12/2024	57.20
12000	818	Renee Waite-Mendonca	09/12/2024	25.00
12001	210	WGR Southwest, Inc.	09/12/2024	1,621.00
12002	1100	CAL FIRE	09/12/2024	227.08
12003	1455	Designs by K and A, LLC	09/12/2024	455.00
12004	422	U.S. Bank Corporate Payment Systems	09/12/2024	7,985.88
12005	1175	UBEO West, LLC	09/12/2024	239.58
			Total for 9/12/2024:	432,769.85
12006	422	U.S. Bank Corporate Payment Systems	09/17/2024	22,219.50
			Total for 9/17/2024:	22,219.50
12007	452	A-1-A/Preston's Lock Shop	09/26/2024	118.93
12008	251	ABS Direct, Inc.	09/26/2024	31,810.89
12009	755	Diana Aguilar	09/26/2024	150.00
12010	1321	Rodrigo Aguilar	09/26/2024	137.50
12011	453	Allied West Printing	09/26/2024	1,657.80
12012	1593	Deanna Alvarez	09/26/2024	800.00
12013	472	Aqua-Metric Sales Company	09/26/2024	4,362.16
12014	253	AT&T	09/26/2024	239.69
12015	282	AT&T Mobility	09/26/2024	2,047.00
12016	1588	Manuel L. Avila, Jr.	09/26/2024	600.00
12017	445	Axon Enterprise, Inc.	09/26/2024	15,500.49
12018	446	Belkorp Ag, LLC	09/26/2024	741.21
12019	1381	Brink's Incorporated	09/26/2024	342.08
12020	193	BSK Associates	09/26/2024	778.20
12021	256	California Police Chiefs Association	09/26/2024	365.00
12022	1592	Jerry Cervantes	09/26/2024	800.00
12023	1037	Joseph Chavez Jr.	09/26/2024	132.50
12024	1239	Clark Pest Control of Stockton, Inc.	09/26/2024	41.00
12025	447	Conco West, Inc	09/26/2024	59,375.00
12026	283	CoreLogic Solutions, LLC	09/26/2024	200.00
12027	519	CSMFO	09/26/2024	20.00
12028	548	Dora's Fashion	09/26/2024	2,370.00
12029	455	Ernest Packaging Solutions	09/26/2024	1,156.34
12030	1479	Ferguson Waterworks #2777	09/26/2024	3,336.66
12031	1410	FFP Fund VII TEI Partnership 1, LLC	09/26/2024	13,766.79
12032	1349	Ma. Elena Flores	09/26/2024	200.00
12033	1049	Robert Alan Fox-Haugh	09/26/2024	2,700.00
12034	188	Frontier	09/26/2024	144.88
12035	387	Frontier Communications Corp Frontier Co		165.88

12037 12038 12039 12040 12041 12042 12043 12044	1324 164 957 1586 1583 358 932 501	Robert Garcia Garza Tire & Wheel, Inc Joel Gonzalez Viviana Guerrero-Lopez Andres Guillen	09/26/2024 09/26/2024 09/26/2024 09/26/2024	1,500.00 1,166.81 150.00
12038 12039 12040 12041 12042 12043 12044	957 1586 1583 358 932 501	Joel Gonzalez Viviana Guerrero-Lopez Andres Guillen	09/26/2024	150.00
12039 12040 12041 12042 12043 12044	1586 1583 358 932 501	Viviana Guerrero-Lopez Andres Guillen		
12040 12041 12042 12043 12044	1583 358 932 501	Andres Guillen	09/26/2024	
12041 12042 12043 12044	358 932 501			150.00
12042 12043 12044	932 501	III D 1 M D 1 M III	09/26/2024	150.00
12043 12044	501	Hilmar Ready Mix Rockery Nursery, LLC	09/26/2024	220.89
12044		Cynthia Huddleston-Bennett	09/26/2024	800.00
	200	Hunt & Sons, LLC	09/26/2024	4,203.87
12045	388	Interstate Battery System of Fresno	09/26/2024	1,244.79
	520	Interstate Truck Center	09/26/2024	136.45
12046	464	Johnson Controls Fire Protection LP	09/26/2024	4,128.48
12047	1594	Javir Kailey	09/26/2024	320.00
12048	675	Lance, Soll & Lunghard, LLP	09/26/2024	3,700.00
12049	UB*02086	TRACI LILL	09/26/2024	202.24
12050	1585	Deysi Maldonado	09/26/2024	150.00
12051	615	McClatchy Company LLC	09/26/2024	2,516.57
12052	1048	Nestor Mendoza	09/26/2024	700.00
12053	269	Merced Pest Control	09/26/2024	80.00
12054	595	Metro Uniform Merced	09/26/2024	397.48
	389	Mid Valley IT	09/26/2024	75.00
	1050	Ana Millan	09/26/2024	150.00
12057	1584	Melissa Millan	09/26/2024	150.00
	180	Mission Linen Service	09/26/2024	164.02
	1576	Next Level Parts, Inc	09/26/2024	784.26
12060	199	Northstar Chemical	09/26/2024	5,688.31
	302	Office Depot, Inc./ODP Business Solutions.		668.94
	1587	Fabiola Padilla	09/26/2024	150.00
	1461	Leticia Pena	09/26/2024	200.00
	203	PG&E	09/26/2024	100.90
	1496	RJMS Corporation	09/26/2024	1,149.57
	1589	Rolamix	09/26/2024	8,500.00
	407	San Joaquin Valley Air Pollution Control D		433.00
	739	Self- Help Enterprises	09/26/2024	3,722.66
	439	Sharpening Shop	09/26/2024	332.83
	307	Shred-It, C/O Stericycle, Inc.	09/26/2024	353.57
	572	Sierra Wood Shavings, Inc	09/26/2024	1,028.38
	834	Speedy Bee Car Wash and Detail Center	09/26/2024	249.90
	309	St. Francis Electric	09/26/2024	6,838.00
	1590	Travis Stockman	09/26/2024	500.00
	1117	The Sherwin Williams Co. Store 708616	09/26/2024	
	284	Trans Union LLC		605.56
	1552	Turbo Data System, Inc.	09/26/2024 09/26/2024	112.61
	313	U.S. Bank Equipment Finance		307.70
	1175	UBEO West, LLC	09/26/2024	490.17
	366	USABlueBook	09/26/2024	239.58
	314		09/26/2024	874.30
	315	Valley Coffee & Water	09/26/2024	49.20
	367	Valley Entry Systems, Inc. Verizon Wireless	09/26/2024	378.00
	296		09/26/2024	1,751.22
	597	Visual Edge IT, Inc	09/26/2024	1,059.98
12005	391	Work Wellness	09/26/2024	607.00
			Total for 9/26/2024:	203,692.24
			Report Total (148 checks):	658,681.59



## STAFF REPORT

AGENDA ITEM:

Resolution Approving the purchase of one (1) New 2024 Ford F650 Chipper

Truck (With Kanpheide 12' Forestry Body Stock Unit: FT204055) from National Auto Fleet Group, in the amount of \$114,753.75, and Authorizing

the Interim City Manager to execute all required documents.

**MEETING DATE:** 

October 1,2024

PREPARED BY:

Anthony Chavarria, Director of Public Works

REVIEWED BY:

Christopher Lopez, Interim City Manager

## **RECOMMENDATION:**

Staff recommends that the City Council adopt a Resolution of the City Council of the City of Livingston approving the purchase of one (1) New 2024 Ford F650 Chipper Truck (With Kanpheide 12' Forestry Body Stock Unit: FT204055) from National Auto Fleet Group, in the amount of \$114,753.75, and authorizing the Interim City Manager to execute all required documents.

## BACKGROUND:

A new chipper truck for the Department of Public Works is essential for maintaining the efficiency and effectiveness of city landscaping operations. Currently, our staff relies on attaching a dump truck to pull the woodchipper which limits our capacity to process large volumes of debris efficiently and in a timely manner.

A dedicated chipper truck would not only streamline the chipping and hauling process, reducing labor cost and time spent on each project, but also improve our ability to maintain clean and safe public spaces.

## **DISCUSSION:**

City staff intends to use the procurement services from SourceWell to meet the City of Livingston Municipal Code Title 1, Chapter 11 for purchasing. SourceWell is a public agency that offers national, competitively solicited purchasing contracts that meet the California Government Code Section 6502 for cooperative purchasing agreements.

The new chipper truck will be purchased through SourceWell's contract with National Auto Fleet Group. The chipper truck quote is attached.

## FISCAL IMPACT:

\$114,753.75 Expended from FY 2024-2025 approved budget from the LMD and CFD Funds.

Fund	Amount
CFD: 1213-475-7420	\$57,376.87
LMDs: 1211-(301-326)-7420	\$57,376.88
Total Amount:	\$114,753.75



## **ATTACHMENTS:**

- 1. Resolution
- 2. Exhibit "A" Cost Proposal from National Auto Fleet Group for \$114,753.75

#### **RESOLUTION NO. 2024-**

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVINGSTON APPROVING THE PURCHASE OF ONE (1) NEW 2024 FORD F650 CHIPPER TRUCK (WITH KANPHEIDE 12' FORESTRY BODY STOCK UNIT: FT204055) FROM NATIONAL AUTO FLEET GROUP, IN THE AMOUNT OF \$114,753.75, AND AUTHORIZING THE INTERIM CITY MANAGER TO EXECUTE ALL REQUIRED DOCUMENTS

**WHEREAS**, a new chipper truck for the Department of Public Works is essential for maintaining the efficiency and effectiveness of city landscaping operations; and

**WHEREAS,** currently, our staff relies on attaching a dump truck to pull the woodchipper which limits our capacity to process large volumes of debris efficiently and in a timely manner; and

**WHEREAS**, a dedicated chipper truck would not only streamline the chipping and hauling process, reducing labor cost and time spent on each project, but also improve our ability to maintain clean and safe public spaces; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Livingston as follows:

Section 1. Adopt a Resolution of the City Council of the City of Livingston approving the purchase of one (1) New 2024 Ford F650 Chipper Truck (With Kanpheide 12' Forestry Body Stock Unit: FT204055) from National Auto Fleet Group, in the amount of \$114,753.75.

Section 2. Authorize the Interim City Manager to execute all required documents.

Section 4. This Resolution will become effective immediately.

I hereby certify that the foregoing Resolution No. 2024-\_\_\_ is a full, true, and correct copy of a resolution duly passed and adopted by the City Council of the City of Livingston at a regular meeting thereof duly held on the 1<sup>st</sup> day of October 2024, by the vote recorded as follows:

AYES: NOES: ABSENT: ABSTAIN:	
	By: Jose A. Moran, Mayor Of City of Livingston

Resolution No. Page 2 of 3
ATTEST
Monica Cisneros, Deputy City Clerk
APPROVED AS TO LEGAL FORM
Roy C. Santos, City Attorney



# National Auto Fleet Group

490 Auto Conter Drive, Watsonville, CA 95076 (855) 289-8572 • [831] 480-8497 Fex Fleet@NationalAutoFleetGroup.com

9/9/2024

Quote ID: 29555

Mr Jorge Lara City of Livingston

1416 C St

Livingston, California, 95334

Dear Mr Jorge Lara,

National Auto Fleet Group is pleased to quote the following vehicle(s) Upfit, (Sourced Item) and Accessories for your consideration.

One (1) New/Unused (With Kanpheide 12' Forestry Body Stock Unit: FT24055) and delivered to your department yard, each for

### One Unit

Subtotal

\$106,500.00

Tax (7.7500 %)

\$8,253.75

Total

\$114,753.75

- per the attached specifications.

This vehicle(s) Upfit is available under the **Sourcewell Contract 091521-NAF.** Please reference this Bid number on all purchase orders.

Thank you in advance for your consideration. Should you have any questions, please do not hesitate to call.

Sincerely.

Jesse Cooper

National Fleet Manager

Email: jcooper@nationalautofleetgroup.com

Office: (855) 289-6572 Fax: (831) 480-8497













GMC

## Purchase Order Instructions & Resources

In order to finalize your purchase please submit this purchase packet to your governing body for a purchase order approval and submit your purchase order in the following way:

Email: Fleet@NationalAutoFleetGroup.com

Fax: (831) 480-8497

Mail: National Auto Fleet Group

**490 Auto Center Drive** 

Watsonville, CA 95076

We will send a courtesy confirmation for your order and a W-9 if needed.

## **Additional Resources**

Learn how to track your vehicle:

www.NAFGETA.com

Use the upfitter of your choice:

www.NAFGpartner.com

**Vehicle Status:** 

ETA@NationalAutoFleetGroup.com

**General Inquiries:** 

Fleet@NationalAutoFleetGroup.com

For general questions or assistance please contact our main office at:

1-855-289-6572

## KNAPHEIDE TRUCK EQUIPMENT CENTER

KNAPHEIDE TRUCK EQUIPMENT - TRACY PO BOX 1091

TRACY CA 95378-1091

209-855-8400

INVOICE

INVOICE: TCJ17189

P.O. STOCK **KEY TAG: 4984** 

WATSONVILLE FORD

550 AUTO CENTER DRIVE

End User ID:

COMMUNITY TREE SERVICE

WATSONVILLE CA

831-722-4181

DESTINATION: WATSONVILLE FORD

SHIP VIA:CPU

MAKE: FORD

CUSTOMER: 518

MODEL: F-650

YEAR: 2024

VIN: 1FDNF6AN2RDF06867

CONTACT: JOHN KRBEC

INV DATE: 02/09/24 REQ. DATE 02/12/24 FO: B434-24

12'FORESTRY W/"L" PACK

12' NOTCHED FORESTRY BODY KEFN-1266 WITH L-PACK SERIAL# 883816

L-PACK - 886389

FLOOR IS CONSTRUCTED OF 7" STRUCTURAL LONG SILLS, 12-GAUGE PLOOR PLATE

AND 3" STRUCTURAL CHANNEL CROSS SILLS

14-GAUGE GALVANNEAL SMOOTH PANELS

14-GAUGE GALVANNEAL ROOF PANEL REINFORCED WITH INTEGRATED FORMED HAT SECTIONS

PONCHED VENTS IN UPPER SIDE PANELS

FORESTRY BODY "L" PACK 24" LONG X 50" HIGH X 94" DEEP

UNDERBODY BOX 24" LONG X 24" HIGH X 20" DREP WITH T-HANDLES

MASTERLOCKING SYSTEM FOR L-PACKS

WHEEL CHOCKS & BRACKETS

LADDER BOX WITH FULL LENGTH POLE PRUNER SHELF AND LOCKABLE ACCESS DOOR

24" TALL, 16-GAUGE GALVANNEAL, DOUBLE-PANEL TAILGATE SWINGS OPEN 270 DEGREES

AND LATCHES IN THE OPEN POSITION

RECESSED LED LIGHTS

STROBE LIGHTS ON FRONT AND REAR OF BODY

ELECTRODEPOSITION (ECOAT) PRIME-PAINT

KNAPHEIDE'S WATER BASED UNDERCOAT

EXTERIOR FINISHED WHITE

. INTERIOR OF BODY FINISHED WITH COAL TAR COATING

SR 5020 ELECTRIC/HYRDRAULIC DOUBLE ACTING SUBFRAME HOIST FOR 84" CA - CLASS 50

WITH IN CAB BED UP LIGHT INDICATOR

\*\*\* CONTINUED NEXT PAGE \*\*\*



# KNAPHEIDE TRUCK EQUIPMENT CENTER

KNAPHEIDE TRUCK EQUIPMENT - TRACY PO BOX 1091

TRACY CA 95378-1091

209-855-8400 INVOICE

INVOICE: TCJ17189

P.O. STOCK KEY TAG: 4984

CUSTOMER:518

WATSONVILLE FORD

550 AUTO CENTER DRIVE

End User ID:

COMMUNITY TREE SERVICE

WATSONVILLE CA

831-722-4181

DESTINATION: WATSONVILLE FORD

SHIP VIA:CPU

MAKE: FORD

MODEL:F-650 YEAR: 2024

VIN:1FDNF6AN2RDF06867

CONTACT: JOHN KRBEC

INV DATE: 02/09/24 REQ. DATE 02/12/24 FO: B434-24

12'FORESTRY W/"L" PACK

BACKUP ALARM 97db

MUDFLAPS AND ANTISAIL BRACKETS

FLATBED DUMP HITCH PLATE BUMPER FOR PINTLE MOUNT 10 TON COMBINATION HITCH W 2-5/16" BALL HOPKINS 7/4 WAY COMBO PLUG

NOTE: FREIGHT MAY APPLY

1.00

SINCE 1848

TERMS: N30



Prepared by: Jesse Cooper 09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

## 2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## Selected Equip & Specs

#### **Dimensions**

GCWR: 37,000 lbs.

Rear brake diameter: 15.0"
Vehicle body length: 246.0"

\* Vehicle body height: 94.9"

Turning radius (to curb): 22.2'

Rear track: 72.6"

· Rear tire outside width: 96.0"

· Frame section modulus: 12.6 cu.in.

Frame rail depth: 10.1"

Frame rail thickness: .3"

Front bumper to front axle: 39.0"

Leg room first-row: 41.4"

Hip room first-row: 67.6"

#### **Powertrain**

· Spark ignition system

• Engine cylinders: V-8

Horsepower: 335 HP@3750 RPM

Engine block heater

\* Auxiliary power take-off

75 mph speed limiter

Rear-wheel drive

Low-speed ABS traction control

### **Fuel Economy and Emissions**

· Federal emissions

#### Suspension and Handling

· Standard ride suspension

#### Driveability

Hydraulic disc brakes

4-wheel antilock (ABS) brakes

· Hill start assist

· Leaf spring front suspension

· Rigid axle rear suspension

Hydraulic power-assist steering system

2-wheel steering system

Front brake diameter: 15.0"

Driver distance from axle: 54.4"

· Vehicle body width: 96.7"

Wheelbase: 158.0\*

\* Front track: 83.8"

Cab to axle: 84.0\*Axle to end of frame: 49.0\*

• Frame yield strength (psi): 50000.0

• Frame rail width: 3.1"

Frame rail section: 9.5"

Headroom first-row: 40.7"

Shoulder room first-row: 68.0"

7.3L V-8 variable valve control, engine with 335HP

Injection Type: sequential MPI

Torque: 468 lb.-ft.@3750 RPM

Radiator

· PRNDM shift indicator

· 6-speed automatic

· Recommended fuel: regular unleaded

Standard rear differential

· Standard grade front shock absorbers

· Front and rear ventilated disc brakes

Four channel ABS brakes

Rigid axle front suspension

· Tapered leaf front suspension

Leaf spring rear suspension

Re-circulating ball steering

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.



09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

## 2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## Selected Equip & Specs (cont'd)

#### **Body Exterior**

- Side assist steps
- Clearcoat paint
- · Black side window trim
- · Black windshield trim
- 2 front tow hooks
- Black grille
- Convex spotter in driver and passenger side door mirrors
- · Black door mirrors
- 22.5 x 8.25-inch front and dual rear wheels
- Steel front wheels
- · Steel rear wheels

#### Convenience

- Power door locks with 2 stage unlocking
- Auto-locking doors
- \* Power first-row windows
- · Fixed rear windshield
- Driver and passenger door bins
- · Dashboard storage
- Dual electric hom

#### Comfort

- · Manual climate control
- · Full headliner coverage
- Full floor coverage
- Manual tilting steering wheel

## Seats and Trim

- Seating capacity: 1
- Bucket driver seat
- High driver seat back
- 4 driver seats way-direction
- \* Fixed driver seat headrest

#### **Entertainment Features**

- AM/FM stereo radio
- In-vehicle audio

- · 2 doors
- Monotone paint
- · Black door handles
- · Black front bumper
- Straight front bumper ends
- · Hood mounted grille
- Trailer style side mirrors
- English measure truck 279/82R22.5 AS BSW front and rear tires
- · White front wheels
- · White rear wheels
- · Disc rear wheel
- \* Keyfob activated door locks
- · Cruise control with steering wheel mounted controls
- · Driver foot rest
- · Standard glove box
- · Instrument panel bin
- · Trip computer
- · Steering column lever gearshift location
- · Cloth headliner material
- · Full vinyl floor covering
- · Urethane steering wheel
- · Manual telescopic steering wheel
- · Driver seat armrest
- · Folding driver seat back
- \* Driver seat air suspension
- Manual fore/aft
- \* Cloth front seat upholstery
- \* AM/FM
- AM radio

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09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

## 2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## Selected Equip & Specs (cont'd)

- FM radio
- Auxiliary input jack
- Standard grade speakers
- Steering wheel mounted audio controls
- Fixed audio antenna

- · Seek scan
- External memory control
- Speakers number: 2
- · Wireless audio streaming

## Lighting, Visibility and Instrumentation

- · Analog instrumentation display
- In-radio display clock
- Oil pressure gauge
- Oil temperature gauge
- Engine hour meter
- Reflector headlights
- Auto on/off headlight control
- Delay-off headlights
- Speed sensitive wipers
- Front reading lights
- Daytime running lights
- Delay interior courtesy lights

- Trip adameter
- Tachometer
- · Engine/electric motor temperature gauge
- · Transmission fluid temperature gauge
- · Light tinted windows
- · Halogen headlights
- Multiple enclosed headlights
- · Variable intermittent front windshield wipers
- \* Illuminated entry
- · Variable instrument panel light
- · Cab clearance lights

## **Technology and Telematics**

Handsfree wireless device connectivity

- 1 USB port

#### Safety and Security

- **Immobilizer**
- Remote panic alarm

- · Vehicle tracker
- · Electronic stability control system

#### **Dimensions**

#### General Weights

∗ Curb weight	8,953 lbs.	Rear curb weight	3,411 lbs.
Front GAWR	10000 lbs.	Rear GAWR	19000 lbs.
GVWR	25999 lbs.	GCWR	37000 lbs.

Trailering Weights

37,000 lbs. **GCWR** 

Weights

Max RBM (in.-lbs.) 665,500 max RBM (in.-lbs.) 25,999 lbs. ⋆ Maximum GVWR 632,000 nominal RBM

(in.-lbs.)

Nominal RBM (in.-lbs.)

Front Weights

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information. 3



Prepared by: Jesse Cooper 09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

elected Equip & Spec			40 000 Ib-
* Front curb weight	5,542 lbs.	<b></b> ★Axle capacity front	10,000 lbs.
* Spring rating front	10,000 lbs.	Tire/wheel capacity front	12,350 lbs.
Rear Weights			
<ul> <li>Axle capacity rear</li> </ul>	19,000 lbs.	Spring rating rear	19,000 lbs.
Tire/wheel capacity rear	23,360 lbs.		
Exterior Measurements			
Vehicle body length	246.0"	Vehicle body width	96.7"
* Vehicle body height	94.9"	Wheelbase	158.0"
Front brake diameter	15.0"	* Front frame height loaded	35.2"
Rear brake diameter	15.0"	<ul> <li>Front frame height unloaded</li> </ul>	37.0"
Rear frame height loaded	36.5"	Rear frame height unloaded	37.8"
Turning radius (to bumper)	23.8'	<ul><li>Width - mirrors folded</li></ul>	90.7"
* Width - mirrors extended	121.9"	* Front track	83.8"
Rear track	72.6"	Driver distance from axle	54.4"
Turning radius (to curb)	22.2'	Cab to axle	84.0"
Rear tire outside width	96.0"	Axle to end of frame	49.0"
Frame section modulus	12.6 cu.in.	Frame yield strength (psi)	50000.0
Frame rail depth	10.1"	Frame rail width	3.1" 9.5"
Frame rail thickness	.3"	Frame rail section	9.5
Front bumper to front axle	39.0"		
Headroom			
Headroom first-row	40.7"		
Legroom			
Leg room first-row	41.4"		
Shoulder Room			
Shoulder room first-row	68.0"		
Hip Room			
Hip room first-row	67.6"		

### **Powertrain**

_			
l-m	m	n	

Engine 7.3L V-8 variable valve control, engine

Front And Rear GAWR Total Will Exceed Overall GVWR

Valves per cylinder

2

with 335HP

Engine cylinders

Injection type

sequential MPI

Engine location

Front mounted engine

Ignition

Spark ignition system

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Prepared by: Jesse Cooper 09/09/2024

Exhaust

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

engine	Specs (cont'd) Longitudinal mounted Aluminum cylinder head	Engine block material	Iron engine block
Engine Specs Displacement Bore Compression ratio	7.3L 4.22" 10.5	cc Stroke	445 cu.in. 3.98"
Engine Power Horsepower	335 HP@3750 RPM	Torque	468 lbft.@3750 RPM
Alternator Alternator amps	210A	Alternator type	Heavy-duty alternator
Battery Battery type Battery step Battery run down protecti protection	Lead acid battery Battery step ion Battery run down	Battery rating Battery location Batt	900CCA ery location forward right
Engine Extras	Engine block heater	Radiator	Radiator
	f Auxiliary power take-	Shift indicator	PRNDM shift indicator
Transmission			
Transmission	6-speed automatic	Transmission electronic electronic	control Transmission
Speed limiter Lock-up transmission Second gear ratio Fourth gear ratio Sixth gear ratio Stall ratio	75 mph speed limiter Lock-up transmission 2.318 1.149 0.674 2	Overdrive transmission First gear ratio Third gear ratio Fifth gear ratio Reverse gear ratio Selectable mode transm transmission	3.974 1.516 0.858 3.128
Transmission oil cooler	Transmission oil cooler		vision PTO transmission
Drive Type		•	
Drive type	Rear-wheel drive		
Drivetrain			
	6.14	Axle speed	Single axle speed

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

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horizontal

horizontal

Prepared by: Jesse Cooper

09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

Selected Equip & Specs (cont'd)

Non stainless steel single exhaust Tailpipe

right Additional muffler location

Additional tailpipe location

right

Fuel

Fuel type

regular unleaded

Fuel Tank

Front left fuel tank shape

rectangular

Front left fuel tank capacity

Additional muffler type

Additional tailpipe type

50.01 US gallons

Drive Feature

Traction controlLow-speed ABS traction control

Differential

Standard rear differential

Fuel Economy and Emissions

**Emissions** 

**Emissions** 

Federal emissions

Suspension and Handling

Suspension

Suspension

Standard ride suspension

Front shock absorbers

Standard grade front

shock absorbers

Driveability

Brakes

Hydraulic disc brakes Brake type

Auxiliary rear spring Rubber auxiliary rear spring

Ventilated brakes Front and rear ventilated disc

brakes

ABS brakes

Four channel ABS brakes

ABS brakes

4-wheel antilock (ABS) brakes

Brake Assistance

Hill start assist

Hill start assist

Front Suspension

Suspension ride type front

Rigid axle front

Suspension type front

Leaf spring front

suspension

Front Spring

Regular front springs

Regular front springs

Springs front

suspension

Tapered leaf front suspension

Rear Spring

Springs rear

Multi-leaf rear suspension

Rear springs

Regular grade rear springs

Rear Suspension

Suspension type rear

Suspension ride type rear

Rigid axle rear

suspension

Leaf spring rear

suspension

Prices and content availability as shown are subject to change and should be treated as estimates only. Actuel base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information. 6



09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## Selected Equip & Specs (cont'd)

Steering

Hydraulic power-assist steering Steering

Steering type

Re-circulating ball steering

system

Steering type number of wheels 2-wheel steering

system

#### Exterior

Front Wheels

Front wheels diameter

22.5"

Front wheels width

8.3"

Rear Wheels

Rear wheels diameter

22.5"

Rear wheels width

8.3"

Front And Rear Wheels

Appearance

none

Front Tires

Aspect

82

Diameter

22.5"

Sidewalls

**BSW** english measure truck tire Tread Width

AS 279mm

Type Front wheel - RPM

497

22.5"

Aspect Sidewalls

Rear Tires

82 **BSW** 

497

Diameter Tread Width

AS

Type Rear wheel - RPM

279mm

## **Body Exterior**

Exterior Features

Number of doors Front splash guards 2 doors

Side steps

Side assist steps

Frame

Clean CA frame

Clean CA frame

Body

Front splash guards

english measure truck tire

Body panels Composite and galvanized steel

body panels

Mirrors

Convex spotter

Convex spotter in driver and

passenger side door mirrors

Tires

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information. 7



09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

Selected Equip & Specs (cont'd)

Front tires LT load rating

3 Rear tires LT load rating

G

Wheels

Front wheel type Disc front wheel

Dual rear wheels

Dual rear wheels

Number of front wheel studs 10 front wheel studs Number of

Number of rear wheel studs 10 rear wheel studs

Convenience

Door Locks

\*Door locks Power door locks with 2 stage unlocking

\* Keyfob door locks locks

Keyfob activated door

Auto door locks

**Auto-locking doors** 

Cruise Control

Cruise control Cruise control with steering wheel mounted controls

Exterior Mirrors

Door mirrors
 Power door mirrors

Folding door mirrors Manual folding door mirrors

\* Heated door mirrors

irrors Heated driver and

passenger side door mirrors

Front Side Windows

\*First-row windows Power first-row windows

Overhead Console

\* Overhead console Mini overhead console

Overhead console storage Overhead console storage

Passenger Visor

Visor passenger mirror

Passenger visor mirror

Power Outlets

12V power outlets

2 12V power outlets

Pedals

Driver foot rest

Driver foot rest

Rear Windshield

Rear windshield

Fixed rear windshield

Storage

Glove box

Standard glove box

bins

Instrument panel storage Instrument panel bin

Dashboard storage

Dashboard storage

Windows Feature

Prices and content availability as shown are subject to change and should be treated as estimates only. Actuel base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.



Prepared by: Jesse Cooper 09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

Selected Equip & Specs (cont'd)

\*One-touch up window Driver and passenger one-touch up windows

One-touch down window Driver and passenger one-touch down windows

Miscellaneous

Trip computer

Trip computer

Gearshift location gearshift location

Steering column lever

Hom

Dual electric horn

Comfort

Climate Control

Climate control

Manual climate control

Headliner

Headliner material

Cloth headliner material

Headliner coverage

Full headliner coverage

Floor Trim

Floor covering

Full vinyl floor covering

Floor coverage

Full floor coverage

Steering Wheel

Steering wheel material Urethane steering wheel

Steering wheel telescopic steering wheel

Manual telescopic

Steering wheel tilt Manual tilting steering wheel

Seats and Trim

Seat Capacity

\* Seating capacity

1

Front Seats

Front seat type

Bucket driver seat

Driver seat back

Folding driver seat back

Driver seat back type

High driver seat back

Driver seat suspension

Driver seat air

Driver seats way-direction

4 driver seats way-

suspension
Driver seat fore/aft

Manual fore/aft

direction

\* Driver headrest type

Fixed driver seat

Armrests front driver

Driver seat armrest

headrest Front Seat Trim

\* Front seat upholstery upholstery

Cloth front seat

Front seatback upholstery Carpet front seatback upholstery

Interior Accents

\* Interior accents

Chrome interior accents

Gearshifter Material

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.



Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728 09/09/2024

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

Selected Equip & Specs (cont'd)

Gearshifter material

Urethane gear shifter

material

**Entertainment Features** 

Radio Features

Aux input jack

Auxiliary input jack Seek scan

External memory

External memory control

Seek scan Speakers

Speakers

Standard grade speakers

Speakers number

2

Audio Features

Steering mounted audio control

Steering wheel

Wireless audio streaming Wireless streaming

mounted audio controls

Lighting, Visibility and Instrumentation

Instrumentation

Trip odometer

Trip odometer

Instrumentation display Analog instrumentation

display

Instrumentation Displays

Clock

In-radio display clock

Oil temperature gauge

Instrumentation Gauges

Oil temperature gauge

Tachometer

Tachometer

Oil pressure gauge

Oil pressure gauge

Transmission Transmission temperature gauge

Service interval warning Service interval indicator

fluid temperature gauge

Engine hour meter

Low fuel warning

Battery charge warning

Key in vehicle warning

Engine hour meter

Low fuel warning

Battery charge warning

Key in vehicle warning

Engine/electric motor temperature

gauge gauge

Instrumentation Warnings

Oil pressure warning Oil pressure warning Low brake fluid warning Low brake fluid warning Headlights on reminder Headlights on reminder Door ajar waming

Door ajar warning

Transmission fluid temperature

Engine/electric motor temperature

waming

Transmission fluid temp warning

Glass

Tinted windows

Light tinted windows

Headlights

Headlights Auto headlights

Halogen headlights Auto on/off headlight control Headlight type

Reflector headlights Multiple headlights Multiple enclosed headlights

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information 10



09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

Selected Equip & Specs (cont'd)

Delay off headlights

Delay-off headlights

Front Windshield

Wipers Variable intermittent front windshield

Speed sensitive wipers

Speed sensitive wipers

wipers

Interior Lighting

Illuminated entry

Variable panel light

Variable instrument panel

light

Front reading lights

\* Illuminated entry

Front reading lights

Lights

Running lights

Daytime running lights

Interior courtesy lights

Delay interior courtesy

lights

Cab clearance lights Clearance lights

**Technology and Telematics** 

Connectivity

Handsfree

Handsfree wireless device

connectivity

**USB Ports** 

**USB** ports

1 USB port

Safety and Security

Security System

\* Immobilizer

**Immobilizer** 

\* Remote panic alarm

Remote panic alarm

Vehicle tracker

Vehicle tracker

Traction Control

Electronic stability control

Electronic stability

control system

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information. 11



09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## As Configured Vehicle

Code

Description

**Base Vehicle** 

F6A

Base Vehicle Price (F6A)

**Engines** 

99N

7.3L 2V DEVCT NA PFI V8 Gas -

335 HP @ 3750 rpm

Torque: 468 ft.lbs. @ 3750 rpm.

425

50-State Emissions

41H

Engine Block Heater, Phillips, 120

Volt/750 Watt

**Transmissions** 

44P

Ford TorqShift HD 6-Speed

Automatic - Double Overdrive, LESS

PTO Provision and Tow/Haul

Includes tow/haul.

41B

Transmission Power Take-Off

Provision w/LiveDrive Capability and

Tow/Haul

Front Wheels & Tires

643

Wheels, Front 22.5x8.25 White

Powder Coated Steel, 10-Hole

(285.75MM BC) hub piloted, flanged nut, metric mount, 8.25 DC rims; with steel hubs.

T2B

Tires, Front Two 11R22.5G

Goodyear Fuel Max RSA (497

rev/mile)

Rear Wheels & Tires

663

Wheels, Rear 22.5x8.25 White

Powder Coated Steel, 10-Hole

(285.75MM BC) hub piloted. Flanged nut, metric mount. 8.25 DC rims; with steel hubs.

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09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

## 2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## As Configured Vehicle (cont'd)

Code

Description

R<sub>2</sub>B

Tires, Rear Four 11R22.5G Goodyear Fuel Max RSA (497

rev/mile)

**Brakes** 

67H

Hydraulic Brake System - Bosch HydroMax w/Traction Control

Full power with automatic adjustment, 4-channel ABS antilock brake system. Includes 12" x 3" (Bosch) DSSA type rear axie mounted parking brake, Orscheln lever control, right of driver and hand operated park brake lever.

Front Axle and Suspension

43N

10,000 lb. Cap. Non-Driving - Dana

E-1002I - I-Beam Type

WARNING! The selection of this Axle may cause the GVWR to exceed 26,000

lbs., with CDL Implications.

61C

Taper-Leaf Springs, Parabolic -

10,000 lb. Cap

2-leaf, 62" x 3.15". Also includes, standard duty, dual, double acting shock absorbers.

Rear Axle and Suspension

474

19,000 lb. Single-Speed - Dana S19-

140

WARNING! The selection of this Axle may cause the GVWR to exceed 26,000

lbs., with CDL Implications.

Single reduction with Gentech Quiet Gears and 190 wheel ends. NOTE: When specifying an exleratio, check performance guidelines for startability and gradeability.

68M

Multi-Leaf Springs - 19,000 lb. Cap

11-leaf, Includes 2,000 lb auxiliary springs for load stabilization.

X6A

6.14 Axle Ratio

Wheelbase

158WB

158" Wheelbase/84" CA/49" AF/246"

OAL

Frame

534

Single Channel - Straight 'C' 12.64

SM, 50,000 PSI

STD

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Prepared by: Jesse Cooper 09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## As Configured Vehicle (cont'd)

Description Code

632,000 RBM. High strength low alloy steel; 10.125" x 3.062" x 0.312" (257.2mm x 77.8mm x 8.0mm).

Special Rating GVWR - Limited to 18D

25,999 lb. GVWR

Only available to GAWR combinations that EXCEED 26,000 lbs.

**Exhaust** 

91H Single, Horizontal Muffler - Frame

Mounted Right Side Back of Cab

w/Catalytic Converter Downward facing, outlet tip.

**Fuel Tanks** 

Fuel Tank - LH 50 Gallon - Steel 65A

Electrical / Alternator / Battery

Extra Heavy Duty Alternator - 12-Volt, STDALT

> 210 Amp Mitsubishi Extra heavy duty 12 Volt.

Jump Start Stud - Remote Mounted 55M

STDBAT Battery - One 900 CCA, Includes

> Steel Battery Box 12Volt, Motorcraft.

59C Body Builder Wiring - At End of

Frame, Combined - (ILO Standard -

Back of Cab Combined)

Includes sealed connectors for 2 ground circuits, with combined lelt/stop, combined right/stop, stop lamps, back up lamps. Also includes 2 additional pass through wires to cab.

962 Daytime Running Lamps (Not

Configurable)

**Seats** 

30/0/0 Air Ride Driver Only (Integral 88X

Air Pump) - Cloth

**Cab Interior** 

Preferred Equipment Package 600A 600A

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Prepared by: Jesse Cooper 09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## As Configured Vehicle (cont'd)

Code	Description
	Includes:
	- Bumper, Front - Black, Full Width - Wheat Seals, Front - Oil lubricated, SKF ScotSeal PlusXL Seals
	- Wheel Seals, Rear - Oil lubricated, SKF ScolSeal PlusXL Seals
	- Extra Heavy Duly Alternator - 12-Volt, 210 Amp Milsubishi
	Extra heavy duty 12 Volt.
	- Painted Grille - Plastic
	- Lights - Roof Marker/Clearence - Amber Lenses, 5 Lights
	- Tow Hooks, Front (2) - Frame-Mounted, Peinted Black - Floor Covering - Black Vinyl
	- Intelligent Oil Life Monitor
	- Steering Column - Till / Telescoping
	- Steering Wheel - Black PVC w/Integral Cruise Control Switches, includes Audio Controls
90A	Appearance Group
	Includes front-mounted overhead console with dual sunglass bins and integral front map reading lights.
	Includes:
	- Chrome Trimmed Air Registors w/Positive Shul-Olf
	<ul> <li>Power Equipment Group - (Included in (90A) Appearance Group)</li> <li>Includes power front side windows, power door locks and door trim panel.</li> </ul>
17W	Wi-Fi 4G LTE Hotspot Delete
90P	Power Equipment Group - (Included
	in (90A) Appearance Group)
	Includes power front side windows, power door locks and door trim panel.
588	Radio: AM/FM Stereo w/2 Speakers, USB input, Clock Display and
	Bluetooth
85A	SecuriLock Passive Anti-Theft
	System
	The SecuriLock Passive Anti-Thelt System is designed to help prevent the engine from being sterted unless a coded key, programmed to the vehicle, is used, it helps protect against drive-awa theft through an electronically coded ignition key, its electronically coded ignition key leatures billions of possible codes to start the vehicle and is not compatible with non-OEM aftermarket remote start systems.
Cab Exterior	
85K	Remote Keyless Entry w/2 Key Fobs
54R	Mirrors, Dual - Heated & Motorized
	Rectangular, XL2020 - 102" Width

Ship-Thru

21A Pre-Delivery Inspection

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Integral spot mirror, sail type, solid black finish.

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09/09/2024 Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

## 2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## As Configured Vehicle (cont'd)

Code

Description

Selection requires that you also choose either (314) or (31F) or (31T) or (31S) or (31Y) to have the Inspection performed. Required with any final Ship-To that

is not a dealer.

31F

Ship-Thru - NFS National Fleet

Services

MAY be selected w/o adding (21A). For MODIFICATIONS ONLY, Dealer must make arrangements directly with NFS (please use CVT Resources for add.

Info).

Miscellaneous

PAINT

Paint Type - Environmentally

Friendly, "3 - Wet System"

**Exterior Color** 

YZ\_01

Oxford White

**Interior Color** 

E\_01

Gray

SUBTOTAL

Fuel Charge (12)

**Destination Charge** 

TOTAL

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09/09/2024

Watsonville Ford | 550 Auto Center Drive Watsonville California | 950763728

## 2024 F-650 Gas Regular Cab Base (F6A)

Price Level: 425 | Quote ID: ForJesse

## Warranty

## **Standard Warranty**

Basic Warranty

Basic warranty 24 months/unlimited

Powertrain Warranty

Powertrain warranty 60 months/100,000 miles

Corrosion Perforation

Corrosion perforation warranty 36 months/unlimited

Roadside Assistance Warranty

Roadside warranty 24 months/unlimited

Frame Rail Warranty

Frame Rail Warranty 60 months/unlimited

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

## Jorge Lara

From:

Jorge Lara

Sent:

Friday, August 30, 2024 2:53 PM

To:

Jorge Lara

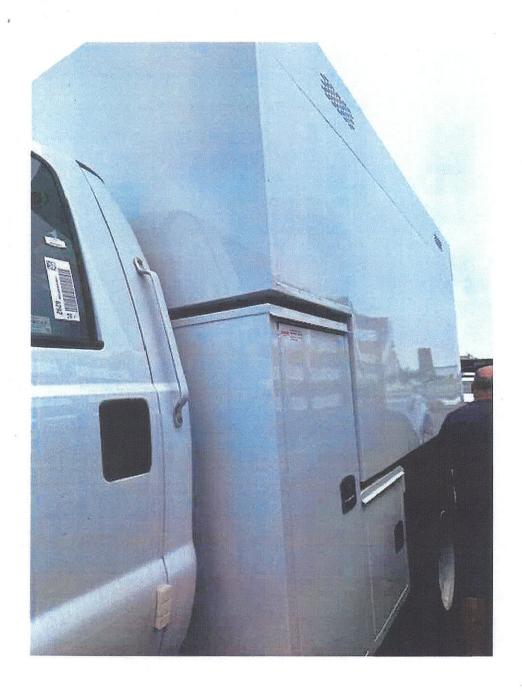
Follow Up Flag: Flag Status:

Follow up

Flagged









Sent from my iPhone



## STAFF REPORT

AGENDA ITEM: Adopt a Resolution (1) Approving a Professional Service Agreement with

Jennifer Halpin of Resourceability to Assist with the Maintenance of Recycling Programs in the Amount Not to Exceed \$30,000; (2) Ratify Expenditures that Exceeded the Agreement Dated July 1, 2021; and (3) Authorizing the Interim City Manager to Execute all Required Documents

MEETING DATE: October 1, 2024

PREPARED BY: Anthony Chavarria, Director of Public Works

REVIEWED BY: Christopher Lopez, Interim City Manager

## **RECOMMENDATION:**

Staff recommends that the City Council adopt a Resolution of the City Council (1) approving a professional service agreement with Jennifer Halpin of Resourceability to assist with the maintenance of recycling programs in the amount not to exceed \$30,000; (2) ratify expenditures that exceeded the agreement dated July 1, 2021; and (3) authorizing the Interim City Manager to execute all required documents.

## **BACKGROUND/ DISCUSSION:**

The City of Livingston contracts with consultants to provide technical assistance for various grants and/or new legislation. Jennifer Halpin of Resourceability held a contract with the City to provide assistance with solid waste, recycling, and organics recycling programs. Resourceability's contract established on July 1,2021 was for three (3) years and expired on June 30, 2024.

Due to an administrative error, additional payments exceeding the previously approved Council agreement in the amount of \$12,289.32 occurred. As a result, staff is seeking ratification of these payments in the attached resolution. Staff will ensure that future payments for consultants and vendors are within the authority provided by the Council.

Jennifer Halpin of Resourceability has presented a proposal to continue to provide assistance with the City's recycling programs. The contract is set for a duration of three (3) years, with a maximum amount not to exceed \$30,000 throughout its term.

Resourceability's proposal includes:

- Conduct a Compliance Review and year-round maintenance of SB1383- mandated programs, based on CalRecycle's Implementation Record Checklist, in conjunction with the City's programs/records, the City's franchise hauler, City departments, and other related parties. Programs, activities and record-keeping requirements to be reviewed/maintained include:
  - Written Program Descriptions of all programs.
  - Collection Services: Procedures for Organics, Recycling, and Solid Waste Collection Services for residential, commercial, government entities, local education agencies, and special events.



- Contamination Minimalization: Procedures for daily/weekly contamination minimalization efforts, and yearly route review and/or waste audits.
- Education and Outreach: Print/electronic education and outreach.
- Edible Food Recovery Program: inspections and record-keeping procedures.
- Procurement of Recycled Paper Products procedure, and Procurement of Organic Waste Products (such as compost and/or mulch.
- Inspection/Enforcement and Compliance Reviews, Waivers/Exemptions: City forms, Waivers (if applicable, Notices of Violations, etc.
- 2. Grant administration of CalRecycle Payment Program & Grants for the City, including applications, Progress Reports and the Final Reports to CalRecycle.

The City of Livingston's Municipal Code Title 1: Administrative, Chapter 11: Purchase Policies and Procedures, Section 1-1-1 O: Exempt from Bidding, exempts the City from bidding requirements for the contract of professional or specialized skills.

## FISCAL IMPACT:

The compensation has been appropriated and approved in the FY2024-2025 budget (2103-825-4310) Future year allocations will be budgeted within each fiscal year.

## **ATTACHMENTS:**

- 1. Resolution No. 2024-
- 2. Exhibit "A" Consultant Services Proposal from Jennifer Halpin of Resourceability for the amount of \$30,000.
- 3. Resourceability's Professional Service Agreement

### **RESOLUTION NO. 2024-**

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVINGSTON (1)
APPROVING A PROFESSIONAL SERVICE AGREEMENT WITH JENNIFER HALPIN
OF RESOURCEABILITY TO ASSIST WITH THE MAINTENANCE OF RECYCLING
PROGRAMS IN THE AMOUNT NOT TO EXCEED \$30,000.00; (2) RATIFY
EXPENDITURES THAT EXCEEDED THE AGREEMENT DATED JULY 1, 2021; AND
(3) AUTHORIZING THE INTERIM CITY MANAGER TO EXECUTE ALL REQUIRED
DOCUMENTS

WHEREAS, the City of Livingston contracts with consultants to provide technical assistance for various grants and/or new legislation; and

WHEREAS, Jennifer Halpin of Resourceability held a contract with the City to provide assistance with solid waste, recycling, and organics recycling programs; and

WHEREAS, Jennifer Halpin of Resourceability's contract established on July 1,2021 was for three (3) years and expired on June 30, 2024; and

WHEREAS, Jennifer Halpin of Resourceability has presented a proposal to continue to provide assistance with the City's recycling programs and the contract is set for a duration of three (3) years, with a maximum amount not to exceed \$30,000 throughout its term; and

WHEREAS, the City of Livingston's Municipal Code Title 1: Administrative, Chapter 11: Purchase Policies and Procedures, Section 1-1-1 O: Exempt from Bidding, exempts the City from bidding requirements for the contract of professional or specialized skills such as recruitment services; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Livingston as follows:

Section 1. Adopt a Resolution of the City Council of the City of Livingston approving a Professional Service Agreement with Jennifer Halpin of Resourceability to assist with the maintenance of Recycling Programs.

Section 2. Approving the duration of the Professional Service Agreement for three (3) years, with a maximum amount not to exceed \$30,000.00 throughout its term.

Section 3. Future year allocations will be budgeted within each fiscal year as part of the budget.

Section 4. Ratify the following prior payments by the City to Ms. Halpin: \$1,082.00, \$318.00, \$1,018.72, \$445.69, \$446.00, \$382.02, \$2,547.00, \$1,918.00, \$509.36, \$382.02, \$1,170.00, \$294.35, \$382.02, \$764.00, \$573.00 and \$57.14, totaling \$12,289.32, which exceeded the previously approved \$20,000.00 in the original agreement dated July 1, 2021.

Section 5. Authorize the Interim City Manager to execute the professional services agreement attached hereto as exhibit A.

Section 6. This Resolution will become effective immediately.

Resolution No. Page 2 of 3
I hereby certify that the foregoing Resolution No. 2024 is a full, true, and correct copy of a resolution duly passed and adopted by the City Council of the City of Livingston at a regular meeting thereof duly held on the 1 <sup>st</sup> day of October 2024, by the vote recorded as follows:
AYES: NOES: ABSENT: ABSTAIN:
By:
By: Jose A. Moran, Mayor Of City of Livingston
ATTEST
Monica Cisneros, Deputy City Clerk
APPROVED AS TO LEGAL FORM
Roy C. Santos, City Attorney



## CONSULTANT SERVICES PROPOSAL

Presented to: City of Livingston
From: Jennifer Halpin of Resourceability Date: 8/26/2024

## **EXPERIENCE**

Consultant Jennifer Halpin has worked in the solid waste/recycling industry since 2006; thirteen years of which were for local and regional government agencies in positions involving public education, outreach, program development and management, grant administration, reporting duties and collaboration with: haulers, facilities, businesses, residents, member jurisdictions & jurisdictions within the surrounding areas, and the California Department of Resources Recycling and Recovery (CalRecycle).

From that experience, Resourceability was created in 2019 to offer assistance to Central Valley municipalities that may feel overwhelmed with the number of tasks involved in meeting State recycling and organics recycling requirements.

## PROJECT PROPOSAL & BUDGET

- 1. Conduct a **Compliance Review** and year-round maintenance of SB1383-mandated programs, based on CalRecycle's Implementation Record Checklist, in conjunction with the City's programs/records, the City's franchise hauler, City departments, and other related parties. Programs, activities and record-keeping requirements to be reviewed/maintained include:
- Written Program Descriptions of all programs.
- Collection Services: Procedures for Organics, Recycling, and Solid Waste Collection Services for residential, commercial, government entities, local education agencies, and special events.
- Contamination Minimalization: Procedures for daily/weekly contamination minimalization efforts, and yearly route review and/or waste audits.
- Education and Outreach: Print/electronic education and outreach.
- Edible Food Recovery Program: inspections and record-keeping procedures.
- Procurement of Recycled Paper Products procedure, and Procurement of Organic Waste Products (such as compost and/or mulch).
- Inspection/Enforcement and Compliance Reviews, Waivers/Exemptions:
   City forms, Waivers (if applicable, Notices of Violations, etc.
- 2. **Grant administration** of CalRecycle Payment Program & Grants for the City, including applications, Progress Reports and the Final Reports to CalRecycle.

Total Project Cost NTE: \$30,000 | Retainer deposit of \$1,500.

Additional: Mileage Rate of \$0.67\* when applicable, or the IRS' current Standard Mileage Rate.

Additional Consultant Services: \$211/hr, with a 5% increase per every fiscal year.



Resourceability Attn: Jennifer Halpin PO Box 1066 Merced, CA 95341-1066



Main: (209) 761-1004 Office: (209) 431-0806



Email: jhalpin@resourceability.co



Website: Resourceability.co

# CITY OF LIVINGSTON CONTRACT PRPOFESSIONAL SERVICES AGREEMENT

THIS CONTRACT PROFESSIONAL SERVICES AGREEMENT (herein "Agreement") is made and entered into on <u>July 1, 2024</u>, by and between the CITY OF LIVINGSTON, a municipal corporation ("City") and Resourceability (herein "Consultant").

NOW, THEREFORE, the parties hereto agree as follows:

### 1. SERVICES OF CONSULTANT

- 1.1 <u>Scope of Services</u>. In compliance with all of the terms and conditions of this Agreement, the Consultant shall perform the work or services set forth in the "Scope of Services" attached hereto as <u>Exhibit "A"</u> and incorporated herein by reference. Consultant warrants that it has the experience and ability to perform all work and services required hereunder and that it shall diligently perform such work and services in a professional and satisfactory manner.
- 1.2 <u>Compliance With Law.</u> All work and services rendered hereunder shall be provided in accordance with all ordinances, resolutions, statutes, rules, and regulations of the City and any Federal, State or local governmental agency of competent jurisdiction.
- 1.3 <u>California Labor Law.</u> If the Scope of Services includes any "public work" or "maintenance work," as those terms are defined in California Labor Code section 1720 *et seq.* and California Code of Regulations, Title 8, Section 16000 *et seq.*, and if the total compensation is \$1,000 or more, Consultant shall pay prevailing wages for such work and comply with the requirements in California Labor Code section 1770 *et seq.* and 1810 *et seq.*, and all other applicable laws.
- 1.4 <u>Licenses, Permits, Fees and Assessments</u>. Consultant shall obtain at its sole cost and expense such licenses, permits, and approvals as may be required by law for the performance of the services required by the Agreement.
- 1.5 <u>Special Requirements.</u> Additional terms and conditions of this Agreement, if any, which are made a part hereof are set forth in the "Special Requirements" attached hereto as <u>Exhibit "B"</u> and incorporated herein by this reference. In the event of a conflict between the provisions of <u>Exhibit "B"</u> and any other provisions of this Agreement, the provisions of <u>Exhibit "B"</u> shall govern.

## 2. COMPENSATION

- 2.1 <u>Contract Sum</u>. For the services rendered pursuant to this Agreement, Consultant shall be compensated in accordance with the "Schedule of Compensation" attached hereto as <u>Exhibit "C"</u> and incorporated herein by this reference, but not exceeding the maximum contract amount of \$30,000 (Thirty Thousand Dollars) ("Contract Sum").
- 2.2 <u>Invoices</u>. Each month Consultant shall furnish to City an original invoice for all work performed and expenses incurred during the preceding month in a form approved by

City's Director of Finance. By submitting an invoice for payment under this Agreement, Consultant is certifying compliance with all provisions of the Agreement. The invoice shall contain all information specified in <a href="Exhibit"C">Exhibit "C"</a>, and shall detail charges for all necessary and actual expenses by the following categories: labor (by sub-category), travel, materials, equipment, supplies, and sub-contractor contracts. Sub-contractor charges shall also be detailed by such categories. Consultant shall not invoice City for any duplicate services performed by more than one person.

City shall independently review each invoice submitted by the Consultant to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. Except as to any charges for work performed or expenses incurred by Consultant which are disputed by City, City will use its best efforts to cause Consultant to be paid within forty five (45) days of receipt of Consultant's correct and undisputed invoice; however, Consultant acknowledges and agrees that due to City warrant run procedures, the City cannot guarantee that payment will occur within this time period. In the event any charges or expenses are disputed by City, the original invoice shall be returned by City to Consultant for correction and resubmission. Review and payment by the City of any invoice provided by the Consultant shall not constitute a waiver of any rights or remedies provided herein or any applicable law.

2.3 Additional Services. City shall have the right at any time during the performance of the services, without invalidating this Agreement, to order extra work beyond that specified in the Scope of Services or make changes by altering, adding to or deducting from said work. No such extra work may be undertaken unless a written order is first given by the Contract Officer to the Consultant, incorporating therein any adjustment in (i) the Contract Sum for the actual cost of the extra work, and/or (ii) the time to perform this Agreement, which said adjustments are subject to the written approval of the Consultant. Any increase in compensation of up to ten percent (10%) of the Contract Sum but not exceeding a total contract amount of Five Thousand Dollars (\$5,000) or in the time to perform of up to ninety (90) days may be approved by the Contract Officer. Any greater increases, taken either separately or cumulatively, must be approved by the City Council. No claim for an increase in the Contract Sum or time for performance shall be valid unless the procedures established in this Section are followed.

## 3. PERFORMANCE SCHEDULE

- 3.1 <u>Time of Essence</u>. Time is of the essence in the performance of this Agreement.
- 3.2 <u>Schedule of Performance</u>. Consultant shall commence the services pursuant to this Agreement upon receipt of a written notice to proceed and shall perform all services within the time period(s) established in the "Schedule of Performance" attached hereto as <u>Exhibit "D"</u> and incorporated herein by this reference. When requested by the Consultant, extensions to the time period(s) specified in the Schedule of Performance may be approved in writing by the Contract Officer but not exceeding thirty (30) days cumulatively.
- 3.3 <u>Force Majeure</u>. The time period(s) specified in the Schedule of Performance for performance of the services rendered pursuant to this Agreement shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the Consultant, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions,

riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the City, if the Consultant shall within ten (10) days of the commencement of such delay notify the Contract Officer in writing of the causes of the delay. The Contract Officer shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the Contract Officer such delay is justified. The Contract Officer's determination shall be final and conclusive upon the parties to this Agreement. In no event shall Consultant be entitled to recover damages against the City for any delay in the performance of this Agreement, however caused, Consultant's sole remedy being extension of the Agreement pursuant to this Section.

3.4 <u>Term.</u> Unless earlier terminated in accordance with Article 7 of this Agreement, this Agreement shall continue in full force and effect until completion of the services but not exceeding 3 years from the date hereof, except as otherwise provided in the Schedule of Performance (<u>Exhibit "D"</u>). [The City may, in its sole discretion, extend the Term for 2 additional one-year terms.]

## 4. COORDINATION OF WORK

- 4.1 <u>Representative of Consultant</u>. Jennifer Halpin is hereby designated as being the representative of Consultant authorized to act on its behalf with respect to the work and services specified herein and make all decisions in connection therewith. All personnel of Consultant and any authorized agents shall be under the exclusive direction of the representative of Consultant. Consultant shall utilize only competent personnel to perform services pursuant to this Agreement. Consultant shall make every reasonable effort to maintain the stability and continuity of Consultant's staff and subcontractors, and shall keep City informed of any changes.
- 4.2 <u>Contract Officer</u>. City Manager [or such person as may be designated by the City Manager] is hereby designated as being the representative the City authorized to act in its behalf with respect to the work and services specified herein and to make all decisions in connection therewith ("Contract Officer").
- 4.3 <u>Prohibition Against Subcontracting or Assignment</u>. Consultant shall not contract with any entity to perform in whole or in part the work or services required hereunder without the express written approval of the City. Neither this Agreement nor any interest herein may be assigned or transferred, voluntarily or by operation of law, without the prior written approval of City. Any such prohibited assignment or transfer shall be void.
- 4.4 <u>Independent Consultant</u>. Neither the City nor any of its employees shall have any control over the manner, mode or means by which Consultant, its agents or employees, perform the services required herein, except as otherwise set forth. Consultant shall perform all services required herein as an independent contractor of City with only such obligations as are consistent with that role. Consultant shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of City, or that it is a member of a joint enterprise with City.

### 5. INSURANCE AND INDEMNIFICATION

5.1 <u>Insurance Coverages</u>. Without limiting Consultant's indemnification of City, and prior to commencement of any services under this Agreement, Consultant shall obtain,

provide and maintain at its own expense during the term of this Agreement, policies of insurance of the type and amounts described below and in a form satisfactory to City.

- (a) General liability insurance. Consultant shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than \$1,000,000 per occurrence, \$2,000,000 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted.
- (b) <u>Automobile liability insurance</u>. Consultant shall maintain automobile insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with Services to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than \$1,000,000 combined single limit for each accident.
- (c) <u>Professional liability (errors & omissions) insurance</u>. Consultant shall maintain professional liability insurance that covers the Services to be performed in connection with this Agreement, in the minimum amount of \$1,000,000 per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this Agreement and Consultant agrees to maintain continuous coverage through a period no less than three (3) years after completion of the services required by this Agreement.
- (d) <u>Workers' compensation insurance</u>. Consultant shall maintain Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance (with limits of at least \$1,000,000).
- (e) <u>Subcontractors</u>. Consultant shall include all subcontractors as insureds under its policies or shall furnish separate certificates and certified endorsements for each subcontractor. All coverages for subcontractors shall include all of the requirements stated herein.
- (f) <u>Additional Insurance</u>. Policies of such other insurance, as may be required in the Special Requirements in Exhibit "B".

## 5.2 General Insurance Requirements.

- (a) Proof of insurance. Consultant shall provide certificates of insurance to City as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements must be approved by City's Risk Manager prior to commencement of performance. Current certification of insurance shall be kept on file with City at all times during the term of this Agreement. City reserves the right to require complete, certified copies of all required insurance policies, at any time.
- (b) <u>Duration of coverage</u>. Consultant shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to

property, which may arise from or in connection with the performance of the Services hereunder by Consultant, its agents, representatives, employees or subconsultants.

- (c) <u>Primary/noncontributing</u>. Coverage provided by Consultant shall be primary and any insurance or self-insurance procured or maintained by City shall not be required to contribute with it. The limits of insurance required herein may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and noncontributory basis for the benefit of City before the City's own insurance or self-insurance shall be called upon to protect it as a named insured.
- (d) <u>City's rights of enforcement</u>. In the event any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, City has the right but not the duty to obtain the insurance it deems necessary and any premium paid by City will be promptly reimbursed by Consultant or City will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, City may cancel this Agreement.
- (e) <u>Acceptable insurers</u>. All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance or that is on the List of Approved Surplus Line Insurers in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VI (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the City's Risk Manager.
- (f) Waiver of subrogation. All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against City, its elected or appointed officers, agents, officials, employees and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against City, and shall require similar written express waivers and insurance clauses from each of its subconsultants.
- (g) <u>Enforcement of contract provisions (non-estoppel)</u>. Consultant acknowledges and agrees that any actual or alleged failure on the part of the City to inform Consultant of non-compliance with any requirement imposes no additional obligations on the City nor does it waive any rights hereunder.
- (h) Requirements not limiting. Requirements of specific coverage features or limits contained in this section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If the Consultant maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.
- (i) Notice of cancellation. Consultant agrees to oblige its insurance agent or broker and insurers to provide to City with a thirty (30) day notice of cancellation (except for

nonpayment for which a ten (10) day notice is required) or nonrenewal of coverage for each required coverage.

- (j) <u>Additional insured status</u>. General liability policies shall provide or be endorsed to provide that City and its officers, officials, employees, and agents, and volunteers shall be additional insureds under such policies. This provision shall also apply to any excess/umbrella liability policies.
- (k) <u>Prohibition of undisclosed coverage limitations</u>. None of the coverages required herein will be in compliance with these requirements if they include any limiting endorsement of any kind that has not been first submitted to City and approved of in writing.
- (l) <u>Separation of insureds</u>. A severability of interests provision must apply for all additional insureds ensuring that Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the insurer's limits of liability. The policy(ies) shall not contain any cross-liability exclusions.
- (m) Pass through clause. Consultant agrees to ensure that its subconsultants, subcontractors, and any other party involved with the project who is brought onto or involved in the project by Consultant, provide the same minimum insurance coverage and endorsements required of Consultant. Consultant agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. Consultant agrees that upon request, all agreements with consultants, subcontractors, and others engaged in the project will be submitted to City for review.
- (n) Agency's right to revise specifications. The City reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the Consultant ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the Consultant, the City and Consultant may renegotiate Consultant's compensation.
- (o) <u>Self-insured retentions</u>. Any self-insured retentions must be declared to and approved by City. City reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by City.
- (p) <u>Timely notice of claims</u>. Consultant shall give City prompt and timely notice of claims made or suits instituted that arise out of or result from Consultant's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.
- (q) <u>Additional insurance</u>. Consultant shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the work.
- 5.3 <u>Indemnification</u>. To the full extent permitted by law, Consultant agrees to indemnify, defend and hold harmless the City, its officers, employees and agents ("Indemnified Parties") against, and will hold and save them and each of them harmless from, any and all actions, either judicial, administrative, arbitration or regulatory claims, damages to persons or

property, losses, costs, penalties, obligations, errors, omissions or liabilities whether actual or threatened (herein "claims or liabilities") that may be asserted or claimed by any person, firm or entity arising out of or in connection with the negligent performance of the work, operations or activities provided herein of Consultant, its officers, employees, agents, subcontractors, invitees, or any individual or entity for which Consultant is legally liable ("indemnitors"), or arising from Consultant's or indemnitors' reckless or willful misconduct, or arising from Consultant's or indemnitors' negligent performance of or failure to perform any term, provision, covenant or condition of this Agreement, except claims or liabilities occurring as a result of City's sole negligence or willful acts or omissions. The indemnity obligation shall be binding on successors and assigns of Consultant and shall survive termination of this Agreement.

#### 6. RECORDS, REPORTS, AND RELEASE OF INFORMATION

- Records. Consultant shall keep, and require subcontractors to keep, such ledgers, books of accounts, invoices, vouchers, canceled checks, reports, studies or other documents relating to the disbursements charged to City and services performed hereunder (the "books and records"), as shall be necessary to perform the services required by this Agreement and enable the Contract Officer to evaluate the performance of such services and shall keep such records for a period of three years following completion of the services hereunder. The Contract Officer shall have full and free access to such books and records at all times during normal business hours of City, including the right to inspect, copy, audit and make records and transcripts from such records.
- 6.2 <u>Reports</u>. Consultant shall periodically prepare and submit to the Contract Officer such reports concerning the performance of the services required by this Agreement or as the Contract Officer shall require.

#### 6.3 Confidentiality and Release of Information.

- (a) All information gained or work product produced by Consultant in performance of this Agreement shall be considered confidential, unless such information is in the public domain or already known to Consultant. Consultant shall not release or disclose any such information or work product to persons or entities other than the City without prior written authorization from the Contract Officer.
- (b) Consultant shall not, without prior written authorization from the Contract Officer or unless requested by the City Attorney, voluntarily provide documents, declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered "voluntary" provided Consultant gives the City notice of such court order or subpoena.
- (c) If Consultant provides any information or work product in violation of this Agreement, then the City shall have the right to reimbursement and indemnity from Consultant for any damages, costs and fees, including attorney's fees, caused by or incurred as a result of Consultant's conduct.
- (d) Consultant shall promptly notify the City should Consultant be served with any summons, complaint, subpoena, notice of deposition, request for documents,

interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed thereunder. The City retains the right, but has no obligation, to represent Consultant or be present at any deposition, hearing or similar proceeding. Consultant agrees to cooperate fully with the City and to provide the City with the opportunity to review any response to discovery requests provided by Consultant.

6.4 Ownership of Documents. All studies, surveys, data, notes, computer files, reports, records, drawings, specifications, maps, designs, photographs, documents and other materials (the "documents and materials") prepared by Consultant in the performance of this Agreement shall be the property of the City and shall be delivered to the City upon request of the Contract Officer or upon the termination of this Agreement, and Consultant shall have no claim for further employment or additional compensation as a result of the exercise by the City of its full rights of ownership use, reuse, or assignment of the documents and materials hereunder. Moreover, Consultant with respect to any documents and materials that may qualify as "works made for hire" as defined in 17 U.S.C. section 101, such documents and materials are hereby deemed "works made for hire" for the City.

#### 7. ENFORCEMENT OF AGREEMENT AND TERMINATION

- 7.1 <u>California Law.</u> This Agreement shall be interpreted, construed and governed both as to validity and to performance of the parties in accordance with the laws of the State of California. Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Merced, State of California. In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Eastern District of California.
- 7.2 <u>Disputes; Default</u>. In the event that Consultant is in default under the terms of this Agreement, the City shall not have any obligation or duty to continue compensating Consultant for any work performed after the date of default. Instead, the City may give notice to Consultant of the default and the reasons for the default. The notice shall include the timeframe in which Consultant may cure the default. This timeframe is presumptively thirty (30) days, but may be extended, if circumstances warrant. During the period of time that Consultant is in default, the City shall hold all invoices and shall, when the default is cured, proceed with payment on the invoices. If Consultant does not cure the default, the City may take necessary steps to terminate this Agreement under this Article.
- 7.3 <u>Legal Action</u>. In addition to any other rights or remedies, either party may take legal action, in law or in equity, to cure, correct or remedy any default, to recover damages for any default, to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purposes of this Agreement. Notwithstanding any contrary provision herein, Consultant shall file a statutory claim pursuant to Government Code Sections 905 et. seq. and 910 et. seq., in order to pursue any legal action under this Agreement.

Except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the parties are cumulative and the exercise by either party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or different times, of any other rights or remedies for the same default or any other default by the other party.

- 7.4 Termination Prior to Expiration of Term. This Section shall govern any termination of this Contract except as specifically provided in the following Section for termination for cause. The City reserves the right to terminate this Contract at any time, with or without cause, upon thirty (30) days' written notice to Consultant, except that where termination is due to the fault of the Consultant, the period of notice may be such shorter time as may be determined by the Contract Officer. In addition, the Consultant reserves the right to terminate this Contract at any time, with or without cause, upon sixty (60) days' written notice to City, except that where termination is due to the fault of the City, the period of notice may be such shorter time as the Consultant may determine. Upon receipt of any notice of termination, Consultant shall immediately cease all services hereunder except such as may be specifically approved by the Contract Officer. Except where the Consultant has initiated termination, the Consultant shall be entitled to compensation for all services rendered prior to the effective date of the notice of termination and for any services authorized by the Contract Officer thereafter in accordance with the Schedule of Compensation or such as may be approved by the Contract Officer. In the event the Consultant has initiated termination, the Consultant shall be entitled to compensation only for the reasonable value of the work product actually produced hereunder, but not exceeding the compensation provided therefore in the Schedule of Compensation Exhibit "C". In the event of termination without cause pursuant to this Section, the terminating party need not provide the non-terminating party with the opportunity to cure pursuant to Section 7.2.
- 7.5 Termination for Default of Consultant. If termination is due to the failure of the Consultant to fulfill its obligations under this Agreement, City may, after compliance with the provisions of Section 7.2, take over the work and prosecute the same to completion by contract or otherwise, and the Consultant shall be liable to the extent that the total cost for completion of the services required hereunder exceeds the compensation herein stipulated (provided that the City shall use reasonable efforts to mitigate such damages), and City may withhold any payments to the Consultant for the purpose of set-off or partial payment of the amounts owed the City as previously stated.

#### 8. MISCELLANEOUS

- 8.1 <u>Covenant Against Discrimination</u>. Consultant covenants that, by and for itself, its heirs, executors, assigns and all persons claiming under or through them, that there shall be no discrimination against or segregation of, any person or group of persons on account of race, color, creed, religion, sex, gender, sexual orientation, marital status, national origin, ancestry, or other protected class in the performance of this Agreement. Consultant shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, creed, religion, sex, gender, sexual orientation, marital status, national origin, ancestry, or other protected class
- 8.2 <u>Non-liability of City Officers and Employees</u>. No officer or employee of the City shall be personally liable to the Consultant, or any successor in interest, in the event of any default or breach by the City or for any amount, which may become due to the Consultant or to its successor, or for breach of any obligation of the terms of this Agreement.
- 8.3 <u>Notice</u>. Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and either served personally or sent by prepaid, first-class mail, in the case of

the City, to the City Manager and to the attention of the Contract Officer (with her/his name and City title), City of Livingston, 1416 C Street, Livingston, CA 95334, and in the case of the Consultant, to the person(s) at the address designated on the execution page of this Agreement. Either party may change its address by notifying the other party of the change of address in writing. Notice shall be deemed communicated at the time personally delivered or in seventy-two (72) hours from the time of mailing if mailed as provided in this Section.

- 8.4 <u>Integration</u>; <u>Amendment</u>. It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements and understandings, if any, between the parties, and none shall be used to interpret this Agreement. This Agreement may be amended at any time by the mutual consent of the parties by an instrument in writing.
- 8.5 Severability. In the event that part of this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining portions of this Agreement which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.
- 8.6 <u>Waiver</u>. No delay or omission in the exercise of any right or remedy by non-defaulting party on any default shall impair such right or remedy or be construed as a waiver. A party's consent to or approval of any act by the other party requiring the party's consent or approval shall not be deemed to waive or render unnecessary the other party's consent to or approval of any subsequent act. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.
- 8.7 <u>Attorneys' Fees</u>. If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action or proceeding, in addition to any other relief which any be granted, whether legal or equitable, shall be entitled to reasonable attorney's fees, whether or not the matter proceeds to judgment.

#### 8.8 Interpretation.

The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

#### 8.9 <u>Counterparts.</u>

This Agreement may be executed in counterparts, each of which shall be deemed to be an original, and such counterparts shall constitute one and the same instrument.

8.10 <u>Warranty & Representation of Non-Collusion</u>. No official, officer, or employee of City has any financial interest, direct or indirect, in this Agreement, nor shall any official, officer, or employee of City participate in any decision relating to this Agreement which may affect his/her financial interest or the financial interest of any corporation, partnership, or

association in which (s)he is directly or indirectly interested, or in violation of any corporation, partnership, or association in which (s)he is directly or indirectly interested, or in violation of any State or municipal statute or regulation. The determination of "financial interest" shall be consistent with State law and shall not include interests found to be "remote" or "noninterests" pursuant to Government Code Sections 1091 or 1091.5. Consultant warrants and represents that it has not paid or given, and will not pay or give, to any third party including, but not limited to, any City official, officer, or employee, any money, consideration, or other thing of value as a result or consequence of obtaining or being awarded any agreement. Consultant further warrants and represents that (s)he/it has not engaged in any act(s), omission(s), or other conduct or collusion that would result in the payment of any money, consideration, or other thing of value to any third party including, but not limited to, any City official, officer, or employee, as a result of consequence of obtaining or being awarded any agreement. Consultant is aware of and understands that any such act(s), omission(s) or other conduct resulting in such payment of money, consideration, or other thing of value will render this Agreement void and of no force or effect.

Consultant	's	Authorized	<b>Initials</b>	

8.11 <u>Corporate Authority</u>. The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound. This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties.

[Signatures On The Following Page]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date and year first-above written.

	CITY:
	CITY OF LIVINGSTON, a municipal corporation
ATTEST:	Christopher Lopez, Interim City Manager
Monica Cisneros, Deputy City Clerk  APPROVED AS TO FORM:	
ALESHIRE & WYNDER, LLP	
Roy C. Santos, City Attorney	CONSULTANT:  Resourceability
	By: Name: Jennifer Halpin Title: Recycling Consultant for Municipalities
	By: Name: Title:
	Address: P.O. Box 1066  Merced, CA 95341-1066

Two corporate officer signatures required when Consultant is a corporation, with one signature required from each of the following groups: 1) Chairman of the Board, President or any Vice President; and 2) Secretary, any Assistant Secretary, Chief Financial Officer or any Assistant Treasurer. CONSULTANT'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO CONSULTANT'S BUSINESS ENTITY.

#### CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE	OF CALIFORNIA			
COUNT	TY OF MERCED			
acknow his/her/	rledged to me that he/she/they executed the	, personally appeared, proved to me on those names(s) is/are subscribed to the within instrument and same in his/her/their authorized capacity(ies), and that by (s), or the entity upon behalf of which the person(s) acted,		
I certify true and	y under PENALTY OF PERJURY under the la discorrect.	ws of the State of California that the foregoing paragraph is		
WITNE	ESS my hand and official seal.			
Signatu	re;			
OPTIONAL  Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.				
	CAPACITY CLAIMED BY SIGNER	DESCRIPTION OF ATTACHED DOCUMENT		
	INDIVIDUAL CORPORATE OFFICER  TITLE(S)	TITLE OR TYPE OF DOCUMENT		
	PARTNER(S)	NUMBER OF PAGES		
	GUARDIAN/CONSERVATOR OTHER	DATE OF DOCUMENT		
	R IS REPRESENTING: E OF PERSON(S) OR ENTITY(IES))	SIGNER(S) OTHER THAN NAMED ABOVE		

#### CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy or validity of that document.

STATE OF CALIFORNIA				
COUNTY OF MERCED				
acknowledged to me that he/she/they executed the sa	personally appeared, proved to me on nose names(s) is/are subscribed to the within instrument and ame in his/her/their authorized capacity(ies), and that by s), or the entity upon behalf of which the person(s) acted,			
I certify under PENALTY OF PERJURY under the law true and correct.	ws of the State of California that the foregoing paragraph is			
WITNESS my hand and official seal.				
Signature:	-			
70 Hallander				
OPTIONAL  Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form				
CAPACITY CLAIMED BY SIGNER	DESCRIPTION OF ATTACHED DOCUMENT			
☐ INDIVIDUAL ☐ CORPORATE OFFICER  TITLE(S)	TITLE OR TYPE OF DOCUMENT			
PARTNER(S) LIMITED GENERAL ATTORNEY-IN-FACT TRUSTEE(S)	NUMBER OF PAGES			
☐ GUARDIAN/CONSERVATOR ☐ OTHER	DATE OF DOCUMENT			
SIGNER IS REPRESENTING: (NAME OF PERSON(S) OR ENTITY(IES))	SIGNER(S) OTHER THAN NAMED ABOVE			

#### **EXHIBIT "A"**

#### SCOPE OF SERVICES

#### I. Consultant will perform the following services:



#### CONSULTANT SERVICES PROPOSAL

Presented to: City of Livingston
From: Jennifer Halpin of Resourceability | Date: 8/26/2024

#### **EXPERIENCE**

Consultant Jennifer Halpin has worked in the solid waste/recycling industry since 2006; thirteen years of which were for local and regional government agencies in positions involving public education, outreach, program development and management, grant administration, reporting duties and collaboration with: haulers, facilities, businesses, residents, member jurisdictions & jurisdictions within the surrounding areas, and the California Department of Resources Recycling and Recovery (CalRecycle).

From that experience, Resourceability was created in 2019 to offer assistance to Central Valley municipalities that may feel overwhelmed with the number of tasks involved in meeting State recycling and organics recycling requirements.

#### PROJECT PROPOSAL & BUDGET

- 1. Conduct a **Compliance Review** and year-round maintenance of SB1383-mandated programs, based on CalRecycle's Implementation Record Checklist, in conjunction with the City's programs/records, the City's franchise hauler, City departments, and other related parties. Programs, activities and record-keeping requirements to be reviewed/maintained include:
- Written Program Descriptions of all programs.
- Collection Services: Procedures for Organics, Recycling, and Solid Waste Collection Services for residential, commercial, government entities, local education agencies, and special events.
- Contamination Minimalization: Procedures for daily/weekly contamination minimalization efforts, and yearly route review and/or waste audits.
- Education and Outreach: Print/electronic education and outreach.
- Edible Food Recovery Program: inspections and record-keeping procedures.
- Procurement of Recycled Paper Products procedure, and Procurement of Organic Waste Products (such as compost and/or mulch).
- Inspection/Enforcement and Compliance Reviews, Waivers/Exemptions:
   City forms, Waivers (if applicable, Notices of Violations, etc.
- Grant administration of CalRecycle Payment Program & Grants for the City, including applications, Progress Reports and the Final Reports to CalRecycle.

Total Project Cost NTE: \$30,000 | Retainer deposit of \$1,500.

Additional: Mileage Rate of \$0.67° when applicable, or the IRS' current Standard Mileage Rate.

Additional Consultant Services: \$211/hr, with a 5% increase per every fiscal year.

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Resourceability Attn: Jennifer Halpin PO Box 1066 Merced, CA 95341-1066

**(B)** 

Main: (209) 761-1004 Office: (209) 431-0806

(8)

Email: jhalpin@resourceability.co

**(B)** 

Website: Resourceability.co

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- II. As part of the Services, Consultant will prepare and deliver the following tangible work products to the City:
  - A. Not Applicable
- III. In addition to the requirements of Section 6.2, during performance of the Services, Consultant will keep the City updated of the status of performance by delivering the following status reports:
  - A. Provide reports as outlined in the Consultant Services Proposal dated 8/26/24
- IV. All work product is subject to review and acceptance by the City, and must be revised by the Consultant without additional charge to the City until found satisfactory and accepted by City.
- V. Consultant will utilize the following personnel to accomplish the Services:
  - A. As outlined in the Consultant Services Proposal dated 8/26/24

#### EXHIBIT "B"

### SPECIAL REQUIREMENTS (Superseding Contract Boilerplate)

Not Applicable

B-1

01222.0001/643601.1

#### EXHIBIT "C"

#### SCHEDULE OF COMPENSATION

I. Consultant shall perform the following Services at the following rates:

As outlined in the Consultant Services Proposal dated 8/26/24 in Exhibit A-1

- II. Within the budgeted amounts for each Task, and with the approval of the Contract Officer, funds may be shifted from one Task subbudget to another so long as the Contract Sum is not exceeded per Section 2.1, unless Additional Services are approved per Section 2.3.
- III. The City will compensate Consultant for the Services performed upon submission of a valid invoice. Each invoice is to include:
  - A. Line items for all the work performed, the number of hours worked, and the hourly rate.
  - B. Line items for all materials and equipment properly charged to the Services.
  - C. Line items for all other approved reimbursable expenses claimed, with supporting documentation.
  - D. Line items for all approved subcontractor labor, supplies, equipment, materials, and travel properly charged to the Services.
- IV. The total compensation for the Services shall not exceed the Contract Sum as provided in Section 2.1 of this Agreement.
- V. Consultant's billing rates for all personnel are attached as Exhibit A-1.

#### EXHIBIT "D"

#### SCHEDULE OF PERFORMANCE

I. Consultant shall perform all services timely in accordance with the following schedule:

Not Applicable

#### STAFF REPORT



AGENDA ITEM: Resolution Authorizing the Interim City Manager to Execute a

**Professional Services Agreement Between California Consulting,** 

Inc., and the City of Livingston

MEETING DATE: October 1, 2024

PREPARED BY: Jacquelyn Benoit, Recreation Superintendent

REVIEWED BY: Christopher Lopez, Interim City Manager

#### RECOMMENDATION:

Recommendation: Adopt the Resolution Authorizing the Interim City Manager to Execute a Professional Services Agreement Between California Consulting, Inc., and the City of Livingston.

#### BACKGROUND:

The City of Livingston has been looking for a grant writer with the expertise needed to find funding for the prop 68 short falls for the Livingston Rec-Plex. Job notices have gone out and interviews were with job offers being extended. Unfortunately, the City has been unable to fill this position with a permanent staff members. During the architectural interviews held by staff for the architectural services needed for the rec-plex, California Consulting was recommended by two of the companies that were interviewed. The City Manager's Office had been exploring opportunities with them prior to the architectural interviews, which was further solidified during interviews with the architectural firms. California Consulting has the capacity to work with us and have given us a proposal. Their services include Grant research and identification, city staff commitment as far as time requirements, grant preparation process, quality assurance of the grant application, facilitation of partnership meetings, timely submissions and funding agency monitoring.

#### **DISCUSSION:**

Grant writing takes experience and knowing where to explore opportunities. The city has numerous projects needing funding that can hopefully be found through grants. California Consulting has proven success with many municipalities. California Consulting has given the city two (2) pricing options which are attached to this report. Having a company on a monthly retainer is the preferred option rather than a per grant basis.

Staff recommends that the City Council authorize the Interim City Manager to execute an agreement with California Consulting on a monthly retainer basis for contract submittals.

Other options include the following:

- Deny the contract with California Consulting.
- 2. Provide alternative direction to staff.

FISCAL IMPACT: The first-year funds have already been approved in the 2024/2025 budget. Future year allocations will be budgeted for in the respective fiscal years for council approval.

### ATTACHMENTS: 1. Resolution

- 2. Proposal

#### **RESOLUTION NO. 2024-**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVINGSTON AUTHORIZING THE INTERIM CITY MANAGER TO EXECUTE A PROFFESSIONAL SERVICES AGREEMENT BETWEEN CALIFORNIA CONSULTING, INC., AND THE CITY OF LIVINGSTON

WHEREAS, The City of Livingston has been looking for a grant writer with the expertise needed to find funding for the Proposition 68 short falls for the Livingston Rec-Plex. During the architectural interviews held by staff for the architectural services needed for the rec-plex, California Consulting was recommended by two of the companies that were interviewed; and

WHEREAS, the City Manager had been exploring opportunities with California consulting prior to the architectural interviews. Reaching out to California Consulting would have the availability to work with us and have given us a proposal. Their services include grant research and identification, city staff commitment as far as time requirements, grant preparation process, quality assurance of the grant application, facilitation of partnership meetings, timely submissions and funding agency monitoring; and

WHEREAS, Grant writing takes experience and knowing where to explore opportunities. City staff neither has the time nor experience to do this. The city has numerous projects needing funding that hopefully can be found through grants. California Consulting has proven success with many municipalities. California Consulting has given the city two (2) pricing options which is attached to this report. Having accompany on a monthly retainer seems to be our best option rather than per grant. The retainer fee will be covered through the general fund unencumbered funds for \$57,000 annually; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Livingston as follows:

Section 1. Adopt a Resolution of the City Council of the City of Livingston Authoring the Interim City Manager to execute a professional services agreement between California Consulting, INC., and the City of Livingston in a not to exceed amount of \$93,000 through June 30, 2026, subject to approval from the City Attorney.

Section 2. The first-year funds have already been approved in the 2024/2025 budget. Future year allocations will be budgeted for in the respective fiscal years for council approval.

Section 3. This resolution is effective immediately upon adoption.

I hereby certify that the foregoing Resolution	No. 2024	is a full, true	and correct
copy of a resolution duly passed and adopted			
at a meeting thereof duly held on the 1st day	of October 2024	, by the vote	recorded as
follows:			

AYES:

NOES: ABSTAIN: ABSENT:	
	Jose Moran, Mayor of the City of Livingston
ATTEST:	
Monica Cisneros, Deputy City Clerk of the City of Livingston	
APPROVED AS TO LEGAL FORM	
Roy C. Santos, City Attorney	



### A Proposal for the City of Livingston

#### History

Founded in 2004, California Consulting has an excellent reputation for hard work and a commitment to success for our clients. California Consulting is the largest grant writing firm in California. With offices in Southern California, Northern California and Central California, we have over 100 clients statewide. We have 45 members of our team from Chico in the North, to San Diego in the South. California Consulting has developed an expertise in representing public agencies, and non-profit organizations. We have secured over \$1.6 billion for our clients since inception. The California Consulting team boasts over 30 grant writers. Through years of experience our grant writers have a proven track record of success and have mastered their skills of identifying, researching, and obtaining funding for significant projects at every level of government. California Consulting grant writers have written over 1,400 competitive grant applications that have been funded. Our aggressive, hard-working, and results-oriented style has translated into success for our clients. Our professional grant writers are diligent and stay current on every Federal and State grant available on a myriad of different topics and public policy areas. Whether it is recreation, education, parks, or public safety our grants team knows where to locate grant funds and how to successfully write the applications.

#### **Grant Funding Services**

California Consulting is a full service grant writing firm. We are experts in the fields of grant research and identification. We prepare comprehensive and concise grant application packages. We submit grants in a timely fashion and follow through after the grant has been submitted to determine the status of the grant. We also conduct post award compliance and administration. California Consulting has a fundamental business philosophy founded on open communication and tailoring the grants we pursue to fit our client's needs.

1. Needs Assessment (Meetings with Department Heads to review priorities and funding needs): We learn about the client at the outset of the contract by conducting an in-depth Needs Assessment. Each client is assigned a lead Project Manager. The Project Manager communicates regularly with the client and on an ongoing basis. This relationship building is the key to keeping the grants pursued on target with the client's overall goals.

Sample questions asked during the Needs Assessment:

- a) List and describe any program initiatives or priority projects.
- b) What needs, projects, or content areas would you like to target for funding? You can list specific projects or general areas in which you have funding needs.
- c) List any grants for which you are considering applying or have decided to apply. In addition, please list what kind of grant-writing support would be helpful for each grant.
- d) List past grants that your agency has received.
- e) List past grant applications you would like to revise and submit again.
- 2. Facilitation of Department Decision Making Processes: Our Project Managers are experts on grant identification. With years of experience, your Project Manager will be

- able to assist your Staff in deciding which grants make the most sense to meet the funding needs identified.
- 3. **Grant Research and Identification:** Our Project Manager's conduct thorough research on an ongoing basis. We track current and upcoming grants in order to let our client's know what is available and what we recommend would fit their situation. By regularly tracking grant announcements we are able to present these grant opportunities to our clients as soon as they are released. California Consulting will provide you with a Grant Activity Report monthly detailing the grants available, grants in progress and grants submitted. You will also be provided with available grant opportunities on an ongoing basis.
- 4. Client Commitment: When identifying grants that meet your needs and funding priorities, your Project Manager will advise you of the estimated time commitment required from your staff.
- 5. **Grant Preparation Process:** When your staff and California Consulting agree to pursue a grant, we will develop a checklist and schedule. The checklist and schedule will include what things you will be responsible for and when we will need them submitted. We need your staff involved in the grant preparation process to provide required information we don't have access to. The Project Manager will provide you with grant portions along the way to review for content accuracy. The more engaged you are able to be in this process, the higher quality the application will be. California Consulting retains copies of all grants we've submitted. If the application was successful, we use it as a guide for future grants. Below is a list of general tasks for our grant process:
  - a. Create a task timeline with due dates
    - b. Ensure the proposed project meets the grant agency's requirements
    - c. Review similar successful grant applications and apply where possible
    - d. Collect information on the project
    - e. Meet with staff to create an accurate scope of work, budget, timeline, narratives, and cost analysis
    - f. Obtain letters of support when necessary
    - g. Draft proposals and send to staff for review
    - h. Incorporate staff edits in final drafts
    - i. Submit completed application timely
    - Monitor funding agency until grant awards are announced.
- 6. Quality Assurance: California Consulting takes pride in our impeccable grant applications. We are successful in this area due to our thorough quality assurance measures. Our Grant Mangers conduct group meetings with all Project Managers regularly. In addition, our Grant Managers meet individually with each Project Manager to review each client. These meetings thoroughly discuss each client's needs, what grants are being worked on and what additional grants may be a good fit. We ensure the best quality product before the grant application is submitted.
- Facilitation of Partnership Meetings: Our Project Managers will arrange and schedule meetings with key personnel to review all grants prior to submission to ensure application accuracy.
- 8. **Timely Submission:** We create a precise timeline to ensure the grant is submitted on time. This timeline not only captures the submission deadline, but we create other deadlines in order to obtain the information needed for a quality submission. We believe if everyone is on the same page and is aware of what needs to be done, we can limit scrambling at the last minute.
- 9. **Funding Agency Monitoring:** California Consulting will monitor the Funding Agency until grant awards are announced.

- 10. **Grant Administration**: Some grants require post award compliance, reporting and administration. California Consulting will prepare required agency reports and submit them by the required due date. We propose that to the extent legally allowed, the Client hire California Consulting as grant administrators when dollars are available from within the grant (at no additional cost to you). When grant dollars from the grant are not available for administration, reporting and evaluation purposes we will provide these services to the Client for a monthly fee, or a one-time fee based on the Client's preference. If the Client chooses the monthly retainer option, grant administration services are included.
- 11. **Monthly Progress Reporting:** California Consulting will prepare a monthly report reflecting grants in progress, grants submitted and grants awarded. This will provide you and your Council with a clear report on our work.

#### References

California Consulting references include key leaders from around the State. All of our current clients are references. California Consulting currently has contracts with over 50 cities across California, almost 40 School Districts, Non-Profits and others. A full client list can be obtained at www.californiaconsulting.org.

#### Pricing

California Consulting offers two different pricing options for Grant Writing services. <u>Pricing Option 1: Monthly Retainer</u>

California Consulting's monthly retainer services include all grant research, grant identification, grant writing, and post award administration as needed. Items 1-11 under Grant Writing is included in the Monthly Retainer Services. Below is a more detailed scope of work:

Task	Included in Price
Meet with Client Staff to ascertain needs and goals	
Conduct background research as requested by Client	V
Provide advice on best grants for Client to pursue based on project and grant requirements and guidelines	1
Attend meetings in person or by teleconference as necessary	1
Develop schedule for grants chosen by Client	V
Preparing and writing all grant applications chosen by Client	
Develop evaluation strategies in accordance with funding agency's instructions	
Adhere to decisions made by Client relating to grants	
Write all sections of grant applications and proposals	
Draft and finalize grant language with direction of Client	
Ensure timelines for grant submittal are met	
Monthly reports to include grants in progress, grants submitted, and grants awarded	
Regular communication via email and/or phone regarding upcoming grant opportunities	
Grant administration and post award compliance as needed	

We propose a flat monthly rate of <u>\$4,750.00</u>, plus reimbursement of out of pocket expenses for services explained above.

#### Pricing Option 2: Per Grant

We propose an agreement for a Per Grant basis, plus reimbursement of out-of-pocket expenses. Items 1-11 under Grant Writing are not included in the Per Grant Services. The following is a breakdown of cost per grant:

Grant Amount Request	Cost	
Up to \$10,000	\$1,500	
\$10,001 - \$50,000	\$4,000	
\$50,001 - \$100,000	\$5,500	
\$100,001 - \$250,000	\$7,500	
*Over \$250,000	\$9,000 - \$12,000	

<sup>\*</sup>Cost will be determined based on complexity of grant preparation for grant requests exceeding \$250,000

Grant research, grant identification, and grant administration can be provided at an hourly rate of \$150.00. For research completed at an hourly rate, client may specify a "not to exceed" amount.



#### STAFF REPORT

AGENDA ITEM:

Resolution Approving the Cancellation of the First Regular

Scheduled City Council Meeting in November due to the 2024

**General Election** 

**MEETING DATE:** 

**September 16, 2024** 

PREPARED BY:

Monica Cisneros, Executive Assistant/Deputy City Clerk

**REVIEWED BY:** 

Christopher Lopez, Interim City Manager

#### **RECOMMENDATION:**

It is respectfully recommended that the City Council of the City of Livingston ("City Council") adopt a resolution approving the cancellation of the first regular scheduled City Council meeting in November due to the 2024 General Election.

#### **BACKGROUND AND DISCUSSION:**

Section 1-5-1 (A) of the City of Livingston Municipal Code establishes that the City Council shall hold its regular meetings on the first and third Tuesday of each month at the hour of 7:00 p.m. If at any time a regular meeting falls on a holiday, the regular meeting shall be held on the next business day.

Currently, there are no scheduled agenda items for the November 5, 2024, City Council Meeting.

If the City Council does not approve the resolution cancelling the November 5, 2024, regularly scheduled City Council meeting, the regular meeting will be held, per Livingston Municipal Code section 1-5-1 (A).

#### FISCAL IMPACT:

None.

#### **ATTACHMENTS:**

1. Resolution

#### **RESOLUTION NO. 2024-**

## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVINGSTON APPROVING THE CANCELLATION OF THE FIRST REGULAR SCHEDULED CITY COUNCIL MEETING IN NOVEMBER DUE TO THE 2024 GENERAL ELECTION

WHEREAS, Section 1-5-1 (A) of the City of Livingston Municipal Code establishes that the City Council shall hold its regular meetings on the first and third Tuesday of each month at the hour of 7:00 p.m. If at any time a regular meeting falls on a holiday, the regular meeting shall be held on the next business day.

WHREAS, currently, there are no scheduled agenda items for the November 5, 2024, City Council Meeting.

### NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LIVINGSTON HEREBY RESOLVES:

1. The City Council approves the cancellation of the first Regular Scheduled City Council Meeting November due to the 2024 General Election.

I hereby certify that the foregoing Resolution No. 2024-\_\_\_ is a full, true, and correct copy of a resolution duly passed and adopted by the City Council of the City of Livingston at a regular meeting thereof duly held on the 1<sup>st</sup> day of October 2024, by the vote recorded as follows:

AYES: NOES: ABSENT: ABSTAIN:	
	By: Jose A. Moran, Mayor Of City of Livingston
ATTEST	
Monica Cisneros, Deputy City Clerk	
APPROVED AS TO LEGAL FORM	
Roy C. Santos, City Attorney	



#### STAFF REPORT

AGENDA ITEM:

Designation of Voting Delegate and Voting Delegate Alternate(s) for the 2024 League of California Cities Annual Conference and Expo on October

16-18, 2024

**MEETING DATE:** 

October 1, 2024

#### **RECOMMENDATION:**

It is recommended that the City Council designate a member of the City Council as Livingston's voting delegate and a voting delegate alternate(s) for the 2024 League of California Cities Conference.

#### **BACKGROUND:**

The League of California Cities' 2024 Annual Conference is scheduled for October 16-18, 2024, in Long Beach. One component of the Conference is the Annual Business Meeting which requires the City Council to designate a voting delegate and voting delegate alternates. During this meeting the delegate will take action on resolutions that establish League policy for the future. Information on the resolutions that will be taken up are unavailable at this time.

#### **ATTACHMENTS:**

None.



#### STAFF REPORT

AGENDA ITEM:

Discussion and Direction Regarding the Grants Pass Decision and

on Impact to Livingston

**MEETING DATE:** 

October 1, 2024

PREPARED BY:

Christopher Lopez., Interim City Manager

#### **DISCUSSION:**

In 2024, the Supreme Court ruled cities are no longer prohibited from enforcing anti-camping laws or to clean up housing encampments.

Many cities have updated or modernized their local ordinances allowing for flexibility given the Supreme Court's ruling.

This item seeks direction on whether the Council would like to direct any action from staff or the City Attorney's Office.

#### **ATTACHMENTS**:

1. Cal Matters Article



Politics Elections Education Housing Economy Environment Inequality California Voices NEW Ever

#### HOUSING

# Supreme Court gives cities in California and beyond more power to crack down on homeless camps





Tents outside the First Street U.S. Courthouse in Los Angeles, where homeless advocates and supporters rallied as the U.S. Supreme Court in Washington D.C. heard oral arguments in the Grants Pass case, on April 22, 2024. Photo by Ted Soqui for CalMatters

#### Listen to this article



#### **IN SUMMARY**

The ruling by the conservative court majority means cities no longer are prohibited from punishing homeless people for camping if they have nowhere else to go. It will have strong repercussions in California, where Democratic Gov. Gavin Newsom and many city leaders welcomed the new power to sweep encampments. Homeless people and their advocates say the decision criminalizes poor people who have no other options, for simply existing.

#### Lea esta historia en **Español**

The U.S. Supreme Court today granted cities more power to arrest, cite and fine people who sleep outside in public places — overturning six years of legal protections for homeless residents in California and other western states.

In <u>Grants Pass v. Johnson</u>, the court sided with Grants Pass in a <u>6-3 decision</u>, ruling that an ordinance passed by the Oregon city that essentially made it illegal for homeless residents to camp on all public property was not unconstitutional. Justices Sonia Sotomayor, Elena Kagan and Ketanji Brown Jackson — all Democratic appointees — dissented.

The much-anticipated decision overturns a prior influential Ninth Circuit Court of Appeals ruling, and means cities no longer are prohibited from punishing unhoused residents for camping if they have nowhere else to go. It will have major ramifications for how California leaders and law enforcement handle <a href="https://example.com/howeless">homeless</a> encampments.

Now it's up to western cities to decide whether to use existing ordinances or pass new ones to banish, cite or arrest homeless campers when no alternative shelter exists.

San Francisco is among cities ready to seize the new power. "This decision" Mayor London Breed told a news conference, "has really provided us with clarity that we will use in order to be a lot more aggressive with people who are choosing to stay on the streets of San Francisco — especially when we're offering them help."

Last year California cities and counties <u>reported</u> having roughly 71,000 emergency shelter or transitional housing beds. It would take more than twice that number to accommodate every unsheltered resident today.

"Homelessness is complex," wrote Justice Neil Gorsuch, a Trump appointee, writing for the majority. "Its causes are many. So may be the public policy responses required to address it. At bottom, the question this case presents is whether the Eighth Amendment grants federal judges primary responsibility for assessing those causes and devising those responses. It does not."

The Supreme Court ruled regulating camping on public property does not constitute "cruel and unusual punishment" under the 8th Amendment — a clause that the court said is restricted to limiting the type and severity of punishment, not the reason for punishment. And the types of punishment Grants Pass imposed on homeless residents — "limited" fines and a maximum jail sentence of 30 days — don't qualify as cruel and unusual because they aren't designed to impose "terror, pain or disgrace," he wrote.

The court also rejected the homeless respondents' claim that ordinances banning people from camping, if there is no shelter available, essentially criminalize the very act of being homeless. Anti-camping ordinances, such as those adopted in Grants Pass, don't take status into account; they apply to homeless people, but they also apply, for example, to vacationing backpackers and student protesters camping in front of municipal buildings.

Sotomayor, in her dissent, argued the court's opinion leaves society's most vulnerable people with an impossible choice: "Either stay awake or be arrested."

"Sleep is a biological necessity, not a crime," she wrote, joined by Kagan and Jackson. "For some people, sleeping outside is their only option. The City of Grants Pass jails and fines those people for sleeping anywhere in public at any time, including in their cars, if they use as little as a blanket to keep warm or a rolled-up shirt as a pillow. For people with no access to shelter, that punishes them for being homeless. That is unconscionable and unconstitutional."

## "Arresting or fining people for trying to survive is expensive, counterproductive, and cruel."

- JESSE RABINOWITZ, NATIONAL HOMELESSNESS LAW CENTER

Ed Johnson, lead counsel for the homeless respondents, said while today's decision is disappointing, it's important to remember that it's not up to the courts to solve homelessness.

"That job falls to all of us," he said in a statement. "The solution to our homelessness crisis is more affordable housing."

Activists supporting the civil rights of unhoused people decried the ruling, which they called the most important Supreme Court decision on homelessness in decades. They argued it could result in people getting arrested simply for being homeless.

"The Supreme Court's profoundly disappointing and unjust decision to overturn the Ninth Circuit's ruling is a severe blow to the rights of unhoused individuals," Jesse Rabinowitz, spokesperson for the National Homelessness Law Center, said in a statement. "Arresting or fining people for trying to survive is expensive, counterproductive, and cruel. While we are enraged, we are not surprised that this Court has again put the needs of the rich and powerful before the needs of everyday people struggling to get by."

## "This decision removes the legal ambiguities that have tied the hands of local officials for years..."

- CALIFORNIA GOV. GAVIN NEWSOM

But groups including the League of California Cities, California State Association of Counties, and the California Chamber of Commerce cheered the decision, saying it would finally allow for the removal of unsafe, unsanitary encampments.

"This ruling removes the shackles that have held back efforts to humanely get our unhoused residents the shelter and help they need and will enable us to restore order to our streets, sidewalks and public spaces," Jim Wunderman, president and CEO of the business-backed Bay Area Council, said in a statement.

Even California Gov. Gavin Newsom <u>weighed in, filing a "friend of the court" brief in which he wrote:</u> "Hindering cities' efforts to help their unhoused populations is as inhumane as it is unworkable."

This morning Newsom hailed the ruling. "This decision removes the legal ambiguities that have tied the hands of local officials for years and limited their ability to deliver on common-sense measures to protect the safety and well-being of our communities," he said in a statement.

The issue of homeless encampments has had the unusual effect of uniting some Democratic officials with conservatives who also pushed for a crackdown.

"Californians should not have to tolerate the encampments that have taken over our communities," Senate GOP leader **Brian Jones**, who has been **pushing without success** for a statewide camping ban, said in a statement. "With this decision, Democrat politicians can no longer justify allowing this severe public health and safety crisis to persist on our streets. It's time to clean up California."

#### **READ NEXT**



California's homelessness crisis — and possible solutions — explained by Matt Levin, Jackie Botts, Manuela Tobias and Marisa Kendall

But not all elected officials were pleased with the outcome.

"Today's decision is not surprising given the make-up of the Court but disappointing nonetheless," Los Angeles Mayor Karen Bass, who has prioritized clearing encampments in her city by moving unhoused people into hotels, said in a statement. "This ruling must not be used as an excuse for cities across the country to attempt to arrest their way out of this problem or hide the homelessness crisis in neighboring cities or in jail. Neither will work, neither will save lives and that route is more expensive for taxpayers than actually solving the problem."

San Diego recently <u>passed an ordinance</u> banning camping on all streets and sidewalks only if there are shelter beds available, and Mayor Todd Gloria gave no indication that would change. In a statement he said "regardless of (the) Supreme Court ruling," San Diego will continue expanding shelters and removing encampments it deems unsafe.

Those who are or have been homeless are worried about what happens now.

Anita De Asis Miralle, who goes by "Needa Bee," was homeless for about eight years before finding housing in Oakland earlier this year. De Asis Miralle, who advocates for other unhoused people through her grassroots group The Village, worries the ruling will lead to cities disregarding their rights. Already, she said, she's seen

Oakland clear encampments without offering occupants adequate shelter. To her, those sweeps rip apart communities and take away people's precarious sense of stability.

"The big fear is not only how bold they're going to be," De Asis Miralle said, "but how much deeper into instability and trauma and homelessness it will drive people."

#### How we got here

The case stems from a 2018 lawsuit against Grants Pass, a small city in southern Oregon that banned camping throughout its jurisdiction. The lower courts sided with homeless residents who argued that because humans need to sleep somewhere, the Grants Pass ordinance made it illegal to be homeless.

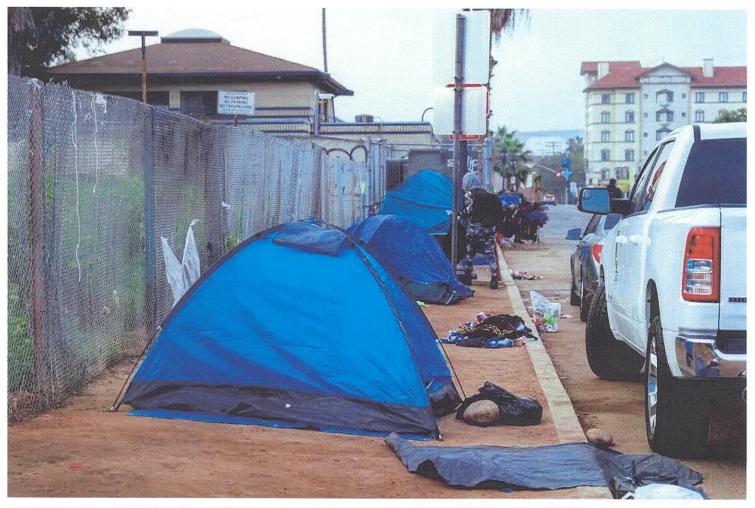
That decision was in line with an earlier Ninth Circuit appellate ruling — <u>Martin v. Boise</u> — that determined that punishing an unhoused person for camping in public, if they have nowhere else to go, violates the Constitution's 8th Amendment ban on cruel and unusual punishment.

The 2018 Boise ruling changed how cities respond to homeless encampments. Many interpreted the court decision to mean that they could not clear an encampment unless they had a shelter bed available for every displaced resident. Local courts have hit several California cities — including San Francisco, Sacramento, Chico and San Rafael — with orders halting or delaying encampment clean-ups due to lack of adequate shelter.

Many California cities and law enforcement agencies have complained that the decision tied their hands and prevented them from enforcing common-sense ordinances governing homeless encampments. Today, the Supreme Court majority agreed, saying Boise created an "unworkable" mandate for cities.

The Boise "experiment" forced cities and law enforcement agencies to determine if there is a shelter bed available for each homeless individual they attempt to fine or arrest, Justice Gorsuch wrote. That's a difficult question, as it can depend on factors such as the quality of shelter beds available, a person's individual needs, whether they rejected a prior offer of shelter, and more.

"Those unavoidable questions have plunged courts and cities across the Ninth Circuit into waves of litigation," Gorsuch wrote.



An encampment covers a sidewalk near a freeway entrance in downtown San Diego on March 22, 2024. Photo by Kristian Carreon for CalMatters

The COVID pandemic made the situation more complex. In 2020, federal health regulations recommended that cities not clear any encampments, in order to limit the spread of the virus and protect vulnerable homeless residents. Encampments in many California cities grew and became more entrenched, with residents building makeshift shacks out of scraps of wood and metal.

When vaccines arrived and concern about the pandemic gradually died down, it left in its wake a growing discontent over the proliferation of homeless encampments in public open spaces. With that came a chorus of complaints from city leaders and law enforcement that the Boise ruling stripped them of the power to enforce rules regarding homeless residents.

It's an issue that's particularly crucial in California, which is home to <u>nearly a third</u> of the country's homeless population. More than 180,000 unhoused people live in the Golden State, including more than 123,000 people who sleep in encampments or other places not meant for habitation.

Multiple California cities already are cracking down on those homeless camps. Some were getting around the Boise ruling by banning camps in certain areas rather than throughout the entire city. San Diego <u>recently</u> <u>started enforcing</u> a controversial ordinance that prohibits camps near schools, shelters and transit hubs, in parks, and — if shelter beds are available — on all public sidewalks. At the same time, the city opened two sanctioned tent campsites where about 500 unhoused people can sleep.

San Diego's ordinance has led to a noticeable decrease in the number of homeless residents camping downtown. But camping is just as prevalent — if not more so — along highway on- and off-ramps, and along the San Diego River.

<u>Senate Bill 1011</u> by <u>Jones</u> would have imposed a statewide camping ban similar to San Diego's. But the bill <u>died in its first committee hearing</u>, suggesting a lack of appetite for a statewide crackdown.

Activists who provide homeless services, as well as researchers who study the population, say cities should not be able to break up encampments with impunity. Encampment sweeps cause homeless residents to lose important belongings and documents, push them farther away from their sources of food, medicine and other services, and — especially if arrests or citations are involved — make it harder for them to find jobs and housing, according to experts.

"The enforcement of laws criminalizing homelessness has been shown to have wide-ranging and lingering negative impacts on those experiencing homelessness, which create significant barriers to exiting homelessness," a group of more than 50 social scientists specializing in homelessness **wrote** in a "friends of the court" brief in the Grants Pass case.

The Supreme Court <u>heard oral arguments</u> in April. In their comments and questions, the justices appeared divided along ideological lines, with the liberal justices more sympathetic to the arguments of the homeless residents. The Supreme Court has a 6-3 conservative majority.

Underscoring the importance of the case, more than three dozen elected officials and organizations <u>weighed</u> <u>in</u> by filing "friend of the court" briefs.

#### What happens now?

This is far from the last time the courts will weigh in on the rights of homeless residents, Johnson, the lawyer for the homeless respondents in the Grants Pass case, said during a media call.

There are several legal claims Johnson's team raised against the Grants Pass ordinance that the Supreme Court did not address today. For example, the team argued the ordinance imposed excessive fines, and was too vague. His team can re-argue those points when the Supreme Court remands the Grants Pass case back down to the lower court.

Johnson also promised to continue pursuing additional lawsuits on behalf of homeless individuals and groups who are fighting for their right to sleep outside in peace.

"The legal fight on this issue will continue today and every day," he said, "until cities stop punishing their homeless residents for trying to survive."



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MAY 23, 2024



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