



AGENDA
WATERFORD CITY COUNCIL - REGULAR MEETING
WATERFORD CITY HALL, CITY COUNCIL
CHAMBERS 101 "E" STREET, WATERFORD, CA

WATERFORD CITY COUNCIL REGULAR MEETING – May 18, 2023 - 6:30 PM

**CALL TO ORDER &
FLAG SALUTE:**

Mayor Goeken

INVOCATION:

Pastor Dave McGaffee, The Assembly of God Church

ROLL CALL:

Mayor: Charlie Goeken
Vice Mayor: Jill Kitchens
Council Members: Christine Harris, Jamie Hilton, Elizabeth Talbott

ADOPTION OF AGENDA:

A member of the City Council motions to accept the items on the agenda for consideration as presented, or motions for any additions, including emergency items, or items pulled from consideration.

CONFLICT OF INTEREST DECLARATION:

Declaration by City Council members who may have a direct Conflict of Interest on any scheduled agenda item to be considered.

1. PRESENTATIONS

1a: PRESENTATION: Proclamation for National Public Works Week, May 21st – 27th, 2023

2. COMMUNICATIONS FROM THE AUDIENCE

This is the portion of the meeting specifically set aside to invite public comments regarding any matters not appearing on the agenda and within the jurisdiction of the City Council or the Successor Agency. Individual audience participation is limited to a maximum of 5 minutes. We encourage you to share your name and address or submit a speaker card to the City Clerk.

3. ADOPTION OF CONSENT CALENDAR

All Matters listed under the Consent Calendar are considered routine by the Council and will be adopted by one action of the Council unless any Council Member desires to discuss any item or items separately. In that event, the Mayor will remove that item from the Consent Calendar and action will be considered separately.

3a: MOTION: Waiving all Readings of Ordinances and Resolutions, except by title.

3b: RESOLUTION: Adopting Resolution 2023-23, Approving the Warrant Register in the Amount of \$140,058.54 for the Period of May 1 to May 5, 2023.

3c: MOTION: Approving Minutes of the Regular City Council Meeting held May 4, 2023.

3d: MOTION: Accepting the Treasurer's Report for the Quarter Ended March 31, 2023.

3e: RESOLUTION: Adopting Resolution 2023-27, Approving the 2023-2024 Appropriations Limit.

4. **FINAL READINGS**

5. **PUBLIC HEARINGS**

6. **GENERAL BUSINESS**

6a: RESOLUTION: Adopting Resolution 2023-24, Authorizing the City Manager or Designee to Submit Applications for All CalRecycle Grants for Which the City is Eligible. (*Statzer*)

6b: RESOLUTION: Adopting Resolution 2023-25, Confirming the Annual Engineers Report and Declaring Intention to Levy and Collect an Assessment of \$11.24 per Parcel for the Waterford Lighting Assessment District for Fiscal Year 2023-2024 and Setting a Public Hearing date for June 15, 2023. (*Krause*)

6c: RESOLUTION: Adopting Resolution 2023-26, Confirming the Annual Engineers Report and Declaring Intention to Levy and Collect an Assessment of \$52.00 per Parcel (Zone A) and \$28.52 (Zone B) for the Waterford Landscape and Lighting Assessment District for Fiscal Year 2023-24 and Setting a Public Hearing date for June 15, 2023. (*Krause*)

6d: RESOLUTION: Adopting Resolution 2023-28, Approving the Operating Budget for Fiscal Year 2023-2024. (*Envia*)

6e: MOTION: Awarding Bid and Approving an Agreement with George Reed Inc, in the Amount of \$1,680,236.00 for Project No. 2023-05, "F Street Overlay Project" and Authorizing the City Manager to Execute the Agreement. (*Statzer*)

7. **SUCCESSOR AGENCY TO THE FORMER WATERFORD REDEVELOPMENT AGENCY**

8. **INFORMATIONAL ITEMS**

8a: City Project List

9. **STAFF/COUNCIL COMMENTS AND MEETING REPORTS**

9a: City Staff

9b: City Council

10. **ADJOURNMENT / RECESS**

11. **CLOSED SESSION**

12. **REPORT OUT OF CLOSED SESSION**

NOTICE

REPORTS: Copies of the staff reports or other written documentation relating to each item of business referred to on the agenda are on file in the office of the City Clerk. Any writings or documents provided to a majority of the City Council regarding any item on this agenda (other than writings legally exempt from public disclosure) will be made available for public inspection at the front counter at City Hall during normal business hours.

COMMUNICATIONS FROM THE AUDIENCE: If you wish to address the City Council or the Successor Agency on any item not on the printed agenda, prior to the start of the meeting, or prior to addressing the City Council or the Successor Agency, complete and submit a speaker card and deliver it to the City Clerk. (Please note, speaker cards are not required, however completing a speaker card enables staff to better follow up with you later, if necessary and attribute your comments to you in the minutes of the meeting). When the Mayor calls for "Communications from the Audience," stand or raise your hand and the Mayor will ask you to approach the podium and state your name and city of residence. It is the policy of the City Council that they will not act on any matter not appearing on the posted agenda. The purpose of the discussion is to permit a member of the public to raise an issue or problem and to permit the City Council to ask questions for clarification of the issue or problem, provide information to the public, provide direction of the City Staff, or schedule the matter for a future meeting. Please hold all comments to five (5) minutes.

PUBLIC COMMENTS RELATED TO AN ITEM ON THE PRINTED AGENDA: Members of the public are entitled to directly address the City Council or the Successor Agency concerning any item that is described on the agenda during consideration of that item. If during a public hearing, the Mayor will direct when the hearing has opened for public comment. If you wish to address the City Council or the Successor Agency on any item listed on this agenda, please complete a speaker card and deliver it to the City Clerk prior to discussion of that item. (Please note, speaker cards are not required, however completing a speaker card enables staff to better follow up with you later, if necessary and attribute your comments to you in the minutes of the meeting.) When your name is called proceed to the podium and state your name and city of residence.

WRITTEN MATERIAL INTRODUCED INTO THE RECORD: Citizens wishing to introduce written material into the record at the public hearing on any item are requested to provide a copy of the written material to the City Clerk prior to the public hearing date and/or prior to the opening of the public hearing so that the material may be distributed to the City Council prior to the public hearing.

NOTICE REGARDING CHALLENGES TO DECISIONS: Pursuant to all applicable laws and regulations, including without limitation, California Government Code Section 65009 and or California Public Resources Code Section 21177, if you wish to challenge in court any decisions (regarding planning, zoning and/or environmental decisions), you may be limited to raising only those issues you or someone else raised at the public hearing(s) described in this notice/agenda, or in written correspondence delivered to the City at, or prior to, the public hearing.

LIVE AND ON-DEMAND VIDEO RECORDINGS OF THE CITY COUNCIL/SUCCESSOR AGENCY: The meeting of the Waterford City Council/Successor Agency can be watched live and on-demand from the City's website at www.cityofwaterford.org.

AMERICANS WITH DISABILITIES ACT (ADA): In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the City Clerk's Office at (209) 874-2328 ext. 101 or email: pkrause@cityofwaterford.org. Requests must be made as early as possible and at least two-full business days before the start of the meeting

General Information:

The Waterford City Council meets on the 1st and 3rd Thursdays of each month at 6:30PM., unless otherwise noticed.

Council Agenda's:

Copies of City Council Agenda and agenda related writings or documents will be made available for public inspection at the front counter at City Hall located at 101 "E" Street, Waterford, CA 72 hours prior to the meeting, or at the time of the scheduled meeting.



5/10/2023

Patricia Krause, CMC, City Clerk Date



Presentations 1a

May 18, 2023

Patricia Krause, City Clerk / Assistant to the City Manager
City Council Staff Report

Proclamation: National Public Works Week May 21st – 27th, 2023

SUMMARY:

Mayor Charlie Goeken to present Proclamation declaring May 21st – 27th, 2023, as National Public Works Week in the City of Waterford.

ANALYSIS:

On behalf of the City Council of the City of Waterford, Mayor Goeken will present a Proclamation to Public Works Superintendent Lonnie Statzer, in appreciation of the dedication and skills of the City's Public Works staff.

FISCAL IMPACT:

No fiscal impact.

ENVIRONMENTAL REVIEW:

Not Applicable.

ALTERNATIVES:

Not Applicable.

ATTACHMENTS:

1. Proclamation – National Public Works Week



Proclamation

WHEREAS, the Public Works Department provides services for our community and are a vital and integral part of our citizens' everyday lives; and

WHEREAS, the support of the community is vital to the efficient operation of public works systems and programs such as water, sewers, streets, fleet maintenance, building maintenance, wastewater treatment and solid waste operations; and

WHEREAS, the health, safety and comfort of this community greatly depends on these facilities and services; and

WHEREAS, the quality and effectiveness of these facilities, as well as their planning, design, and construction is vitally dependent upon the efforts and skill of public works officials; and

WHEREAS, the efficiency and effectiveness of the qualified skilled staff contribute to the quality of life that residents and visitors alike enjoy and rely upon from the City of Waterford; and

WHEREAS, the year 2023 marks the 63rd annual National Public Works Week Sponsored by the American Public Works Association;

NOW, THEREFORE, BE IT PROCLAIMED by the Mayor and City Council of the City of Waterford that we recognize and extend appreciation to our dedicated and skilled staff and hereby proclaim the week of May 21st- 27th, 2023 as

"National Public Works Week"

AND, BE IT FURTHER PROCLAIMED that the City Council requests that all citizens and civic organizations acquaint themselves with the issues involved in providing public works services to our community and to recognize the contributions which our public works employees make every day to our health, safety, comfort, and quality of life.

Signed this 18th day of May, 2023.

Charlie Goeken, Mayor of Waterford



Consent Calendar 3a

May 18, 2023

Patricia Krause, City Clerk / Administrative Services Director
City Council Staff Report

Motion: Waive Readings of Ordinances and Resolutions, Except by Title.

SUMMARY:

It is recommended that the City Council approve the waiver of readings of Ordinances and Resolutions, except by title.

ANALYSIS:

Pursuant to California Government Code §36934, approval of the waiver of readings will allow Ordinances and Resolutions to be introduced by title only and acted upon without the need to read the entire text of the item into the public record. The documents related to proposed Ordinances and Resolutions are available for review by the public on the City's website and in the City Clerk's office at City Hall.

FISCAL IMPACT:

N/A

ENVIRONMENTAL REVIEW:

N/A

ALTERNATIVES:

1. Direct the City Clerk to read the entire text of resolutions and ordinances prior to approval and adoption.
2. Take no action.

ATTACHMENTS:

N/A



Consent Calendar 3b

May 18, 2023

Patricia Krause, City Clerk / Administrative Services Director
City Council Staff Report

Resolution: Adopting Resolution 2023-23, Approving the Warrant Register in the Amount of \$140,058.54 for the Period of May 1 to May 5, 2023.

SUMMARY:

Consider approving the Warrant Register for the period of May 1 to May 5, 2023.

ANALYSIS:

As per Government Code Section §41004, a listing of all payments the City has made for goods and services need to be approved by City Council on a regular basis. This Warrant Register includes payments and payroll made for the period of May 1 to May 5, 2023.

FISCAL IMPACT:

Payments for this period total \$140,058.54.

ENVIRONMENTAL REVIEW:

N/A

ALTERNATIVES:

1. Take no action.
2. Provide staff with further direction.

ATTACHMENTS:

- Resolution #2023-23
- Check Register Report

WATERFORD CITY COUNCIL

RESOLUTION # 2023-23

	DATE	TOTAL	
PAYROLL	5/1/2023	\$	36,998.43
ACCOUNTS PAYABLE	5/1/2023	\$	18,618.51
	5/4/2023	\$	84,441.60
TOTAL		\$	140,058.54

The City of Waterford does hereby reserve, determine and order as follows:

SECTION 1: That in accordance with Section 37202 of the Government Code that the City Manager hereby certifies to the accuracy of the following demands and the availability of funds for the payment thereof.

SECTION 2: That the following claims and demands are subject to audit as required by law, and that the same are hereby set forth.

**Passed and Adopted by the City Council of Waterford at a regular meeting
held on May 18, 2023 By the following vote:**

AYES:

NOES:

ABSTAIN:

ABSENT:

PATRICIA KRAUSE, CMC, CITY CLERK

CHARLIE GOEKEN, MAYOR

Payroll

ACH Check Register

User: 'trish'
Printed: 05/01/2023 - 9:52AM
Batch: 00001.05.2023
Include Partial: FALSE



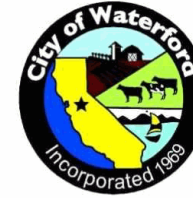
CITY OF WATERFORD
PO BOX 199
WATERFORD, CA. 95386
209-874-2328

Check Date	Check Number	Employee No	Employee Name	Amount
05/01/2023	0	1002		3,613.49
05/01/2023	0	1006		1,798.38
05/01/2023	0	1008		2,124.16
05/01/2023	0	1017		1,268.51
05/01/2023	0	1018		1,329.80
05/01/2023	0	1019		724.16
05/01/2023	0	2004		2,216.68
05/01/2023	0	2005		2,004.63
05/01/2023	0	2006		2,982.55
05/01/2023	0	2007		1,809.92
05/01/2023	0	2010		692.41
05/01/2023	0	2012		2,056.94
05/01/2023	0	2020		4,042.92
05/01/2023	0	2023		1,863.25
05/01/2023	0	2024		2,358.51
05/01/2023	0	2028		1,476.31
05/01/2023	0	2030		1,620.47
05/01/2023	0	2031		2,374.43
05/01/2023	0	3002		135.20
05/01/2023	0	3010		125.85
05/01/2023	0	3012		126.62
05/01/2023	0	3013		126.62
05/01/2023	0	3014		126.62
Total Employees:			23	Total: 36,998.43

Accounts Payable

Computer Check Proof List by Vendor

User: trish
 Printed: 05/01/2023 - 11:26AM
 Batch: 00001.05.2023



CITY OF WATERFORD
 PO BOX 199
 WATERFORD, CA. 95386
 209-874-2328

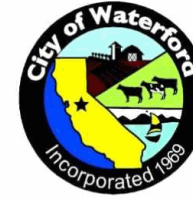
Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 105201	BANK OF THE WEST (IRS TAXES)			Check Sequence: 1	ACH Enabled: True
	PR Batch 00001.05.2023 Medicare Employee Pc	749.87	05/01/2023	1010-000-2240	PR Batch 00001.05.2023 Medicare Emplo
	PR Batch 00001.05.2023 Medicare Employer Po	749.87	05/01/2023	1010-000-2240	PR Batch 00001.05.2023 Medicare Emplo
	PR Batch 00001.05.2023 Federal Income Tax	4,883.94	05/01/2023	1010-000-2220	PR Batch 00001.05.2023 Federal Income T
	PR Batch 00001.05.2023 FICA Employee Portio	179.04	05/01/2023	1010-000-2240	PR Batch 00001.05.2023 FICA Employee
	PR Batch 00001.05.2023 FICA Employer Portio	179.04	05/01/2023	1010-000-2240	PR Batch 00001.05.2023 FICA Employer I
	Check Total:	6,741.76			
Vendor: 108350	CALIFORNIA EMPLOYMENT DEVELOPMENT DEPARTMENT			Check Sequence: 2	ACH Enabled: True
	PR Batch 00001.05.2023 EDD TRAINING TAX	2.18	05/01/2023	1010-000-2260	PR Batch 00001.05.2023 EDD TRAINING
	PR Batch 00001.05.2023 CALIFORNIA SDI	465.44	05/01/2023	1010-000-2260	PR Batch 00001.05.2023 CALIFORNIA S
	PR Batch 00001.05.2023 STATE UNEMPLOYN	34.78	05/01/2023	1010-000-2260	PR Batch 00001.05.2023 STATE UNEMP
	PR Batch 00001.05.2023 State Income Tax	1,558.44	05/01/2023	1010-000-2230	PR Batch 00001.05.2023 State Income Tax
	Check Total:	2,060.84			
Vendor: 154101	MISSION SQUARE - 303352			Check Sequence: 3	ACH Enabled: False
	PR Batch 00001.05.2023 DEFERRED COMP-4:	345.00	05/01/2023	1010-000-2280	PR Batch 00001.05.2023 DEFERRED CO
	PR Batch 00001.05.2023 457 LOAN REPAY	416.62	05/01/2023	1010-000-2280	PR Batch 00001.05.2023 457 LOAN REP/
	PR Batch 00001.05.2023 DEFERRED COMP 4:	804.50	05/01/2023	1010-000-2280	PR Batch 00001.05.2023 DEFERRED CO
	PR Batch 00001.05.2023 DEFERRED COM-45'	219.41	05/01/2023	1010-000-2285	PR Batch 00001.05.2023 DEFERRED CO
	Check Total:	1,785.53			
Vendor: 139400	PUBLIC EMPLOYEE RETIREMENT SYSTEM			Check Sequence: 4	ACH Enabled: True
	PR Batch 00001.05.2023 EMPLOYEE PERS CC	3,346.31	05/01/2023	1010-000-2270	PR Batch 00001.05.2023 EMPLOYEE PE
	PR Batch 00001.05.2023 EMPLOYER PAID PE	4,428.87	05/01/2023	1010-000-2270	PR Batch 00001.05.2023 EMPLOYER PA
	Check Total:	7,775.18			
Vendor: 148050	STATIONARY ENGINEERS LOCAL 39			Check Sequence: 5	ACH Enabled: False
	PR Batch 00001.05.2023 UNION DUES	255.20	05/01/2023	1010-000-2290	PR Batch 00001.05.2023 UNION DUES

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	255.20			
	Total for Check Run:	18,618.51			
	Total of Number of Checks:	5			

Accounts Payable

Computer Check Proof List by Vendor

User: tina
 Printed: 05/04/2023 - 3:44PM
 Batch: 00002.05.2023



CITY OF WATERFORD
 PO BOX 199
 WATERFORD, CA. 95386
 209-874-2328

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 102278	ALEJANDRO ALVAREZ			Check Sequence: 1	ACH Enabled: False
05022023	REFUND DEPOSIT FOR BEARD PARK - CA	50.00	05/04/2023	1010-000-2510	
05022023	REFUND DEPOSIT FOR BEARD PARK - CA	50.00	05/04/2023	1010-560-6010	
	Check Total:	100.00			
Vendor: 103400	ANSWERNET			Check Sequence: 2	ACH Enabled: False
112-85572	SERVICE PERIOD: 04/11 TO 05/08/2023	12.58	05/04/2023	1010-310-7810	
112-85572	SERVICE PERIOD: 04/11 TO 05/08/2023	25.14	05/04/2023	5050-700-7810	
112-85572	SERVICE PERIOD: 04/11 TO 05/08/2023	25.14	05/04/2023	5071-800-7810	
	Check Total:	62.86			
Vendor: 104500	AT&T (9011)			Check Sequence: 3	ACH Enabled: False
0019801560	SERVICE - 03/13 TO 04/12/2023	80.95	05/04/2023	1010-110-7810	
0019801560	SERVICE - 03/13 TO 04/12/2023	1.92	05/04/2023	5070-800-7810	
0019801560	SERVICE - 03/13 TO 04/12/2023	6.76	05/04/2023	5071-800-7810	
0019801560	SERVICE - 03/13 TO 04/12/2023	0.97	05/04/2023	5072-800-7810	
0019801561	SERVICE - 03/13 TO 04/12/2023	248.18	05/04/2023	5050-700-7810	
0019801562	SERVICE - 03/13 TO 04/12/2023	23.18	05/04/2023	5070-800-7810	
	Check Total:	361.96			
Vendor: 110900	AT&T MOBILITY			Check Sequence: 4	ACH Enabled: False
X04242023	IPAD-#287280326939 - 03/17 TO 04/16/2023	44.73	05/04/2023	1010-110-7811	
	Check Total:	44.73			
Vendor: 105896	AYERA TECHNOLOGIES, INC.			Check Sequence: 5	ACH Enabled: False
460275	INTERNET SERVICE - CITY HALL	214.00	05/04/2023	1010-110-7811	
460376	INTERNET SERVICE - TREATMENT PLANT	84.00	05/04/2023	5050-700-7811	
	Check Total:	298.00			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 105600	BAY ALARM COMPANY			Check Sequence: 6	ACH Enabled: False
20503978	PUBLIC WORKS ALARM MONITORING - 05	59.79	05/04/2023	5050-700-7300	
20503978	PUBLIC WORKS ALARM MONITORING - 05	59.78	05/04/2023	5070-800-7730	
20503978	PUBLIC WORKS ALARM MONITORING - 05	59.78	05/04/2023	5071-800-7300	
20503978	PUBLIC WORKS ALARM MONITORING - 05	59.78	05/04/2023	5072-800-7300	
3299742	PUBLIC WORKS CAMERA MONITORING - 05	214.43	05/04/2023	5050-700-7730	
3299742	PUBLIC WORKS CAMERA MONITORING - 05	214.43	05/04/2023	5070-800-7300	
3299742	PUBLIC WORKS CAMERA MONITORING - 05	214.43	05/04/2023	5071-800-7730	
3299742	PUBLIC WORKS CAMERA MONITORING - 05	214.43	05/04/2023	5072-800-7730	
	Check Total:	1,096.85			
Vendor: 105610	BAY CITY ELECTRIC WORKS			Check Sequence: 7	ACH Enabled: False
W268897	GENERATOR SERVICE - MOBILE UNIT FOR	1,380.57	05/04/2023	5050-700-7420	
W274484	GENERATOR SERVICE @ 101 SANDS WAY	1,844.11	05/04/2023	5070-800-7420	
	Check Total:	3,224.68			
Vendor: 106525	BOYETT PETROLEUM			Check Sequence: 8	ACH Enabled: False
314637	FUEL EXPENSE FOR APRIL	270.94	05/04/2023	1010-310-7520	
314637	FUEL EXPENSE FOR APRIL	553.25	05/04/2023	1010-580-7520	
314637	FUEL EXPENSE FOR APRIL	14.34	05/04/2023	1010-410-7520	
314637	FUEL EXPENSE FOR APRIL	433.32	05/04/2023	5050-700-7520	
314637	FUEL EXPENSE FOR APRIL	102.54	05/04/2023	5070-800-7520	
314637	FUEL EXPENSE FOR APRIL	358.87	05/04/2023	5071-800-7520	
314637	FUEL EXPENSE FOR APRIL	51.26	05/04/2023	5072-800-7520	
	Check Total:	1,784.52			
Vendor: 106701	ASHLEY BROWN			Check Sequence: 9	ACH Enabled: False
05042023	BEARD PARK DEPOSIT FEE REFUND	50.00	05/04/2023	1010-000-2510	
	Check Total:	50.00			
Vendor: 108025	CALIFORNIA CONSULTING, INC.			Check Sequence: 10	ACH Enabled: False
5892	GRANT WRITING SERVICE - 05/01 THRU 05	3,000.00	05/04/2023	1010-110-7190	
	Check Total:	3,000.00			
Vendor: 108800	CALTRAFFIC			Check Sequence: 11	ACH Enabled: False
20308	STREETS - SIGNS & POSTS	3,963.05	05/04/2023	1010-310-7510	
	Check Total:	3,963.05			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 110800	CHUCK'S AUTO PARTS			Check Sequence: 12	ACH Enabled: False
896163	POWER STEERING FLUID - VACTOR TRUC	8.08	05/04/2023	5050-700-7430	
896379	OIL FILTER-WWTP PORTABLE GENERATOI	39.35	05/04/2023	5050-700-7420	
	Check Total:	47.43			
Vendor: 112755	COLLINS ELECTRICAL COMPANY INC.			Check Sequence: 13	ACH Enabled: False
T723011-1	REPLACE DOWNED SOLAR POWERED RRI	9,830.00	05/04/2023	1010-310-7410	
T723019-1	REPLACE KNOCKED DOWN STREET LIGH	6,600.00	05/04/2023	2230-260-7440	
	Check Total:	16,430.00			
Vendor: 115200	CALIFORNIA DEPARTMENT OF TRANSPORTATION			Check Sequence: 14	ACH Enabled: False
SL230821	SIGNAL & LIGHTING: JANUARY 01 THRU	2,392.66	05/04/2023	1010-310-7820	
	Check Total:	2,392.66			
Vendor: 116925	TINA ENVIA			Check Sequence: 15	ACH Enabled: False
0424023	REFRESHMENTS FOR UKRAINIAN VISITO	377.97	05/04/2023	1010-110-7731	
	Check Total:	377.97			
Vendor: 117630	EYEMED			Check Sequence: 16	ACH Enabled: False
165742776	MAY EMPLOYEE COVERAGE	17.85	05/04/2023	1010-110-7120	
165742776	MAY EMPLOYEE COVERAGE	2.88	05/04/2023	1010-210-7120	
165742776	MAY EMPLOYEE COVERAGE	30.98	05/04/2023	1010-310-7120	
165742776	MAY EMPLOYEE COVERAGE	3.44	05/04/2023	1010-410-7120	
165742776	MAY EMPLOYEE COVERAGE	1.02	05/04/2023	1010-430-7120	
165742776	MAY EMPLOYEE COVERAGE	0.58	05/04/2023	1010-550-7120	
165742776	MAY EMPLOYEE COVERAGE	5.12	05/04/2023	1010-560-7120	
165742776	MAY EMPLOYEE COVERAGE	13.68	05/04/2023	1010-580-7120	
165742776	MAY EMPLOYEE COVERAGE	5.12	05/04/2023	2210-260-7120	
165742776	MAY EMPLOYEE COVERAGE	100.33	05/04/2023	5050-700-7120	
165742776	MAY EMPLOYEE COVERAGE	26.93	05/04/2023	5070-800-7120	
165742776	MAY EMPLOYEE COVERAGE	124.01	05/04/2023	5071-800-7120	
165742776	MAY EMPLOYEE COVERAGE	9.04	05/04/2023	5072-800-7120	
165742776	MAY EMPLOYEE COVERAGE	2.88	05/04/2023	5090-110-7120	
	Check Total:	343.86			
Vendor: 200786	GHD, INC.			Check Sequence: 17	ACH Enabled: False
380-0031831	YOSEMITE CORRIDOR STUDY - 04/01 THR	16,570.75	05/04/2023	6310-310-8295	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	16,570.75			
Vendor: 121000 04302023	GILTON SOLID WASTE MANAGEMENT, INC. REINWAY PARK BIN RENTAL - APRIL	303.17	05/04/2023	1010-580-7410	Check Sequence: 18 ACH Enabled: False
	Check Total:	303.17			
Vendor: 126570 050123GPS 050123GPS 050123GPS	J.B. ANDERSON LAND USE PLANNING LEAP NEPA ALL OTHERS	3,919.00 647.50 1,550.55	05/04/2023 05/04/2023 05/04/2023	1010-430-7197 2080-460-8290 1010-430-7195	Check Sequence: 19 ACH Enabled: False
	Check Total:	6,117.05			
Vendor: 200759 9838 9838 9838	JARED STEELEY WATER & WASTEWATER MANAGEMENT WATER CONSULTANT APRIL BILLING WATER CONSULTANT APRIL BILLING WATER CONSULTANT APRIL BILLING	1,561.80 5,466.30 780.90	05/04/2023 05/04/2023 05/04/2023	5070-800-7190 5071-800-7190 5072-800-7190	Check Sequence: 20 ACH Enabled: False
	Check Total:	7,809.00			
Vendor: 138700 35472256	LINDE GAS & EQUIPMENT INC. CYLINDER RENTAL & REFILLS 03/20 TO 04	43.05	05/04/2023	1010-310-7510	Check Sequence: 21 ACH Enabled: False
	Check Total:	43.05			
Vendor: 132742 4324 4324 4324	MOUNTAIN VALLEY ENVIRONMENTAL SERVICES, INC. CROSS CONNECION - JUNE 2023 CROSS CONNECION - JUNE 2023 CROSS CONNECION - JUNE 2023	40.00 140.00 20.00	05/04/2023 05/04/2023 05/04/2023	5070-800-7190 5071-800-7190 5072-800-7190	Check Sequence: 22 ACH Enabled: False
	Check Total:	200.00			
Vendor: 200738 10699724	NAVIA BENEFIT SOLUTIONS COBRA ADMIN - 04/01 THRU 04/30/2023	35.00	05/04/2023	1010-110-7190	Check Sequence: 23 ACH Enabled: False
	Check Total:	35.00			
Vendor: 207709 04282023	JESUS ATLETH PARRA BEARD PARK REFUND DEPOSITNFOR REN	50.00	05/04/2023	1010-000-2510	Check Sequence: 24 ACH Enabled: False
	Check Total:	50.00			
Vendor: 136600	PG&E				Check Sequence: 25 ACH Enabled: False

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
041823	SERVICE FOR 03/18/23 TO 04/18/23	169.10	05/04/2023	1010-110-7820	
041823	SERVICE FOR 03/18/23 TO 04/18/23	37.15	05/04/2023	1010-310-7820	
041823	SERVICE FOR 03/18/23 TO 04/18/23	37.14	05/04/2023	1010-580-7820	
041823	SERVICE FOR 03/18/23 TO 04/18/23	423.28	05/04/2023	1010-210-7820	
041823	SERVICE FOR 03/18/23 TO 04/18/23	16.68	05/04/2023	1010-560-7820	
041823	SERVICE FOR 03/18/23 TO 04/18/23	117.85	05/04/2023	1010-550-7820	
	Check Total:	801.20			
Vendor: 139200	PRODUCTIVITY PLUS ACCOUNT			Check Sequence: 26	ACH Enabled: False
P1499201	MOWER SERVICE - PARTS	141.92	05/04/2023	1010-580-7420	
	Check Total:	141.92			
Vendor: 139725	QUALITY CODE PUBLISHING LLC			Check Sequence: 27	ACH Enabled: False
GC0010461	MUNI CODE MAINTENANCE - WEBSITE	2,102.00	05/04/2023	1010-110-7190	
	Check Total:	2,102.00			
Vendor: 130200	ROBBINS BROWNING GODWIN & MARCHINI LLP			Check Sequence: 28	ACH Enabled: False
68828	ATTORNEY SERVICES - 04/01 THROUGH 04	3,036.68	05/04/2023	1010-110-7194	
68829	ATTORNEY SERVICES - CODE ENFORCEM	90.00	05/04/2023	1010-110-7194	
	Check Total:	3,126.68			
Vendor: 200708	STANISLAUS COUNTY PUBLIC WORKS			Check Sequence: 29	ACH Enabled: False
3515	FUEL PURCHASE	6.57	05/04/2023	5070-800-7520	
3515	FUEL PURCHASE	23.00	05/04/2023	5071-800-7520	
3515	FUEL PURCHASE	3.28	05/04/2023	5072-800-7520	
	Check Total:	32.85			
Vendor: 148614	SWIFTCOMPLY US OPCO, INC.			Check Sequence: 30	ACH Enabled: False
INV-8958	SAAS-FOG: MAY 01,2023 TO APRIL 30,2024	1,050.00	05/04/2023	5050-700-7510	
	Check Total:	1,050.00			
Vendor: 148025	SWRCB - DWOCP			Check Sequence: 31	ACH Enabled: False
05012023	D-2 CERTIFICATION TEST - JOSH GREEN	12.00	05/04/2023	5070-800-7740	
05012023	D-2 CERTIFICATION TEST - JOSH GREEN	42.00	05/04/2023	5071-800-7740	
05012023	D-2 CERTIFICATION TEST - JOSH GREEN	6.00	05/04/2023	5072-800-7740	
	Check Total:	60.00			
Vendor: 150567	TURLOCK IRRIGATION DISTRICT			Check Sequence: 32	ACH Enabled: False

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
04212023	HICKMAN ELECTRIC - 03/21 TO 04/21/2023	1,144.31	05/04/2023	5072-800-7820	
	Check Total:	1,144.31			
Vendor: 155600	WATERFORD FARM SUPPLY, INC.			Check Sequence: 33	ACH Enabled: False
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	372.66	05/04/2023	1010-110-7510	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	8.19	05/04/2023	1010-310-7410	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	133.63	05/04/2023	1010-310-7420	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	194.17	05/04/2023	1010-310-7510	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	366.14	05/04/2023	1010-580-7410	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	355.13	05/04/2023	1010-580-7420	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	884.81	05/04/2023	1010-580-7510	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	28.03	05/04/2023	5050-700-7410	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	18.65	05/04/2023	5050-700-7420	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	132.05	05/04/2023	5050-700-7510	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	46.47	05/04/2023	5070-800-7420	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	53.93	05/04/2023	5070-800-7510	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	4.60	05/04/2023	5070-800-7550	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	162.66	05/04/2023	5071-800-7420	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	16.13	05/04/2023	5071-800-7550	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	23.24	05/04/2023	5072-800-7420	
04302023	MISC OPERATING SUPPLIES & TOOLS PUR	2.31	05/04/2023	5072-800-7550	
	Check Total:	2,802.80			
Vendor: 157700	WILSON FAMILY PLUMBING, INC.			Check Sequence: 34	ACH Enabled: False
11652	REPLACE FIRE HYDRANT HIT BY CAR - Y	8,473.25	05/04/2023	5071-800-7410	
	Check Total:	8,473.25			
	Total for Check Run:	84,441.60			
	Total of Number of Checks:	34			



Consent Calendar 3c

May 18, 2023

Patricia Krause, City Clerk / Administrative Services Director
City Council Staff Report

Motion: Approving Minutes of the Regular City Council Meeting held May 4, 2023.

SUMMARY:

Consider approving minutes from the May 4, 2023 Regular City Council meeting.

ANALYSIS:

Approve Minutes of the Regular City Council Meeting held on May 4, 2023.

FISCAL IMPACT:

N/A

ENVIRONMENTAL REVIEW:

N/A

ALTERNATIVES:

1. Direct the City Clerk to make amendments to the minutes and bring them back for approval at a future City Council meeting.
2. Take no action.

ATTACHMENTS:

- City Council Regular Meeting Minutes of May 4, 2023.



MINUTES
WATERFORD CITY COUNCIL - REGULAR
MEETING WATERFORD CITY HALL, CITY
COUNCIL CHAMBERS 101 "E" STREET,
WATERFORD, CA

WATERFORD CITY COUNCIL REGULAR MEETING – MAY 5, 2023 - 6:30 PM

MEETING CALLED TO ORDER BY MAYOR GOEKEN AT: 6:51 pm

FLAG SALUTE: Mayor Goeken

INVOCATION: Pastor Pete Mar, Community Bible Church gave the invocation.

ROLL CALL PRESENT:

Mayor Goeken
Council Member Hilton
Council Member Harris
Council Member Talbott

ABSENT: Vice Mayor Kitchens

STAFF PRESENT:

Michael Pitcock, City Manager
Patricia Krause, City Clerk / Administrative Services Director
Lonnie Statzer, Public Works Superintendent
Tina Envia, Finance Manager

ADOPTION OF AGENDA:

ACTION: By motion moved and seconded (CM Hilton / CM Talbott / 4-0) to adopt the Agenda.

AYES: Goeken, Harris, Hilton, Talbott
NAYS: None
ABSENT: Kitchens
ABSTAIN: None

Motion passed 4-0.

CONFLICT OF INTEREST DECLARATION:

None.

1. **PRESENTATION**

- 1a: PRESENTATION: Proclamation for Older Americans Month – May 2023
Mayor Goeken presented a Proclamation declaring May 2023 as Older Americans Month, to Joyce Gandlemen from the Stanislaus County Commission on Aging.

2. **COMMUNICATIONS FROM THE AUDIENCE**

None.

3. **ADOPTION OF CONSENT CALENDAR**

- 3a: MOTION: Waiving all Readings of Ordinances and Resolutions, except by title.
- 3b: RESOLUTION: Adopting Resolution 2023-22, Approving the Warrant Register in the Amount of \$417,010.04 for the Period of April 17 to April 20, 2023.
- 3c: MOTION: Approving Minutes of the Regular City Council Meeting held April 20, 2023.
- 3d: MOTION: Approving the Appointment of Tom Fielder to the Parks & Recreation Commission, for an unfilled 2-Year Term Ending July 2024 by the Mayor, with Approval of the City Council as Provided in Waterford Municipal Code Section 2.28.010.

ACTION: By motion moved and seconded (CM Talbott / CM Hilton / 4-0) to adopt the Consent Calendar.

AYES: Goeken, Harris, Hilton, Talbott
NAYS: None
ABSENT: Kitchens
ABSTAIN: None

Motion passed 4-0.

4. **FINAL READINGS**

5. **PUBLIC HEARINGS**

6. **GENERAL BUSINESS**

- 6a: WORKSHOP: Fiscal Year 2023-2024 Preliminary Budget. (*Envia*)
Finance Manager Envia presented the proposed Fiscal Year 2023-2024 to the Council.

7. **SUCCESSOR AGENCY TO THE FORMER WATERFORD REDEVELOPMENT AGENCY**

8. **INFORMATIONAL ITEMS**

8a: City Project List

9. **STAFF/COUNCIL COMMENTS AND MEETING REPORTS**

9a: City Staff

Public Works Superintendent updated the Council on the Tire Amnesty Event as well as the Safe Routes to School Event, which satisfied the educational component of the ATP grant. Mr. Statzer also commented on the success of the Love Waterford event.

City Manager Pitcock informed the Council that staff have placed signs at the River parks, warning visitors of the dangers of the swift moving waters in the river and the risks of swimming until at least July.

9b: City Council

Councilmember Harris welcomed back Councilmember Hilton.

Councilmember Talbott spoke about the successful turnout of the Love Waterford event. Mrs. Talbott informed the Council that the dog park committee would be meeting to get the plan together for the grand opening of the dog park.

Mayor Goeken welcomed back Councilmember Hilton. Mayor Goeken thanked staff and the school district for the successful visit with the Ukrainian Mayors.

10. **ADJOURNMENT / RECESS**

ACTION: By motion moved and seconded (CM Talbott / CM Hilton / 4-0) to adjourn the meeting at 7:31 pm.

AYES: Goeken, Harris, Hilton, Talbott

NAYS: None

ABSENT: Kitchens

ABSTAIN: None

Motion passed 4-0.

11. **CLOSED SESSION**

12. **REPORT OUT OF CLOSED SESSION**

PASSED AND ADOPTED by the Waterford City Council at a regular meeting held on May 18, 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CITY OF WATERFORD:

Charlie Goeken, Mayor

ATTEST:

Patricia Krause, CMC, City Clerk



Consent Item 3d

May 18th, 2023

Tina Envia, Finance Manager
City Council Staff Report

Motion: Accepting the Treasurer’s Report for the Quarter Ended March 31, 2023.

SUMMARY:

Accept the Treasurer’s Report for the Quarter that ended March 31, 2023. The report is provided for informational purposes to keep the City Council informed as to the nature of the City’s investments and cash position.

ANALYSIS:

The City Treasurer is required to report quarterly to the City Council on the status of the cash and investments held by the City of Waterford. Attached is the report for the quarter ended March 31, 2023. Total cash and investments held by the City at March 31, 2023 totaled \$11,061,720. The attached report details these amounts by account and Fund. The current investments held by the City of Waterford are in compliance with the Investment Policy and the City has sufficient cash flow to meet the City’s expected expenditures for the next six months.

FISCAL IMPACT:

The report is a disclosure of the cash and investments balance as of March 31, 2023

ENVIRONMENTAL REVIEW:

N/A

ALTERNATIVES:

1. Do not accept the Treasurer’s Report. This is not recommended, as Section 53646 of the California Government Code states the Treasurer or Chief Fiscal Officer shall render a report to the City Council and City Manager, at least quarterly, detailing information on all securities, investments and moneys of the City.
2. Provide direction to Staff.
3. Accept the Treasurers Report as presented.

ATTACHMENTS:

- Treasurer’s Quarterly Report for the quarter ended March 31, 2023



Prepared By: *Tina Envia*
Finance Manager

TREASURER'S QUARTERLY REPORT
March 31, 2023

FINANCIAL INSTITUTION	YIELD	PORTFOLIO PERCENT	Interest Earned for the Quarter	Current Balance	Prior Quarter Balance
Bank of the West - Checking	0.00%	46.45%	\$ -	\$ 5,137,778	\$ 3,764,229
Bank of the West - Payroll	0.00%	0.00%	\$ -	\$ 112	\$ 38,112
Chandler Asset Management CSJVRMA Investment Pool	1.60%	15.67%	\$ 6,366	\$ 1,733,318	\$ 1,726,952
State of California - LAIF Funds (PFA)	2.63%	0.66%	\$ 625	\$ 72,844	\$ 72,219
State of California - LAIF Funds (City)	2.63%	29.65%	\$ 17,047	\$ 3,280,206	\$ 3,263,159
Investments - Bank of the West	SEE DETAIL	7.57%	\$ 5,862	\$ 837,462	\$ 831,600
TOTAL FOR THE CITY OF WATERFORD		<u>100%</u>	<u>\$ 29,900</u>	<u>\$ 11,061,720</u>	<u>\$ 9,696,271</u>

The current investments held by the City of Waterford are in compliance with the Investment Policy and the City has sufficient cash flow to meet the City's expected expenditures for the next six months. The current balance represents the market value of the investments for all accounts except for the Investments - Bank of the West which are reflected at cost. Supplemental information is provided concerning the market value of that account.

City of Waterford
Detail Listing of Investments Bank of the West

March 31, 2023

Investment	CUSIP	Investment Type	Par Value	Purchase Price	Date Purchased	Market Value	Maturity Date	Call Date	Interest Rate	Estimated Yield
Los Angeles County PUB WKS 5.0%	54473EQF4	Municipal Bonds	60,000.00	64,903	3/23/2022	61,011	12/1/2023		5.00%	4.75%
Nevada Irr Dist JT Powers 5.0%	641322BJO	Municipal Bonds	65,000.00	69,878	3/23/2022	66,396	3/1/2024		5.00%	4.72%
Microsoft Fixed Rate 2.375%	594918AT1	Corporate Bonds	100,000.00	102,281	9/1/2017	99,817	5/1/2023		2.38%	2.30%
Microsoft Fixed Rate 3.625%	594918AW4	Corporate Bonds	200,000.00	209,310	3/23/2022	198,984	12/15/2023		3.63%	3.53%
Alphabet Inc Fxd Rt 3.375%	02079KAB3	Corporate Bonds	165,000.00	171,277	3/23/2022	163,926	2/25/2024		3.38%	3.30%
Chevron Corp Fixed Rate 2.895%	166764-BT-6	Corporate Bonds	100,000.00	103,525	9/1/2017	98,201	3/3/2024		2.90%	2.74%
Total Investments - Book Value				721,174		688,335				
Money Market Account				116,288		116,288				
				<u>837,462</u>		<u>804,623</u>				

City of Waterford
Cash Balance By Fund
Treasurers Report 3-31-2023

Fund Number	Fund Description	General/Investments Balance	Payroll Balance	Laif WPFA	Total
1010	General Fund	5,218,358	112		5,218,470
2005	Special Business Pilot Program	108,111			108,111
2010	Abandoned Vehicle Abatement	9,893			9,893
2030	CDBG Rehab Grant	0			0
2050	Gas Tax	280,740			280,740
2060	Housing Rehab Loans	0			0
2070	HCD Home Program	346,976			346,976
2080	CDBG Consortium	8,655			8,655
2091	Impact Fee Admin/Planning	29,348			29,348
2092	Impact Fee City Facilities	1,043			1,043
2093	Impact Fee Water	0			0
2100	Impact Fees Due to County	0			0
2110	Impact Fee Drainage	5,895			5,895
2121	Impact Fee Sewer Collection	39,676			39,676
2131	Impact Fee Parks and Rec	207,216			207,216
2151	Impact Fee Police	0			0
2170	Impact Fee Public Works	0			0
2171	Impact Fee Traffic	789,672			789,672
2191	Impact Fee Wastewater	373,478			373,478
2210	Lighting Landscaping District	11,842			11,842
2230	Lighting District	109,732			109,732
2240	CFD 2019-1	4,866			4,866
2270	Local Transportation Fund	8,693			8,693
2330	RDA Obligation Retirement Fund (3)	(47,685)			(47,685)
4350	Wastewater Improvements (1)	(74,898)			(74,898)
5050	Wastewater Treatment Plant	619,545			619,545
5070	Riverpoint Water System	96,975			96,975
5071	Waterford Water System	1,049,833			1,049,833
5072	Hickman Water System	73,465			73,465
5075	Waterford Water CIP	692,763			692,763
5076	Hickman Water CIP (1)	(24,233)			(24,233)
5090	Waterford Public Financing Authority	305,867		72,844	378,711
6310	CIP Streets	334,380			334,380
6320	CIP Streets Measure L	605,316			605,316
6580	CIP Parks (2)	(196,758)			(196,758)
		<u>\$ 10,988,764</u>	<u>\$ 112</u>	<u>\$ 72,844</u>	<u>\$11,061,720</u>

- (1) Operations will offset shortfalls in CIP reserves.
(2) Grant funds are pending to cover the deficit.
(3) ROPS payment will cover shortfall.

From Summary: \$11,061,720

Difference \$ -



Consent 3e

May 18, 2023

Tina Envia, Finance Manager
City Council Staff Report

Resolution: Adopting Resolution 2023-27, Approving the 2023-2024 Appropriations Limit.

SUMMARY:

The California Constitution requires the preparation and adoption of the Appropriations Limit for the City of Waterford. This amount is calculated by adjusting the prior years' appropriations limit by the changes in both the Nonresidential Assessed Valuation of the California Per Capita Personal Income and the changes in population for either the City of Waterford or the County, whichever is greater. The State of California Department of Finance has established a 4.44% increase in Per Capita Personal Income and a (.51%) decrease in the County's population and the City of Waterford's population change 1.23%. The City's Appropriations Limit for 2023-2024 has therefore been calculated to be \$3,471,605.

ANALYSIS:

The City of Waterford anticipates revenues subject to appropriation of \$3,015,247 which is calculated to be \$456,358 under the allowed limit of \$3,471,605.

FISCAL IMPACT:

N/A

ENVIRONMENTAL REVIEW:

N/A

ALTERNATIVES:

1. Approve the 2023-2024 Appropriations and be in compliance with the California Constitution.
2. Not approve the 2023-2024 Appropriations Limit and not be in compliance with the California Constitution.

ATTACHMENTS:

- Resolution 2023-27
- FY 2023-2024 Appropriations Limit

**WATERFORD CITY COUNCIL
RESOLUTION NO. 2023-27**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WATERFORD
ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-2024**

WHEREAS, Article XIII (B) of the California Constitution provides that the Appropriations limit for the 2023-2024 Fiscal Year is calculated by adjusting the Appropriations limit for the 2022-2023 Fiscal Year, by the changes in both the Nonresidential Assessed Valuation of California Per Capita Personal Income, and changes in Population for the City of Waterford (or County, whichever is greater); and,

WHEREAS, the State of California's Department of Finance has established a 4.44% increase in Per Capita Personal Income, and a (.51%) decrease in the County population (Waterford's population change 1.23%); and,

WHEREAS, the Appropriations limit for Fiscal Year 2023-2024 has been calculated by the Finance Department to be \$3,471,605; and,

WHEREAS, the City of Waterford has complied with all the provisions of Article XIII (B) in determining the Appropriations Limit for Fiscal Year 2023-2024.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Waterford hereby finds, declares, and establishes the Appropriations Limit for the City of Waterford for Fiscal Year 2023-2024, pursuant to Article XIII (B) of the Constitution of the State of California, to be \$3,471,605.

The foregoing Resolution was passed and adopted by the City Council of the City of Waterford, County of Stanislaus, State of California, at a regular meeting thereof held on the 18th day of May 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

City of Waterford,

Charlie Goeken, Mayor

ATTEST:

APPROVED AS TO FORM:

Patricia Krause, CMC, City Clerk

Corbett J. Browning, City Attorney

City of Waterford
Calculation of the Appropriation Limit

	Per Capita Personal Income Change	Per Capita ratio	Population Change	Population Change ratio	Factor	Limit
	from Dept of Finance letter		from Dept of Finance letter			
FY00	Obtained from State Controller's website					1,007,483
FY01	4.91	1.0491	1.77	1.0177	1.067669	1,075,658
FY02	7.82	1.0782	1.97	1.0197	1.099441	1,182,622
FY03	-1.27	0.9873	2.57	1.0257	1.012674	1,197,611
FY04	2.31	1.0231	6.94	1.0694	1.094103	1,310,310
FY05	3.28	1.0328	2.31	1.0231	1.056658	1,384,549
FY06	5.26	1.0526	1.95	1.0195	1.073126	1,485,795
FY07	3.96	1.0396	3.86	1.0386	1.079729	1,604,255
FY08	4.42	1.0442	4.74	1.0474	1.093695	1,754,566
FY09	4.29	1.0429	2.53	1.0253	1.069285	1,876,131
FY10	0.62	1.0062	1.3	1.0130	1.019281	1,912,304
FY11	-2.54	0.9746	1.05	1.0105	0.984833	1,883,301
FY12	2.51	1.0251	0.59	1.0059	1.031148	1,941,962
FY13	3.77	1.0377	0.65	1.0065	1.044445	2,028,273
FY14	5.12	1.0512	0.88	1.0088	1.060451	2,150,883
FY15	-0.23	0.9977	0.47	1.0047	1.002389	2,156,022
FY16	3.82	1.0382	0.54	1.0054	1.043806	2,250,469
FY17	5.37	1.0537	0.99	1.0099	1.064132	2,394,796
FY18	3.69	1.0369	1.22	1.0122	1.049550	2,513,458
FY19	3.67	1.0367	1.03	1.0103	1.047378	2,632,541
FY20	3.85	1.0385	0.88	1.0088	1.047639	2,757,952
FY21	3.73	1.0373	1	1.0100	1.047673	2,889,432
FY22	5.73	1.0573	0.35	1.0035	1.061001	3,065,689
FY23	7.55	1.0755	-0.41	0.9959	1.071090	3,283,630
FY24	4.44	1.0444	1.23	1.0123	1.057246	3,471,605

County percent change as is higher than City of Waterford
City percent change as is higher than the County

Subject to Appropriation Limit

Secured and Unsecured Property Taxes	485,119
Supplemental Secured and Unsecured	8,696
Other property taxes	89,207
Sales and Use Tax	850,000
Business License Taxes	22,000
Utility Users Taxes	600,000
Property taxes in lieu of motor vehicle	960,225
Total subject to the appropriations limit	3,015,247

Appropriations limit

3,471,605

\$ Difference 456,358

% Difference 13%

Copied from Budget Master

Account	Description	Actual 2018	Actual 2019	Actual 2020
<u>Operating Revenues</u>				
1010-110-5020	Property Tax - secured	332,888	340,326	355,931
1010-110-5030	Property Tax - unsecured	17,602	18,938	20,894
1010-110-5040	Supplemental SB13	6,025	9,398	7,589
1010-110-5065	Property Tax Admin Fees	(5,650)	(5,677)	0
1010-110-5081	Tax Increment Distribution	10,113	15,706	7,471
1010-110-5110	Sales & Use Tax	543,366	621,495	572,873
1010-110-5120	Utility Users Tax	606,762	575,227	570,084
1010-110-5130	Franchise Fees	109,276	103,133	106,401
1010-110-5140	In-lieu Tax Payments	7,338	15,761	(4,717)
1010-110-5160	Real Property Transfer Tax	23,252	22,457	39,858
1010-110-5260	Business License Fees	25,317	10,790	20,413
1010-110-5590	Other Lic. & Permits Fees	1,070	1,160	680
1010-110-5670	Homeowners Property Tax Relief	3,751	3,658	3,590
1010-110-5730	Motor Vehicle In-lieu VLF	4,687	4,392	7,202
1010-110-5731	Property Tax In-lieu of MVLF	690,650	728,719	769,015
1010-110-5800	Other Misc State Grants	2,663	0	0
1010-110-5891	CARES State & County	0	0	0
1010-110-6330	Allocated Interest Earnings	11,958	50,004	50,704
1010-110-6480	Lien Release Fees	(285)	(173)	(430)
1010-110-6560	Other Misc Revenues	2,852	20,614	45,914
1010-110-6561	Event Revenue	1,140	705	2,233
1010-110-6910	Transfers In	0	12,274	14,658
1010-110-6950	Admin Allocation Transfer In	452,733	446,615	412,999
1010-120-6910	Transfers In	0	0	4,000
1010-210-5150	Prop 172 Public Safety Tax	13,606	14,745	14,362
1010-210-5770	State Mandate Reimbursement	4,253	5,565	4,433
1010-210-5800	Other Misc State Grants	0	0	0
1010-210-5803	State COPS SLESF Grant	139,416	148,747	187,739
1010-210-6130	Police Report Fees	1,265	975	270
1010-210-6140	Other Police Service Fees	609	191	577
1010-210-6240	Traffic Violators School	5,052	1,099	420
1010-210-6250	Vehicle Code Fines	19,457	4,051	10,553
1010-210-6260	Other Fines, Forfeitures	1,233	1,081	1,271
1010-210-6560	Other Misc Revenues	964	1,728	0
1010-210-6910	Transfers In	10,000	10,000	10,000
1010-300-5630	County Solid Waste Payments	0	0	0
1010-310-6560	Other Misc Revenues	0	3,132	1,000
1010-310-6910	Transfers In	192,919	191,332	212,801
1010-410-5320	Building Fees - Residential	32,355	66,300	52,222
1010-410-5340	State Fee	1,570	(404)	0

1010-410-5350	Building Fees - Commercial	3,388	0	0
1010-410-5420	SMIP Fee	202	316	201
1010-410-5430	CBSC Fee	6	9	31
1010-410-5590	Other Lic & Permit Fees	1,157	4,628	0
1010-410-6260	Other Fines, Forfeitures	14,766	3,362	1,269
1010-430-5590	Other Lic & Permit Fees	10,148	18,910	23,062
1010-460-5080	Other Misc State Grants	0	15,067	7,221
1010-560-6010	Rental Income	12,382	10,710	9,980
1010-560-6560	Other Misc Revenues	100	0	0
1010-580-5800	Other Misc State Grants	5,000	0	0
1010-580-6560	Other Misc Revenues	8,386	11,030	7,305
1010-580-6910	Transfers In	10,011	0	0
Total General Fund Operating Revenues		3,335,753	3,508,096	3,552,079

Estimate 2021	Budget 2022
------------------	----------------

361,393	368,621
18,941	19,320
6,687	7,800
(5,922)	(6,200)
21,420	26,961
570,000	580,000
575,000	596,000
117,000	107,000
7,500	2,600
24,000	25,000
21,850	19,500
1,200	1,200
3,000	3,200
3,849	6,800
815,136	831,439
0	0
410,107	0
9,500	20,000
(200)	(200)
3,800	5,000
1,500	1,500
7,000	7,000
441,809	499,389
3,500	3,500
13,000	15,000
1,000	4,500
0	0
145,000	145,000
1,300	900
500	500
5,500	800
16,500	10,500
1,400	1,000
0	0
10,000	10,000
3,000	0
0	0
215,238	236,346
32,000	65,000
0	0

2,492,241

3,400	3,500
140	200
20	20
2,500	2,500
6,000	6,500
150,000	20,000
10,000	12,500
0	4,500
0	0
0	0
6,650	6,400
0	0
4,041,219	3,671,096



General Business 6a

May 18, 2023

Lonnie Statzer, Public Works Superintendent
City Council Staff Report

Resolution: Adopting Resolution 2023-24, Authorizing the City Manager or Designee to Submit Applications for All CalRecycle Grants for Which the City is Eligible.

SUMMARY:

Staff are asking the City of Waterford City Council to authorize the City Manager or his designee to submit applications and compete for all grants the City of Waterford qualifies for in the CalRecycle Grants and Payment Programs.

ANALYSIS:

Public Resources Code sections 48000 et seq. authorize the Department of Resources Recycling and Recovery (CalRecycle) to administer various grant programs (grants) in furtherance of the State of California's (state) efforts to reduce, recycle and reuse solid waste generated in the state thereby preserving landfill capacity and protecting public health and safety and the environment.

With this authority CalRecycle is required to establish procedures governing the application, awarding, and management of the grants. The grant application procedures require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of CalRecycle grants. Some of the grants in this program that staff looks to pursue in the future include:

- Beverage Container Recycling Grant
- Farm and Ranch Solid Waste Cleanup and Abatement Grant
- Food Waste Prevention and Rescue Grant
- Household Hazardous Waste Grant
- Local Enforcement Agency Grant
- Local Government Waste Tire Amnesty Grant
- Local Government Waste Tire Cleanup Grant
- Local Government Waste Tire Enforcement Grant
- Organics Grant
- Recycled Fiber, Plastic, and Glass Grant
- Rubberized Pavement Grant Program
- Solid Waste Disposal and Site Cleanup Grants
- Tire Incentive Program
- Tire-Derived Aggregate Grant
- Tire-Derived Product Grant
- Used Oil Competitive Grant

FISCAL IMPACT:

N/A

ENVIRONMENTAL REVIEW:

N/A

ALTERNATIVES:

Not to except this motion. This is not an alternative that staff recommends because of the need to have this resolution as part of the City's application to secure any funding opportunities in the program.

ATTACHMENTS:

- Grant Resolution 2023-24

**WATERFORD CITY COUNCIL
RESOLUTION # 2023-24**

**A RESOLUTION OF THE WATERFORD CITY COUNCIL
AUTHORIZING THE CITY MANAGER OR DESIGNEE TO SUBMIT APPLICATIONS
FOR ALL CALRECYCLE GRANTS FOR WHICH THE CITY IS ELIGIBLE**

WHEREAS, Public Resources Code sections 48000 et seq. authorize the Department of Resources Recycling and Recovery (CalRecycle) to administer various grant programs (grants) in furtherance of the State of California's (state) efforts to reduce, recycle and reuse solid waste generated in the state thereby preserving landfill capacity and protecting public health and safety and the environment; and

WHEREAS, in furtherance of this authority CalRecycle is required to establish procedures governing the application, awarding, and management of the grants; and

WHEREAS, CalRecycle grant application procedures require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of CalRecycle grants.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WATERFORD DES HEREBY RESOLVE AS FOLLOWS:

Section 1. That the Waterford City Council authorizes the submittal of application(s) to CalRecycle for all grants for which the City of Waterford is eligible; and

Section 2. That the City Manager, or his/her designee, is hereby authorized and empowered to execute in the name of the City of Waterford all grant documents, including but not limited to, applications, agreements, amendments and requests for payment, necessary to secure grant funds and implement the approved grant project; and

Section 3. That these authorizations are effective for five (5) years from the date of adoption of this resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Waterford at a regular meeting held on the 18th day of May 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

CITY OF WATERFORD:

Charlie Goeken, Mayor

ATTEST:

APPROVED AS TO FORM:

Patricia Krause, CMC, City Clerk

Corbett J. Browning, City Attorney



General Business 6b

May 18, 2023

Patricia Krause, City Clerk / Administrative Services Director
City Council Staff Report

Resolution: Adopting Resolution 2023-25, Confirming the Annual Engineers Report and Declaring Intention to Levy and Collect an Assessment of \$11.24 per Parcel for the Waterford Lighting Assessment District for Fiscal Year 2023-2024 and Setting a Public Hearing date for June 15, 2023.

SUMMARY:

Approve a resolution confirming the annual engineer's report for the Lighting Assessment District and declare the City's intention to collect assessments for Fiscal Year 2023-2024.

ANALYSIS:

Stanislaus County formed a Lighting Assessment District (LAD) in 1920 pursuant to the Streets and Highway Code Section 22500 by a vote of the people, hereinafter referred to as "Act". The LAD includes properties as shown in the Lighting Assessment District Map of the City of Waterford which is on file at City Hall and available for public inspection.

The Act allows the District to collect assessments to be used to finance the construction, operation, maintenance, and service of street lighting and appurtenant facilities; including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory completion of improvements.

This is the second step of a three-step process to get the annual assessments on the County tax roll. In order to collect the assessments, the Act requires that an engineer prepare a report which refers to the assessment district by its distinctive designation, specifies the fiscal year to which it applies and contains the plans and specifications for the improvements, an estimate of the costs of the improvements, a diagram for the assessment district, and an assessment of the estimated costs of the improvements.

The City has retained NBS for the purpose of assisting with the annual levy of the Assessment Districts and to prepare and file an Annual Report. NBS has prepared and submitted the Annual Engineer's Report for the Waterford Lighting Assessment District for Council's consideration and approval. If approved, staff asks that Council declare their intention to levy and collect the assessments to pay the costs of the improvements for Fiscal Year 2023-2024 and set a public hearing to be held at the Council Meeting of June 15, 2023 to confirm the assessments and order the levy.

The City of Waterford previously established an assessment for the Lighting District of \$11.24 per parcel for the Fiscal Year 2022-23 by Waterford City Council Resolution #2022-29, which is the maximum amount allowed. Although the Fiscal Year 2023-24 Engineer's Report outlines that the fund is currently operating at a deficit, the report recommends that Council approve the assessment amount of \$11.24 per parcel for Fiscal Year 2023-24.

FISCAL IMPACT:

The report recommends an assessment of \$11.24 per parcel located within the Waterford Lighting Assessment District for FY 2023-24 to fund the Lighting Assessment District (Fund # 2230 - Lighting Assessment District Revenues). This rate structure has been in place since the City's incorporation. With increasing costs and projects, the revenue of \$11.24 per parcel is not sustainable and the fund is currently operating at an increasing deficit. Any effort by the City to authorize an increase to the maximum amount of \$11.24 would be subject to Proposition 218 proceedings.

ALTERNATIVES:

1. Direct Staff to work with the consultant to determine a rate that would adequately fund the Lighting Assessment District and initiate the Proposition 218 process.
2. Provide other direction to Staff.

ATTACHMENTS:

- Resolution #2023-25
- Annual Engineer's Report for the Waterford Lighting Assessment District for FY 2023-24

**WATERFORD CITY COUNCIL
RESOLUTION #2023-25**

**RESOLUTION OF INTENT TO LEVY AND CONFIRMING THE ENGINEER'S
REPORT FOR THE WATERFORD LIGHTING ASSESSMENT DISTRICT
FOR FISCAL YEAR 2023-2024**

WHEREAS, Stanislaus County the "County" formed a Lighting Assessment District in 1920 pursuant to the Streets and Highway Code Section 18000, by a vote of the people, hereinafter referred to as "Act"; and

WHEREAS, the Lighting Assessment District includes those properties as described in the Lighting Assessment District Map of the City of Waterford, which is on file with the City Clerk and open for public inspection, and is designated the Waterford Lighting Assessment District, hereinafter referred to as "District"; and

WHEREAS, the District may collect assessments to be used to finance expenses for streets and sidewalks for the capital cost or maintenance and operational expenses of installation, servicing, and maintenance of public owned or leased lighting, including but not limited to traffic signals and any appurtenant facilities, including but not limited to land preparation, light equipment and their servicing and maintenance; and

WHEREAS, the City of Waterford, hereinafter referred to as the "City", has determined and certifies that the charges are either exempt from or in compliance with all the provisions of Proposition 218 which was passed by the voters in November 1996. The City has further determined the charges are in compliance with all laws pertaining to the levy of such charges; and

WHEREAS, it is the intent of the City Council to continue to levy an assessment for the fiscal year 2023-2024 \$11.24 Benefit Unit; and

WHEREAS, the intended assessment is not greater than the assessment in existence on November 6, 1996; and

WHEREAS, the assessment does not exceed the reasonable cost of providing the service facilities or regulatory activity for which the assessment is levied; and

WHEREAS, the assessment will be confirmed and established annually by a noticed public hearing; and

WHEREAS, the setting of the assessment will be confirmed and established at a noticed public hearing to be held at or after 6:30 p.m. on June 15, 2023, at a regular meeting of the Waterford City Council at the Waterford City Hall Council Chambers, 101 E Street, Waterford, CA 95386; and

WHEREAS, an engineer will prepare a report which refers to the District by its distinctive designation, specifies the fiscal year to which it applies and contains plans and specifications for the improvements and an estimate of the cost of improvements; and

WHEREAS, the Engineer's Report submitted to the City Clerk refers to the District by its distinctive designation, the Waterford Lighting Assessment District, specifies the fiscal year to which the report applies and, with respect to that year, contains all of the following: (a) plans and specifications of the improvements; (b) an estimate of the costs of improvements; (c) a diagram for the District; and, (d) an assessment of the established costs of the improvements; and

WHEREAS, Resolution No. 2023-25, a Resolution of Intent was approved by the City Council on May 18, 2023 wherein a public hearing was scheduled for June 15, 2023.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The City Council confirms the Engineer's Report is submitted to the City Clerk;
2. The City Council declares its intent to levy and collect assessments for the District for the 2023-2024 fiscal year; and
3. The assessment is levied without regard to property valuations; and
4. The assessment is in compliance with the Act; and
5. The City Council shall hold a noticed public hearing on the setting of the proposed assessment on June 15, 2023 at or after 6:30 pm., at a regularly scheduled meeting at the Waterford City Hall Council Chambers 101 E Street, Waterford, CA 95386.

The foregoing Resolution was passed and adopted by the City Council of the City of Waterford, County of Stanislaus, State of California, at a regular meeting thereof held on May 18, 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

City of Waterford,

Charlie Goeken, Mayor

ATTEST:

Patricia Krause, CMC, City Clerk

APPROVED AS TO FORM:

Corbett J. Browning, City Attorney

CITY OF WATERFORD

Fiscal Year 2023/24 Engineer's Report For:

Lighting Assessment District

May 2023

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

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1. ENGINEER'S LETTER

WHEREAS, Stanislaus County (the "County"), State of California, formed a Lighting Assessment District in 1920 pursuant to the Street Lighting Act of 1919 (the "Act"). The assessment district is known as Lighting Assessment District (the "District") of the City of Waterford (the "City"); and

WHEREAS, the City directed NBS to prepare and file an annual Engineer's Report (the "Report") presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained and an estimate of the costs of the maintenance, operations and servicing of the improvements for the aforementioned District for Fiscal Year 2023/24; and

WHEREAS, this Report includes a diagram for the District, showing the area and properties proposed to be assessed, an assessment of the estimated costs of the maintenance, operations and servicing the improvements, and the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received; and

WHEREAS, the assessments to be levied for Fiscal Year 2023/24 are in accordance with the assessment methodology as confirmed by the City Council and are proportional to the special benefit received by each parcel. The amount to be assessed to each parcel is equal to or less than the maximum assessment rate allowed prior to the passage of Proposition 218.

NOW THEREFORE, the following assessment is made to cover the portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District:

FY 2023/24 SUMMARY OF ASSESSMENT	
<u>Description</u>	<u>Amount</u>
Balance to Levy	\$9,329.20
Total Number of Benefit Units	830
Assessment Per Benefit Unit	\$11.24

2. PLANS AND SPECIFICATIONS

Plans and specifications for the improvements were prepared by MCR Engineering, Inc.

2.1 Description of the Boundaries

Please refer to Section 5 for the boundaries of the District. The County Assessor's maps of the areas are incorporated by reference herein and made part of this Report.

2.2 Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of street lighting and appurtenant facilities; including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these improvements.

3. ESTIMATE OF COSTS

The cost of servicing, maintaining, repairing, and replacing the improvements as described in Section 2.2 are summarized in the table below. Estimated expenditures are shown along with the incidental expenses to be funded by the District.

The budget for the District for Fiscal Year 2023/24 is as follows:

BUDGET	
Description	FY 2023/24
Energy Cost	\$16,746.00
Electrolier Repair/Replace (131 Electroliers)	4,900.00
Legal, Accounting, and General Administration	3,000.00
Transfer Out	<u>9,500.00</u>
Total Expenses	\$34,146.00
Maximum Allowable Assessment Revenue ⁽¹⁾	\$9,329.20
Secured Property Tax Revenue Anticipated ⁽²⁾	15,420.80
Misc. Revenues	5,025.00
ARPA Revenue Transfer In ⁽³⁾	<u>9,500.00</u>
Total Revenues	\$39,275.00
Surplus/(Shortfall)	\$5,129.00

- (1) Does not include County Collection fee of \$0.20, added by Stanislaus County Auditor-Controller.
- (2) Per the City, revenue expected from County apportionment of Secured Property Tax.
- (3) American Rescue Plan Act of 2021.

4. ASSESSMENTS

The assessments for Fiscal Year 2023/24 apportioned to each parcel, as shown on the latest equalized roll at the County Assessor’s office, are listed in Section 6 of this Report. The description of each lot or parcel is part of the records of the County Assessor and is, by reference, made part of this Report.

4.1 Method of Apportionment

Pursuant to the Act, the costs of the District may be apportioned by any formula or method which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefit to be received by each such parcel from the maintenance, servicing, and operation of the improvements. The assessment formula used for the District reflects the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on the estimated benefits to each parcel.

The manner in which the Engineer has apportioned the annual assessment to each parcel in the District is by Benefit Unit (“BU”). Each commercial parcel or parcel capable of containing a residence within the District derives equal special benefit from the improvements; therefore, each such assessable parcel shall be assessed one BU. The amount assessed for each parcel equals: “Total assessment divided by the total number of BUs multiplied by the number of BUs on such parcel.”

There are currently 64 parcels within the District that are currently being assessed under the City’s Landscape and Lighting Assessment District and, therefore, cannot be assessed twice for lighting. These 64 parcels are exempt from the District assessment and are not included in the Assessment Roll.

4.2 Maximum Annual Assessment

The maximum annual assessment levied on all properties within the District is not subject to annual escalation. The annual assessment shall not exceed the maximum assessment unless the appropriate Proposition 218 proceedings are conducted by the City to authorize an increase beyond the maximum assessment amount.

The following table summarizes the proposed assessment for Fiscal Year 2023/24:

Benefit Units (BUs)	Maximum Rate Per BU	Proposed Rate Per BU
830	\$11.24	\$11.24

5. ASSESSMENT DIAGRAM

The following page shows the boundaries of the District. The lines and dimensions, as well as the Assessor's Parcel Numbers shown on maps of the County Assessor for the current year are, by reference, made part of this Report.

COUNTRY GARDENS

BENTLEY MANOR

ALL NEW HOPE ESTATES

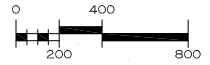
NORTH BROOK ESTATES

ACOSTA & SONS SUB.

PECAN ESTATES

SCENIC ACRES UNIT NO.1



ORIGINAL LIGHTING DISTRICT AS ADOPTED BY STANISLAUS COUNTY BOARD OF SUPERVISORS ON JANUARY 12, 1920



LIGHTING ASSESSMENT DISTRICT

EXHIBIT B ASSESSMENT DIAGRAM

LEGEND

-  LIGHTING ASSESSMENT DISTRICT BOUNDARY
-  CITY OF WATERFORD BOUNDARY
- 1031 LOT NUMBERS



6. ASSESSMENT ROLL

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the Stanislaus County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2023/24, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on Stanislaus County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the Stanislaus County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
1	080-024-001-000	101	1	\$11.24
2	080-024-002-000	101	1	11.24
3	080-024-003-000	101	1	11.24
4	080-024-004-000	101	1	11.24
5	080-024-005-000	101	1	11.24
6	080-024-006-000	101	1	11.24
7	080-024-007-000	101	1	11.24
8	080-024-008-000	101	1	11.24
9	080-024-009-000	122	1	11.24
10	080-024-010-000	101	1	11.24
11	080-024-011-000	101	1	11.24
12	080-024-012-000	101	1	11.24
13	080-024-013-000	101	1	11.24
14	080-024-014-000	101	1	11.24
15	080-024-015-000	101	1	11.24
16	080-024-016-000	101	1	11.24
17	080-024-017-000	101	1	11.24
18	080-024-018-000	101	1	11.24
19	080-024-019-000	111	1	11.24
20	080-024-020-000	101	1	11.24
21	080-024-021-000	101	1	11.24
22	080-024-022-000	101	1	11.24
23	080-024-023-000	101	1	11.24
24	080-024-024-000	101	1	11.24
25	080-024-025-000	121	1	11.24
26	080-024-026-000	101	1	11.24
27	080-024-027-000	101	1	11.24
28	080-024-028-000	101	1	11.24
29	080-024-029-000	101	1	11.24
30	080-024-030-000	101	1	11.24
31	080-024-031-000	101	1	11.24
32	080-024-032-000	101	1	11.24
33	080-024-033-000	101	1	11.24
34	080-024-034-000	101	1	11.24
35	080-024-035-000	101	1	11.24
36	080-024-036-000	101	1	11.24
37	080-024-037-000	101	1	11.24
38	080-024-038-000	101	1	11.24
39	080-024-039-000	101	1	11.24
40	080-024-040-000	101	1	11.24
41	080-024-041-000	101	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
42	080-024-042-000	101	1	11.24
43	080-024-043-000	101	1	11.24
44	080-024-044-000	101	1	11.24
45	080-024-045-000	101	1	11.24
46	080-029-002-000	202	1	11.24
47	080-029-003-000	202	1	11.24
48	080-029-004-000	202	1	11.24
49	080-029-006-000	101	1	11.24
50	080-029-007-000	101	1	11.24
51	080-029-008-000	203	1	11.24
52	080-029-009-000	111	1	11.24
53	080-029-010-000	101	1	11.24
54	080-029-011-000	101	1	11.24
55	080-029-012-000	101	1	11.24
56	080-029-013-000	111	1	11.24
57	080-029-014-000	101	1	11.24
58	080-029-015-000	101	1	11.24
59	080-029-016-000	101	1	11.24
60	080-029-017-000	101	1	11.24
61	080-029-018-000	101	1	11.24
62	080-029-019-000	101	1	11.24
63	080-029-020-000	101	1	11.24
64	080-029-021-000	101	1	11.24
65	080-029-022-000	111	1	11.24
66	080-029-023-000	202	1	11.24
67	080-029-024-000	202	1	11.24
68	080-029-025-000	201	1	11.24
69	080-029-026-000	202	1	11.24
70	080-029-027-000	202	1	11.24
71	080-029-028-000	202	1	11.24
72	080-029-029-000	202	1	11.24
73	080-029-030-000	202	1	11.24
74	080-029-031-000	202	1	11.24
75	080-029-034-000	101	1	11.24
76	080-029-035-000	101	1	11.24
77	080-029-036-000	111	1	11.24
78	080-029-037-000	101	1	11.24
79	080-029-038-000	111	1	11.24
80	080-029-039-000	101	1	11.24
81	080-029-040-000	101	1	11.24
82	080-029-041-000	111	1	11.24

Slight variances may occur due to rounding

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83	080-029-042-000	101	1	11.24
84	080-029-044-000	202	1	11.24
85	080-029-045-000	202	1	11.24
86	080-029-046-000	580	1	11.24
87	080-029-047-000	202	1	11.24
88	080-029-048-000	203	1	11.24
89	080-029-049-000	203	1	11.24
90	080-029-050-000	203	1	11.24
91	080-029-051-000	203	1	11.24
92	080-030-001-000	101	1	11.24
93	080-030-002-000	101	1	11.24
94	080-030-003-000	101	1	11.24
95	080-030-004-000	101	1	11.24
96	080-030-005-000	101	1	11.24
97	080-030-006-000	101	1	11.24
98	080-030-007-000	101	1	11.24
99	080-030-008-000	101	1	11.24
100	080-030-009-000	101	1	11.24
101	080-030-010-000	101	1	11.24
102	080-030-011-000	101	1	11.24
103	080-030-012-000	101	1	11.24
104	080-030-013-000	101	1	11.24
105	080-030-014-000	101	1	11.24
106	080-030-015-000	101	1	11.24
107	080-030-016-000	101	1	11.24
108	080-030-017-000	101	1	11.24
109	080-030-018-000	101	1	11.24
110	080-030-019-000	101	1	11.24
111	080-030-020-000	101	1	11.24
112	080-030-021-000	101	1	11.24
113	080-030-022-000	101	1	11.24
114	080-030-023-000	111	1	11.24
115	080-030-024-000	101	1	11.24
116	080-030-025-000	101	1	11.24
117	080-030-026-000	101	1	11.24
118	080-040-001-000	101	1	11.24
119	080-040-002-000	111	1	11.24
120	080-040-003-000	101	1	11.24
121	080-040-004-000	101	1	11.24
122	080-040-005-000	101	1	11.24
123	080-040-006-000	111	1	11.24

Slight variances may occur due to rounding

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Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
124	080-040-007-000	101	1	11.24
125	080-040-008-000	101	1	11.24
126	080-040-009-000	101	1	11.24
127	080-040-010-000	101	1	11.24
128	080-040-011-000	111	1	11.24
129	080-040-012-000	101	1	11.24
130	080-040-013-000	101	1	11.24
131	080-040-014-000	101	1	11.24
132	080-040-015-000	101	1	11.24
133	080-040-016-000	101	1	11.24
134	080-040-017-000	101	1	11.24
135	080-040-018-000	101	1	11.24
136	080-040-019-000	101	1	11.24
137	080-040-020-000	101	1	11.24
138	080-040-021-000	101	1	11.24
139	080-040-022-000	101	1	11.24
140	080-040-023-000	101	1	11.24
141	080-040-024-000	101	1	11.24
142	080-040-025-000	101	1	11.24
143	080-040-026-000	101	1	11.24
144	080-040-027-000	101	1	11.24
145	080-040-028-000	101	1	11.24
146	080-047-007-000	101	1	11.24
147	080-047-008-000	101	1	11.24
148	080-047-009-000	101	1	11.24
149	080-047-010-000	101	1	11.24
150	080-047-011-000	101	1	11.24
151	080-047-012-000	101	1	11.24
152	080-047-013-000	101	1	11.24
153	080-047-014-000	101	1	11.24
154	080-047-015-000	101	1	11.24
155	080-047-016-000	101	1	11.24
156	080-047-017-000	101	1	11.24
157	080-047-018-000	101	1	11.24
158	080-048-003-000	101	1	11.24
159	080-048-004-000	101	1	11.24
160	080-048-005-000	101	1	11.24
161	080-048-006-000	101	1	11.24
162	080-048-007-000	101	1	11.24
163	080-048-008-000	101	1	11.24
164	080-048-010-000	101	1	11.24

Slight variances may occur due to rounding

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Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
165	080-048-011-000	101	1	11.24
166	080-048-012-000	101	1	11.24
167	080-048-013-000	101	1	11.24
168	080-048-014-000	101	1	11.24
169	080-048-015-000	101	1	11.24
170	080-048-016-000	101	1	11.24
171	080-048-017-000	101	1	11.24
172	080-048-026-000	121	1	11.24
173	080-048-027-000	101	1	11.24
174	080-048-028-000	101	1	11.24
175	080-048-029-000	101	1	11.24
176	080-048-030-000	101	1	11.24
177	080-048-031-000	111	1	11.24
178	080-048-032-000	101	1	11.24
179	080-048-033-000	111	1	11.24
180	080-048-034-000	101	1	11.24
181	080-048-035-000	101	1	11.24
182	080-048-036-000	101	1	11.24
183	080-048-037-000	101	1	11.24
184	080-048-038-000	101	1	11.24
185	080-049-008-000	101	1	11.24
186	080-049-009-000	101	1	11.24
187	080-049-010-000	101	1	11.24
188	080-049-011-000	111	1	11.24
189	080-049-012-000	101	1	11.24
190	080-049-013-000	101	1	11.24
191	080-049-014-000	121	1	11.24
192	080-049-015-000	101	1	11.24
193	080-049-016-000	101	1	11.24
194	080-049-017-000	101	1	11.24
195	080-049-018-000	101	1	11.24
196	080-049-019-000	111	1	11.24
197	080-049-020-000	101	1	11.24
198	080-050-001-000	101	1	11.24
199	080-050-002-000	101	1	11.24
200	080-050-003-000	101	1	11.24
201	080-050-004-000	101	1	11.24
202	080-050-005-000	111	1	11.24
203	080-050-006-000	101	1	11.24
204	080-050-007-000	111	1	11.24
205	080-050-008-000	121	1	11.24

Slight variances may occur due to rounding

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Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
206	080-050-009-000	101	1	11.24
207	080-050-010-000	101	1	11.24
208	080-050-011-000	101	1	11.24
209	080-050-012-000	101	1	11.24
210	080-050-013-000	101	1	11.24
211	080-050-014-000	101	1	11.24
212	080-050-015-000	101	1	11.24
213	080-050-016-000	101	1	11.24
214	080-050-017-000	101	1	11.24
215	080-050-018-000	101	1	11.24
216	080-050-019-000	101	1	11.24
217	080-050-020-000	101	1	11.24
218	080-050-021-000	101	1	11.24
219	080-050-022-000	101	1	11.24
220	080-050-023-000	111	1	11.24
221	080-050-024-000	101	1	11.24
222	080-050-025-000	101	1	11.24
223	080-050-026-000	101	1	11.24
224	080-050-027-000	101	1	11.24
225	080-050-028-000	101	1	11.24
226	080-052-001-000	101	1	11.24
227	080-052-002-000	101	1	11.24
228	080-052-003-000	101	1	11.24
229	080-052-004-000	101	1	11.24
230	080-052-005-000	101	1	11.24
231	080-052-006-000	101	1	11.24
232	080-052-007-000	101	1	11.24
233	080-052-008-000	101	1	11.24
234	080-052-009-000	101	1	11.24
235	080-052-010-000	101	1	11.24
236	080-052-011-000	101	1	11.24
237	080-052-012-000	101	1	11.24
238	080-052-013-000	101	1	11.24
239	080-052-014-000	101	1	11.24
240	080-052-015-000	101	1	11.24
241	080-052-016-000	121	1	11.24
242	080-052-017-000	101	1	11.24
243	080-052-018-000	101	1	11.24
244	080-052-019-000	101	1	11.24
245	080-052-020-000	101	1	11.24
246	080-052-021-000	101	1	11.24

Slight variances may occur due to rounding

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Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
247	080-052-022-000	101	1	11.24
248	080-052-023-000	101	1	11.24
249	080-052-024-000	101	1	11.24
250	080-052-025-000	101	1	11.24
251	080-052-026-000	101	1	11.24
252	080-052-027-000	101	1	11.24
253	080-052-028-000	101	1	11.24
254	080-052-029-000	101	1	11.24
255	080-052-030-000	101	1	11.24
256	080-052-031-000	101	1	11.24
257	080-052-032-000	101	1	11.24
258	080-052-033-000	101	1	11.24
259	080-052-034-000	111	1	11.24
260	080-052-035-000	101	1	11.24
261	080-052-036-000	101	1	11.24
262	080-052-037-000	101	1	11.24
263	080-052-038-000	101	1	11.24
264	080-052-039-000	101	1	11.24
265	080-052-040-000	101	1	11.24
266	080-052-041-000	101	1	11.24
267	080-052-042-000	101	1	11.24
268	080-052-043-000	101	1	11.24
269	080-052-044-000	101	1	11.24
270	080-053-002-000	101	1	11.24
271	080-053-003-000	101	1	11.24
272	080-053-004-000	121	1	11.24
273	080-053-005-000	121	1	11.24
275	080-053-007-000	205	1	11.24
277	080-054-001-000	101	1	11.24
278	080-054-002-000	101	1	11.24
279	080-054-003-000	101	1	11.24
280	080-054-004-000	101	1	11.24
281	080-054-005-000	204	1	11.24
282	080-054-006-000	101	1	11.24
283	080-054-007-000	101	1	11.24
284	080-054-008-000	101	1	11.24
285	080-054-009-000	101	1	11.24
286	080-054-010-000	101	1	11.24
287	080-054-011-000	580	1	11.24
288	080-054-013-000	101	1	11.24
289	080-054-014-000	101	1	11.24

Slight variances may occur due to rounding

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Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
290	080-054-015-000	101	1	11.24
291	080-054-016-000	101	1	11.24
292	080-054-017-000	101	1	11.24
293	080-054-018-000	171	1	11.24
294	080-054-019-000	101	1	11.24
295	080-054-020-000	101	1	11.24
296	080-054-021-000	101	1	11.24
297	080-054-022-000	101	1	11.24
298	080-054-023-000	101	1	11.24
299	080-054-024-000	101	1	11.24
300	080-054-025-000	101	1	11.24
301	080-055-001-000	101	1	11.24
302	080-055-002-000	101	1	11.24
303	080-055-003-000	101	1	11.24
304	080-055-004-000	101	1	11.24
305	080-055-005-000	101	1	11.24
306	080-055-006-000	101	1	11.24
307	080-055-007-000	101	1	11.24
308	080-055-008-000	101	1	11.24
309	080-055-009-000	101	1	11.24
310	080-055-010-000	101	1	11.24
311	080-055-011-000	101	1	11.24
312	080-055-012-000	491	1	11.24
313	080-055-013-000	500	1	11.24
314	080-055-014-000	101	1	11.24
315	080-055-015-000	101	1	11.24
316	080-055-016-000	101	1	11.24
317	080-055-018-000	101	1	11.24
318	080-055-019-000	111	1	11.24
319	080-055-020-000	101	1	11.24
320	080-055-021-000	101	1	11.24
321	080-055-022-000	101	1	11.24
322	080-055-023-000	101	1	11.24
323	080-059-011-000	101	1	11.24
324	080-059-012-000	101	1	11.24
325	080-059-013-000	101	1	11.24
326	080-059-014-000	111	1	11.24
327	080-059-015-000	101	1	11.24
328	080-059-016-000	101	1	11.24
329	080-059-017-000	101	1	11.24
330	080-059-018-000	101	1	11.24

Slight variances may occur due to rounding

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331	080-059-019-000	101	1	11.24
332	080-059-020-000	101	1	11.24
333	080-059-021-000	101	1	11.24
334	080-059-023-000	101	1	11.24
335	080-059-024-000	101	1	11.24
336	080-059-025-000	101	1	11.24
337	080-059-026-000	101	1	11.24
338	080-059-027-000	101	1	11.24
339	080-059-028-000	101	1	11.24
340	134-001-002-000	491	1	11.24
341	134-001-003-000	491	1	11.24
342	134-001-004-000	470	1	11.24
343	134-001-005-000	491	1	11.24
344	134-001-006-000	101	1	11.24
345	134-001-007-000	101	1	11.24
346	134-002-003-000	101	1	11.24
347	134-002-004-000	121	1	11.24
348	134-002-007-000	205	1	11.24
349	134-002-008-000	101	1	11.24
350	134-002-010-000	630	1	11.24
351	134-002-014-000	610	1	11.24
352	134-002-015-000	491	1	11.24
353	134-002-016-000	101	1	11.24
354	134-002-017-000	121	1	11.24
355	134-002-018-000	101	1	11.24
356	134-002-021-000	261	1	11.24
357	134-002-022-000	101	1	11.24
358	134-002-023-000	101	1	11.24
359	134-002-024-000	203	1	11.24
360	134-002-026-000	010	1	11.24
361	134-002-027-000	261	1	11.24
362	134-002-028-000	101	1	11.24
363	134-002-029-000	204	1	11.24
364	134-002-030-000	203	1	11.24
365	134-002-031-000	691	1	11.24
366	134-002-032-000	470	1	11.24
368	134-002-034-000	491	1	11.24
369	134-002-036-000	203	1	11.24
370	134-002-037-000	101	1	11.24
371	134-002-038-000	101	1	11.24
372	134-002-039-000	101	1	11.24

Slight variances may occur due to rounding

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Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
373	134-002-040-000	101	1	11.24
374	134-002-041-000	121	1	11.24
375	134-002-042-000	204	1	11.24
376	134-002-044-000	470	1	11.24
377	134-002-045-000	204	1	11.24
378	134-002-046-000	204	1	11.24
379	134-002-047-000	203	1	11.24
380	134-002-048-000	203	1	11.24
381	134-002-049-000	202	1	11.24
382	134-002-050-000	101	1	11.24
383	134-002-051-000	610	1	11.24
384	134-002-052-000	310	1	11.24
386	134-003-001-000	101	1	11.24
387	134-003-002-000	261	1	11.24
388	134-003-003-000	101	1	11.24
389	134-003-004-000	121	1	11.24
390	134-003-005-000	101	1	11.24
391	134-003-006-000	205	1	11.24
392	134-003-007-000	101	1	11.24
393	134-003-008-000	221	1	11.24
394	134-003-009-000	101	1	11.24
395	134-003-010-000	101	1	11.24
396	134-003-011-000	205	1	11.24
397	134-003-012-000	261	1	11.24
398	134-003-013-000	171	1	11.24
399	134-003-014-000	203	1	11.24
400	134-003-015-000	101	1	11.24
401	134-003-016-000	101	1	11.24
402	134-003-017-000	101	1	11.24
403	134-003-018-000	101	1	11.24
404	134-003-019-000	101	1	11.24
405	134-003-020-000	261	1	11.24
407	134-003-023-000	101	1	11.24
408	134-003-024-000	580	1	11.24
409	134-003-025-000	101	1	11.24
410	134-003-026-000	101	1	11.24
411	134-003-027-000	204	1	11.24
412	134-003-028-000	101	1	11.24
413	134-003-029-000	101	1	11.24
414	134-003-030-000	101	1	11.24
415	134-003-031-000	121	1	11.24

Slight variances may occur due to rounding

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416	134-003-032-000	101	1	11.24
417	134-004-001-000	691	1	11.24
419	134-004-004-000	202	1	11.24
420	134-004-005-000	101	1	11.24
421	134-004-006-000	101	1	11.24
422	134-004-008-000	240	1	11.24
423	134-004-010-000	030	1	11.24
424	134-004-011-000	030	1	11.24
425	134-004-012-000	030	1	11.24
426	134-004-013-000	030	1	11.24
427	134-004-014-000	030	1	11.24
428	134-004-015-000	204	1	11.24
429	134-004-016-000	204	1	11.24
430	134-004-017-000	204	1	11.24
431	134-004-018-000	204	1	11.24
432	134-004-019-000	203	1	11.24
433	134-004-020-000	203	1	11.24
434	134-004-021-000	203	1	11.24
435	134-004-022-000	204	1	11.24
436	134-004-023-000	202	1	11.24
438	134-005-008-000	520	1	11.24
439	134-005-009-000	210	1	11.24
440	134-005-010-000	210	1	11.24
437-A	134-005-011-000	690	1	11.24
437-B	134-005-012-000	690	1	11.24
437-C	134-005-013-000	320	1	11.24
441	134-006-003-000	630	1	11.24
442	134-006-004-000	400	1	11.24
443	134-006-010-000	340	1	11.24
444	134-006-011-000	610	1	11.24
445	134-006-012-000	310	1	11.24
446	134-006-013-000	330	1	11.24
447	134-006-015-000	610	1	11.24
448	134-006-017-000	330	1	11.24
449	134-007-001-000	101	1	11.24
450	134-007-002-000	491	1	11.24
451	134-007-003-000	491	1	11.24
452	134-007-004-000	101	1	11.24
453	134-007-005-000	101	1	11.24
454	134-007-007-000	491	1	11.24
455	134-007-008-000	300	1	11.24

Slight variances may occur due to rounding

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Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
456	134-007-009-000	202	1	11.24
457	134-007-010-000	491	1	11.24
458	134-007-011-000	491	1	11.24
459	134-007-012-000	205	1	11.24
460	134-007-013-000	491	1	11.24
461	134-007-014-000	261	1	11.24
462	134-007-015-000	491	1	11.24
463	134-007-016-000	203	1	11.24
464	134-007-020-000	591	1	11.24
465	134-007-021-000	540	1	11.24
466	134-007-022-000	400	1	11.24
467	134-007-023-000	591	1	11.24
468	134-007-031-000	491	1	11.24
469	134-007-032-000	310	1	11.24
470	134-007-033-000	400	1	11.24
471	134-007-034-000	400	1	11.24
472	134-007-035-000	400	1	11.24
473	134-007-036-000	400	1	11.24
474	134-007-037-000	310	1	11.24
475	134-007-038-000	400	1	11.24
476	134-007-039-000	400	1	11.24
477	134-007-040-000	401	1	11.24
478	134-007-041-000	401	1	11.24
479	134-007-042-000	205	1	11.24
480	134-007-043-000	491	1	11.24
481	134-007-044-000	491	1	11.24
482	134-007-045-000	310	1	11.24
485	134-007-053-000	491	1	11.24
486	134-007-056-000	520	1	11.24
487	134-007-057-000	580	1	11.24
488	134-007-058-000	202	1	11.24
489	134-007-060-000	400	1	11.24
490	134-007-063-000	491	1	11.24
491	134-007-064-000	310	1	11.24
492	134-007-065-000	491	1	11.24
493	134-007-066-000	560	1	11.24
494	134-007-067-000	980	1	11.24
495	134-007-068-000	591	1	11.24
496	134-007-071-000	400	1	11.24
497	134-007-072-000	560	1	11.24
500	134-007-075-000	491	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
501	134-007-076-000	310	1	11.24
502	134-007-077-000	580	1	11.24
504	134-007-079-000	400	1	11.24
505	134-007-080-000	101	1	11.24
506	134-007-081-000	202	1	11.24
507	134-007-082-000	491	1	11.24
508	134-007-083-000	990	1	11.24
509	134-007-086-000	590	1	11.24
510	134-007-087-000	491	1	11.24
511	134-007-088-000	400	1	11.24
512	134-008-001-000	121	1	11.24
513	134-008-002-000	101	1	11.24
514	134-008-003-000	141	1	11.24
515	134-008-004-000	101	1	11.24
516	134-008-005-000	101	1	11.24
517	134-008-006-000	101	1	11.24
518	134-008-007-000	101	1	11.24
519	134-008-008-000	101	1	11.24
520	134-008-009-000	101	1	11.24
521	134-008-010-000	101	1	11.24
522	134-008-011-000	121	1	11.24
523	134-008-012-000	101	1	11.24
524	134-008-013-000	101	1	11.24
525	134-008-014-000	101	1	11.24
526	134-008-015-000	101	1	11.24
527	134-008-016-000	101	1	11.24
528	134-008-017-000	101	1	11.24
529	134-008-018-000	121	1	11.24
530	134-008-019-000	121	1	11.24
531	134-008-020-000	101	1	11.24
532	134-008-021-000	101	1	11.24
533	134-008-022-000	101	1	11.24
534	134-008-023-000	101	1	11.24
535	134-008-024-000	101	1	11.24
538	134-008-030-000	205	1	11.24
539	134-008-031-000	141	1	11.24
540	134-008-032-000	261	1	11.24
541	134-008-033-000	121	1	11.24
542	134-008-035-000	101	1	11.24
543	134-008-036-000	101	1	11.24
544	134-008-038-000	101	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
545	134-008-040-000	121	1	11.24
546	134-008-041-000	121	1	11.24
547	134-008-042-000	591	1	11.24
548	134-008-043-000	261	1	11.24
549	134-008-044-000	261	1	11.24
550	134-008-045-000	261	1	11.24
551	134-008-046-000	261	1	11.24
552	134-008-047-000	101	1	11.24
553	134-008-048-000	101	1	11.24
554	134-008-049-000	202	1	11.24
555	134-008-050-000	202	1	11.24
556	134-008-051-000	101	1	11.24
557	134-008-052-000	101	1	11.24
558	134-008-054-000	101	1	11.24
559	134-008-055-000	205	1	11.24
560	134-008-056-000	101	1	11.24
561	134-008-057-000	121	1	11.24
562	134-008-058-000	204	1	11.24
563	134-008-059-000	960	1	11.24
564	134-008-060-000	261	1	11.24
565	134-008-061-000	261	1	11.24
566	134-008-062-000	261	1	11.24
536	134-008-063-000	261	1	11.24
537	134-008-064-000	101	1	11.24
567	134-009-001-000	261	1	11.24
568	134-009-002-000	101	1	11.24
569	134-009-003-000	101	1	11.24
570	134-009-004-000	101	1	11.24
571	134-009-005-000	261	1	11.24
572	134-009-006-000	101	1	11.24
573	134-009-007-000	121	1	11.24
574	134-009-008-000	101	1	11.24
575	134-009-010-000	101	1	11.24
576	134-009-011-000	101	1	11.24
577	134-009-012-000	121	1	11.24
578	134-009-013-000	101	1	11.24
579	134-009-015-000	101	1	11.24
580	134-009-017-000	121	1	11.24
581	134-009-018-000	111	1	11.24
582	134-009-019-000	101	1	11.24
583	134-009-020-000	101	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
584	134-009-021-000	101	1	11.24
585	134-009-022-000	101	1	11.24
586	134-009-023-000	101	1	11.24
587	134-009-024-000	101	1	11.24
588	134-009-025-000	261	1	11.24
589	134-009-026-000	121	1	11.24
590	134-009-027-000	101	1	11.24
591	134-009-028-000	101	1	11.24
592	134-009-029-000	121	1	11.24
593	134-009-030-000	101	1	11.24
594	134-009-031-000	101	1	11.24
595	134-009-032-000	261	1	11.24
596	134-009-033-000	101	1	11.24
597	134-010-003-000	101	1	11.24
598	134-010-004-000	121	1	11.24
599	134-010-005-000	101	1	11.24
600	134-010-006-000	101	1	11.24
601	134-010-007-000	101	1	11.24
602	134-010-008-000	101	1	11.24
603	134-010-009-000	101	1	11.24
604	134-010-010-000	101	1	11.24
605	134-010-011-000	101	1	11.24
606	134-010-012-000	101	1	11.24
607	134-010-013-000	101	1	11.24
608	134-010-015-000	101	1	11.24
609	134-010-016-000	101	1	11.24
610	134-010-017-000	101	1	11.24
611	134-010-018-000	101	1	11.24
612	134-010-022-000	101	1	11.24
613	134-010-023-000	580	1	11.24
614	134-010-025-000	101	1	11.24
615	134-010-026-000	101	1	11.24
616	134-010-027-000	101	1	11.24
617	134-010-028-000	101	1	11.24
618	134-010-029-000	111	1	11.24
619	134-010-030-000	101	1	11.24
620	134-010-031-000	101	1	11.24
621	134-010-032-000	101	1	11.24
622	134-010-033-000	101	1	11.24
623	134-010-034-000	101	1	11.24
624	134-010-035-000	101	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
625	134-010-037-000	101	1	11.24
626	134-010-038-000	111	1	11.24
627	134-010-039-000	101	1	11.24
628	134-010-040-000	101	1	11.24
629	134-010-041-000	101	1	11.24
630	134-010-042-000	101	1	11.24
631	134-010-043-000	101	1	11.24
634	134-010-047-000	101	1	11.24
635	134-010-048-000	101	1	11.24
636	134-010-049-000	101	1	11.24
637	134-010-050-000	101	1	11.24
638	134-010-051-000	101	1	11.24
639	134-010-052-000	101	1	11.24
640	134-010-053-000	121	1	11.24
641	134-010-054-000	101	1	11.24
642	134-010-055-000	101	1	11.24
643	134-010-056-000	101	1	11.24
644	134-010-057-000	101	1	11.24
645	134-010-058-000	101	1	11.24
646	134-010-059-000	101	1	11.24
647	134-010-060-000	101	1	11.24
648	134-010-061-000	141	1	11.24
	134-010-065-000	101	1	11.24
649	134-011-001-000	171	1	11.24
650	134-011-002-000	101	1	11.24
651	134-011-003-000	010	1	11.24
652	134-011-004-000	101	1	11.24
653	134-011-005-000	101	1	11.24
654	134-011-006-000	101	1	11.24
655	134-011-007-000	101	1	11.24
656	134-011-008-000	101	1	11.24
657	134-011-009-000	101	1	11.24
658	134-011-010-000	121	1	11.24
659	134-011-011-000	101	1	11.24
660	134-011-012-000	101	1	11.24
661	134-011-013-000	101	1	11.24
662	134-011-016-000	101	1	11.24
663	134-011-017-000	121	1	11.24
664	134-011-022-000	101	1	11.24
665	134-012-004-000	470	1	11.24
666	134-012-006-000	330	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
667	134-012-007-000	491	1	11.24
668	134-012-012-000	479	1	11.24
669	134-012-013-000	491	1	11.24
670	134-012-014-000	491	1	11.24
671	134-012-015-000	400	1	11.24
672	134-013-001-000	121	1	11.24
673	134-013-002-000	121	1	11.24
674	134-013-003-000	101	1	11.24
675	134-013-004-000	101	1	11.24
676	134-013-005-000	121	1	11.24
677	134-013-006-000	101	1	11.24
678	134-013-007-000	161	1	11.24
679	134-013-008-000	101	1	11.24
680	134-013-009-000	121	1	11.24
681	134-013-010-000	101	1	11.24
682	134-013-011-000	121	1	11.24
683	134-013-012-000	580	1	11.24
684	134-013-013-000	101	1	11.24
685	134-013-015-000	101	1	11.24
686	134-013-016-000	101	1	11.24
687	134-013-017-000	121	1	11.24
688	134-013-020-000	101	1	11.24
689	134-013-021-000	121	1	11.24
690	134-013-022-000	101	1	11.24
691	134-013-023-000	101	1	11.24
692	134-013-024-000	101	1	11.24
693	134-013-025-000	101	1	11.24
694	134-013-026-000	141	1	11.24
695	134-013-027-000	101	1	11.24
696	134-013-028-000	101	1	11.24
699	134-014-001-000	580	1	11.24
700	134-014-002-000	101	1	11.24
701	134-014-003-000	101	1	11.24
702	134-014-004-000	101	1	11.24
703	134-014-005-000	101	1	11.24
704	134-014-006-000	101	1	11.24
705	134-014-007-000	101	1	11.24
706	134-014-008-000	101	1	11.24
707	134-014-009-000	101	1	11.24
708	134-014-010-000	121	1	11.24
709	134-014-011-000	101	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
710	134-014-012-000	101	1	11.24
711	134-014-013-000	101	1	11.24
712	134-014-014-000	101	1	11.24
713	134-014-016-000	101	1	11.24
714	134-014-017-000	101	1	11.24
715	134-014-018-000	101	1	11.24
716	134-014-019-000	101	1	11.24
717	134-014-020-000	101	1	11.24
718	134-014-021-000	121	1	11.24
719	134-014-022-000	101	1	11.24
720	134-014-023-000	101	1	11.24
721	134-014-024-000	101	1	11.24
722	134-014-025-000	101	1	11.24
723	134-014-026-000	101	1	11.24
724	134-014-028-000	101	1	11.24
725	134-014-029-000	101	1	11.24
726	134-014-030-000	101	1	11.24
727	134-014-031-000	121	1	11.24
728	134-016-001-000	491	1	11.24
729	134-016-002-000	491	1	11.24
730	134-016-003-000	520	1	11.24
731	134-016-008-000	101	1	11.24
732	134-016-009-000	101	1	11.24
733	134-016-010-000	101	1	11.24
734	134-016-011-000	101	1	11.24
735	134-016-012-000	101	1	11.24
736	134-016-013-000	101	1	11.24
737	134-016-014-000	101	1	11.24
738	134-016-015-000	121	1	11.24
740	134-016-017-000	101	1	11.24
741	134-016-018-000	101	1	11.24
742	134-016-019-000	101	1	11.24
743	134-016-020-000	101	1	11.24
744	134-016-021-000	101	1	11.24
745	134-016-022-000	101	1	11.24
746	134-016-023-000	101	1	11.24
747	134-016-024-000	101	1	11.24
748	134-016-025-000	205	1	11.24
749	134-016-026-000	121	1	11.24
750	134-016-027-000	101	1	11.24
751	134-016-028-000	101	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
752	134-016-029-000	101	1	11.24
753	134-016-030-000	580	1	11.24
754	134-016-032-000	580	1	11.24
739-A	134-016-033-000	121	1	11.24
755	134-017-001-000	101	1	11.24
756	134-017-002-000	101	1	11.24
757	134-017-003-000	101	1	11.24
758	134-017-004-000	491	1	11.24
759	134-017-007-000	491	1	11.24
760	134-017-008-000	491	1	11.24
761	134-017-009-000	491	1	11.24
762	134-017-010-000	330	1	11.24
763	134-017-011-000	202	1	11.24
764	134-017-013-000	630	1	11.24
765	134-017-018-000	204	1	11.24
766	134-017-022-000	581	1	11.24
767	134-017-023-000	330	1	11.24
768	134-017-025-000	491	1	11.24
769	134-017-032-000	491	1	11.24
770	134-017-033-000	101	1	11.24
771	134-017-037-000	481	1	11.24
772	134-017-039-000	101	1	11.24
773	134-017-040-000	101	1	11.24
774	134-017-041-000	101	1	11.24
775	134-017-043-000	101	1	11.24
776	134-017-045-000	101	1	11.24
777	134-017-046-000	480	1	11.24
778	134-017-047-000	330	1	11.24
779	134-017-048-000	491	1	11.24
780	134-017-049-000	101	1	11.24
781	134-017-050-000	121	1	11.24
782	134-017-051-000	121	1	11.24
783	134-018-001-000	610	1	11.24
784	134-018-002-000	491	1	11.24
785	134-018-007-000	491	1	11.24
786	134-018-008-000	491	1	11.24
787	134-018-011-000	491	1	11.24
788	134-018-012-000	491	1	11.24
789	134-018-013-000	491	1	11.24
790	134-018-014-000	491	1	11.24
791	134-018-021-000	271	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
792	134-018-023-000	630	1	11.24
793	134-026-004-000	101	1	11.24
794	134-026-005-000	101	1	11.24
795	134-026-007-000	101	1	11.24
796	134-026-010-000	101	1	11.24
797	134-026-011-000	101	1	11.24
798	134-026-012-000	101	1	11.24
799	134-026-016-000	101	1	11.24
800	134-026-017-000	101	1	11.24
801	134-026-018-000	101	1	11.24
802	134-026-020-000	101	1	11.24
803	134-027-002-000	101	1	11.24
804	134-027-003-000	101	1	11.24
805	134-027-004-000	101	1	11.24
806	134-027-005-000	101	1	11.24
807	134-027-006-000	101	1	11.24
808	134-027-007-000	101	1	11.24
809	134-027-008-000	101	1	11.24
810	134-027-009-000	101	1	11.24
811	134-027-010-000	101	1	11.24
812	134-027-012-000	101	1	11.24
813	134-027-013-000	101	1	11.24
814	134-027-014-000	101	1	11.24
815	134-027-015-000	101	1	11.24
816	134-027-016-000	101	1	11.24
817	134-027-017-000	101	1	11.24
818	134-027-019-000	101	1	11.24
819	134-027-020-000	101	1	11.24
820	134-027-021-000	101	1	11.24
821	134-027-022-000	101	1	11.24
822	134-027-023-000	101	1	11.24
823	134-027-024-000	101	1	11.24
824	134-027-025-000	101	1	11.24
825	134-027-026-000	101	1	11.24
826	134-027-027-000	101	1	11.24
827	134-027-028-000	111	1	11.24
828	134-027-029-000	101	1	11.24
829	134-027-030-000	101	1	11.24
830	134-027-031-000	101	1	11.24
831	134-027-032-000	101	1	11.24
832	134-027-033-000	101	1	11.24

Slight variances may occur due to rounding

City of Waterford
Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Benefit Units	Levy
833	134-027-034-000	101	1	11.24
834	134-027-035-000	101	1	11.24
835	134-027-036-000	101	1	11.24
836	134-027-037-000	101	1	11.24
837	134-027-038-000	101	1	11.24
838	134-027-039-000	101	1	11.24
839	134-028-003-000	204	1	11.24
840	134-028-004-000	121	1	11.24
841	134-028-009-000	101	1	11.24
842	134-028-013-000	101	1	11.24
830 Accounts			830	\$9,329.20
830 Total Accounts			830	\$9,329.20



General Business 6c

May 18, 2023

Patricia Krause, City Clerk/ Administrative Services Director
City Council Staff Report

Resolution: Adopting Resolution 2023-26, Confirming the Annual Engineers Report and Declaring Intention to Levy and Collect an Assessment of \$52.00 per Parcel (Zone A) and \$28.52 (Zone B) for the Waterford Landscape and Lighting Assessment District for Fiscal Year 2023-24 and Setting a Public Hearing date for June 15, 2023.

SUMMARY:

Approve a resolution confirming the annual engineer's report for the Landscape and Lighting Assessment District and declare the City's intention to collect assessments for Fiscal Year 2023-24.

ANALYSIS:

The Waterford Landscape and Lighting Assessment District (LLAD) was formed in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500), hereinafter referred to as "Act". The LLAD is split into two zones ("Zone A" and "Zone B") delineated on the Lighting and Landscape and Lighting Assessment District Map of the City of Waterford, which is on file at City Hall and available for public inspection.

The Act allows the District to collect assessments to be used to finance the construction, operation, maintenance, and service of street lighting, landscaping, median landscaping, and appurtenant facilities; including, but not limited to, personnel, electrical energy, utilities such as water and gas, materials, contracting services, and other items necessary for the satisfactory completion of improvements.

This is the second step of a three step process to get the annual assessments on the County tax roll. In order to collect the assessments, the Act requires that an engineer prepare a report which refers to the assessment district by its distinctive designation, specifies the fiscal year to which it applies and contains the plans and specifications for the improvements, an estimate of the costs of the improvements, a diagram for the assessment district, and an assessment of the estimated costs of the improvements.

The City has retained NBS for the purpose of assisting with the annual levy of the Assessment Districts and to prepare and file an Annual Report. NBS has prepared and submitted the Annual Engineer's Report for the Waterford Landscape and Lighting Assessment District for Council's consideration and approval. If approved, staff asks that Council declare their intention to levy and collect the assessments to pay the costs of the improvements for Fiscal Year 2022-23 and set a public hearing to be held at the Council Meeting of June 15, 2023 to confirm the assessments and order the levy.

The City of Waterford previously established an assessment for the Landscape and Lighting District of \$52.00 per parcel in "Zone A" and \$28.52 per parcel in "Zone B" for the Fiscal Year 2022-23 by Waterford City Council Resolution #2022-30, which is the maximum amount allowed. Although the Fiscal Year 2023-24 Engineer's Report outlines that the fund is currently operating at a deficit, the report recommends that Council approve the assessment amount of \$52.00 per parcel in "Zone A" and \$28.52 per parcel in "Zone B" for Fiscal Year 2023-24.

ENVIRONMENTAL REVIEW:

N/A

FISCAL IMPACT:

The report recommends an assessment of \$52.00 per parcel in “Zone A” and \$28.52 per parcel in “Zone B” located within the Waterford Landscape and Lighting Assessment District for FY 2023-24 to fund the District (Fund # 2210 – Landscape and Lighting Assessment District Revenues). This rate structure has been in place since 1991. With increasing costs and projects, the recommended assessments will not provide adequate revenue, and the Fund will continue to operate at an increasing deficit. Any effort by the City to authorize an increase assessment amounts would be subject to Proposition 218 proceedings.

ALTERNATIVES:

1. Direct Staff to work with the consultant to determine a rate that would adequately fund the Lighting Assessment District and initiate the Proposition 218 process
2. Provide other direction to Staff.

ATTACHMENTS:

- Resolution #2023-26
- Annual Engineer’s Report for the Waterford Landscape and Lighting Assessment District for FY 2023-24

**WATERFORD CITY COUNCIL
RESOLUTION NO. #2023-26**

**A RESOLUTION OF INTENT TO LEVY AND CONFIRMING THE ENGINEER'S
REPORT FOR THE WATERFORD LANDSCAPING AND LIGHTING ASSESSMENT
DISTRICT FOR FISCAL YEAR 2023-2024**

WHEREAS, the City of Waterford (hereinafter referred to as the "City") formed the City of Waterford Landscaping and Lighting Assessment District pursuant to the Landscaping & Lighting Act of 1972, hereinafter referred to as the "Act"; and

WHEREAS, the City's Landscaping and Lighting Assessment District, hereinafter referred to as the "District" includes those properties as described in the Landscaping and Lighting Assessment District Boundary Map of the City of Waterford, which is on file with the City Clerk and open for public inspection, and is designated the Waterford Landscaping & Lighting Assessment District, by Ordinance No. 90-07; and

WHEREAS, the District may collect assessments from those parcels pursuant to a Petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was imposed to be used to finance; and

WHEREAS, the City has determined and certifies that the charges are either exempt from or in compliance with all the provisions of Proposition 218 which was passed by the voters in November 1996. The City has further determined the charges are in compliance with all laws pertaining to the levy of such charges; and

WHEREAS, the assessment is imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks and streets for improvements as set forth in Streets and Highways Code Section 22525; incidental expenses, Streets and Highways Code Section 22526; maintain or maintenance as set forth in Streets and Highways Code Section 22531; public places as defined in Streets and Highways Code Section 22535, and for any other purposes authorized by the Act consistent with Proposition 218; and

WHEREAS, it is the intent of the City Council to continue to levy an assessment for the fiscal year 2023-2024 of \$52.00 per Benefit Unit within Zone A and \$28.52 per Benefit Unit within Zone B; and

WHEREAS, the intended assessment is not greater than the assessment in existence on November 6, 1996; and

WHEREAS, the assessment does not exceed the reasonable cost of providing the service facilities or regulatory activity for which the assessment is levied; and

WHEREAS, the Act requires that the assessment be confirmed and established annually by a noticed public hearing; and

WHEREAS, the setting of the assessment will be confirmed and established at a noticed public hearing to be held at or after 6:30 p.m. on June 15, 2023, at a regular meeting of the Waterford City Council at the Waterford City Hall Council Chambers, 101 E Street, Waterford, CA 95386; and

WHEREAS, the Act requires that an engineer prepare a report which refers to the District by its distinctive designation, specifies the fiscal year to which it applies and contains plans and specifications for the improvements and an estimate of the cost of improvements; and

WHEREAS, the Engineer's Report submitted to the City Clerk refers to the District by its distinctive designation, the Waterford Landscaping & Lighting Assessment District, specifies the fiscal year to which the report applies and, with respect to that year, contains all of the following: (a) plans and specifications of the improvements; (b) an estimate of the costs of improvements; (c) a diagram for the District; and, (d) an

assessment of the established costs of the improvements; and

WHEREAS, Resolution No. 2023-26, a Resolution of Intent was approved by the City Council on May 18, 2023 wherein a public hearing was scheduled for June 15, 2023.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The City Council confirms the Engineer's Report is submitted to the City Clerk;
2. The City Council declares its intent to levy and collect assessments for the District for the 2023-2024 fiscal year;
3. The assessment is levied without regard to property valuations;
4. The assessment is in compliance with the Streets and Highways Code Section 22500 et. seq.; and
5. The City Council shall hold a noticed public hearing on the setting of the proposed assessment on June 15, 2023 at or after 6:30 pm., at a regularly scheduled meeting at the Waterford City Hall Council Chambers 101 E Street, Waterford, CA 95386.

The foregoing Resolution was passed and adopted by the City Council of the City of Waterford, County of Stanislaus, State of California, at a regular meeting thereof held on May 18, 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

City of Waterford,

Charlie Goeken, Mayor

ATTEST:

Patricia Krause, CMC, City Clerk

APPROVED AS TO FORM:

Corbett J. Browning, City Attorney

CITY OF WATERFORD

Fiscal Year 2023/24 Engineer's Report For:

Landscape and Lighting Assessment District

May 2023

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

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1. ENGINEER’S LETTER

WHEREAS, the City of Waterford (the “City”), State of California, formed the Waterford Landscape and Lighting Assessment District (the “District”) in 1991 pursuant to the Landscaping and Lighting Act of 1972 (the “Act”); and

WHEREAS, the City retained NBS to prepare and file an annual Engineer’s Report (the “Report”) presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained and an estimate of the costs of the maintenance, operations and servicing of the improvements for the District for Fiscal Year 2023/24; and

WHEREAS, this Report includes a diagram for the District, showing the area and properties proposed to be assessed, an assessment of the estimated costs of the maintenance, operations and servicing the improvements, and the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received; and

WHEREAS, the assessments to be levied for Fiscal Year 2023/24 are in accordance with the assessment methodology as confirmed by the City Council and are proportional to the special benefit received by each parcel. The amount to be assessed to each parcel is equal to or less than the maximum assessment rate allowed prior to the passage of Proposition 218.

NOW THEREFORE, the following assessments are made to cover the portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District:

FY 2023/24 SUMMARY OF ASSESSMENTS		
<u>Description</u>	<u>Zone A Amount</u>	<u>Zone B Amount</u>
Balance to Levy	\$62,764.00	\$4,819.88
Total Number of Benefit Units	1,207	169
Assessment Per Benefit Unit	\$52.00	\$28.52

2. PLANS AND SPECIFICATIONS

Plans and specifications for the improvements were prepared by MCR Engineering, Inc.

2.1 Description of Boundaries

Please refer to Section 5 for the boundaries of the District. The Stanislaus County (the “County”) Assessor's maps of the areas are incorporated by reference herein and made part of this Report.

2.2 Description of Improvements and Services

The improvements include the construction, operation, maintenance, and servicing of street lighting, landscaping, median landscaping, and appurtenant facilities; including, but not limited to, personnel, electrical energy, utilities such as water and gas, materials, contracting services, and other items necessary for the satisfactory operation of these improvements.

The District has been divided into two zones, Zone A and Zone B (together the “Zones”), based on sub-areas that receive differing degrees of benefit.

3. ESTIMATE OF COSTS

The cost of servicing, maintaining, repairing, and replacing the improvements as described in Section 2.2 are summarized in the table below. Estimated expenditures are shown along with the incidental expenses to be funded by the District. The budget for each of the Zones in the District for Fiscal Year 2023/24 is as follows:

ZONE A BUDGET	
<u>Description</u>	<u>FY 2023/24</u>
Energy Cost	\$13,079.60
Electrolier Repair/Replace (normal maintenance)	3,300.00
Electrolier Repair/Replace (major repair reserve)	0.00
Graffiti Removal	250.00
Landscaping (water, material, labor & equipment)	<u>57,620.00</u>
Operating Subtotal	\$74,249.60
Administration Reporting Fees	15,391.00
Other Administration	4,200.00
Engineering, Audit, and Legal	<u>150.00</u>
Zone Expenses	\$93,990.60
Maximum Allowable Assessment Revenue	\$62,764.00
ARPA Revenue Transfer In ⁽²⁾	<u>9,500.00</u>
Zone Revenues	\$72,264.00
Surplus/(Shortfall)	(\$21,726.60)

ZONE B BUDGET	
<u>Description</u>	<u>FY 2023/24</u>
Energy Costs	\$1,820.40
Electrolier Repair/Replace	1,000.00
Rebate to WLD ⁽¹⁾	<u>0.00</u>
Zone Expenses	\$2,820.40
Maximum Allowable Assessment Revenue	\$4,819.88
Zone Revenues	\$4,819.88
Surplus/(Shortfall)	\$1,999.48

⁽¹⁾ Per the City, there will be no rebate to the City's Lighting Assessment District for FY 2023/24.

⁽²⁾ American Rescue Plan Act of 2021

ZONES A AND B COMBINED BUDGET	
Description	FY 2023/24
Total Revenue ⁽¹⁾⁽²⁾	\$81,500.00
LESS Total Expenses	<u>(96,811.00)</u>
Surplus/(Shortfall)	(<u>\$15,311.00</u>)
RESERVE FUND BALANCES	
Estimated Beginning Fund Balance	\$15,360.00
Fund Balance Change	(<u>\$15,311.00</u>)
Estimated Ending Fund Balance as of June 30, 2023	\$49.00

⁽¹⁾ Does not include County Collection fee of \$0.20, added by Stanislaus County Auditor-Controller.

⁽²⁾ Forecasted revenue includes assessment revenue for Fiscal Year 2023/24 and other revenue sources.

4. ASSESSMENTS

The assessments for Fiscal Year 2023/24 apportioned to each parcel, as shown on the latest equalized roll at the County Assessor’s office, are listed in Section 6 of this Report. The description of each lot or parcel is part of the records of the County Assessor and are, by reference, made part of this Report.

4.1 Method of Apportionment

Pursuant to the Act, the costs of the District may be apportioned by any formula or method which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefit to be received by each such parcel from the maintenance, servicing, and operation of the improvements. The assessment formula used for the District reflects the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on the estimated benefits to each parcel.

The manner in which the Engineer has apportioned the annual assessment to each parcel in the District is by Benefit Unit (“BU”). Each commercial parcel or parcel capable of containing a residence within the District derives equal special benefit from the improvements; therefore, each such assessable parcel shall be assessed one BU. The amount assessed for each parcel equals: “Total assessment divided by the total number of BUs multiplied by the number of BUs on such parcel.”

4.2 Maximum Annual Assessments

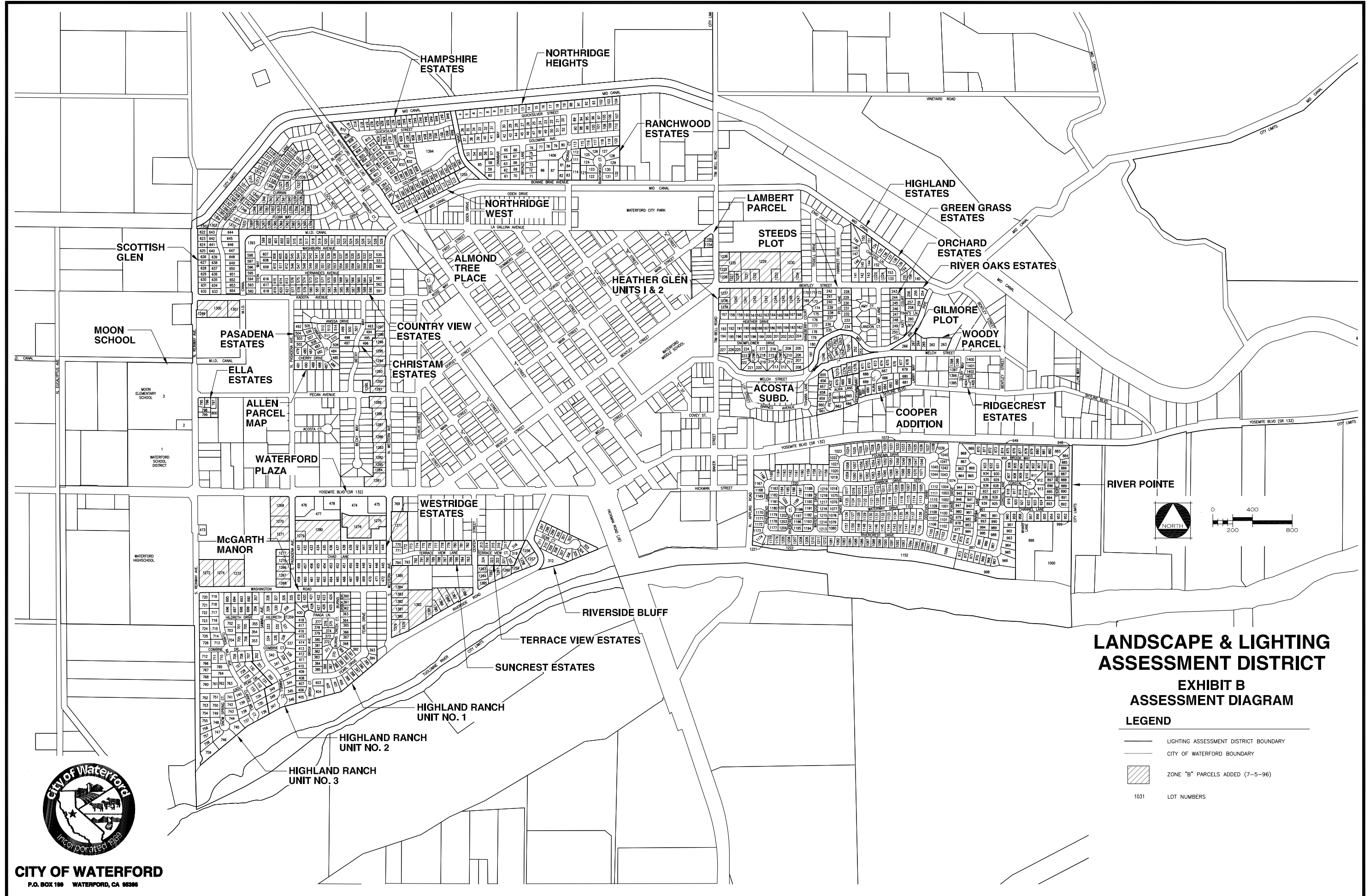
The maximum annual assessments levied on all properties within the District are not subject to annual escalation. The annual assessment shall not exceed the maximum assessment unless the appropriate Proposition 218 proceedings are conducted by the City to authorize an increase beyond the maximum assessment amount.

The following table summarizes the proposed assessments for Fiscal Year 2023/24:

Benefit Zone	Benefit Units (BUs)	Maximum Rate Per BU	Proposed Rate Per BU
Zone A	1,207	\$52.00	\$52.00
Zone B	169	28.52	28.52

5. ASSESSMENT DIAGRAM





The following page shows the boundaries of the District. The lines and dimensions, as well as the Assessor's Parcel Numbers shown on maps of the County Assessor for the current year are, by reference, made part of this Report.



LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

EXHIBIT B ASSESSMENT DIAGRAM

LEGEND

-  LIGHTING ASSESSMENT DISTRICT BOUNDARY
-  CITY OF WATERFORD BOUNDARY
-  ZONE "B" PARCELS ADDED (7-5-96)
-  1031 LOT NUMBERS



6. ASSESSMENT ROLL

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the Stanislaus County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2023/24, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on Stanislaus County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the Stanislaus County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
4	080-017-001-000	101	A	1.0	\$52.00
5	080-017-002-000	101	A	1.0	52.00
6	080-017-003-000	101	A	1.0	52.00
7	080-017-004-000	101	A	1.0	52.00
8	080-017-005-000	101	A	1.0	52.00
9	080-017-006-000	101	A	1.0	52.00
10	080-017-007-000	101	A	1.0	52.00
11	080-017-008-000	101	A	1.0	52.00
12	080-017-009-000	101	A	1.0	52.00
13	080-017-010-000	101	A	1.0	52.00
14	080-017-011-000	101	A	1.0	52.00
15	080-017-012-000	101	A	1.0	52.00
16	080-017-013-000	101	A	1.0	52.00
17	080-017-014-000	101	A	1.0	52.00
18	080-017-015-000	101	A	1.0	52.00
19	080-017-016-000	101	A	1.0	52.00
20	080-017-017-000	101	A	1.0	52.00
21	080-017-018-000	101	A	1.0	52.00
22	080-017-019-000	101	A	1.0	52.00
23	080-017-020-000	101	A	1.0	52.00
24	080-017-021-000	101	A	1.0	52.00
25	080-017-022-000	101	A	1.0	52.00
26	080-017-023-000	101	A	1.0	52.00
27	080-017-024-000	111	A	1.0	52.00
28	080-017-025-000	101	A	1.0	52.00
29	080-017-026-000	101	A	1.0	52.00
30	080-017-027-000	101	A	1.0	52.00
31	080-017-028-000	101	A	1.0	52.00
32	080-017-029-000	101	A	1.0	52.00
33	080-017-030-000	101	A	1.0	52.00
34	080-017-031-000	101	A	1.0	52.00
35	080-017-032-000	111	A	1.0	52.00
36	080-017-033-000	101	A	1.0	52.00
37	080-017-034-000	101	A	1.0	52.00
38	080-017-035-000	101	A	1.0	52.00
39	080-017-036-000	101	A	1.0	52.00
40	080-017-037-000	101	A	1.0	52.00
41	080-017-038-000	101	A	1.0	52.00
42	080-017-039-000	111	A	1.0	52.00
43	080-017-040-000	101	A	1.0	52.00
44	080-017-041-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
45	080-017-042-000	111	A	1.0	52.00
46	080-017-043-000	101	A	1.0	52.00
47	080-017-044-000	101	A	1.0	52.00
48	080-017-045-000	111	A	1.0	52.00
49	080-017-046-000	101	A	1.0	52.00
50	080-017-047-000	101	A	1.0	52.00
51	080-017-048-000	101	A	1.0	52.00
52	080-017-049-000	101	A	1.0	52.00
53	080-018-001-000	101	A	1.0	52.00
54	080-018-002-000	101	A	1.0	52.00
55	080-018-003-000	101	A	1.0	52.00
56	080-018-004-000	101	A	1.0	52.00
57	080-018-005-000	101	A	1.0	52.00
58	080-018-006-000	101	A	1.0	52.00
59	080-018-007-000	101	A	1.0	52.00
60	080-018-008-000	101	A	1.0	52.00
61	080-018-009-000	101	A	1.0	52.00
62	080-018-010-000	101	A	1.0	52.00
63	080-018-011-000	101	A	1.0	52.00
64	080-018-012-000	101	A	1.0	52.00
65	080-018-013-000	101	A	1.0	52.00
66	080-018-014-000	101	A	1.0	52.00
67	080-018-015-000	101	A	1.0	52.00
68	080-018-016-000	111	A	1.0	52.00
69	080-018-017-000	101	A	1.0	52.00
70	080-018-018-000	111	A	1.0	52.00
71	080-018-019-000	101	A	1.0	52.00
72	080-018-020-000	101	A	1.0	52.00
73	080-018-021-000	101	A	1.0	52.00
74	080-018-022-000	101	A	1.0	52.00
75	080-018-023-000	101	A	1.0	52.00
76	080-018-024-000	101	A	1.0	52.00
77	080-018-025-000	101	A	1.0	52.00
78	080-018-026-000	101	A	1.0	52.00
79	080-018-027-000	101	A	1.0	52.00
80	080-018-028-000	101	A	1.0	52.00
81	080-018-029-000	101	A	1.0	52.00
82	080-018-030-000	101	A	1.0	52.00
83	080-018-031-000	101	A	1.0	52.00
84	080-018-032-000	101	A	1.0	52.00
86	080-018-035-000	121	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
87	080-018-036-000	121	A	1.0	52.00
88	080-019-001-000	101	A	1.0	52.00
89	080-019-011-000	101	A	1.0	52.00
90	080-019-012-000	101	A	1.0	52.00
91	080-019-018-000	101	A	1.0	52.00
92	080-019-019-000	101	A	1.0	52.00
93	080-019-020-000	101	A	1.0	52.00
94	080-019-021-000	101	A	1.0	52.00
95	080-019-022-000	101	A	1.0	52.00
96	080-019-023-000	101	A	1.0	52.00
97	080-019-024-000	101	A	1.0	52.00
98	080-019-025-000	101	A	1.0	52.00
99	080-019-026-000	101	A	1.0	52.00
100	080-019-027-000	101	A	1.0	52.00
101	080-019-028-000	101	A	1.0	52.00
102	080-019-029-000	101	A	1.0	52.00
103	080-019-030-000	101	A	1.0	52.00
104	080-019-031-000	111	A	1.0	52.00
105	080-019-032-000	101	A	1.0	52.00
106	080-019-033-000	101	A	1.0	52.00
107	080-019-034-000	101	A	1.0	52.00
108	080-019-035-000	101	A	1.0	52.00
109	080-019-036-000	101	A	1.0	52.00
110	080-019-037-000	101	A	1.0	52.00
111	080-020-001-000	111	A	1.0	52.00
112	080-020-002-000	101	A	1.0	52.00
113	080-020-003-000	101	A	1.0	52.00
114	080-020-009-000	202	A	1.0	52.00
115	080-020-011-000	111	A	1.0	52.00
116	080-020-012-000	101	A	1.0	52.00
117	080-020-013-000	101	A	1.0	52.00
118	080-020-014-000	101	A	1.0	52.00
119	080-020-015-000	101	A	1.0	52.00
120	080-020-016-000	111	A	1.0	52.00
121	080-020-017-000	121	A	1.0	52.00
122	080-020-018-000	101	A	1.0	52.00
123	080-020-019-000	101	A	1.0	52.00
124	080-020-020-000	101	A	1.0	52.00
125	080-020-021-000	101	A	1.0	52.00
126	080-020-022-000	101	A	1.0	52.00
127	080-020-023-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
128	080-020-024-000	101	A	1.0	52.00
129	080-020-025-000	101	A	1.0	52.00
130	080-020-026-000	101	A	1.0	52.00
131	080-020-027-000	111	A	1.0	52.00
132	080-020-028-000	101	A	1.0	52.00
133	080-025-001-000	101	A	1.0	52.00
134	080-025-004-000	101	A	1.0	52.00
135	080-025-005-000	101	A	1.0	52.00
136	080-025-006-000	101	A	1.0	52.00
137	080-025-007-000	101	A	1.0	52.00
138	080-025-008-000	111	A	1.0	52.00
139	080-025-009-000	111	A	1.0	52.00
140	080-025-011-000	101	A	1.0	52.00
1223	080-025-013-000	101	B	1.0	28.52
1224	080-025-014-000	121	B	1.0	28.52
141	080-025-015-000	121	A	1.0	52.00
142	080-025-016-000	101	A	1.0	52.00
143	080-025-017-000	111	A	1.0	52.00
144	080-025-018-000	101	A	1.0	52.00
145	080-025-019-000	101	A	1.0	52.00
146	080-025-020-000	101	A	1.0	52.00
147	080-025-021-000	101	A	1.0	52.00
148	080-025-022-000	101	A	1.0	52.00
149	080-025-023-000	122	A	1.0	52.00
150	080-025-024-000	101	A	1.0	52.00
151	080-025-025-000	101	A	1.0	52.00
152	080-025-026-000	121	A	1.0	52.00
153	080-025-027-000	101	A	1.0	52.00
154	080-025-028-000	101	A	1.0	52.00
155	080-025-029-000	101	A	1.0	52.00
156	080-025-030-000	101	A	1.0	52.00
1225	080-026-002-000	121	B	1.0	28.52
1226	080-026-003-000	101	B	1.0	28.52
1227	080-026-004-000	101	B	1.0	28.52
1228	080-026-005-000	101	B	1.0	28.52
1229	080-026-007-000	121	B	1.0	28.52
1230	080-026-008-000	121	B	1.0	28.52
1231	080-026-009-000	101	B	1.0	28.52
1232	080-026-010-000	111	B	1.0	28.52
1233	080-026-011-000	101	B	1.0	28.52
1234	080-026-012-000	101	B	1.0	28.52

Slight variances may occur due to rounding

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1235	080-026-013-000	121	B	1.0	28.52
1236	080-026-014-000	101	B	1.0	28.52
157	080-027-001-000	111	A	1.0	52.00
158	080-027-002-000	101	A	1.0	52.00
159	080-027-003-000	101	A	1.0	52.00
160	080-027-004-000	101	A	1.0	52.00
161	080-027-005-000	101	A	1.0	52.00
162	080-027-006-000	101	A	1.0	52.00
163	080-027-007-000	101	A	1.0	52.00
164	080-027-008-000	101	A	1.0	52.00
165	080-027-009-000	101	A	1.0	52.00
166	080-027-010-000	101	A	1.0	52.00
167	080-027-011-000	101	A	1.0	52.00
168	080-027-012-000	101	A	1.0	52.00
169	080-027-013-000	101	A	1.0	52.00
170	080-027-014-000	101	A	1.0	52.00
171	080-027-015-000	101	A	1.0	52.00
172	080-027-016-000	101	A	1.0	52.00
173	080-027-017-000	111	A	1.0	52.00
174	080-027-018-000	111	A	1.0	52.00
175	080-027-019-000	111	A	1.0	52.00
176	080-027-020-000	101	A	1.0	52.00
177	080-027-021-000	101	A	1.0	52.00
178	080-027-022-000	101	A	1.0	52.00
179	080-027-023-000	101	A	1.0	52.00
180	080-027-024-000	101	A	1.0	52.00
181	080-027-025-000	101	A	1.0	52.00
182	080-027-026-000	101	A	1.0	52.00
183	080-027-027-000	101	A	1.0	52.00
184	080-027-028-000	101	A	1.0	52.00
185	080-027-029-000	101	A	1.0	52.00
186	080-027-030-000	101	A	1.0	52.00
187	080-027-031-000	111	A	1.0	52.00
188	080-027-032-000	101	A	1.0	52.00
189	080-027-033-000	101	A	1.0	52.00
190	080-027-034-000	101	A	1.0	52.00
191	080-027-035-000	101	A	1.0	52.00
192	080-027-036-000	101	A	1.0	52.00
193	080-027-037-000	101	A	1.0	52.00
1237	080-027-038-000	101	B	1.0	28.52
1238	080-027-039-000	101	B	1.0	28.52

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1239	080-027-040-000	101	B	1.0	28.52
1240	080-027-041-000	121	B	1.0	28.52
1241	080-027-042-000	121	B	1.0	28.52
1242	080-027-043-000	121	B	1.0	28.52
1243	080-027-044-000	121	B	1.0	28.52
1244	080-027-045-000	121	B	1.0	28.52
1245	080-027-046-000	121	B	1.0	28.52
1246	080-027-049-000	121	B	1.0	28.52
1247	080-027-051-000	121	B	1.0	28.52
194	080-028-001-000	101	A	1.0	52.00
195	080-028-002-000	101	A	1.0	52.00
196	080-028-003-000	101	A	1.0	52.00
197	080-028-004-000	101	A	1.0	52.00
198	080-028-005-000	101	A	1.0	52.00
199	080-028-006-000	101	A	1.0	52.00
200	080-028-007-000	101	A	1.0	52.00
201	080-028-008-000	101	A	1.0	52.00
202	080-028-009-000	101	A	1.0	52.00
203	080-028-010-000	101	A	1.0	52.00
204	080-028-011-000	101	A	1.0	52.00
205	080-028-012-000	101	A	1.0	52.00
206	080-028-013-000	111	A	1.0	52.00
207	080-028-014-000	101	A	1.0	52.00
208	080-028-015-000	101	A	1.0	52.00
209	080-028-016-000	111	A	1.0	52.00
210	080-028-017-000	111	A	1.0	52.00
211	080-028-018-000	101	A	1.0	52.00
212	080-028-019-000	101	A	1.0	52.00
213	080-028-020-000	111	A	1.0	52.00
214	080-028-021-000	101	A	1.0	52.00
215	080-028-022-000	101	A	1.0	52.00
216	080-028-023-000	111	A	1.0	52.00
217	080-028-024-000	101	A	1.0	52.00
218	080-028-025-000	101	A	1.0	52.00
219	080-028-026-000	111	A	1.0	52.00
220	080-028-027-000	101	A	1.0	52.00
221	080-028-028-000	101	A	1.0	52.00
222	080-028-029-000	101	A	1.0	52.00
223	080-028-030-000	101	A	1.0	52.00
224	080-028-031-000	101	A	1.0	52.00
225	080-028-032-000	101	A	1.0	52.00

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226	080-028-033-000	101	A	1.0	52.00
227	080-028-034-000	101	A	1.0	52.00
228	080-030-027-000	101	A	1.0	52.00
229	080-030-028-000	101	A	1.0	52.00
230	080-030-029-000	101	A	1.0	52.00
231	080-030-030-000	101	A	1.0	52.00
232	080-030-031-000	101	A	1.0	52.00
233	080-030-032-000	101	A	1.0	52.00
234	080-030-033-000	111	A	1.0	52.00
235	080-030-034-000	101	A	1.0	52.00
236	080-030-035-000	101	A	1.0	52.00
237	080-030-036-000	101	A	1.0	52.00
238	080-030-037-000	111	A	1.0	52.00
239	080-030-038-000	010	A	1.0	52.00
240	080-030-039-000	010	A	1.0	52.00
241	080-030-040-000	010	A	1.0	52.00
242	080-030-041-000	101	A	1.0	52.00
243	080-030-042-000	101	A	1.0	52.00
244	080-030-043-000	101	A	1.0	52.00
245	080-030-044-000	101	A	1.0	52.00
246	080-030-045-000	101	A	1.0	52.00
247	080-030-046-000	111	A	1.0	52.00
248	080-030-047-000	101	A	1.0	52.00
249	080-030-048-000	101	A	1.0	52.00
250	080-030-049-000	101	A	1.0	52.00
251	080-030-050-000	101	A	1.0	52.00
1248	080-030-051-000	121	B	1.0	28.52
1249	080-030-054-000	141	B	1.0	28.52
252	080-030-055-000	121	A	1.0	52.00
253	080-030-056-000	111	A	1.0	52.00
254	080-030-057-000	101	A	1.0	52.00
255	080-030-058-000	121	A	1.0	52.00
256	080-030-059-000	101	A	1.0	52.00
257	080-030-060-000	101	A	1.0	52.00
258	080-030-061-000	111	A	1.0	52.00
259	080-030-062-000	111	A	1.0	52.00
260	080-030-063-000	101	A	1.0	52.00
261	080-030-064-000	111	A	1.0	52.00
1250	080-030-065-000	101	B	1.0	28.52
1251	080-030-066-000	101	B	1.0	28.52
1252	080-030-067-000	101	B	1.0	28.52

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1253	080-030-068-000	101	B	1.0	28.52
1254	080-030-069-000	101	B	1.0	28.52
262	080-031-045-000	111	A	1.0	52.00
263	080-031-047-000	121	A	1.0	52.00
264	080-031-048-000	101	A	1.0	52.00
265	080-031-049-000	101	A	1.0	52.00
266	080-031-053-000	101	A	1.0	52.00
267	080-031-054-000	101	A	1.0	52.00
268	080-036-001-000	111	A	1.0	52.00
269	080-036-002-000	101	A	1.0	52.00
270	080-036-003-000	101	A	1.0	52.00
271	080-036-004-000	101	A	1.0	52.00
272	080-036-005-000	101	A	1.0	52.00
273	080-036-006-000	101	A	1.0	52.00
1255	080-036-008-000	171	B	1.0	28.52
274	080-036-010-000	101	A	1.0	52.00
275	080-036-011-000	101	A	1.0	52.00
276	080-036-012-000	101	A	1.0	52.00
277	080-036-013-000	101	A	1.0	52.00
278	080-036-014-000	101	A	1.0	52.00
279	080-036-015-000	101	A	1.0	52.00
280	080-036-016-000	101	A	1.0	52.00
281	080-036-017-000	101	A	1.0	52.00
282	080-036-018-000	101	A	1.0	52.00
283	080-036-019-000	101	A	1.0	52.00
284	080-036-020-000	101	A	1.0	52.00
285	080-036-026-000	101	A	1.0	52.00
286	080-036-027-000	101	A	1.0	52.00
287	080-036-028-000	101	A	1.0	52.00
288	080-036-029-000	101	A	1.0	52.00
289	080-036-030-000	101	A	1.0	52.00
290	080-036-031-000	101	A	1.0	52.00
291	080-036-032-000	101	A	1.0	52.00
292	080-036-033-000	101	A	1.0	52.00
293	080-036-034-000	101	A	1.0	52.00
294	080-036-035-000	101	A	1.0	52.00
295	080-036-036-000	101	A	1.0	52.00
296	080-036-037-000	101	A	1.0	52.00
297	080-037-003-000	101	A	1.0	52.00
298	080-037-004-000	101	A	1.0	52.00
299	080-037-005-000	101	A	1.0	52.00

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300	080-037-006-000	101	A	1.0	52.00
301	080-037-007-000	101	A	1.0	52.00
302	080-037-008-000	101	A	1.0	52.00
303	080-037-009-000	101	A	1.0	52.00
304	080-037-010-000	101	A	1.0	52.00
305	080-037-011-000	101	A	1.0	52.00
306	080-037-012-000	101	A	1.0	52.00
307	080-037-013-000	101	A	1.0	52.00
308	080-037-014-000	101	A	1.0	52.00
309	080-037-015-000	101	A	1.0	52.00
310	080-037-016-000	101	A	1.0	52.00
311	080-037-017-000	101	A	1.0	52.00
312	080-037-018-000	121	A	1.0	52.00
313	080-038-001-000	101	A	1.0	52.00
314	080-038-002-000	101	A	1.0	52.00
315	080-038-003-000	101	A	1.0	52.00
316	080-038-004-000	101	A	1.0	52.00
317	080-038-005-000	101	A	1.0	52.00
318	080-038-006-000	101	A	1.0	52.00
319	080-038-007-000	101	A	1.0	52.00
320	080-038-008-000	101	A	1.0	52.00
321	080-038-009-000	101	A	1.0	52.00
322	080-038-010-000	101	A	1.0	52.00
323	080-038-011-000	101	A	1.0	52.00
324	080-038-012-000	101	A	1.0	52.00
1256	080-038-029-000	121	B	1.0	28.52
1257	080-038-030-000	121	B	1.0	28.52
1258	080-038-031-000	101	B	1.0	28.52
1259	080-038-032-000	101	B	1.0	28.52
1260	080-038-033-000	101	B	1.0	28.52
1261	080-038-034-000	101	B	1.0	28.52
1262	080-038-035-000	101	B	1.0	28.52
1263	080-038-036-000	101	B	1.0	28.52
1264	080-038-037-000	111	B	1.0	28.52
1265	080-038-038-000	101	B	1.0	28.52
325	080-042-001-000	101	A	1.0	52.00
326	080-042-002-000	101	A	1.0	52.00
327	080-042-003-000	101	A	1.0	52.00
328	080-042-004-000	101	A	1.0	52.00
329	080-042-005-000	111	A	1.0	52.00
330	080-042-006-000	111	A	1.0	52.00

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331	080-042-009-000	101	A	1.0	52.00
332	080-042-010-000	101	A	1.0	52.00
333	080-042-011-000	101	A	1.0	52.00
334	080-042-012-000	101	A	1.0	52.00
335	080-042-013-000	111	A	1.0	52.00
336	080-042-014-000	101	A	1.0	52.00
337	080-042-015-000	101	A	1.0	52.00
338	080-042-016-000	111	A	1.0	52.00
339	080-042-017-000	111	A	1.0	52.00
340	080-042-018-000	101	A	1.0	52.00
341	080-042-019-000	101	A	1.0	52.00
342	080-042-020-000	101	A	1.0	52.00
343	080-042-021-000	101	A	1.0	52.00
344	080-042-022-000	121	A	1.0	52.00
345	080-042-023-000	121	A	1.0	52.00
346	080-042-024-000	101	A	1.0	52.00
347	080-042-025-000	101	A	1.0	52.00
348	080-042-026-000	101	A	1.0	52.00
349	080-042-027-000	101	A	1.0	52.00
350	080-042-028-000	111	A	1.0	52.00
351	080-042-029-000	101	A	1.0	52.00
352	080-042-030-000	101	A	1.0	52.00
353	080-042-031-000	101	A	1.0	52.00
354	080-042-032-000	101	A	1.0	52.00
355	080-042-033-000	101	A	1.0	52.00
356	080-042-034-000	101	A	1.0	52.00
357	080-042-035-000	101	A	1.0	52.00
358	080-042-036-000	111	A	1.0	52.00
359	080-042-037-000	101	A	1.0	52.00
360	080-043-001-000	101	A	1.0	52.00
361	080-043-002-000	101	A	1.0	52.00
362	080-043-003-000	101	A	1.0	52.00
363	080-043-004-000	101	A	1.0	52.00
364	080-043-005-000	101	A	1.0	52.00
365	080-043-006-000	111	A	1.0	52.00
366	080-043-007-000	101	A	1.0	52.00
367	080-043-008-000	101	A	1.0	52.00
368	080-043-009-000	101	A	1.0	52.00
369	080-043-010-000	101	A	1.0	52.00
370	080-043-011-000	111	A	1.0	52.00
371	080-043-012-000	101	A	1.0	52.00

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372	080-043-013-000	101	A	1.0	52.00
373	080-043-014-000	111	A	1.0	52.00
374	080-043-015-000	111	A	1.0	52.00
375	080-043-016-000	111	A	1.0	52.00
376	080-043-017-000	101	A	1.0	52.00
377	080-043-018-000	101	A	1.0	52.00
378	080-043-019-000	111	A	1.0	52.00
379	080-043-020-000	101	A	1.0	52.00
380	080-043-021-000	111	A	1.0	52.00
381	080-043-022-000	101	A	1.0	52.00
382	080-043-023-000	101	A	1.0	52.00
383	080-043-024-000	101	A	1.0	52.00
384	080-043-025-000	101	A	1.0	52.00
385	080-043-026-000	111	A	1.0	52.00
386	080-043-027-000	101	A	1.0	52.00
387	080-043-028-000	101	A	1.0	52.00
388	080-043-029-000	111	A	1.0	52.00
389	080-043-030-000	101	A	1.0	52.00
390	080-043-031-000	111	A	1.0	52.00
391	080-043-032-000	111	A	1.0	52.00
392	080-043-033-000	101	A	1.0	52.00
393	080-043-034-000	101	A	1.0	52.00
394	080-043-035-000	101	A	1.0	52.00
395	080-043-036-000	111	A	1.0	52.00
396	080-043-037-000	101	A	1.0	52.00
397	080-043-038-000	111	A	1.0	52.00
398	080-043-039-000	101	A	1.0	52.00
399	080-043-040-000	101	A	1.0	52.00
400	080-043-041-000	111	A	1.0	52.00
401	080-043-042-000	101	A	1.0	52.00
402	080-043-043-000	101	A	1.0	52.00
403	080-043-044-000	101	A	1.0	52.00
404	080-043-045-000	121	A	1.0	52.00
405	080-043-046-000	111	A	1.0	52.00
406	080-043-047-000	101	A	1.0	52.00
407	080-043-048-000	101	A	1.0	52.00
408	080-043-049-000	101	A	1.0	52.00
409	080-043-050-000	101	A	1.0	52.00
410	080-043-051-000	111	A	1.0	52.00
411	080-043-052-000	101	A	1.0	52.00
412	080-043-053-000	101	A	1.0	52.00

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413	080-043-054-000	101	A	1.0	52.00
414	080-043-055-000	111	A	1.0	52.00
415	080-043-056-000	111	A	1.0	52.00
416	080-043-057-000	101	A	1.0	52.00
417	080-043-058-000	101	A	1.0	52.00
418	080-043-059-000	101	A	1.0	52.00
419	080-043-061-000	101	A	1.0	52.00
420	080-043-062-000	111	A	1.0	52.00
421	080-043-063-000	101	A	1.0	52.00
422	080-043-064-000	101	A	1.0	52.00
423	080-043-065-000	101	A	1.0	52.00
424	080-043-066-000	101	A	1.0	52.00
425	080-043-067-000	101	A	1.0	52.00
426	080-043-068-000	111	A	1.0	52.00
427	080-043-069-000	111	A	1.0	52.00
428	080-043-070-000	101	A	1.0	52.00
429	080-043-071-000	101	A	1.0	52.00
430	080-043-072-000	101	A	1.0	52.00
431	080-044-001-000	111	A	1.0	52.00
432	080-044-002-000	101	A	1.0	52.00
433	080-044-003-000	101	A	1.0	52.00
434	080-044-004-000	101	A	1.0	52.00
435	080-044-005-000	101	A	1.0	52.00
436	080-044-006-000	101	A	1.0	52.00
437	080-044-007-000	101	A	1.0	52.00
438	080-044-008-000	101	A	1.0	52.00
439	080-044-009-000	101	A	1.0	52.00
440	080-044-010-000	101	A	1.0	52.00
441	080-044-011-000	101	A	1.0	52.00
442	080-044-012-000	101	A	1.0	52.00
443	080-044-013-000	101	A	1.0	52.00
444	080-044-014-000	101	A	1.0	52.00
445	080-044-015-000	111	A	1.0	52.00
446	080-044-016-000	111	A	1.0	52.00
447	080-044-017-000	111	A	1.0	52.00
448	080-044-018-000	101	A	1.0	52.00
449	080-044-019-000	101	A	1.0	52.00
450	080-044-020-000	101	A	1.0	52.00
451	080-044-021-000	101	A	1.0	52.00
452	080-044-022-000	101	A	1.0	52.00
453	080-044-023-000	101	A	1.0	52.00

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454	080-044-024-000	101	A	1.0	52.00
455	080-044-025-000	101	A	1.0	52.00
456	080-044-026-000	101	A	1.0	52.00
457	080-044-027-000	111	A	1.0	52.00
458	080-044-028-000	121	A	1.0	52.00
459	080-044-029-000	121	A	1.0	52.00
460	080-044-030-000	101	A	1.0	52.00
461	080-044-031-000	101	A	1.0	52.00
462	080-044-032-000	111	A	1.0	52.00
463	080-044-033-000	101	A	1.0	52.00
464	080-044-034-000	101	A	1.0	52.00
465	080-044-035-000	121	A	1.0	52.00
466	080-044-036-000	101	A	1.0	52.00
467	080-044-037-000	101	A	1.0	52.00
468	080-044-038-000	101	A	1.0	52.00
469	080-044-039-000	101	A	1.0	52.00
470	080-044-040-000	101	A	1.0	52.00
471	080-044-041-000	101	A	1.0	52.00
472	080-044-042-000	111	A	1.0	52.00
1266	080-045-006-000	101	B	1.0	28.52
1267	080-045-007-000	101	B	1.0	28.52
1268	080-045-008-000	101	B	1.0	28.52
1269	080-045-019-000	470	B	1.0	28.52
1270	080-045-025-000	479	B	1.0	28.52
1271	080-045-026-000	610	B	1.0	28.52
1272	080-045-029-000	010	B	1.0	28.52
1273	080-045-030-000	010	B	1.0	28.52
1274	080-045-031-000	121	B	1.0	28.52
474	080-045-037-000	410	A	1.0	52.00
475	080-045-038-000	510	A	1.0	52.00
1275	080-045-039-000	410	B	1.0	28.52
1276	080-045-040-000	410	B	1.0	28.52
1277	080-045-041-000	121	B	1.0	28.52
1278	080-045-042-000	101	B	1.0	28.52
1279	080-045-043-000	491	B	1.0	28.52
1280	080-045-044-000	620	B	1.0	28.52
476	080-045-045-000	400	A	1.0	52.00
477	080-045-046-000	410	A	1.0	52.00
478	080-045-047-000	410	A	1.0	52.00
1281	080-047-004-000	510	B	1.0	28.52
1282	080-047-005-000	101	B	1.0	28.52

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1283	080-047-006-000	101	B	1.0	28.52
1284	080-047-019-000	101	B	1.0	28.52
1285	080-047-020-000	101	B	1.0	28.52
1286	080-048-018-000	101	B	1.0	28.52
1287	080-048-019-000	101	B	1.0	28.52
1288	080-048-020-000	111	B	1.0	28.52
1289	080-048-021-000	111	B	1.0	28.52
1290	080-049-021-000	101	B	1.0	28.52
1291	080-049-022-000	121	B	1.0	28.52
1292	080-049-023-000	121	B	1.0	28.52
1293	080-049-024-000	101	B	1.0	28.52
1294	080-049-025-000	101	B	1.0	28.52
1295	080-049-026-000	101	B	1.0	28.52
479	080-049-029-000	101	A	1.0	52.00
480	080-049-030-000	101	A	1.0	52.00
481	080-049-031-000	101	A	1.0	52.00
482	080-049-032-000	101	A	1.0	52.00
483	080-049-033-000	101	A	1.0	52.00
484	080-049-034-000	101	A	1.0	52.00
485	080-049-035-000	101	A	1.0	52.00
486	080-049-036-000	101	A	1.0	52.00
487	080-049-037-000	101	A	1.0	52.00
488	080-049-038-000	101	A	1.0	52.00
489	080-049-039-000	101	A	1.0	52.00
490	080-049-040-000	101	A	1.0	52.00
491	080-049-041-000	101	A	1.0	52.00
1296	080-050-031-000	101	B	1.0	28.52
492	080-050-032-000	101	A	1.0	52.00
1297	080-050-034-000	101	B	1.0	28.52
1298	080-050-035-000	121	B	1.0	28.52
493	080-050-037-000	101	A	1.0	52.00
494	080-050-038-000	101	A	1.0	52.00
495	080-050-039-000	101	A	1.0	52.00
496	080-050-040-000	101	A	1.0	52.00
497	080-050-041-000	111	A	1.0	52.00
498	080-050-042-000	121	A	1.0	52.00
499	080-050-043-000	101	A	1.0	52.00
500	080-050-044-000	101	A	1.0	52.00
501	080-050-045-000	101	A	1.0	52.00
502	080-050-046-000	101	A	1.0	52.00
503	080-050-047-000	101	A	1.0	52.00

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504	080-050-048-000	101	A	1.0	52.00
505	080-050-049-000	111	A	1.0	52.00
506	080-050-050-000	101	A	1.0	52.00
507	080-050-051-000	101	A	1.0	52.00
508	080-050-052-000	101	A	1.0	52.00
509	080-050-053-000	101	A	1.0	52.00
510	080-050-054-000	101	A	1.0	52.00
511	080-050-055-000	101	A	1.0	52.00
512	080-050-056-000	101	A	1.0	52.00
513	080-050-057-000	101	A	1.0	52.00
514	080-050-058-000	101	A	1.0	52.00
515	080-051-001-000	101	A	1.0	52.00
516	080-051-002-000	101	A	1.0	52.00
517	080-051-003-000	101	A	1.0	52.00
518	080-051-004-000	101	A	1.0	52.00
519	080-051-005-000	101	A	1.0	52.00
520	080-051-006-000	101	A	1.0	52.00
521	080-051-007-000	101	A	1.0	52.00
522	080-051-008-000	101	A	1.0	52.00
523	080-051-009-000	101	A	1.0	52.00
524	080-051-010-000	101	A	1.0	52.00
525	080-051-011-000	101	A	1.0	52.00
526	080-051-012-000	101	A	1.0	52.00
527	080-051-013-000	101	A	1.0	52.00
528	080-051-014-000	101	A	1.0	52.00
529	080-051-015-000	101	A	1.0	52.00
530	080-051-016-000	101	A	1.0	52.00
531	080-051-017-000	101	A	1.0	52.00
532	080-051-018-000	101	A	1.0	52.00
533	080-051-019-000	101	A	1.0	52.00
534	080-051-020-000	101	A	1.0	52.00
535	080-051-021-000	101	A	1.0	52.00
536	080-051-022-000	101	A	1.0	52.00
537	080-051-023-000	101	A	1.0	52.00
538	080-051-024-000	101	A	1.0	52.00
539	080-051-025-000	101	A	1.0	52.00
540	080-051-026-000	101	A	1.0	52.00
541	080-051-027-000	101	A	1.0	52.00
542	080-051-028-000	101	A	1.0	52.00
543	080-051-029-000	101	A	1.0	52.00
544	080-051-030-000	101	A	1.0	52.00

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545	080-051-031-000	101	A	1.0	52.00
546	080-051-032-000	101	A	1.0	52.00
547	080-051-033-000	101	A	1.0	52.00
548	080-051-034-000	101	A	1.0	52.00
549	080-051-035-000	101	A	1.0	52.00
550	080-051-036-000	101	A	1.0	52.00
551	080-051-037-000	101	A	1.0	52.00
552	080-051-038-000	101	A	1.0	52.00
553	080-051-039-000	101	A	1.0	52.00
554	080-051-040-000	101	A	1.0	52.00
555	080-051-041-000	101	A	1.0	52.00
556	080-051-042-000	101	A	1.0	52.00
557	080-051-043-000	101	A	1.0	52.00
558	080-051-044-000	101	A	1.0	52.00
559	080-051-045-000	101	A	1.0	52.00
560	080-051-046-000	101	A	1.0	52.00
561	080-051-047-000	101	A	1.0	52.00
562	080-051-048-000	111	A	1.0	52.00
563	080-051-049-000	101	A	1.0	52.00
564	080-051-050-000	101	A	1.0	52.00
565	080-051-051-000	101	A	1.0	52.00
566	080-051-052-000	101	A	1.0	52.00
567	080-051-053-000	101	A	1.0	52.00
568	080-051-054-000	101	A	1.0	52.00
569	080-051-055-000	101	A	1.0	52.00
570	080-051-056-000	111	A	1.0	52.00
571	080-051-057-000	101	A	1.0	52.00
572	080-051-058-000	101	A	1.0	52.00
573	080-051-059-000	101	A	1.0	52.00
574	080-051-060-000	101	A	1.0	52.00
575	080-051-061-000	101	A	1.0	52.00
576	080-051-062-000	101	A	1.0	52.00
577	080-051-063-000	111	A	1.0	52.00
578	080-051-064-000	101	A	1.0	52.00
579	080-051-065-000	101	A	1.0	52.00
580	080-051-066-000	101	A	1.0	52.00
581	080-051-067-000	101	A	1.0	52.00
582	080-051-068-000	101	A	1.0	52.00
583	080-051-069-000	101	A	1.0	52.00
584	080-051-070-000	121	A	1.0	52.00
585	080-051-071-000	101	A	1.0	52.00

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586	080-051-072-000	101	A	1.0	52.00
587	080-051-073-000	101	A	1.0	52.00
588	080-051-074-000	101	A	1.0	52.00
589	080-051-075-000	101	A	1.0	52.00
590	080-051-076-000	101	A	1.0	52.00
591	080-051-077-000	101	A	1.0	52.00
1299	080-056-018-000	101	B	1.0	28.52
1300	080-056-046-000	121	B	1.0	28.52
1301	080-056-047-000	121	B	1.0	28.52
592	080-057-002-000	101	A	1.0	52.00
593	080-057-003-000	101	A	1.0	52.00
594	080-057-004-000	101	A	1.0	52.00
595	080-057-005-000	101	A	1.0	52.00
596	080-057-006-000	101	A	1.0	52.00
597	080-057-007-000	101	A	1.0	52.00
598	080-057-008-000	101	A	1.0	52.00
599	080-057-010-000	101	A	1.0	52.00
600	080-057-011-000	101	A	1.0	52.00
601	080-057-012-000	101	A	1.0	52.00
602	080-057-013-000	101	A	1.0	52.00
603	080-057-014-000	101	A	1.0	52.00
604	080-057-015-000	101	A	1.0	52.00
605	080-057-016-000	101	A	1.0	52.00
606	080-057-017-000	101	A	1.0	52.00
607	080-057-018-000	101	A	1.0	52.00
608	080-057-019-000	101	A	1.0	52.00
609	080-057-020-000	101	A	1.0	52.00
610	080-057-021-000	101	A	1.0	52.00
611	080-057-022-000	101	A	1.0	52.00
612	080-057-023-000	101	A	1.0	52.00
613	080-057-024-000	101	A	1.0	52.00
614	080-057-025-000	101	A	1.0	52.00
615	080-057-026-000	101	A	1.0	52.00
616	080-057-027-000	101	A	1.0	52.00
617	080-057-028-000	101	A	1.0	52.00
618	080-057-029-000	101	A	1.0	52.00
619	080-057-030-000	101	A	1.0	52.00
620	080-057-031-000	101	A	1.0	52.00
621	080-057-032-000	101	A	1.0	52.00
622	080-057-033-000	101	A	1.0	52.00
623	080-057-034-000	101	A	1.0	52.00

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624	080-057-035-000	111	A	1.0	52.00
625	080-057-036-000	101	A	1.0	52.00
626	080-057-037-000	111	A	1.0	52.00
627	080-057-038-000	101	A	1.0	52.00
628	080-057-039-000	101	A	1.0	52.00
629	080-057-040-000	101	A	1.0	52.00
630	080-057-041-000	101	A	1.0	52.00
631	080-057-042-000	111	A	1.0	52.00
632	080-057-043-000	101	A	1.0	52.00
633	080-057-044-000	101	A	1.0	52.00
634	080-057-045-000	111	A	1.0	52.00
635	080-057-046-000	101	A	1.0	52.00
636	080-057-047-000	101	A	1.0	52.00
637	080-057-048-000	101	A	1.0	52.00
638	080-057-049-000	101	A	1.0	52.00
639	080-057-050-000	111	A	1.0	52.00
640	080-057-051-000	101	A	1.0	52.00
641	080-057-052-000	101	A	1.0	52.00
642	080-057-053-000	111	A	1.0	52.00
643	080-057-054-000	101	A	1.0	52.00
644	080-057-055-000	101	A	1.0	52.00
645	080-057-056-000	101	A	1.0	52.00
646	080-057-057-000	101	A	1.0	52.00
647	080-057-058-000	101	A	1.0	52.00
648	080-057-059-000	111	A	1.0	52.00
649	080-057-060-000	101	A	1.0	52.00
650	080-057-061-000	101	A	1.0	52.00
651	080-057-062-000	101	A	1.0	52.00
652	080-057-063-000	101	A	1.0	52.00
653	080-057-064-000	101	A	1.0	52.00
654	080-057-065-000	101	A	1.0	52.00
1303	080-058-003-000	101	B	1.0	28.52
1304	080-058-004-000	101	B	1.0	28.52
1305	080-058-005-000	101	B	1.0	28.52
1306	080-058-006-000	101	B	1.0	28.52
1307	080-058-007-000	111	B	1.0	28.52
1308	080-058-008-000	101	B	1.0	28.52
1309	080-058-009-000	101	B	1.0	28.52
1310	080-058-010-000	101	B	1.0	28.52
1311	080-058-011-000	101	B	1.0	28.52
1312	080-058-012-000	101	B	1.0	28.52

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1313	080-058-013-000	101	B	1.0	28.52
1314	080-058-014-000	101	B	1.0	28.52
1315	080-058-015-000	101	B	1.0	28.52
1316	080-058-016-000	101	B	1.0	28.52
1317	080-058-017-000	101	B	1.0	28.52
1318	080-058-018-000	101	B	1.0	28.52
1319	080-058-019-000	101	B	1.0	28.52
1320	080-058-020-000	101	B	1.0	28.52
1321	080-058-021-000	101	B	1.0	28.52
1322	080-058-022-000	101	B	1.0	28.52
1323	080-058-023-000	111	B	1.0	28.52
1324	080-058-024-000	101	B	1.0	28.52
1325	080-058-025-000	101	B	1.0	28.52
1326	080-058-026-000	101	B	1.0	28.52
1327	080-058-027-000	101	B	1.0	28.52
1328	080-058-028-000	101	B	1.0	28.52
1329	080-058-029-000	101	B	1.0	28.52
1330	080-058-030-000	101	B	1.0	28.52
1331	080-058-031-000	101	B	1.0	28.52
1332	080-058-032-000	101	B	1.0	28.52
1333	080-058-033-000	111	B	1.0	28.52
1334	080-058-034-000	111	B	1.0	28.52
1335	080-058-035-000	101	B	1.0	28.52
1336	080-058-036-000	101	B	1.0	28.52
1337	080-058-037-000	101	B	1.0	28.52
1338	080-058-038-000	111	B	1.0	28.52
1339	080-058-039-000	101	B	1.0	28.52
1340	080-058-040-000	101	B	1.0	28.52
1341	080-058-041-000	101	B	1.0	28.52
1342	080-058-042-000	101	B	1.0	28.52
1343	080-058-043-000	101	B	1.0	28.52
1344	080-058-044-000	111	B	1.0	28.52
1345	080-058-045-000	101	B	1.0	28.52
1346	080-058-046-000	101	B	1.0	28.52
1347	080-058-047-000	101	B	1.0	28.52
1348	080-058-048-000	101	B	1.0	28.52
1349	080-058-049-000	101	B	1.0	28.52
1350	080-058-050-000	101	B	1.0	28.52
1351	080-058-051-000	101	B	1.0	28.52
1352	080-058-052-000	101	B	1.0	28.52
1353	080-058-053-000	101	B	1.0	28.52

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1354	080-058-054-000	101	B	1.0	28.52
1355	080-058-055-000	101	B	1.0	28.52
1356	080-058-056-000	101	B	1.0	28.52
1357	080-058-057-000	101	B	1.0	28.52
1358	080-058-058-000	101	B	1.0	28.52
1359	080-058-059-000	101	B	1.0	28.52
1360	080-058-060-000	101	B	1.0	28.52
1361	080-058-061-000	101	B	1.0	28.52
1362	080-058-062-000	101	B	1.0	28.52
1363	080-058-063-000	101	B	1.0	28.52
1364	080-058-064-000	101	B	1.0	28.52
1365	080-058-065-000	101	B	1.0	28.52
1366	080-058-066-000	101	B	1.0	28.52
1367	080-058-067-000	101	B	1.0	28.52
1368	080-058-068-000	101	B	1.0	28.52
1369	080-058-069-000	101	B	1.0	28.52
1370	080-058-070-000	101	B	1.0	28.52
1371	080-058-071-000	101	B	1.0	28.52
1372	080-058-072-000	121	B	1.0	28.52
655	080-060-001-000	101	A	1.0	52.00
656	080-060-002-000	111	A	1.0	52.00
657	080-060-003-000	101	A	1.0	52.00
658	080-060-004-000	101	A	1.0	52.00
659	080-060-005-000	101	A	1.0	52.00
660	080-060-006-000	101	A	1.0	52.00
661	080-060-007-000	101	A	1.0	52.00
662	080-060-008-000	101	A	1.0	52.00
663	080-060-009-000	101	A	1.0	52.00
664	080-060-010-000	111	A	1.0	52.00
665	080-060-011-000	101	A	1.0	52.00
666	080-060-012-000	101	A	1.0	52.00
667	080-060-013-000	101	A	1.0	52.00
668	080-060-014-000	101	A	1.0	52.00
669	080-060-015-000	101	A	1.0	52.00
670	080-060-016-000	101	A	1.0	52.00
1373	080-060-017-000	111	B	1.0	28.52
1374	080-060-018-000	101	B	1.0	28.52
1375	080-060-019-000	101	B	1.0	28.52
1376	080-060-020-000	101	B	1.0	28.52
671	080-060-021-000	101	A	1.0	52.00
672	080-060-022-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
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Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
673	080-060-023-000	101	A	1.0	52.00
674	080-060-024-000	101	A	1.0	52.00
675	080-060-025-000	101	A	1.0	52.00
676	080-060-026-000	101	A	1.0	52.00
677	080-060-027-000	101	A	1.0	52.00
678	080-060-028-000	101	A	1.0	52.00
679	080-060-029-000	101	A	1.0	52.00
680	080-060-030-000	101	A	1.0	52.00
681	080-060-031-000	101	A	1.0	52.00
682	080-060-032-000	101	A	1.0	52.00
683	080-060-033-000	101	A	1.0	52.00
684	080-060-034-000	101	A	1.0	52.00
685	080-060-035-000	101	A	1.0	52.00
686	080-060-036-000	101	A	1.0	52.00
687	080-060-037-000	101	A	1.0	52.00
688	080-060-038-000	101	A	1.0	52.00
689	080-060-039-000	101	A	1.0	52.00
690	080-060-040-000	101	A	1.0	52.00
691	080-060-041-000	101	A	1.0	52.00
692	080-061-001-000	101	A	1.0	52.00
693	080-061-002-000	101	A	1.0	52.00
694	080-061-003-000	101	A	1.0	52.00
695	080-061-004-000	111	A	1.0	52.00
696	080-061-005-000	101	A	1.0	52.00
697	080-061-006-000	101	A	1.0	52.00
698	080-061-007-000	101	A	1.0	52.00
699	080-061-008-000	101	A	1.0	52.00
700	080-061-009-000	111	A	1.0	52.00
701	080-061-010-000	111	A	1.0	52.00
702	080-061-011-000	101	A	1.0	52.00
703	080-061-012-000	111	A	1.0	52.00
704	080-061-013-000	111	A	1.0	52.00
705	080-061-014-000	101	A	1.0	52.00
706	080-061-015-000	101	A	1.0	52.00
707	080-061-016-000	101	A	1.0	52.00
708	080-061-017-000	101	A	1.0	52.00
709	080-061-018-000	101	A	1.0	52.00
710	080-061-019-000	101	A	1.0	52.00
711	080-061-020-000	101	A	1.0	52.00
712	080-061-021-000	111	A	1.0	52.00
713	080-061-022-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
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Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
714	080-061-023-000	101	A	1.0	52.00
715	080-061-024-000	101	A	1.0	52.00
716	080-061-025-000	101	A	1.0	52.00
717	080-061-026-000	101	A	1.0	52.00
718	080-061-027-000	101	A	1.0	52.00
719	080-061-028-000	111	A	1.0	52.00
720	080-061-029-000	101	A	1.0	52.00
721	080-061-030-000	101	A	1.0	52.00
722	080-061-031-000	101	A	1.0	52.00
723	080-061-032-000	111	A	1.0	52.00
724	080-061-033-000	101	A	1.0	52.00
725	080-061-034-000	101	A	1.0	52.00
726	080-061-035-000	101	A	1.0	52.00
727	080-062-001-000	101	A	1.0	52.00
728	080-062-002-000	111	A	1.0	52.00
729	080-062-003-000	111	A	1.0	52.00
730	080-062-004-000	111	A	1.0	52.00
731	080-062-005-000	111	A	1.0	52.00
732	080-062-006-000	101	A	1.0	52.00
733	080-062-007-000	101	A	1.0	52.00
734	080-062-008-000	101	A	1.0	52.00
735	080-062-009-000	101	A	1.0	52.00
736	080-062-010-000	101	A	1.0	52.00
737	080-062-011-000	101	A	1.0	52.00
738	080-062-012-000	101	A	1.0	52.00
739	080-062-013-000	101	A	1.0	52.00
740	080-062-014-000	111	A	1.0	52.00
741	080-062-015-000	101	A	1.0	52.00
742	080-062-016-000	101	A	1.0	52.00
743	080-062-017-000	101	A	1.0	52.00
744	080-062-018-000	111	A	1.0	52.00
745	080-062-019-000	010	A	1.0	52.00
746	080-062-020-000	101	A	1.0	52.00
747	080-062-021-000	101	A	1.0	52.00
748	080-062-022-000	101	A	1.0	52.00
749	080-062-023-000	101	A	1.0	52.00
750	080-062-024-000	101	A	1.0	52.00
751	080-062-025-000	111	A	1.0	52.00
752	080-062-026-000	101	A	1.0	52.00
753	080-062-027-000	111	A	1.0	52.00
754	080-062-028-000	101	A	1.0	52.00

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City of Waterford
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755	080-062-029-000	111	A	1.0	52.00
756	080-062-030-000	101	A	1.0	52.00
757	080-062-031-000	101	A	1.0	52.00
758	080-062-032-000	111	A	1.0	52.00
759	080-062-033-000	010	A	1.0	52.00
760	080-062-034-000	101	A	1.0	52.00
761	080-062-035-000	101	A	1.0	52.00
762	080-062-036-000	101	A	1.0	52.00
763	080-062-037-000	111	A	1.0	52.00
764	080-062-038-000	111	A	1.0	52.00
765	080-062-039-000	101	A	1.0	52.00
766	080-062-040-000	101	A	1.0	52.00
767	080-062-041-000	101	A	1.0	52.00
768	080-062-042-000	101	A	1.0	52.00
769	080-063-001-000	410	A	1.0	52.00
1377	080-063-019-000	210	B	1.0	28.52
1378	080-064-001-000	101	B	1.0	28.52
1379	080-064-002-000	101	B	1.0	28.52
1380	080-064-003-000	101	B	1.0	28.52
1381	080-064-004-000	101	B	1.0	28.52
1382	080-064-005-000	101	B	1.0	28.52
1383	080-064-006-000	101	B	1.0	28.52
1384	080-064-007-000	101	B	1.0	28.52
1385	080-064-008-000	121	B	1.0	28.52
1386	080-064-013-000	121	B	1.0	28.52
1387	080-064-014-000	121	B	1.0	28.52
1388	080-064-015-000	121	B	1.0	28.52
1389	080-064-016-000	121	B	1.0	28.52
1390	080-064-017-000	101	B	1.0	28.52
1391	080-064-018-000	101	B	1.0	28.52
1392	080-064-019-000	121	B	1.0	28.52
770	080-064-028-000	101	A	1.0	52.00
771	080-064-029-000	101	A	1.0	52.00
772	080-064-030-000	101	A	1.0	52.00
773	080-064-031-000	101	A	1.0	52.00
774	080-064-032-000	101	A	1.0	52.00
775	080-064-033-000	101	A	1.0	52.00
776	080-064-034-000	101	A	1.0	52.00
777	080-064-035-000	101	A	1.0	52.00
778	080-064-036-000	101	A	1.0	52.00
779	080-064-037-000	101	A	1.0	52.00

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City of Waterford
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780	080-064-038-000	101	A	1.0	52.00
781	080-064-039-000	101	A	1.0	52.00
782	080-064-040-000	101	A	1.0	52.00
783	080-064-041-000	101	A	1.0	52.00
784	080-064-042-000	101	A	1.0	52.00
785	080-064-043-000	101	A	1.0	52.00
786	080-064-044-000	101	A	1.0	52.00
787	080-064-045-000	101	A	1.0	52.00
788	080-064-046-000	101	A	1.0	52.00
789	080-064-047-000	101	A	1.0	52.00
790	080-064-048-000	101	A	1.0	52.00
791	080-064-049-000	101	A	1.0	52.00
792	080-064-050-000	101	A	1.0	52.00
793	080-064-051-000	101	A	1.0	52.00
794	080-064-052-000	101	A	1.0	52.00
795	080-065-001-000	111	A	1.0	52.00
796	080-065-002-000	101	A	1.0	52.00
797	080-065-003-000	101	A	1.0	52.00
798	080-065-004-000	101	A	1.0	52.00
799	080-065-005-000	101	A	1.0	52.00
800	080-065-006-000	101	A	1.0	52.00
801	080-066-001-000	101	A	1.0	52.00
802	080-066-002-000	101	A	1.0	52.00
803	080-066-003-000	111	A	1.0	52.00
804	080-066-004-000	101	A	1.0	52.00
805	080-066-005-000	101	A	1.0	52.00
806	080-066-006-000	101	A	1.0	52.00
807	080-066-007-000	101	A	1.0	52.00
808	080-066-008-000	101	A	1.0	52.00
809	080-066-009-000	101	A	1.0	52.00
810	080-066-010-000	101	A	1.0	52.00
811	080-066-011-000	101	A	1.0	52.00
812	080-066-012-000	101	A	1.0	52.00
813	080-066-013-000	101	A	1.0	52.00
814	080-066-014-000	101	A	1.0	52.00
815	080-066-015-000	101	A	1.0	52.00
816	080-066-016-000	111	A	1.0	52.00
817	080-066-017-000	101	A	1.0	52.00
818	080-066-018-000	101	A	1.0	52.00
819	080-066-019-000	101	A	1.0	52.00
820	080-066-020-000	101	A	1.0	52.00

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Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
821	080-066-021-000	101	A	1.0	52.00
822	080-066-022-000	111	A	1.0	52.00
823	080-066-025-000	101	A	1.0	52.00
824	080-066-026-000	101	A	1.0	52.00
825	080-066-027-000	101	A	1.0	52.00
826	080-066-028-000	101	A	1.0	52.00
827	080-066-029-000	101	A	1.0	52.00
828	080-066-030-000	101	A	1.0	52.00
829	080-066-031-000	101	A	1.0	52.00
830	080-066-032-000	111	A	1.0	52.00
831	080-066-033-000	101	A	1.0	52.00
832	080-066-034-000	101	A	1.0	52.00
833	080-066-035-000	101	A	1.0	52.00
834	080-066-036-000	101	A	1.0	52.00
835	080-066-037-000	101	A	1.0	52.00
836	080-066-038-000	101	A	1.0	52.00
837	080-066-039-000	111	A	1.0	52.00
838	080-066-047-000	111	A	1.0	52.00
839	080-066-048-000	101	A	1.0	52.00
840	080-066-052-000	101	A	1.0	52.00
841	080-066-053-000	101	A	1.0	52.00
842	080-066-054-000	101	A	1.0	52.00
843	080-066-055-000	111	A	1.0	52.00
844	080-066-056-000	101	A	1.0	52.00
845	080-066-057-000	101	A	1.0	52.00
846	080-066-058-000	101	A	1.0	52.00
847	080-066-059-000	101	A	1.0	52.00
848	080-066-060-000	101	A	1.0	52.00
849	080-066-061-000	111	A	1.0	52.00
850	080-066-062-000	111	A	1.0	52.00
851	080-066-063-000	101	A	1.0	52.00
852	080-066-064-000	101	A	1.0	52.00
853	080-066-065-000	101	A	1.0	52.00
854	080-066-066-000	101	A	1.0	52.00
855	080-066-067-000	101	A	1.0	52.00
856	080-066-068-000	101	A	1.0	52.00
857	080-066-069-000	101	A	1.0	52.00
858	080-066-070-000	101	A	1.0	52.00
859	080-066-071-000	101	A	1.0	52.00
860	080-066-072-000	111	A	1.0	52.00
861	080-066-073-000	101	A	1.0	52.00

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862	080-066-074-000	101	A	1.0	52.00
863	080-067-001-000	101	A	1.0	52.00
864	080-067-002-000	101	A	1.0	52.00
865	080-067-003-000	101	A	1.0	52.00
866	080-067-004-000	101	A	1.0	52.00
867	080-067-005-000	101	A	1.0	52.00
868	080-067-006-000	101	A	1.0	52.00
869	080-067-007-000	101	A	1.0	52.00
870	080-067-008-000	101	A	1.0	52.00
871	080-067-009-000	101	A	1.0	52.00
872	080-067-010-000	101	A	1.0	52.00
873	080-067-011-000	101	A	1.0	52.00
874	080-067-012-000	101	A	1.0	52.00
875	080-067-013-000	101	A	1.0	52.00
876	080-067-014-000	101	A	1.0	52.00
877	080-067-015-000	101	A	1.0	52.00
878	080-067-016-000	101	A	1.0	52.00
879	080-067-017-000	101	A	1.0	52.00
880	080-067-018-000	111	A	1.0	52.00
881	080-067-019-000	101	A	1.0	52.00
882	080-067-020-000	101	A	1.0	52.00
884	080-067-022-000	101	A	1.0	52.00
885	080-067-023-000	101	A	1.0	52.00
886	080-067-024-000	101	A	1.0	52.00
887	080-067-025-000	101	A	1.0	52.00
888	080-067-026-000	101	A	1.0	52.00
889	080-067-027-000	101	A	1.0	52.00
890	080-067-028-000	101	A	1.0	52.00
891	080-067-029-000	101	A	1.0	52.00
892	080-067-030-000	101	A	1.0	52.00
893	080-067-031-000	111	A	1.0	52.00
894	080-067-032-000	101	A	1.0	52.00
895	080-067-033-000	101	A	1.0	52.00
896	080-067-034-000	101	A	1.0	52.00
897	080-067-035-000	111	A	1.0	52.00
898	080-067-036-000	101	A	1.0	52.00
899	080-067-037-000	101	A	1.0	52.00
900	080-067-038-000	101	A	1.0	52.00
901	080-067-039-000	101	A	1.0	52.00
902	080-067-040-000	101	A	1.0	52.00
903	080-067-041-000	101	A	1.0	52.00

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904	080-067-042-000	101	A	1.0	52.00
905	080-067-043-000	101	A	1.0	52.00
906	080-067-044-000	101	A	1.0	52.00
907	080-067-045-000	101	A	1.0	52.00
908	080-067-046-000	101	A	1.0	52.00
909	080-067-047-000	111	A	1.0	52.00
910	080-067-048-000	101	A	1.0	52.00
911	080-067-049-000	101	A	1.0	52.00
912	080-067-050-000	101	A	1.0	52.00
913	080-067-051-000	101	A	1.0	52.00
914	080-067-052-000	111	A	1.0	52.00
915	080-067-053-000	101	A	1.0	52.00
916	080-067-054-000	101	A	1.0	52.00
917	080-067-055-000	111	A	1.0	52.00
918	080-067-056-000	101	A	1.0	52.00
919	080-067-057-000	111	A	1.0	52.00
920	080-067-058-000	101	A	1.0	52.00
921	080-067-059-000	101	A	1.0	52.00
922	080-067-060-000	101	A	1.0	52.00
923	080-067-061-000	101	A	1.0	52.00
924	080-067-062-000	101	A	1.0	52.00
925	080-067-063-000	101	A	1.0	52.00
926	080-067-064-000	101	A	1.0	52.00
927	080-067-065-000	101	A	1.0	52.00
928	080-067-066-000	101	A	1.0	52.00
929	080-067-067-000	111	A	1.0	52.00
930	080-067-068-000	101	A	1.0	52.00
931	080-067-069-000	111	A	1.0	52.00
932	080-067-070-000	111	A	1.0	52.00
933	080-067-071-000	111	A	1.0	52.00
934	080-067-072-000	101	A	1.0	52.00
935	080-067-073-000	101	A	1.0	52.00
936	080-067-074-000	101	A	1.0	52.00
937	080-067-075-000	101	A	1.0	52.00
938	080-067-076-000	101	A	1.0	52.00
939	080-067-077-000	101	A	1.0	52.00
940	080-067-078-000	101	A	1.0	52.00
941	080-067-079-000	101	A	1.0	52.00
942	080-067-080-000	101	A	1.0	52.00
943	080-067-081-000	101	A	1.0	52.00
944	080-067-082-000	101	A	1.0	52.00

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945	080-067-083-000	101	A	1.0	52.00
946	080-067-084-000	101	A	1.0	52.00
947	080-067-085-000	111	A	1.0	52.00
952	080-068-001-000	101	A	1.0	52.00
953	080-068-002-000	111	A	1.0	52.00
954	080-068-003-000	111	A	1.0	52.00
955	080-068-004-000	101	A	1.0	52.00
956	080-068-005-000	101	A	1.0	52.00
957	080-068-006-000	111	A	1.0	52.00
958	080-068-007-000	101	A	1.0	52.00
959	080-068-008-000	111	A	1.0	52.00
960	080-068-009-000	101	A	1.0	52.00
961	080-068-010-000	101	A	1.0	52.00
962	080-068-011-000	101	A	1.0	52.00
963	080-068-012-000	101	A	1.0	52.00
964	080-068-013-000	111	A	1.0	52.00
965	080-068-014-000	111	A	1.0	52.00
967	080-068-016-000	121	A	1.0	52.00
968	080-068-017-000	121	A	1.0	52.00
969	080-068-018-000	121	A	1.0	52.00
970	080-068-019-000	121	A	1.0	52.00
971	080-068-020-000	121	A	1.0	52.00
972	080-068-021-000	121	A	1.0	52.00
973	080-068-022-000	121	A	1.0	52.00
974	080-068-023-000	111	A	1.0	52.00
975	080-068-024-000	101	A	1.0	52.00
976	080-068-025-000	101	A	1.0	52.00
977	080-068-026-000	111	A	1.0	52.00
978	080-068-027-000	111	A	1.0	52.00
979	080-068-028-000	101	A	1.0	52.00
980	080-068-029-000	111	A	1.0	52.00
981	080-068-030-000	101	A	1.0	52.00
982	080-068-031-000	101	A	1.0	52.00
983	080-068-032-000	101	A	1.0	52.00
984	080-068-033-000	101	A	1.0	52.00
985	080-068-034-000	101	A	1.0	52.00
986	080-068-035-000	111	A	1.0	52.00
987	080-068-036-000	101	A	1.0	52.00
988	080-068-037-000	101	A	1.0	52.00
989	080-068-038-000	111	A	1.0	52.00
990	080-068-039-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
991	080-068-040-000	101	A	1.0	52.00
992	080-068-041-000	101	A	1.0	52.00
993	080-068-042-000	111	A	1.0	52.00
994	080-068-043-000	101	A	1.0	52.00
995	080-068-044-000	101	A	1.0	52.00
999	080-068-048-000	121	A	1.0	52.00
1000	080-068-049-000	270	A	1.0	52.00
1001	080-069-001-000	101	A	1.0	52.00
1002	080-069-002-000	101	A	1.0	52.00
1003	080-069-003-000	101	A	1.0	52.00
1004	080-069-004-000	101	A	1.0	52.00
1006	080-069-006-000	111	A	1.0	52.00
1007	080-069-007-000	101	A	1.0	52.00
1008	080-069-008-000	111	A	1.0	52.00
1009	080-069-009-000	101	A	1.0	52.00
1010	080-069-010-000	101	A	1.0	52.00
1011	080-069-011-000	101	A	1.0	52.00
1012	080-069-012-000	101	A	1.0	52.00
1013	080-069-013-000	101	A	1.0	52.00
1014	080-069-014-000	101	A	1.0	52.00
1015	080-069-015-000	101	A	1.0	52.00
1016	080-069-016-000	101	A	1.0	52.00
1017	080-069-017-000	101	A	1.0	52.00
1018	080-069-018-000	101	A	1.0	52.00
1019	080-069-019-000	111	A	1.0	52.00
1020	080-069-020-000	101	A	1.0	52.00
1021	080-069-021-000	101	A	1.0	52.00
1022	080-069-022-000	101	A	1.0	52.00
1025	080-069-025-000	101	A	1.0	52.00
1026	080-069-026-000	101	A	1.0	52.00
1027	080-069-027-000	101	A	1.0	52.00
1028	080-069-028-000	101	A	1.0	52.00
1029	080-069-029-000	111	A	1.0	52.00
1030	080-069-030-000	101	A	1.0	52.00
1031	080-069-031-000	101	A	1.0	52.00
1032	080-069-032-000	101	A	1.0	52.00
1033	080-069-033-000	101	A	1.0	52.00
1034	080-069-034-000	101	A	1.0	52.00
1035	080-069-035-000	111	A	1.0	52.00
1036	080-069-036-000	101	A	1.0	52.00
1037	080-069-037-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
1038	080-069-038-000	101	A	1.0	52.00
1042	080-069-042-000	101	A	1.0	52.00
1043	080-069-043-000	111	A	1.0	52.00
1044	080-069-044-000	111	A	1.0	52.00
1045	080-069-045-000	101	A	1.0	52.00
1046	080-069-046-000	111	A	1.0	52.00
1047	080-069-047-000	101	A	1.0	52.00
1048	080-069-048-000	101	A	1.0	52.00
1049	080-069-049-000	101	A	1.0	52.00
1050	080-069-050-000	101	A	1.0	52.00
1051	080-069-051-000	101	A	1.0	52.00
1052	080-069-052-000	101	A	1.0	52.00
1053	080-069-053-000	101	A	1.0	52.00
1054	080-069-054-000	101	A	1.0	52.00
1055	080-069-055-000	101	A	1.0	52.00
1056	080-069-056-000	101	A	1.0	52.00
1057	080-069-057-000	101	A	1.0	52.00
1058	080-069-058-000	101	A	1.0	52.00
1059	080-069-059-000	101	A	1.0	52.00
1060	080-069-060-000	101	A	1.0	52.00
1061	080-069-061-000	101	A	1.0	52.00
1062	080-069-062-000	101	A	1.0	52.00
1063	080-069-063-000	101	A	1.0	52.00
1064	080-069-064-000	101	A	1.0	52.00
1065	080-069-065-000	101	A	1.0	52.00
1066	080-069-066-000	101	A	1.0	52.00
1067	080-069-067-000	101	A	1.0	52.00
1068	080-069-068-000	101	A	1.0	52.00
1069	080-069-069-000	101	A	1.0	52.00
1070	080-069-070-000	101	A	1.0	52.00
1071	080-069-071-000	101	A	1.0	52.00
1039	080-069-077-000	101	A	1.0	52.00
1040	080-069-078-000	101	A	1.0	52.00
1041	080-069-079-000	101	A	1.0	52.00
1005	080-069-081-000	101	A	1.0	52.00
1075	080-070-001-000	111	A	1.0	52.00
1076	080-070-002-000	101	A	1.0	52.00
1077	080-070-003-000	101	A	1.0	52.00
1078	080-070-004-000	101	A	1.0	52.00
1079	080-070-005-000	101	A	1.0	52.00
1080	080-070-006-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
1081	080-070-007-000	121	A	1.0	52.00
1083	080-070-009-000	121	A	1.0	52.00
1084	080-070-010-000	121	A	1.0	52.00
1085	080-070-011-000	121	A	1.0	52.00
1086	080-070-012-000	121	A	1.0	52.00
1087	080-070-013-000	121	A	1.0	52.00
1088	080-070-014-000	121	A	1.0	52.00
1089	080-070-015-000	121	A	1.0	52.00
1090	080-070-016-000	121	A	1.0	52.00
1091	080-070-017-000	121	A	1.0	52.00
1092	080-070-018-000	121	A	1.0	52.00
1093	080-070-019-000	121	A	1.0	52.00
1094	080-070-020-000	121	A	1.0	52.00
1095	080-070-021-000	121	A	1.0	52.00
1096	080-070-022-000	121	A	1.0	52.00
1097	080-070-023-000	121	A	1.0	52.00
1098	080-070-024-000	121	A	1.0	52.00
1100	080-070-026-000	101	A	1.0	52.00
1101	080-070-027-000	111	A	1.0	52.00
1102	080-070-028-000	101	A	1.0	52.00
1103	080-070-029-000	111	A	1.0	52.00
1104	080-070-030-000	101	A	1.0	52.00
1105	080-070-031-000	101	A	1.0	52.00
1106	080-070-032-000	101	A	1.0	52.00
1107	080-070-033-000	101	A	1.0	52.00
1108	080-070-034-000	101	A	1.0	52.00
1109	080-070-035-000	101	A	1.0	52.00
1110	080-070-036-000	101	A	1.0	52.00
1111	080-070-037-000	101	A	1.0	52.00
1112	080-070-038-000	101	A	1.0	52.00
1114	080-070-040-000	101	A	1.0	52.00
1115	080-070-041-000	101	A	1.0	52.00
1116	080-070-042-000	101	A	1.0	52.00
1117	080-070-043-000	101	A	1.0	52.00
1118	080-070-044-000	101	A	1.0	52.00
1119	080-070-045-000	111	A	1.0	52.00
1120	080-070-046-000	101	A	1.0	52.00
1121	080-070-047-000	111	A	1.0	52.00
1122	080-070-048-000	101	A	1.0	52.00
1123	080-070-049-000	101	A	1.0	52.00
1124	080-070-050-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
1125	080-070-051-000	111	A	1.0	52.00
1126	080-070-052-000	101	A	1.0	52.00
1127	080-070-053-000	101	A	1.0	52.00
1128	080-070-054-000	101	A	1.0	52.00
1129	080-070-055-000	101	A	1.0	52.00
1130	080-070-056-000	101	A	1.0	52.00
1131	080-070-057-000	101	A	1.0	52.00
1132	080-070-058-000	101	A	1.0	52.00
1133	080-070-059-000	101	A	1.0	52.00
1134	080-070-060-000	101	A	1.0	52.00
1135	080-070-061-000	101	A	1.0	52.00
1136	080-070-062-000	101	A	1.0	52.00
1137	080-070-063-000	101	A	1.0	52.00
1138	080-070-064-000	111	A	1.0	52.00
1139	080-070-065-000	101	A	1.0	52.00
1140	080-070-066-000	101	A	1.0	52.00
1141	080-070-067-000	101	A	1.0	52.00
1142	080-070-068-000	101	A	1.0	52.00
1143	080-070-069-000	101	A	1.0	52.00
1144	080-070-070-000	101	A	1.0	52.00
1145	080-070-071-000	101	A	1.0	52.00
1146	080-070-072-000	101	A	1.0	52.00
1147	080-070-073-000	101	A	1.0	52.00
1148	080-070-074-000	111	A	1.0	52.00
1149	080-070-075-000	101	A	1.0	52.00
1150	080-070-076-000	101	A	1.0	52.00
1151	080-070-077-000	101	A	1.0	52.00
1113	080-070-080-000	111	A	1.0	52.00
1395	080-071-012-000	101	A	1.0	52.00
1396	080-071-013-000	101	A	1.0	52.00
1397	080-071-014-000	101	A	1.0	52.00
1398	080-071-015-000	101	A	1.0	52.00
1399	080-071-016-000	101	A	1.0	52.00
1400	080-071-017-000	101	A	1.0	52.00
1401	080-071-018-000	101	A	1.0	52.00
1404	080-071-025-000	101	A	1.0	52.00
1405	080-071-026-000	101	A	1.0	52.00
1402	080-071-027-000	101	A	1.0	52.00
1403	080-071-028-000	101	A	1.0	52.00
1154	134-013-029-000	101	A	1.0	52.00
1155	134-013-030-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
1156	134-018-025-000	101	A	1.0	52.00
1157	134-018-026-000	101	A	1.0	52.00
1158	134-018-027-000	101	A	1.0	52.00
1159	134-018-028-000	101	A	1.0	52.00
1160	134-018-029-000	111	A	1.0	52.00
1161	134-018-030-000	111	A	1.0	52.00
1162	134-018-031-000	101	A	1.0	52.00
1163	134-018-032-000	101	A	1.0	52.00
1164	134-018-033-000	111	A	1.0	52.00
1165	134-018-034-000	111	A	1.0	52.00
1166	134-018-035-000	101	A	1.0	52.00
1167	134-018-036-000	101	A	1.0	52.00
1168	134-018-037-000	101	A	1.0	52.00
1169	134-018-038-000	101	A	1.0	52.00
1170	134-018-039-000	101	A	1.0	52.00
1171	134-018-040-000	101	A	1.0	52.00
1172	134-018-041-000	101	A	1.0	52.00
1173	134-018-042-000	101	A	1.0	52.00
1174	134-018-043-000	121	A	1.0	52.00
1175	134-018-044-000	121	A	1.0	52.00
1176	134-018-045-000	101	A	1.0	52.00
1177	134-018-046-000	101	A	1.0	52.00
1178	134-018-047-000	101	A	1.0	52.00
1179	134-018-048-000	101	A	1.0	52.00
1180	134-018-049-000	101	A	1.0	52.00
1181	134-018-050-000	101	A	1.0	52.00
1182	134-018-051-000	101	A	1.0	52.00
1183	134-018-052-000	101	A	1.0	52.00
1184	134-018-053-000	101	A	1.0	52.00
1185	134-018-054-000	101	A	1.0	52.00
1186	134-018-055-000	101	A	1.0	52.00
1187	134-018-056-000	111	A	1.0	52.00
1188	134-018-057-000	101	A	1.0	52.00
1189	134-018-058-000	111	A	1.0	52.00
1190	134-018-059-000	111	A	1.0	52.00
1191	134-018-060-000	101	A	1.0	52.00
1192	134-018-061-000	101	A	1.0	52.00
1193	134-018-062-000	101	A	1.0	52.00
1194	134-018-063-000	101	A	1.0	52.00
1195	134-018-064-000	101	A	1.0	52.00
1196	134-018-065-000	101	A	1.0	52.00

Slight variances may occur due to rounding

City of Waterford
Landscape and Lighting Assessment District
Final Billing Detail Report for Fiscal Year 2023/24

Assessment Number	Assessor's Parcel Number	Use Code	Zone	Benefit Units	Levy
1197	134-018-066-000	101	A	1.0	52.00
1198	134-018-067-000	101	A	1.0	52.00
1199	134-018-068-000	111	A	1.0	52.00
1200	134-018-069-000	111	A	1.0	52.00
1201	134-018-070-000	111	A	1.0	52.00
1202	134-018-071-000	101	A	1.0	52.00
1203	134-018-072-000	101	A	1.0	52.00
1204	134-018-073-000	111	A	1.0	52.00
1205	134-018-074-000	121	A	1.0	52.00
1206	134-018-075-000	121	A	1.0	52.00
1207	134-018-076-000	121	A	1.0	52.00
1208	134-018-077-000	121	A	1.0	52.00
1209	134-018-078-000	121	A	1.0	52.00
1210	134-018-079-000	121	A	1.0	52.00
1211	134-018-080-000	121	A	1.0	52.00
1212	134-018-081-000	121	A	1.0	52.00
1213	134-018-082-000	101	A	1.0	52.00
1214	134-018-083-000	101	A	1.0	52.00
1215	134-018-084-000	101	A	1.0	52.00
1216	134-018-085-000	101	A	1.0	52.00
1217	134-018-086-000	101	A	1.0	52.00
1218	134-018-087-000	111	A	1.0	52.00
1219	134-018-088-000	101	A	1.0	52.00
1,376 Accounts				1,376.0	\$67,583.88
1,376 Total Accounts				1,376.0	\$67,583.88

Slight variances may occur due to rounding



General Business 6d

May 18, 2023

Tina Envia, Finance Manager
City Council Staff Report

Resolution: Adopting Resolution 2023-28, Approving the Operating Budget for Fiscal Year 2023-2024

SUMMARY:

The Fiscal Year 2023-2024 preliminary budget was presented to the City Council and the public for consideration on May 4, 2023. If adopted as presented, it would result in a General Fund reserve balance of \$3,321,086 at June 30, 2024.

ANALYSIS:

Structurally, the budget presented reflects deficit spending for the General Fund, primarily for one-time capital improvements in the amount of \$800,000 for the Community Center. The General Fund reserve is expected to be at 66% of annual expenditures. Council policy requires reserve at 50%. Council proposed no recommended changes to the preliminary 2023-2024 Budget as presented at the May 4th meeting. The only change to the budget as presented on May 4th is to the CIP Streets program to adjust for actual bids that were received for the F Street Overlay Project. The total project cost reflected in the 2023-2024 budget is \$1,971,112.

FISCAL IMPACT:

The budget sets the fiscal and spending plan for the City and the specifics for each fund are detailed in the budget document. Approval and adoption of the Budget establishes the spending authority for City staff to carry out the City's functions.

ENVIRONMENTAL REVIEW:

N/A

ALTERNATIVES:

1. Approve the budget Resolution as presented and establish spending authority for fiscal 2023-2024.
2. Provide staff with direction as to the modifications desired for the presentation of a budget resolution and then adopt the budget as modified and establish spending authority for City Staff.
3. Not accept the budget as presented and give no further direction for changes. Without the passage of a budget resolution City staff would not have spending authority.

ATTACHMENTS:

- Resolution 2023-28
- FY 2023-2024 Operating Budget

**WATERFORD CITY COUNCIL
RESOLUTION NO. 2023-28**

**APPROVING RESOLUTION ADOPTING THE OPERATING BUDGET
FOR FISCAL YEAR 2023-2024**

WHEREAS; the City Manager has worked with all departments in the preparation of the fiscal year 2023-2024 operating budget ("Operating Budget") to present to the City Council for its approval; and

WHEREAS; the City Council reviewed the proposed Operating Budget at a regular meeting of the Waterford City Council on May 4th, 2023 and had no recommended changes thereof; and

WHEREAS; the City Council has received the fiscal year 2023-2024 proposed Operating Budget for its consideration; and

WHEREAS, the City Council has determined that it is necessary for the efficient management of the City that certain sums be appropriated to the various departments, offices, and activities of the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WATERORD DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. That the fiscal year 2023-2024 Operating Budget, attached hereto is adopted.

SECTION 2. That the sums of money set forth in the Operating Budget are appropriated to the respective accounts and funds for expenditure during the 2023-2024 fiscal year for the items set forth in the Operating Budget.

SECTION 3. That the City Manager is authorized to move funds within a Fund in the Operating Budget without limitation, transfer between funds when less than \$10,000, transfer of appropriations for capital items budgeted within the same fund, appropriation of any non-departmental revenues less than \$5,000, increase appropriation where new or additional grant or non-economic based revenue is also increased, initiate professional service and maintenance contracts when budgeted and less than \$20,000.

The foregoing Resolution was passed and adopted by the City Council of the City of Waterford, County of Stanislaus, State of California, at a regular meeting thereof held on the 18th day of May 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CITY OF WATERFORD,

Charlie Goeken, Mayor

ATTEST:

APPROVED AS TO FORM:

Patricia Krause, CMC
City Clerk

Corbett J. Browning
City Attorney



City of Waterford - Tuolumne River Staircase April 2023



Operating Budget

Fiscal Year

2023-2024



City of Waterford

101 E STREET
WATERFORD, CALIFORNIA 95386
(209) 874-2328

TO: Honorable Mayor and City Council
FROM: Michael Pitcock, P.E., City Manager
SUBJECT: FY 2023-2024 Budget Message

The Fiscal 2023-24 budget contains both fund summaries and line-item detail. Fund summaries provide the reader with an understanding of the financial condition of the many funds that comprise the City's overall budget, while the line detail explains how each City Department is funded.

The 2024 General Fund revenue budget reflects approximately a 5% increase in Property and Sales Taxes, which represent the biggest source of general taxes for the City. The American Rescue Plan (ARPA) funds are being recognized in the amount of \$1,786,585. We should see the completion of the related projects in fiscal 2024. The primary project will be the use of the ARPA Funds for the completion of the Sewer and Waterline extension on Tim Bell to Vineyard to improve low pressure and prepare for potential development of the Lake Pointe Master Plan Area. Other General Fund revenues have remained stable with no major changes. Operating expenses in the General Fund have remained relatively flat with the biggest change in Department 199 which is the use of ARPA Funds in the amount of \$1,768,585. The expenses with the largest upward movement are payroll related items, Citywide insurance, and the Sheriff's contract. We are expecting increases of 30% in property and liability insurance and a 9% increase in workers compensation costs. The Sheriff's budget is expected to increase 7.6% to an amount of \$2,278,458. The cost of public safety makes up 57% of the General Fund expenses (net of ARPA Funds). The Non-Operating expenses include the one-time capital items as detailed below:

Computers/Scanners	\$7,800
Community Center Upgrades	\$800,000
Park Improvements (with Cannabis Funds)	\$75,000
Park Mower	\$20,000
Total General Fund Capital Expenditures	\$902,800

Other Governmental Funds are tied to special revenue sources and are self-sufficient. Below are some highlights of the Other Governmental Funds:

- Special Business Pilot – budgeted \$75,000 for park improvement projects
- Abandoned Vehicle Abatement - \$36,750 budgeted to cover costs of abatement activities
- Gas Tax – includes \$487,658 in funds for Streets and Roads
- Local Transportation - \$12,500 for nonmotorized use on the Community Connections Grant
- CDBG Consortium - \$500,000 for improvements on Western & F and Pecan & Dorsey
- Impact Fees - \$2,500 for Administration and Planning, \$3,000 for City Facilities, \$9,500 for the Police Building Loan, \$250,000 for Yosemite Improvements shared with Caltrans
- Maintenance and Lighting Districts – combined costs of \$131,557 for maintenance and operations

The Capital Improvement Funds reflect the activities of all streets and roads capital activity including grants and funding from Measure L and the capital activities related to parks. The CIP Streets Fund includes projects of \$4,007,437. The projects being done with Capital Improvement Funds are:

- Pasadena Traffic Signal – CMAQ Grant and Measure L

- Safe Routes to School Pedestrian Improvement Yosemite from W. Reinway to City Limits – ATP Grant
- 132 Corridor Study – Department of Transportation Sustainable Communities Grant and Capital Facility Fees
- F Street Overlay Project Yosemite to north City Limits – Community Connections Grant (StanCOG), Measure L, and SB1
- Skyline Rehabilitation Project – STBGP Grant and Measure L

The Enterprise Funds reflect the activities of the City's Water and Wastewater Systems.

Water Enterprise (Waterford, River Pointe, and Hickman)

These funds continue to focus on providing infrastructure improvements including the eventual consolidation of the Water Systems. In 2021 the connection between River Pointe and the greater Waterford wide system was completed. In 2022 the pipeline through the bridge to connect Hickman was completed as part of the County's bridge project on the Hickman Road bridge. 2023-2024 includes the grant for the anticipated completion of the connection to Hickman and is the last connection needed to tie River Pointe, Waterford, and Hickman together. In addition to the consolidation, the Water CIP Fund includes an additional \$2.4 million in other projects and capital needs. These other projects include; Well Maintenance \$75,000, Waterline Replacement Project \$500,000, Tim Bell Water Transition Line \$400,000 all out of reserves and Tim Bell Waterline Work of \$1,450,068 that is grant funded with American Rescue Plan Funds and StanCOG REAP Funds. Operationally Water has been able to maintain adequate operating reserves while budgeting for expenses of \$1.8 million across the three systems. The system is budgeted to transfer \$819,602 to reserves in 2023-2024. Ending capital reserves are expected to be \$505,465 at June 30, 2024.

Wastewater Fund

The operations budget includes costs of \$1,296,054 (net of noncash items) and \$245,618 being transferred to reserves. The Wastewater System has one more scheduled rate increase for July 1, 2023 of 3% which is reflected in the revenue projections for 2023-2024. The Wastewater CIP fund reflects \$2.4 million in projects. The projects include Climber Screens \$750,000, Tim Bell Sewer Improvements \$357,317, and \$1,100,000 in Plant Road Rehabilitation; all funded by grants. In addition, \$250,000 of reserves will be used for \$150,000 Biosolids Removal and \$100,000 for the Tim Bell Sewer Improvement Project. A Rate Study has been budgeted at \$40,000 to determine the proper rate structure to support the operational and capital needs of the Wastewater System. The reserves are expected to be depleted by June 30, 2024.

I look forward to working with the City Council and the community to ensure that the City's future reflects the City Council's vision. I would also like to give my thanks to the skilled and hard-working city staff for their commitment to meeting the challenges and opportunities before us.

Respectfully submitted,

Michael Pitcock, P.E.
City Manager
City of Waterford

City of Waterford
Budget Summary - By Fund
2023-2024 Budget

Fund	Fund Number	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenses	Budgeted Ending Fund Balance
General Fund	1010	3,919,539	6,307,628	6,906,081	3,321,086
Special Business Pilot Fund	2005	18,456	65,256	83,525	187
Abandoned Vehicle Abatement	2010	18,652	48,200	36,750	30,102
CDBG - Rehab	2030	0	0	0	0
Gas Tax	2050	0	487,658	487,658	0
Local Transportation	2270	0	12,500	12,500	0
Housing Rehab Revolving Loans	2060	0	1,500	0	1,500
HCD Home Program	2070	346,125	1,500	0	347,625
HOME Consortium	2072	0	0	0	0
CDBG Consortium	2080	0	500,000	500,000	0
Impact Fee Administration and Planning	2091	29,149	2,500	2,500	29,149
Impact Fee City Facilities	2092	0	3,000	3,000	0
Impact Fee Water	2093	15,000	15,000	0	30,000
Impact Fee Drainage	2110	5,905	50	0	5,955
Impact Fee Wastewater Collection	2121	39,807	400	0	40,207
Impact Fee Parks and Recreation	2131	104,363	25,500	0	129,863
Impact Fee Police	2151	0	9,500	9,500	0
Impact Fee Public Works	2170	0	0	0	0
Impact Fee Traffic	2171	778,142	28,200	250,000	556,342
Impact Fee Wastewater Treatment	2191	380,443	9,500	0	389,943
Lighting and Landscaping District	2210	15,360	81,500	96,811	49
Lighting District	2230	114,454	39,275	34,146	119,583
CFD 2019-1 Maintenance Services	2240	(663)	17,737	10,100	6,974
CIP Streets	6310	765,910	3,241,856	4,014,437	(6,671)
CIP Streets Measure L	6320	522,105	570,780	1,107,102	(14,217)
CIP Parks	6580	0	0	0	0
Wastewater Treatment Operations	5050	332,738	1,599,433	1,608,157	324,014
Wastewater Treatment CIP	4350	103,693	2,519,920	2,605,181	18,432
River Pointe Water System Operations	5070	75,938	329,451	326,573	78,816
Waterford Water System Operations	5071	346,731	2,071,538	2,082,114	336,155
Hickman Water System Operations	5072	39,232	212,345	216,627	34,950
Waterford Water System CIP	5075	977,815	5,722,071	6,209,533	490,353
Hickman Water System CIP	5076	(19,058)	70,874	36,704	15,112
Public Financing Authority	5090	378,010	264,000	231,442	410,568
RDA Successor	2330	(2,786)	67,211	64,425	0
All Funds Total		9,305,060	24,325,883	26,934,866	6,696,077

**City of Waterford
General Fund Forecast
2023-2024 Budget**

	Estimated FY 2022-2023	Budget FY 2023-2024	\$ Change	% Change
Beginning Fund Balance	3,871,531	3,919,539	48,008	1.2%
Revenues and Financing Sources	4,519,125	6,307,628	1,788,503	39.6%
Expenditures and Capital Outlay	4,471,117	6,906,081	2,434,964	54.5%
Net Increase (Decrease)	48,008	(598,453)	(646,461)	-1346.6%
Ending Fund Balance	3,919,539	3,321,086	(598,453)	-15.3%

**City of Waterford
General Fund Budget
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
Operating Revenues									
1010-110-5020	Property Tax - Secured	340,326	355,931	381,551	402,149	441,500	463,575	22,075	5.0%
1010-110-5030	Property Tax -Unsecured	18,938	20,894	19,234	19,598	20,518	21,544	1,026	5.0%
1010-110-5040	Supplemental SB813	9,398	7,589	6,177	10,540	8,280	8,696	416	5.0%
1010-110-5065	Property Tax Admin Fees	(5,677)	-	-	-	(6,200)	(6,200)	-	N/A
1010-110-5080	Other Property Taxes	-	-	4,450	-	-	-	-	0.0%
1010-110-5081	Tax Increment Distribution RDA Funds	15,706	7,471	26,432	40,970	32,625	37,000	4,375	13.4%
1010-110-5110	Sales & Use Tax	621,495	572,873	659,868	856,831	815,307	850,000	34,693	4.3%
1010-110-5120	Utility Users Tax	575,227	570,084	616,559	599,389	596,000	600,000	4,000	0.7%
1010-110-5130	Franchise Fees	103,133	106,401	112,320	132,760	132,000	136,000	4,000	3.0%
1010-110-5140	In-lieu Tax Payments	15,761	(4,717)	-	2,531	2,531	2,582	51	2.0%
1010-110-5160	Real Property Transfer Tax	22,457	39,858	22,424	35,309	31,550	33,125	1,575	5.0%
1010-110-5260	Business License Fees	10,790	20,413	20,149	18,638	21,000	22,000	1,000	4.8%
1010-110-5590	Other Lic. & Permits Fees	1,160	680	420	710	1,200	1,200	-	N/A
1010-110-5670	Homeowners Property Tax Relief	3,658	3,590	3,517	3,466	3,200	3,400	200	6.3%
1010-110-5730	Motor Vehicle In-lieu VLF	4,392	7,202	6,523	10,333	6,800	8,000	1,200	17.6%
1010-110-5731	Property Tax In-lieu of MVL	728,719	769,015	815,291	860,973	914,500	960,225	45,725	5.0%
1010-110-5800	Other Misc State Grants	-	-	-	1,228	-	-	-	0.0%
1010-110-5891	CARES State & County	-	-	410,107	-	-	-	-	0.0%
1010-110-6330	Allocated Interest Earnings	50,004	50,704	3,411	(70,160)	12,000	18,000	6,000	50.0%
1010-110-6480	Lien Release Fees	(173)	(430)	(157)	(100)	(200)	(200)	-	N/A
1010-110-6491	ChargePoint Revenue	-	-	-	119	-	1,200	1,200	0.0%
1010-110-6560	Other Misc Revenues	20,614	45,914	17,852	32,448	5,000	5,000	-	N/A
1010-110-6561	Event Revenue	705	2,233	-	600	1,500	1,500	-	N/A
1010-110-6910	Transfers In	12,274	14,658	7,000	5,945	12,946	7,000	(5,946)	-45.9%
1010-110-6950	Admin Allocation Transfer In	446,615	412,999	414,040	535,008	581,931	631,072	49,141	8.4%
1010-120-6910	Transfers In	-	4,000	3,500	5,500	7,700	6,525	(1,175)	-15.3%
1010-199-5892	ARPA Covid Relief Funds	-	-	-	132,277	225,038	1,786,585	1,561,547	693.9%
1010-199-5893	Covid Administration	-	-	-	3,886	-	-	-	0.0%
1010-210-5150	Prop 172 Public Safety Tax	14,745	14,362	15,313	19,900	16,000	16,500	500	3.1%
1010-210-5770	State Mandate Reimbursement	5,565	4,433	3,452	6,137	6,000	6,750	750	12.5%
1010-210-5803	State COPS SLESF Grant	148,747	187,739	109,638	176,583	145,000	160,000	15,000	10.3%
1010-210-6130	Police Report Fees	975	270	530	1,305	900	900	-	N/A
1010-210-6140	Other Police Service Fees	191	577	223	26	500	500	-	N/A
1010-210-6240	Traffic Violators School	1,099	420	725	2,757	800	800	-	N/A
1010-210-6250	Vehicle Code Fines	4,051	10,553	7,735	17,783	10,500	10,500	-	N/A
1010-210-6260	Other Fines, Forfeitures	1,081	1,271	453	599	1,000	1,000	-	N/A
1010-210-6560	Other Misc Revenues	1,728	-	40,412	-	-	-	-	0.0%
1010-210-6910	Transfers In	10,000	10,000	10,000	11,794	11,794	10,000	(1,794)	-15.2%
1010-300-6910	Transfers In	-	-	-	2,513	2,513	-	(2,513)	-100.0%
1010-310-6560	Other Misc Revenues	3,132	1,000	1,000	1,000	1,000	1,000	-	N/A
1010-310-6910	Transfers In	191,332	212,801	199,381	225,993	246,858	262,729	15,871	6.4%
1010-410-5320	Building Fees - Residential	66,300	52,222	100,729	169,846	20,000	25,000	5,000	25.0%
1010-410-5340	State Fee	(404)	-	(5)	-	-	-	-	0.0%
1010-410-5350	Building Fees - Commercial	-	-	-	13,755	3,500	3,500	-	N/A
1010-410-5420	SMIP Fee	316	201	576	944	200	200	-	N/A
1010-410-5430	CBSC Fee	9	31	125	(45)	20	20	-	N/A
1010-410-5590	N.E.C.	4,628	-	948	34,853	2,500	2,500	-	N/A
1010-410-6260	Other Fines, Forfeitures	3,362	1,269	4,109	-	6,500	6,500	-	N/A
1010-410-6910	Transfers In	-	-	-	1,651	1,651	-	(1,651)	-100.0%
1010-430-5590	Other Planning Fees	18,910	23,062	154,314	74,961	10,000	20,000	10,000	100.0%
1010-430-5800	Other Misc State Grants	-	-	-	-	28,000	65,000	37,000	132.1%
1010-430-6910	Transfers In	-	-	-	170	170	-	(170)	-100.0%
1010-460-5080	Other Misc State Grants	15,067	7,221	2,500	6,544	12,500	15,000	2,500	20.0%
1010-550-6910	Transfers In	-	-	-	964	964	-	(964)	-100.0%
1010-560-6010	Rental Income	10,710	9,980	900	13,346	5,000	5,000	-	N/A
1010-560-6910	Transfers In	-	-	-	3,400	3,400	-	(3,400)	-100.0%
1010-580-5800	Other Misc State Grants	-	-	-	(5,000)	-	-	-	0.0%
1010-580-6560	Other Misc Revenues	11,030	7,305	6,400	7,864	6,400	6,400	-	N/A
1010-580-6910	Transfers In	-	-	-	14,389	9,390	-	(9,390)	-100.0%
Total General Fund Operating Revenues		3,508,096	3,552,079	4,210,126	4,444,980	4,419,786	6,217,628	1,797,842	40.7%

**City of Waterford
General Fund Budget
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
Operating Expenses									
Administration									
1010-110-7020	Payroll - Salary	108,233	83,759	71,474	68,128	93,352	92,056	(1,296)	-1.4%
1010-110-7021	Payroll - Overtime	512	1,931	1,750	8	152	67	(85)	-55.9%
1010-110-7025	Payroll - Part-Time	16,612	9,949	10,128	10,953	11,414	16,863	5,449	47.7%
1010-110-7100	Employer Portion Deferred Comp	-	600	1,061	1,093	1,156	1,156	-	N/A
1010-110-7110	PERS Cost	20,870	15,246	15,636	14,894	23,056	25,373	2,317	10.0%
1010-110-7120	Insurance - Dental/Medical/Vision	34,997	27,156	24,496	23,761	25,111	27,064	1,953	7.8%
1010-110-7130	Payroll Taxes	3,011	1,807	1,441	1,599	1,554	1,778	224	14.4%
1010-110-7140	Workers Comp Insurance	93,057	96,507	80,729	84,661	100,661	110,422	9,761	9.7%
1010-110-7150	Vehicle Allowance	2,600	2,400	2,400	2,400	2,400	2,400	-	N/A
1010-110-7190	Professional Services - Other	38,681	43,707	42,855	45,232	42,500	42,500	-	N/A
1010-110-7192	Professional Services - Audit	29,118	28,933	29,464	29,646	33,000	33,000	-	N/A
1010-110-7194	Professional Services - Legal	47,251	45,192	42,187	66,509	58,000	48,000	(10,000)	-17.2%
1010-110-7195	Professional Services - Tech	24,000	24,000	24,000	46,602	41,040	41,040	-	N/A
1010-110-7200	Bank Fees and Service Charges	5,422	4,208	4,702	4,652	9,800	10,200	400	4.1%
1010-110-7260	Liability & Property Damage Insur	90,234	93,661	111,568	161,512	190,773	249,659	58,886	30.9%
1010-110-7300	Other Contracts/Services	4,356	3,283	5,039	5,293	5,500	5,500	-	N/A
1010-110-7410	Property Maintenance	1,237	2,479	4,856	4,385	4,900	4,000	(900)	-18.4%
1010-110-7420	Equipment Maintenance	1,297	208	1,881	5,498	4,500	4,000	(500)	-11.1%
1010-110-7430	Vehicle Maintenance	898	98	149	152	700	400	(300)	-42.9%
1010-110-7510	Operating Supplies	9,403	8,047	5,030	7,721	10,000	10,000	-	N/A
1010-110-7515	Office Supplies	4,383	3,157	4,007	3,512	4,500	4,000	(500)	-11.1%
1010-110-7516	Tech Supplies	879	193	1,061	35	1,500	1,500	-	N/A
1010-110-7519	COVID-19 Supplies & Services	-	9,301	2,355	1,089	500	-	(500)	-100.0%
1010-110-7520	Fuel	682	296	-	-	500	500	-	N/A
1010-110-7540	Postage & Mailing	2,741	2,023	2,644	3,625	3,500	3,500	-	N/A
1010-110-7580	Uniforms & Protective Clothing	312	90	60	75	250	250	-	N/A
1010-110-7600	Leases and Rentals	7,491	7,928	5,146	3,076	4,000	4,000	-	N/A
1010-110-7610	Software Fee - Services	30,353	20,106	23,570	26,980	13,000	15,000	2,000	15.4%
1010-110-7620	Other Software Fees	6,391	5,668	6,021	7,096	15,000	15,000	-	N/A
1010-110-7710	Advertising & Legal Notices	5,188	2,583	1,410	5,085	5,600	5,600	-	N/A
1010-110-7720	Dues & Publications	15,202	13,895	14,133	18,790	25,900	21,000	(4,900)	-18.9%
1010-110-7730	Other Miscellaneous Services	2,817	2,004	3,676	2,132	4,500	3,800	(700)	-15.6%
1010-110-7731	Community Events	5,803	3,782	-	2,749	8,300	8,500	200	2.4%
1010-110-7732	Employee Benefits - Non Payroll	3,654	2,983	1,120	4,950	4,500	3,500	(1,000)	-22.2%
1010-110-7740	Training and Development	4,540	147	800	623	4,000	2,000	(2,000)	-50.0%
1010-110-7750	Travel, Meetings, Etc.	2,264	352	96	812	2,000	2,000	-	N/A
1010-110-7755	Recruitment	937	223	-	482	500	500	-	N/A
1010-110-7770	Cash Overages/Shortages	98	34	-	(106)	-	-	-	0.0%
1010-110-7810	Communications/Telephone	7,061	6,910	6,971	6,995	8,000	8,000	-	N/A
1010-110-7811	Tech Communications	2,740	2,945	3,012	2,978	3,500	3,500	-	N/A
1010-110-7820	Electric, Gas & Water	8,452	7,120	8,837	9,437	17,000	12,000	(5,000)	-29.4%
1010-110-7850	Refunds/Reimb/Write-Offs	-	793	3	483	-	-	-	0.0%
1010-110-9010	Debt Service - Principal	6,320	6,381	6,447	6,512	6,577	6,642	65	1.0%
1010-110-9110	Debt Service - Interest	715	654	588	523	458	393	(65)	-14.2%
Total Administration Operating Expenses		650,812	592,739	572,803	692,632	793,154	846,663	53,509	6.7%
City Council									
1010-130-7020	Payroll - Salary	18,000	18,000	16,615	18,000	18,000	18,000	-	N/A
1010-130-7110	PERS Cost	103	251	2,035	2,104	567	513	(54)	-9.5%
1010-130-7130	Payroll Taxes	1,657	1,543	1,305	1,322	1,749	1,749	-	N/A
1010-130-7510	Operating Supplies	346	254	689	1,095	1,000	1,000	-	N/A
1010-130-7720	Dues & Publications	-	299	430	-	800	800	-	N/A
1010-130-7750	Travel, Meeting, Etc.	5,116	3,839	100	3,354	4,125	4,125	-	N/A
1010-130-7870	Election Costs	5,925	-	10,245	-	21,000	-	(21,000)	-100.0%
Total City Council Operating Expenses		31,147	24,186	31,419	25,875	47,241	26,187	(21,054)	-44.6%
American Rescue Plan Funds (ARPA)									
1010-199-7025	Payroll Part-Time	-	-	-	2,034	-	-	-	0.0%
1010-199-7130	Payroll Taxes	-	-	-	211	-	-	-	0.0%
1010-199-7516	Tech Supplies	-	-	-	276	-	-	-	0.0%
1010-199-8020	Capital Purchases ARPA	-	-	-	3,587	48,038	-	(48,038)	-100.0%
1010-199-9250	Transfers Out	-	-	-	126,169	177,000	1,786,585	1,609,585	909.4%
Total ARPA Expenses		-	-	-	132,277	225,038	1,786,585	1,561,547	693.9%
Police Services									
1010-210-7020	Payroll - Salary	14,387	17,383	17,710	20,589	21,060	19,836	(1,224)	-5.8%
1010-210-7025	Payroll - Part-Time	3,612	4,034	4,235	4,025	4,016	5,327	1,311	32.6%
1010-210-7100	Employer Portion Deferred Comp	-	300	531	547	578	578	-	N/A
1010-210-7110	PERS Cost	25,760	29,623	27,628	29,904	34,492	5,655	(28,837)	-83.6%
1010-210-7120	Insurance-Dental/Medical/Vision	2,250	2,919	2,883	3,039	3,592	4,014	422	11.7%
1010-210-7130	Payroll Taxes	338	378	375	393	373	401	28	7.5%
1010-210-7170	Law Enforcement Contract	1,757,862	1,772,571	1,764,152	1,911,430	2,117,753	2,278,458	160,705	7.6%
1010-210-7190	Professional Services-Stanislaus DEA	9,510	5,000	-	5,000	5,000	5,000	-	N/A
1010-210-7300	Other Contract/Services	-	850	-	875	1,000	1,000	-	N/A
1010-210-7410	Property Maintenance	575	2	413	1,532	1,000	1,000	-	N/A
1010-210-7420	Equipment Maintenance	-	-	-	1,069	1,000	1,000	-	N/A
1010-210-7430	Vehicle Maintenance	967	-	-	48	-	-	-	0.0%
1010-210-7510	Operating Supplies	1,155	176	117	466	500	500	-	N/A
1010-210-7730	Other Miscellaneous Services	3,069	2,850	1,705	906	3,500	3,500	-	N/A
1010-210-7810	Communications/Telephone	1,817	1,810	1,569	1,600	1,800	1,800	-	N/A
1010-210-7811	Tech Communications	-	-	-	-	-	-	-	0.0%
1010-210-7820	Electric, Gas & Water	9,336	10,220	8,730	11,276	12,000	12,000	-	N/A
1010-210-9010	Debt Service - Principal	35,318	36,466	37,651	38,875	140,138	41,443	(98,695)	-70.4%
1010-210-9110	Debt Service - Interest	30,347	54,898	54,075	52,681	51,398	50,072	(1,326)	-2.6%
1010-210-9250	Transfer Out	-	-	-	17,016	-	-	-	0.0%
1010-210-9300	Admin Reimbursement	8,337	8,557	8,549	11,246	10,594	11,791	1,197	11.3%
1010-210-9402	AVA Admin Reimb Out	(9,184)	(26,733)	(33,243)	(37,181)	(21,000)	(21,000)	-	N/A
Total Police Services Operating Expenses		1,895,456	1,921,304	1,897,080	2,075,336	2,388,794	2,422,375	33,581	1.4%
Public Work Administration									
1010-300-7020	Payroll - Salary	29,199	27,035	29,448	22,482	-	-	-	-
								All Salary allocated to Departments	

**City of Waterford
General Fund Budget
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
1010-300-7021	Payroll - Overtime	54	-	154	49	-	Eliminate this Department and charge to specific		
1010-300-7100	Employer Portion Deferred Comp	-	300	531	313	-	-	-	-
1010-300-7110	PERS Cost	4,750	2,762	6,635	5,878	-	-	-	-
1010-300-7120	Insurance-Dental/Medical/Vision	7,247	4,499	5,911	7,460	-	-	-	-
1010-300-7130	Payroll Taxes	477	437	480	359	-	-	-	-
1010-300-7196	Professional Services - Engineer	2,650	600	-	-	-	-	-	-
1010-300-7510	Operating Supplies	77	27	853	285	-	-	-	-
1010-300-7710	Advertising & Legal Notices	-	120	-	-	-	-	-	-
1010-300-7730	Other Miscellaneous Services	-	75	-	47	-	-	-	-
1010-300-7810	Communications/Telephone	15	60	50	30	-	-	-	-
1010-300-7820	Electric, Gas and Water	763	1,274	3,521	3,545	-	-	-	-
1010-300-9250	Transfer Out	-	-	36,283	-	-	-	-	-
1010-300-9300	Admin Reimbursement	13,379	11,055	11,403	11,754	-	-	-	-
Total PW Administration Operating Expenses		58,611	48,244	95,269	52,202	-	-	0	0.0%

Streets/Drainage

1010-310-7020	Payroll - Salary	109,869	108,207	67,682	102,472	127,635	122,982	(4,653)	-3.6%
1010-310-7021	Payroll - Overtime	870	4,224	5,726	2,296	4,636	6,158	1,522	32.8%
1010-310-7025	Payroll - Part-Time	-	-	15,621	2,773	-	-	-	0.0%
1010-310-7100	Employer Portion Deferred Comp	-	-	62	508	867	867	-	N/A
1010-310-7110	PERS Cost	16,345	17,296	15,100	17,510	25,816	23,443	(2,373)	-9.2%
1010-310-7120	Insurance-Dental/Medical/Vision	40,123	33,447	28,365	15,581	30,856	30,374	(482)	-1.6%
1010-310-7130	Payroll Taxes	2,107	2,152	1,302	1,730	2,127	2,071	(56)	-2.6%
1010-310-7190	Professional Services - Other	29,117	30,339	29,822	28,412	30,000	34,000	4,000	13.3%
1010-310-7196	Professional Services-Engineer	125	5,000	2,993	-	5,000	5,000	-	N/A
1010-310-7300	Other Contract/Services	-	168	-	-	21,000	-	(21,000)	-100.0%
1010-310-7410	Property Maintenance	2,587	3,653	4,764	6,681	7,000	7,000	-	N/A
1010-310-7420	Equipment Maintenance	334	2,086	7,357	798	2,000	2,000	-	N/A
1010-310-7430	Vehicle Maintenance	5,784	2,456	4,584	3,919	3,750	3,000	(750)	-20.0%
1010-310-7510	Operating Supplies	4,978	6,729	4,744	11,680	15,000	9,000	(6,000)	-40.0%
1010-310-7520	Fuel	4,651	3,040	1,999	3,699	5,300	5,500	200	3.8%
1010-310-7530	Paving Material/Sand/Gravel	1,166	1,700	1,145	7,512	5,000	7,500	2,500	50.0%
1010-310-7550	Small Tools /Special Supplies	250	89	-	-	700	700	-	N/A
1010-310-7580	Uniforms & Protective Clothing	579	761	223	1,243	600	600	-	N/A
1010-310-7710	Advertising & Legal Notices	-	3	-	-	200	200	-	N/A
1010-310-7720	Dues & Publications	-	-	-	643	1,700	1,000	(700)	-41.2%
1010-310-7730	Other Miscellaneous Services	2,371	1,764	2,502	2,681	2,800	2,000	(800)	-28.6%
1010-310-7740	Training and Development	299	208	59	-	500	500	-	N/A
1010-310-7810	Communications/Telephone	487	595	386	401	400	800	400	100.0%
1010-310-7820	Electric, Gas & Water	13,051	11,453	8,292	11,520	11,000	12,000	1,000	9.1%
1010-310-9250	Transfers Out	-	-	-	4,770	-	-	-	0.0%
1010-310-9300	Admin Reimbursement	52,126	45,878	28,333	47,460	48,248	60,511	12,263	25.4%
Total Streets/Drainage Operating Expenses		287,219	281,248	231,061	274,289	352,135	337,206	(14,929)	-4.2%

Building & Neighborhood Services

1010-410-7020	Payroll - Salary	8,554	10,755	11,843	12,932	15,347	13,697	(1,650)	-10.8%
1010-410-7021	Payroll - Overtime	132	34	2	8	152	67	(85)	-55.9%
1010-410-7025	Payroll - Part-Time	5,678	-	-	22,659	32,105	35,757	3,652	11.4%
1010-410-7110	PERS Cost	2,642	1,673	2,249	2,429	2,616	2,428	(188)	-7.2%
1010-410-7120	Insurance-Dental/Medical/Vision	2,847	3,347	3,610	3,991	4,186	4,045	(141)	-3.4%
1010-410-7130	Payroll Taxes	260	202	210	2,202	2,799	3,156	357	12.8%
1010-410-7160	Animal Services	68,662	58,754	42,582	134,253	55,000	55,000	-	N/A
1010-410-7190	Professional Services-Other	51,678	67,850	80,911	90,128	40,000	48,000	8,000	20.0%
1010-410-7194	Professional Services - Legal	-	315	-	-	-	-	-	0.0%
1010-410-7196	Professional Services - Engineer	750	1,686	5,388	-	1,000	1,000	-	N/A
1010-410-7300	Other Contracts/Services	389	186	298	1,280	2,000	2,000	-	N/A
1010-410-7410	Property Maintenance	-	-	2,000	-	-	-	-	0.0%
1010-410-7430	Vehicle Maintenance	-	-	144	15	-	800	800	0.0%
1010-410-7510	Operating Supplies	796	229	1,145	174	200	200	-	N/A
1010-410-7520	Fuel	-	-	116	279	200	400	200	100.0%
1010-410-7720	Dues & Publications	115	1,733	405	405	500	500	-	N/A
1010-410-7740	Training and Development	86	-	-	-	-	-	-	0.0%
1010-410-7810	Communications/Telephone	10	10	10	6	-	100	100	0.0%
1010-410-7811	Tech Communications	68	34	-	-	500	500	-	N/A
1010-410-9250	Transfer Out	-	-	-	-	26,132	-	(26,132)	-100.0%
1010-410-9300	Admin Reimbursement	7,039	4,391	4,607	14,945	20,896	23,204	2,308	11.0%
Total Building Services Operating Expenses		149,706	151,199	155,520	285,706	203,633	190,854	(12,779)	-6.3%

Planning

1010-430-7020	Payroll - Salary	1,419	1,653	1,747	1,952	2,291	2,513	222	9.7%
1010-430-7021	Payroll - Overtime	42	-	-	-	-	-	-	0.0%
1010-430-7110	PERS Cost	231	325	396	455	518	620	102	19.7%
1010-430-7120	Insurance-Dental/Medical/Vision	528	559	672	902	694	721	27	3.9%
1010-430-7130	Payroll Taxes	26	29	29	31	33	39	6	18.2%
1010-430-7190	Professional Services - Other	14,927	-	-	-	-	-	-	0.0%
1010-430-7195	Professional Services - Planning	45,522	40,947	34,399	35,376	34,000	45,000	11,000	32.4%
1010-430-7196	Professional Services - Engineer	19,453	6,489	31,920	13,590	8,000	4,000	(4,000)	-50.0%
1010-430-7197	Professional Services - LEAP/SB2 Exp	-	-	3,378	-	25,000	65,000	40,000	160.0%
1010-430-7510	Operating Supplies	26	198	13	-	-	-	-	0.0%
1010-430-7710	Advertising & Legal Notices	-	2,533	-	-	-	400	400	0.0%
1010-430-7720	Dues & Publications	465	747	335	297	400	400	-	N/A
1010-430-7810	Communications/Telephone	4	4	4	2	-	150	150	0.0%
1010-430-9300	Admin Reimbursement	687	670	678	889	966	1,178	212	21.9%
Total Planning Operating Expenses		83,330	54,154	73,571	53,494	71,902	120,021	48,119	66.9%

Museum

1010-550-7020	Payroll - Salary	1,327	1,384	824	4,055	3,913	2,969	(944)	-24.1%
1010-550-7021	Payroll - Overtime	-	26	83	349	320	359	39	12.2%
1010-550-7025	Payroll - Part-Time	1,806	2,017	2,118	2,012	2,008	2,008	-	N/A
1010-550-7110	PERS Cost	391	495	330	572	894	833	(61)	-6.8%
1010-550-7120	Insurance-Dental/Medical/Vision	431	454	320	(125)	222	654	432	194.6%
1010-550-7130	Payroll Taxes	77	77	67	114	73	106	33	45.2%
1010-550-7410	Property Maintenance	69	662	119	77	1,000	1,000	-	N/A
1010-550-7420	Equipment Maintenance	-	208	263	293	1,000	500	(500)	-50.0%

**City of Waterford
General Fund Budget
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate		
								\$ Change	% Change	
1010-300-6910	Transfers In	12,697	17,777	5,172	3,161	-	-	-	0.0%	
1010-410-6910	Transfers In	-	-	-	88,399	-	-	-	0.0%	
1010-430-6910	Transfer In	-	-	286	9,740	2,500	-	(2,500)	-100.0%	
1010-580-5800	Other Misc. State Grants	-	-	19,310	-	-	-	-	0.0%	
1010-580-6910	Transfers In	15,747	32,604	56,103	109,165	-	75,000	75,000	0.0%	
Total Administration Capital Sources		837,173	59,993	103,230	250,383	99,339	90,000	(9,339)	-9.4%	
Total Net Use of Fund Balance for Non-Operating Expense		(34,429)	(2,004)	(78,989)	(178,573)	7,261	812,800	805,539	11094.1%	
Total Surplus (Deficit) for the General Fund		140,710	254,160	956,855	673,666	48,008	(598,453)	(646,461)	-1346.6%	
Beginning General Fund Balance		1,846,140	1,986,850	2,241,010	3,197,865	3,871,531	3,919,539			
Ending General Fund Balance		1,986,850	2,241,010	3,197,865	3,871,531	3,919,539	3,321,086			
		ARPA Funds C/O in Def. Revenue				939,297				
Ending General Fund Balance Excluding ARPA Funds		1,986,850	2,241,010	3,197,865	2,932,234	3,919,539	3,321,086			
Total General Fund as a % of Budgeted Expenses (Excluding ARPA Funds)		59%	68%	98%	81%	95%	66%			

**City of Waterford
Other Governmental Funds
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
2070-460-5880	Home Program Loan Repayments	91,166	20,000	24,658	-	-	-	-	0.0%
2070-460-6910	Transfers In	-	-	-	-	-	-	-	0.0%
	Total 2070 Revenues	93,867	29,690	27,038	1,281	1,500	1,500	-	N/A
Expenses									
2070-460-7190	Professional Services - Other	3,333	3,014	3,452	-	-	-	-	0.0%
2070-460-7194	Professional Services - Legal	-	7,227	-	-	-	-	-	0.0%
2070-460-7810	Communications/Telephone	-	-	-	-	-	-	-	0.0%
2070-460-7850	Refunds/Reimb/Write-Offs	-	-	-	-	-	-	-	0.0%
2070-460-9300	Admin Reimbursement	-	-	-	-	-	-	-	0.0%
	Total 2070 Expenses	3,333	10,241	3,452	-	-	-	-	0.0%
	Net of Revenues Over (Under) Expenses	90,534	19,449	23,586	1,281	1,500	1,500	-	-
	Beginning Fund Balance	209,775	300,309	319,758	343,344	344,625	346,125	346,125	-
	Ending Fund Balance	300,309	319,758	343,344	344,625	346,125	347,625	347,625	-
HOME Consortium									
Revenues									
2072-460-5870	Home Program Grant Receipts	-	-	-	-	-	-	-	0.0%
2072-460-6910	Transfers In	-	-	-	-	-	-	-	0.0%
	Total 2072 Revenues	-	-	-	-	-	-	-	0.0%
Expenses									
2072-460-7880	Home Program Disbursements	-	-	-	-	-	-	-	0.0%
2072-460-9250	Transfers Out	-	-	-	-	-	-	-	0.0%
	Total 2072 Expenses	-	-	-	-	-	-	-	0.0%
	Net of Revenues Over (Under) Expenses	-	-	-	-	-	-	-	-
	Beginning Fund Balance	-	-	-	-	-	-	-	-
	Ending Fund Balance	-	-	-	-	-	-	-	-
CDBG Consortium									
Revenues									
2080-110-6330	Allocated Interest Earnings	10	64	195	89	-	-	-	0.0%
2080-460-5860	Community Development Block Grants	78,252	-	-	-	-	-	-	0.0%
2080-460-5890	Other Federal Revenue	178,610	-	-	-	1,001,690	500,000	(501,690)	-50.1%
2080-460-6910	Transfers In	-	29,427	-	18,025	-	-	-	0.0%
	Total 2080 Revenues	256,872	29,491	195	18,114	1,001,690	500,000	(501,690)	-50.1%
Expenses									
2080-460-7196	Professional Services - Engineer	-	-	-	812	-	-	-	0.0%
2080-460-7710	Advertising & Legal Notices	-	-	-	-	-	-	-	0.0%
2080-460-7880	Program Loan Disbursements	-	-	-	-	-	-	-	0.0%
2080-460-8290	Capital Project - Street/Drain	259,533	2,480	-	119,344	928,025	500,000	(428,025)	-46.1%
	Total 2080 Expenses	259,533	2,480	-	120,156	928,025	500,000	(428,025)	-46.1%
	Net of Revenues Over (Under) Expenses	(2,661)	27,011	195	(102,042)	73,665	-	-	-
	Beginning Fund Balance	3,832	1,171	28,182	28,377	(73,665)	-	-	-
	Ending Fund Balance	1,171	28,182	28,377	(73,665)	-	-	-	-
Impact Fee Administration and Planning									
Revenues									
2091-110-5400	Impact Fees	1,180	7,599	16,751	24,999	2,500	2,500	-	N/A
2091-110-6330	Allocated Interest Earnings	4	58	18	121	-	-	-	0.0%
	Total 2091 Revenues	1,184	7,657	16,769	25,120	2,500	2,500	-	N/A
Expenses									
2091-110-9250	Transfers Out	4,827	7,657	3,000	9,740	2,500	2,500	-	N/A
	Total 2091 Expenses	4,827	7,657	3,000	9,740	2,500	2,500	-	N/A
	Net of Revenues Over (Under) Expenses	(3,643)	-	13,769	15,380	-	-	-	-
	Beginning Fund Balance	3,643	-	-	13,769	29,149	29,149	29,149	-
	Ending Fund Balance	-	-	13,769	29,149	29,149	29,149	29,149	-

**City of Waterford
Other Governmental Funds
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
Impact Fee City Facilities									
Revenues									
2092-110-5400	Impact Fees	2,910	15,500	15,500	60,046	-	3,000	3,000	0.0%
2092-110-6330	Allocated Interest Earnings	5	-	-	166	-	-	-	0.0%
	Total 2092 Revenues	2,915	15,500	15,500	60,212	-	3,000	3,000	0.0%
Expenses									
2092-110-9250	Transfers Out	11,593	15,500	15,500	60,212	-	3,000	3,000	0.0%
	Total 2092 Expenses	11,593	15,500	15,500	60,212	-	3,000	3,000	0.0%
	Net of Revenues Over (Under) Expenses	(8,678)	-	-	-	-	-	-	-
	Beginning Fund Balance	8,678	-	-	-	-	-	-	-
	Ending Fund Balance	-	-	-	-	-	-	-	-
Impact Fee Water									
Revenues									
2093-800-5400	Impact Fees	14,593	78,314	197,308	266,565	15,000	15,000	-	N/A
2093-110-6330	Allocated Interest Earnings	842	1,726	252	1,481	-	-	-	0.0%
	Total 2093 Revenues	15,435	80,040	197,560	268,046	15,000	15,000	-	N/A
Expenses									
2093-800-9250	Transfers Out	-	192,941	-	465,606	-	-	-	0.0%
	Total 2093 Expenses	-	192,941	-	465,606	-	-	-	0.0%
	Net of Revenues Over (Under) Expenses	15,435	(112,901)	197,560	(197,560)	15,000	15,000	-	-
	Beginning Fund Balance	97,466	112,901	-	197,560	-	15,000	-	-
	Ending Fund Balance	112,901	-	197,560	-	15,000	30,000	-	-
Impact Fee Drainage									
Revenues									
2110-310-5400	Impact Fees	-	-	-	-	-	-	-	0.0%
2110-110-6330	Allocated Interest Earnings	48	50	50	23	50	50	-	N/A
	Total 2110 Revenues	48	50	50	23	50	50	-	N/A
Expenses									
2110-310-9250	Transfers Out	-	-	-	-	-	-	-	0.0%
	Total 2110 Expenses	-	-	-	-	-	-	-	0.0%
	Net of Revenues Over (Under) Expenses	48	50	50	23	50	50	-	-
	Beginning Fund Balance	5,684	5,732	5,782	5,832	5,855	5,905	-	-
	Ending Fund Balance	5,732	5,782	5,832	5,855	5,905	5,955	-	-
Impact Fee Wastewater Collection									
Revenues									
2121-700-5400	Impact Fees	-	-	-	-	-	-	-	0.0%
2121-110-6330	Allocated Interest Earnings	331	350	332	147	400	400	-	N/A
	Total 2121 Revenues	331	350	332	147	400	400	-	N/A
Expenses									
2121-700-9250	Transfers Out	-	-	-	-	-	-	-	0.0%
	Total 2121 Expenses	-	-	-	-	-	-	-	0.0%
	Net of Revenues Over (Under) Expenses	331	350	332	147	400	400	-	-
	Beginning Fund Balance	38,247	38,578	38,928	39,260	39,407	39,807	-	-
	Ending Fund Balance	38,578	38,928	39,260	39,407	39,807	40,207	-	-
Impact Fee Parks and Recreation									
Revenues									
2131-110-6330	Allocated Interest Earnings	1	545	446	1,191	-	-	-	0.0%
2131-580-5400	Impact Fees-Land 46.3%	7,290	33,701	71,825	110,978	12,000	12,000	-	N/A
2131-580-5410	Impact Fees-Improvements 53.7%	8,455	39,087	83,304	128,716	13,500	13,500	-	N/A
	Total 2170 Revenues	15,746	73,333	155,575	240,885	25,500	25,500	-	N/A
Expenses									
2131-580-8010	Capital Purchases - Land Improvements	-	-	-	-	-	-	-	0.0%
2131-580-9250	Transfers Out	15,746	32,604	56,103	175,651	126,572	-	(126,572)	-100.0%
	Total 2170 Expenses	15,746	32,604	56,103	175,651	126,572	-	(126,572)	-100.0%
	Net of Revenues Over (Under) Expenses	-	40,729	99,472	65,234	(101,072)	25,500	-	-
	Beginning Fund Balance	-	-	40,729	140,201	205,435	104,363	-	-
	Ending Fund Balance	-	40,729	140,201	205,435	104,363	129,863	-	-

**City of Waterford
Other Governmental Funds
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
Impact Fee Police (All Fees collected are to go to the GF until the cost of the Police Facility are recovered)									
Revenues									
2151-110-6330	Allocated Interest Earnings	-	-	24	91	-	-	-	0.0%
2151-210-5400	Impact Fees	2,132	1,800	22,335	32,827	-	9,500	9,500	0.0%
	Total 2151 Revenues	2,132	1,800	22,359	32,918	-	9,500	9,500	0.0%
Expenses									
2151-210-9250	Transfers Out	2,132	1,800	22,359	32,918	-	9,500	9,500	0.0%
	Total 2151 Expenses	2,132	1,800	22,359	32,918	-	9,500	9,500	0.0%
	Net of Revenues Over (Under) Expenses	-	-	-	-	-	-	-	-
	Beginning Fund Balance	-	-	-	-	-	-	-	-
	Ending Fund Balance	-	-	-	-	-	-	-	-
Impact Fee Public Works									
Revenues									
2170-110-6330	Allocated Interest Earnings	-	-	-	-	-	-	-	0.0%
2170-300-5400	Impact Fees	-	-	-	-	-	-	-	0.0%
	Total 2170 Revenues	-	-	-	-	-	-	-	0.0%
Expenses									
2170-300-9250	Transfers Out	-	-	-	-	-	-	-	0.0%
	Total 2170 Expenses	-	-	-	-	-	-	-	0.0%
	Net of Revenues Over (Under) Expenses	-	-	-	-	-	-	-	-
	Beginning Fund Balance	-	-	-	-	-	-	-	-
	Ending Fund Balance	-	-	-	-	-	-	-	-
Impact Fee Traffic									
Revenues									
2171-110-6330	Allocated Interest Earnings	992	2,839	1,916	2,707	3,200	3,200	-	N/A
2171-310-5400	Impact Fees	24,035	115,281	259,017	335,027	30,000	25,000	(5,000)	-16.7%
	Total 2171 Revenues	25,027	118,120	260,933	337,734	33,200	28,200	(5,000)	-15.1%
Expenses									
2171-310-7190	Professional Services - Other	-	1,000	-	3,563	-	-	-	0.0%
2171-310-8000	Capital Projects - Traffic	1,807	-	-	2,188	8,500	250,000	241,500	2841.2%
2171-310-9250	Transfers Out	-	95,515	-	28,675	28,675	-	(28,675)	-100.0%
	Total 2171 Expenses	1,807	96,515	-	34,426	37,175	250,000	212,825	572.5%
	Net of Revenues Over (Under) Expenses	23,220	21,605	260,933	303,308	(3,975)	(221,800)		
	Beginning Fund Balance	173,051	196,271	217,876	478,809	782,117	778,142		
	Ending Fund Balance	196,271	217,876	478,809	782,117	778,142	556,342		
Impact Fee Wastewater Treatment									
Revenues									
2191-110-6330	Allocated Interest Earnings	108	606	696	1,220	-	-	-	0.0%
2191-700-5400	Impact Fees	12,496	47,570	124,837	171,199	9,500	9,500	-	N/A
	Total 2191 Revenues	12,604	48,176	125,533	172,419	9,500	9,500	-	N/A
Expenses									
2191-700-8000	Capital Projects - Wastewater	-	-	-	-	-	-	-	0.0%
2191-700-9250	Transfers Out	-	-	-	-	-	-	-	0.0%
	Total 2191 Expenses	-	-	-	-	-	-	-	0.0%
	Net of Revenues Over (Under) Expenses	12,604	48,176	125,533	172,419	9,500	9,500		
	Beginning Fund Balance	12,211	24,815	72,991	198,524	370,943	380,443		
	Ending Fund Balance	24,815	72,991	198,524	370,943	380,443	389,943		

**City of Waterford
Other Governmental Funds
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
Lighting & Landscaping District									
Revenues									
2210-110-6330	Allocated Interest Earnings	-	28	28	98	-	-	-	0.0%
2210-260-5080	Other Property Taxes	-	-	-	198	-	-	-	0.0%
2210-260-5210	Assessment: Light/Landscape Districts	67,115	67,637	67,784	66,332	70,058	72,000	1,942	2.8%
2210-260-6560	Other Miscellaneous Revenue	-	-	-	-	-	-	-	0.0%
2210-260-6910	Transfer In	11,451	-	-	2,172	2,172	9,500	7,328	337.4%
2210-260-9000	Proceeds From Long Term Debt	-	-	-	-	-	-	-	0.0%
	Total 2210 Revenues	78,566	67,665	67,812	68,800	72,230	81,500	9,270	12.8%
Expenses									
2210-260-7020	Payroll - Salary	21,558	14,237	7,502	16,151	27,975	26,174	(1,801)	-6.4%
2210-260-7021	Payroll Overtime	105	603	1,178	2,119	2,398	2,828	430	17.9%
2210-260-7025	Payroll Part-Time	2,188	1,972	1,964	2,309	2,466	3,846	1,380	56.0%
2210-260-7110	PERS Cost	3,543	3,436	2,396	2,639	6,517	4,902	(1,615)	-24.8%
2210-260-7120	Insurance-Dental/Medical/Vision	8,271	5,523	5,318	3,723	8,401	8,007	(394)	-4.7%
2210-260-7130	Payroll Taxes	451	323	211	353	561	542	(19)	-3.4%
2210-260-7190	Professional Services - Other	2,754	3,740	2,766	3,783	4,000	4,200	200	5.0%
2210-260-7440	Infrastructure Maintenance	-	-	1,537	803	4,300	4,300	-	N/A
2210-260-7510	Operating Supplies	501	-	-	-	-	-	-	0.0%
2210-260-7580	Uniforms & Protective Clothing	45	-	-	145	75	75	-	N/A
2210-260-7710	Advertising & Legal Notices	-	43	15	-	150	150	-	N/A
2210-260-7730	Other Miscellaneous Services	-	67	-	-	250	250	-	N/A
2210-260-7810	Communications/Telephone	60	35	15	40	100	100	-	N/A
2210-260-7820	Electric, Gas, & Water	13,713	13,715	12,113	13,264	14,200	14,800	600	4.2%
2210-260-9010	Debt Service: Principal	10,420	2,562	3,880	5,296	6,814	8,440	1,626	23.9%
2210-260-9110	Debt Service: Interest	3,831	3,463	3,372	3,235	3,047	2,806	(241)	-7.9%
2210-260-9300	Admin Reimbursement	10,975	7,059	4,026	9,105	14,398	15,391	993	6.9%
	Total 2210 Expenses	78,415	56,778	46,293	62,965	95,652	96,811	1,159	1.2%
	Net of Revenues Over (Under) Expenses	151	10,887	21,519	5,835	(23,422)	(15,311)		
	Beginning Fund Balance	390	541	11,428	32,947	38,782	15,360		
	Ending Fund Balance	541	11,428	32,947	38,782	15,360	49		
Lighting District									
Revenues									
2230-110-6330	Allocated Interest Earnings	256	416	423	310	425	425	-	N/A
2230-260-5020	Property Tax Secured	21,520	19,757	23,895	21,185	24,000	24,750	750	3.1%
2230-260-5030	Property Tax Unsecured	1,057	1,141	1,004	997	1,100	1,200	100	9.1%
2230-260-5040	Supplemental SB813 - Current	495	409	410	219	500	500	-	N/A
2230-260-5080	Other Property Taxes	1,716	4,347	2,138	5,189	2,500	2,800	300	12.0%
2230-260-5220	Assessment: Light/Landscape Districts	9,034	9,029	9,046	8,772	9,500	9,500	-	N/A
2230-260-5670	Homeowner Property Tax Relief	200	191	184	89	-	100	100	0.0%
	Total 2230 Revenues	34,278	35,290	37,100	36,761	38,025	39,275	1,250	3.3%
Expenses									
2230-260-7190	Professional Services - Other	1,570	2,157	3,132	2,301	2,500	3,000	500	20.0%
2230-260-7440	Infrastructure Maintenance	501	-	1,537	803	4,900	4,900	-	N/A
2230-260-7820	Electric, Gas, & Water	6,305	5,100	4,278	4,432	5,000	5,500	500	10.0%
2230-260-9010	Debt Service: Principal	10,420	2,562	3,880	5,296	6,814	8,440	1,626	23.9%
2230-260-9110	Debt Service: Interest	3,831	3,463	3,372	3,235	3,047	2,806	(241)	-7.9%
2230-260-9250	Transfers Out	11,451	-	-	-	-	9,500	9,500	0.0%
	Total 2230 Expenses	34,078	13,282	16,199	16,067	22,261	34,146	11,885	53.4%
	Net of Revenues Over (Under) Expenses	200	22,008	20,901	20,694	15,764	5,129		
	Beginning Fund Balance	34,887	35,087	57,095	77,996	98,690	114,454		
	Ending Fund Balance	35,087	57,095	77,996	98,690	114,454	119,583		
CFD 2019-1 Maintenance Services									
Revenues									
2240-270-5250	Assessment: Maintenance District	-	-	-	5,548	10,073	17,737	7,664	76.1%
2240-270-6330	Allocated Interest Earnings	-	-	-	19	-	-	-	0.0%
	Total 2240 Revenues	-	-	-	5,567	10,073	17,737	7,664	76.1%
Expenses									
2240-270-7190	Professional Services - Other	-	-	-	4,592	4,500	4,500	-	N/A
2240-270-7820	Electric, Gas, & Water	-	-	-	1,638	5,573	5,600	27	0.5%
	Total 2240 Expenses	-	-	-	6,230	10,073	10,100	27	0.3%
	Net of Revenues Over (Under) Expenses	-	-	-	(663)	-	7,637		
	Beginning Fund Balance	-	-	-	-	(663)	(663)		
	Ending Fund Balance	-	-	-	(663)	(663)	6,974		

**City of Waterford
Capital Improvement Funds
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
CIP Streets									
Revenues									
6310-310-5800	Grant Revenue	-	-	-	-	538,786	-	(538,786)	-100.0%
6310-310-5820	Grant Revenue STBGP	-	-	-	-	-	350,000	350,000	0.0%
6310-310-5821	California DOT Grants	-	332,000	-	66,951	-	-	-	0.0%
6310-310-5823	CMAQ Grant	-	-	-	-	-	500,000	500,000	0.0%
6310-310-5826	ATP Grant Funds	-	-	15,903	80,000	12,000	946,000	934,000	7783.3%
6310-310-5827	DOT Sustainable Comm 132 Corridor Grant	-	-	-	-	125,000	101,325	(23,675)	-18.9%
6310-310-5828	STP Grant Funds	-	-	-	-	75,000	-	(75,000)	-100.0%
6310-310-6910	Transfers In	167,776	284,390	164,882	276,924	486,760	1,344,531	857,771	176.2%
	Total 6310 Revenues	167,776	616,390	180,785	423,875	1,237,546	3,241,856	2,004,310	162.0%
Expenses									
6310-310-7190	Professional Services - Other	-	-	-	-	-	-	-	0.0%
6310-310-7196	Professional Services - Engineer	-	4,328	76,061	2,000	10,000	7,000	(3,000)	-30.0%
6310-310-8292	Capital Project - ATP	-	6,688	14,187	74,029	-	946,000	946,000	0.0%
6310-310-8293	Capital Project - CMAQ	27,107	-	-	54,825	50,000	550,000	500,000	1000.0%
6310-310-8294	SB1 RMRA Act Funds Projects	244,743	226,723	12,032	128,039	-	542,185	542,185	0.0%
6310-310-8295	Capital Projects SR132 Corridor Study	395	431,672	-	2,308	125,000	101,325	(23,675)	-18.9%
6310-310-8286	Capital Project - F Street Overlay	-	-	-	4,000	45,000	1,428,927	1,383,927	3075.4%
6310-310-8297	Capital Project - STP	-	-	-	-	357,885	-	(357,885)	-100.0%
6310-310-8298	Capital Project - Skyline	-	-	-	-	16,000	439,000	423,000	2643.8%
6310-310-9250	Transfers Out	-	-	-	-	-	-	-	0.0%
	Total 6310 Expenses	272,245	669,411	102,280	265,201	603,885	4,014,437	3,410,552	564.8%
	Net of Revenues Over (Under) Expenses	(104,469)	(53,021)	78,505	158,674	633,661	(772,581)		
	Beginning Fund Balance	52,560	(51,909)	(104,930)	(26,425)	132,249	765,910		
	Ending Fund Balance	(51,909)	(104,930)	(26,425)	132,249	765,910	(6,671)		
CIP Streets Measure L									
Revenues - Streets and Road									
6320-320-5112	Measure L Streets & Roads	280,884	311,839	352,363	388,165	420,000	441,000	21,000	5.0%
Expenses - Streets and Roads									
6320-320-8200	Projects Measure L Streets & Roads	536,435	11,490	295,898	601,816	-	-	-	0.0%
6320-320-9250	Transfers Out	-	-	-	-	282,885	1,007,102	724,217	256.0%
	Total 6320 - Streets & Roads Expenses	536,435	11,490	295,898	601,816	282,885	1,007,102	724,217	256.0%
	Net of Revenues Over (Under) Expenses	(255,551)	300,349	56,465	(213,651)	137,115	(566,102)		
	Beginning Fund Balance	267,308	11,757	312,106	368,571	154,920	292,035		
	Ending Fund Balance	11,757	312,106	368,571	154,920	292,035	(274,067)		
Revenues - Traffic Management									
6320-320-5113	Measure L Traffic Management	56,177	62,367	70,472	77,634	81,600	85,680	4,080	5.0%
Expenses - Traffic Management									
6320-320-8201	Projects Measure L Traffic Management	-	-	7,802	349	63,387	-	(63,387)	-100.0%
6320-320-9250	Transfers Out	-	-	-	18,770	-	100,000	100,000	0.0%
	Total 6320 - Traffic Management Expenses	-	-	7,802	19,119	63,387	100,000	36,613	57.8%
	Net of Revenues Over (Under) Expenses	56,177	62,367	62,670	58,515	18,213	(14,320)		
	Beginning Fund Balance	51,188	107,365	169,732	232,402	290,917	309,130		
	Ending Fund Balance	107,365	169,732	232,402	290,917	309,130	294,810		
Revenues - Bike and Ped									
6320-320-5114	Measure L Bike & Ped	28,089	31,183	35,236	38,817	42,000	44,100	2,100	5.0%
Expenses - Bike and Ped									
6320-320-8202	Projects Measure L Bike & Ped	50,960	-	70,459	83,446	36,058	-	(36,058)	-100.0%
6320-320-9250	Transfers Out	-	-	-	36,055	3,000	-	(3,000)	-100.0%
	Total 6320 - Bike & Ped Expenses	50,960	-	70,459	119,501	39,058	-	(39,058)	-100.0%
	Net of Revenues Over (Under) Expenses	(22,871)	31,183	(35,223)	(80,684)	2,942	44,100		
	Beginning Fund Balance	25,593	2,722	33,905	(1,318)	(82,002)	(79,060)		
	Ending Fund Balance	2,722	33,905	(1,318)	(82,002)	(79,060)	(34,960)		
	Total All Funds - Measure L 6320	121,844	515,743	599,655	363,835	522,105	(14,217)	721,772	138.2%
CIP Parks									
Revenues									
6580-580-5800	Other Miscellaneous State Grants	-	-	5,000	-	20,000	-	(20,000)	-100.0%
6580-580-5802	Department of Boating & Waterways	421,189	-	-	-	-	-	-	0.0%
6580-580-5806	State of California Prop 68 Grant	-	-	-	-	177,952	-	(177,952)	-100.0%
6580-580-6910	Transfers In	-	6,671	-	66,486	126,572	-	(126,572)	-100.0%
	Total 6580 Revenues	421,189	6,671	5,000	66,486	324,524	-	397,248	122.4%
Expenses									
6580-580-7190	Professional Services - Other	-	-	-	-	20,000	-	(20,000)	-100.0%
6580-580-8280	Capital Project - Recycled Tire - Bark	6,540	-	5,000	-	-	-	-	0.0%
6580-580-8283	Capital Project - Boat Ramp	409,373	-	-	-	-	-	-	0.0%
6580-580-8288	Capital Project - Dog Park	-	-	-	16,010	350,000	-	(350,000)	-100.0%
6580-580-9250	Transfers Out	-	-	-	5,000	-	-	-	0.0%
	Total 6580 Expenses	415,913	-	5,000	21,010	370,000	-	(370,000)	-100.0%
	Net of Revenues Over (Under) Expenses	5,276	6,671	-	45,476	(45,476)	-		
	Beginning Fund Balance	(11,947)	(6,671)	-	-	45,476	-		
	Ending Fund Balance	(6,671)	-	-	45,476	-	-		

**City of Waterford
Enterprise Funds
2023-2024 Budget**

Account	Description	Actual	Actual	Actual	Actual	Actual	Estimate	Budget	2024 Budget vs.	
		2018	2019	2020	2021	2022	2023	2024	2023 Estimate	% Change
Wastewater Treatment System										
Wastewater Treatment Operations										
Revenues										
5050-110-6330	Allocated Interest Earnings	2,495	8,082	8,083	(394)	(4,288)	1,200	1,200	-	N/A
5050-700-5800	Other Misc State Grants	-	-	-	19,310	-	-	-	-	0.0%
5050-700-5920	Sewer Monthly Service Charges	1,067,539	1,054,579	1,162,952	1,284,832	1,430,587	1,545,372	1,591,733	46,361	3.0%
5050-700-5930	Other Sewer Revenue	24,662	28,033	31,857	33,568	27,180	5,000	5,500	500	10.0%
5050-700-5950	FOG Permit Fee	1,050	1,120	980	1,050	1,120	1,000	1,000	-	N/A
5050-700-6560	Other Miscellaneous Revenues	31,572	33,986	30,063	-	-	-	-	-	0.0%
5050-700-6910	Transfers In	-	-	-	24,549	29,313	29,313	-	(29,313)	-100.0%
	Total 5050 Revenues	1,127,318	1,125,800	1,233,935	1,362,915	1,483,912	1,581,885	1,599,433	17,548	1.1%
Expenses										
5050-700-7020	Payroll - Salary	257,045	273,304	322,711	309,482	294,102	355,858	375,364	19,506	5.5%
5050-700-7021	Payroll Overtime	13,375	14,468	21,886	26,018	20,504	20,282	17,744	(2,538)	-12.5%
5050-700-7025	Payroll Part-time	18,163	14,319	14,856	14,963	16,875	17,808	27,069	9,261	52.0%
5050-700-7100	Employer Portion Deferred Comp	-	-	749	1,265	1,093	1,156	1,156	-	N/A
5050-700-7110	PERS Cost	38,720	32,655	95,344	92,014	(10,940)	78,701	82,867	4,166	5.3%
5050-700-7120	Insurance-Dental/Medical/Vision	69,572	67,807	85,209	88,724	88,929	111,407	109,668	(1,739)	-1.8%
5050-700-7130	Payroll Taxes	5,947	6,079	6,394	6,230	5,545	6,273	7,429	1,156	18.4%
5050-700-7190	Professional Services - Other	10,028	37,854	22,024	13,360	10,186	20,000	30,000	10,000	50.0%
5050-700-7194	Professional Services - Legal	2,759	89,560	964	5,305	163	1,000	1,000	-	N/A
5050-700-7196	Professional Services - Engineer	4,550	5,773	-	438	2,500	5,000	5,000	-	N/A
5050-700-7200	Bank Fees and Service Charges	11,525	11,841	8,290	10,247	10,808	14,000	13,500	(500)	-3.6%
5050-700-7300	Other Contract Services	8,246	9,427	4,488	1,925	4,819	5,000	5,000	-	N/A
5050-700-7410	Property Maintenance	10,972	1,589	9,800	6,465	7,068	10,000	10,000	-	N/A
5050-700-7420	Equipment Maintenance	57,440	38,152	38,584	46,232	28,427	48,000	35,000	(13,000)	-27.1%
5050-700-7430	Vehicle Maintenance	9,649	7,211	5,893	4,532	7,349	6,000	6,000	-	N/A
5050-700-7450	Depreciation Expense (Non-cash)	180,052	182,915	201,105	197,652	205,385	205,000	208,000	3,000	1.5%
5050-700-7510	Operating Supplies	6,055	6,793	7,978	3,681	5,041	4,500	4,500	-	N/A
5050-700-7516	Tech Supplies	350	115	129	-	-	500	500	-	N/A
5050-700-7519	COVID19 Supplies & Services	-	-	144	-	5	-	-	-	0.0%
5050-700-7520	Fuel	4,000	5,853	4,381	5,600	8,916	8,500	10,000	1,500	17.6%
5050-700-7530	Paving Material/sand/gravel	6,135	3,378	4,062	2,598	4,000	2,000	5,000	3,000	150.0%
5050-700-7540	Postage & Mailing	6,473	5,141	4,096	4,170	5,980	6,800	6,800	-	N/A
5050-700-7550	Small Tools/Special Supplies	985	625	517	626	705	4,700	1,200	(3,500)	-74.5%
5050-700-7560	Supplies-Office	19	50	98	-	75	800	800	-	N/A
5050-700-7570	Supplies-Other	85	-	-	-	-	800	800	-	N/A
5050-700-7580	Uniforms & Protective Clothing	1,871	2,004	1,265	694	1,833	2,000	2,000	-	N/A
5050-700-7610	ASP Software Fees	4,247	5,923	7,909	12,876	10,761	25,000	23,000	(2,000)	-8.0%
5050-700-7620	Other Software Fees	-	-	1,057	-	-	-	-	-	0.0%
5050-700-7710	Advertising & Legal Notices	-	842	-	218	-	300	300	-	N/A
5050-700-7720	Dues & Publications	682	324	526	-	250	900	900	-	N/A
5050-700-7730	Other Miscellaneous Services	2,309	2,029	3,492	3,233	3,408	5,500	3,500	(2,000)	-36.4%
5050-700-7740	Training and Development	1,154	1,785	413	1,151	495	1,000	1,000	-	N/A
5050-700-7810	Communications/Telephone	3,392	3,150	3,903	3,864	4,849	4,900	4,800	(100)	-2.0%
5050-700-7811	Tech Communications	610	1,008	1,008	1,008	1,008	1,200	1,200	-	N/A
5050-700-7820	Electric, Gas, & Water	49,409	53,280	51,746	57,965	54,710	62,000	65,000	3,000	4.8%
5050-700-7850	Refunds/Reimb/Write-offs	(81)	-	-	2,274	8,821	200	200	-	N/A
5050-700-7920	Outside Agency Charges	17,146	18,633	22,036	23,406	29,461	37,500	40,000	2,500	6.7%
5050-700-8040	Capital Purchases - Vehicles	-	-	-	19,310	-	-	-	-	0.0%
5050-700-9010	Debt Service: Principal	95,000	105,000	110,000	120,000	130,000	135,000	145,000	10,000	7.4%
5050-700-9110	Debt Service: Interest	102,013	94,631	87,004	81,200	67,346	63,175	53,375	(9,800)	-15.5%
5050-700-9150	Amortization Expense (Non-cash)	15,405	15,405	15,405	15,405	15,405	15,405	15,405	-	N/A
5050-700-9250	Transfers Out	163,497	80,006	134,818	176,471	393,644	278,687	314,603	35,916	12.9%
5050-700-9300	Admin Reimbursement	123,025	134,340	142,685	139,072	150,069	181,835	196,882	15,047	8.3%
	Total 5050 Expenses	1,301,824	1,333,269	1,442,969	1,499,674	1,589,595	1,748,687	1,831,562	82,875	4.7%
	Net of Revenues Over (Under) Expenses	(174,506)	(207,469)	(209,034)	(136,759)	(105,683)	(166,802)	(232,129)		
	Add Back - Non Cash Items	195,457	198,320	216,510	213,057	220,790	220,405	223,405		
	Net Increase (Decrease) to Cash	20,951	(9,149)	7,476	76,298	115,107	53,603	(8,724)		
	Other Cash to Accrual Adjustments	(23,742)	50,256	(10,502)	(47,147)	(115,217)	0	0		
	Beginning Cash Balance	214,804	212,013	253,120	250,094	279,245	279,135	332,738		
	Ending Cash Balance	212,013	253,120	250,094	279,245	279,135	332,738	324,014		324,014

**City of Waterford
Enterprise Funds
2023-2024 Budget**

Account	Description	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
									\$ Change	% Change
CIP Wastewater										
Revenues										
4350-110-6330	Allocated Interest Earnings	6,723	30,898	6,246	(2,584)	(592)	500	500	-	N/A
4350-700-5910	Sewer - Connect/Disconn. Fee	-	-	-	-	2,500	-	-	-	0.0%
4350-700-5800	Other State Grants	-	-	-	-	-	7,000	1,850,000	1,843,000	26328.6%
4350-700-6910	Transfers In	160,997	77,506	132,318	173,971	409,702	225,526	669,420	443,894	196.8%
	Total 4350 Revenues	167,720	108,404	138,564	171,387	411,610	233,026	2,519,920	2,286,894	981.4%
Expenses										
4350-700-7190	Professional Services - Other	-	-	1,275	-	-	-	40,000	40,000	0.0%
4350-700-7196	Contract Services - Engineering	-	970	-	2,693	9,392	-	-	-	0.0%
4350-700-7420	Equipment Maintenance	-	43,217	121,645	253,128	29,391	50,000	150,000	100,000	200.0%
4350-700-8020	Capital Purchases - Furniture/Equipment	293,397	51,556	-	-	30,841	6,500	750,000	743,500	11438.5%
4350-700-8060	Capital Purchases - Buildings	-	23,030	103,995	14,129	9,861	-	-	-	0.0%
4350-700-8300	Capital Purchases - Sewer Assets	-	61,861	113,305	93,661	104,714	12,000	1,557,317	1,545,317	12877.6%
4350-700-9010	Debt Service: Principal	93,672	97,588	87,617	84,881	88,724	92,798	97,102	4,304	4.6%
4350-700-9110	Debt Service: Interest	18,250	16,811	15,278	14,302	13,238	12,056	10,762	(1,294)	-10.7%
	Total 4350 Expenses	405,319	295,033	443,115	462,794	286,161	173,354	2,605,181	2,431,827	1402.8%
	Net of Revenues Over (Under) Expenses	(237,599)	(186,629)	(304,551)	(291,407)	125,449	59,672	(85,261)		
	Beginning Cash Balance	813,005	575,406	388,777	159,293	(132,114)	44,021	103,693		
	Other Cash to Accrual Adjustments	0	0	75,067	0	50,686	0	0		
	Ending Cash Balance	575,406	388,777	159,293	(132,114)	44,021	103,693	18,432		

**City of Waterford
Enterprise Funds
2023-2024 Budget**

Account	Description	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
									\$ Change	% Change
Water System										
River Pointe Water Operations										
Revenues										
5070-110-6330	Allocated Interest Earnings	-	-	722	1,158	(1,046)	750	750	-	N/A
5070-800-5590	River Pointe Watering Permit	-	-	-	-	-	-	-	-	0.0%
5070-800-5921	Water Monthly Service Charges	243,229	255,847	276,872	289,849	294,007	308,382	323,801	15,419	5.0%
5070-800-5931	Other Water Revenue	-	4,707	4,447	6,453	3,400	4,900	4,900	-	N/A
5070-800-6910	Transfers In	-	108,778	-	-	9,761	9,761	-	(9,761)	-100.0%
	Total 5070 Revenues	243,229	369,332	282,041	297,460	306,122	323,793	329,451	5,658	1.7%
Expenses										
5070-800-7020	Payroll - Salary	50,215	58,582	67,087	72,597	75,865	78,948	90,835	11,887	15.1%
5070-800-7021	Payroll Overtime	3,159	2,291	5,468	6,790	5,569	5,141	3,194	(1,947)	-37.9%
5070-800-7025	Payroll Part-time	1,973	1,960	3,943	3,929	4,619	4,932	7,691	2,759	55.9%
5070-800-7100	Employer Portion Deferred Comp	-	-	150	265	-	273	281	-	N/A
5070-800-7110	PERS Cost	6,805	8,747	12,489	14,171	16,638	18,619	20,915	2,296	12.3%
5070-800-7120	Insurance-Dental/Medical/Vision	16,899	17,157	18,732	22,671	26,133	27,985	28,831	846	3.0%
5070-800-7130	Payroll Taxes	1,060	1,161	1,324	1,413	1,393	1,519	1,781	262	17.2%
5070-800-7190	Professional Services - Other	14,463	13,544	25,195	21,991	27,152	25,000	18,500	(6,500)	-26.0%
5070-800-7196	Professional Services - Engineer	30	55	-	-	-	-	-	-	0.0%
5070-800-7200	Bank Fees and Service Charges	-	118	154	-	-	250	250	-	N/A
5070-800-7300	Other Contracts/services	1,121	1,076	1,598	1,100	1,825	2,000	2,000	-	N/A
5070-800-7410	Property Maintenance	270	67	764	31	1,850	1,000	1,000	-	N/A
5070-800-7420	Equipment Maintenance	10,094	1,610	2,179	9,773	17,747	4,000	4,000	-	N/A
5070-800-7430	Vehicle Maintenance	183	2,168	2,721	272	994	1,000	1,000	-	N/A
5070-800-7450	Depreciation Expense (Non-cash)	96,117	100,220	100,144	100,139	100,132	112,000	112,000	-	N/A
5070-800-7510	Operating Supplies	14,030	10,728	10,635	14,698	16,301	24,000	20,000	(4,000)	-16.7%
5070-800-7516	Tech Supplies	203	90	32	137	-	-	-	-	0.0%
5070-800-7520	Fuel	1,715	1,584	1,126	999	1,932	2,200	2,200	-	N/A
5070-800-7530	Paving/Sand/Gravel	1,794	1,031	625	907	639	1,200	1,200	-	N/A
5070-800-7540	Postage & Mailing	1,472	1,296	1,463	1,024	1,495	1,900	1,900	-	N/A
5070-800-7550	Small Tools/special Supplies	372	266	190	7	410	500	500	-	N/A
5070-800-7580	Uniforms & Protective Clothing	404	122	106	121	347	300	300	-	N/A
5070-800-7610	ASP Software Fee	1,380	1,326	2,191	3,496	4,378	7,000	7,000	-	N/A
5070-800-7620	Other Software Fees	-	1,264	1,057	-	-	873	873	-	N/A
5070-800-7710	Advertising & Legal Notices	-	-	-	-	-	-	-	-	0.0%
5070-800-7720	Dues & Publications	539	114	163	93	23	500	500	-	N/A
5070-800-7730	Other Miscellaneous Services	301	433	1,888	2,986	3,765	5,000	5,500	500	10.0%
5070-800-7740	Training and Development	693	1,455	14	36	247	500	500	-	N/A
5070-800-7810	Communications/Telephone	1,192	1,108	807	878	880	1,600	1,600	-	N/A
5070-800-7820	Electric, Gas, & Water	30,356	28,736	32,652	30,471	23,532	32,000	34,000	2,000	6.3%
5070-800-7850	Refunds/reimb/write-offs	-	-	-	(332)	773	-	-	-	0.0%
5070-800-7920	Outside Agency Charges	1,914	1,902	2,718	3,713	5,727	7,500	7,500	-	N/A
5070-800-8020	Capital Purchases - Equip/Furniture	35,040	23,697	-	-	-	-	-	-	0.0%
5070-800-9110	Debt Service Interest	-	8,778	-	-	-	-	-	-	0.0%
5070-800-9250	Transfers Out	3,750	3,750	24,880	46,605	16,653	14,121	15,058	937	6.6%
5070-800-9300	Admin Reimbursement	24,034	28,972	30,313	31,590	39,558	44,252	47,664	3,412	7.7%
	Total 5070 Expenses	321,678	325,408	352,808	392,571	396,850	426,121	438,573	12,452	2.9%
	Net of Revenues Over (Under) Expenses	(78,349)	43,924	(70,767)	(95,111)	(90,728)	(102,328)	(109,122)		
	Add Back - Non Cash Items	96,117	100,220	100,144	100,139	100,132	112,000	112,000		
	Net Increase (Decrease) to Cash	17,768	144,144	29,377	5,028	9,404	9,672	2,878		
	Other Cash to Accrual Adjustments	133	(100,034)	(6,019)	(2,237)	(3,813)	0	0		
	Beginning Cash Balance	(27,485)	(9,584)	34,526	57,884	60,675	66,266	75,938		
	Ending Cash Balance	(9,584)	34,526	57,884	60,675	66,266	75,938	78,816		

**City of Waterford
Enterprise Funds
2023-2024 Budget**

Account	Description	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
									\$ Change	% Change
Waterford Water System Operations										
Revenues										
5071-110-6330	Allocated Interest Earnings	10,913	10,699	11,091	4,916	(3,373)	1,750	1,750	-	N/A
5071-800-5921	Water Monthly Service Charges	1,725,801	1,842,948	1,904,659	1,950,447	1,928,392	2,010,048	2,010,048	-	N/A
5071-800-5931	Other Water Revenue	61,693	64,882	56,464	63,432	82,086	59,740	59,740	-	N/A
5071-800-6910	Transfers In	-	-	-	-	45,549	45,549	-	(45,549)	-100.0%
	Total 5071 Revenues	1,798,407	1,918,529	1,972,214	2,018,795	2,052,654	2,117,087	2,071,538	(45,549)	-2.2%
Expenses										
5071-800-7020	Payroll - Salary	245,275	269,477	274,639	296,946	342,232	348,449	377,411	28,962	8.3%
5071-800-7021	Payroll Overtime	17,132	11,643	23,515	31,140	32,921	30,354	19,368	(10,986)	-36.2%
5071-800-7025	Payroll Part-time	14,803	13,192	14,856	14,963	16,875	17,808	27,069	9,261	52.0%
5071-800-7100	Employer Portion Deferred Comp	-	-	600	1,062	1,094	650	650	-	N/A
5071-800-7110	PERS Cost	40,080	55,662	72,818	73,471	24,385	74,627	85,618	10,991	14.7%
5071-800-7120	Insurance-Dental/Medical/Vision	69,952	74,056	70,340	86,552	114,301	109,585	113,589	4,004	3.7%
5071-800-7130	Payroll Taxes	5,470	5,541	5,464	5,772	6,370	6,333	7,261	928	14.7%
5071-800-7190	Professional Services - Other	62,821	31,004	59,056	47,825	89,145	80,000	80,000	-	N/A
5071-800-7194	Professional Services - Legal	-	-	-	71,494	-	-	32,500	32,500	0.0%
5071-800-7196	Professional Services - Engineer	555	856	-	-	-	5,000	5,000	-	N/A
5071-800-7200	Bank Fees and Service Charges	-	2,097	8,290	10,238	10,808	14,000	15,000	1,000	7.1%
5071-800-7300	Other Contracts/Services	2,433	1,973	3,009	2,125	4,298	5,000	5,000	-	N/A
5071-800-7410	Property Maintenance	19,667	5,839	907	969	9,746	31,000	16,000	(15,000)	-48.4%
5071-800-7420	Equipment Maintenance	46,970	28,601	23,762	41,893	6,652	30,000	30,000	-	N/A
5071-800-7430	Vehicle Maintenance	1,094	4,047	9,570	2,102	3,477	5,000	5,000	-	N/A
5071-800-7510	Operating Supplies	33,101	31,390	31,977	39,621	45,557	55,000	55,000	-	N/A
5071-800-7516	Tech Supplies	710	184	213	274	-	1,000	1,000	-	N/A
5071-800-7519	COVID19 Supplies & Services	-	-	144	42	5	-	-	-	0.0%
5071-800-7520	Fuel	6,232	5,986	4,602	3,322	5,466	7,000	7,000	-	N/A
5071-800-7530	Paving/Sand/Gravel	10,363	5,021	9,968	18,859	7,940	4,000	10,000	6,000	150.0%
5071-800-7540	Postage & Mailing	5,888	5,176	3,658	4,336	5,979	6,200	6,200	-	N/A
5071-800-7550	Small Tools/Special Supplies	1,922	4,621	1,484	24	835	12,000	2,000	(10,000)	-83.3%
5071-800-7580	Uniforms & Protective Clothing	1,203	671	1,024	666	1,663	1,500	1,500	-	N/A
5071-800-7610	ASP Software Fees	2,443	2,654	5,000	9,096	7,962	20,000	18,500	(1,500)	-7.5%
5071-800-7710	Other Software Fees	-	-	1,057	-	-	-	-	-	0.0%
5071-800-7710	Advertising & Legal Notices	-	1,264	-	-	-	1,500	1,500	-	N/A
5071-800-7720	Dues & Publications	154	676	606	397	82	1,000	1,000	-	N/A
5071-800-7730	Other Miscellaneous Services	827	593	2,930	1,592	2,325	6,600	2,000	(4,600)	-69.7%
5071-800-7740	Training and Development	2,696	2,296	720	950	927	2,500	2,500	-	N/A
5071-800-7750	Travel, Meeting, Etc.	-	-	55	-	-	1,500	1,500	-	N/A
5071-800-7810	Communications/Telephone	996	1,481	1,901	2,209	2,340	3,100	3,100	-	N/A
5071-800-7820	Electric, Gas, & Water	101,672	113,483	128,394	124,626	144,336	149,000	155,000	6,000	4.0%
5071-800-7850	Refunds/reimb/write-offs	-	-	-	(250)	6,539	-	-	-	0.0%
5071-800-7920	Outside Agency Charges	10,156	9,892	11,819	12,663	52,115	55,000	55,000	-	N/A
5071-800-8020	Capital Purchases - Equip/Furniture	-	-	4,044	-	17,579	-	-	-	0.0%
5071-800-9250	Transfers Out	1,063,747	1,092,151	1,148,718	925,865	732,937	794,565	741,245	(53,320)	-6.7%
5071-800-9300	Admin Reimbursement	120,079	140,468	123,252	128,198	180,419	183,122	198,603	15,481	8.5%
	Total 5071 Expenses	1,888,441	1,921,995	2,048,392	1,959,042	1,877,310	2,062,393	2,082,114	19,721	1.0%
	Net of Revenues Over (Under) Expenses	(90,034)	(3,466)	(76,178)	59,753	175,344	54,694	(10,576)		
	Other Cash to Accrual Adjustments	(1,886)	(555)	(27,440)	102,497	(146,507)	0	0		
	Beginning Cash Balance	300,509	208,589	204,568	100,950	263,200	292,037	346,731		
	Ending Cash Balance	208,589	204,568	100,950	263,200	292,037	346,731	336,155		

**City of Waterford
Enterprise Funds
2023-2024 Budget**

Account	Description	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
									\$ Change	% Change
Hickman Water System Operations										
Revenues										
5072-110-6330	Allocated Interest Earnings	-	-	1,266	326	(343)	1,300	1,300	-	N/A
5072-800-5921	Water Monthly Service Charges	164,170	174,411	182,170	183,276	191,073	200,995	211,045	10,050	5.0%
5072-800-6910	Transfers In	-	-	-	-	3,243	3,243	-	(3,243)	-100.0%
	Total 5072 Revenues	164,170	174,411	183,436	183,602	193,973	205,538	212,345	6,807	3.3%
Expenses										
5072-800-7020	Payroll - Salary	24,809	26,307	31,860	31,660	30,958	35,227	37,576	2,349	6.7%
5072-800-7021	Payroll Overtime	936	645	1,468	1,669	882	935	612	(323)	-34.5%
5072-800-7025	Payroll Part-time	1,388	899	1,972	1,964	2,309	2,466	3,846	1,380	56.0%
5072-800-7100	Employer Portion Deferred Comp	-	-	150	265	273	289	289	-	N/A
5072-800-7110	PERS Cost	3,877	4,067	5,902	6,596	6,851	8,472	9,003	531	6.3%
5072-800-7120	Insurance-Dental/Medical/Vision	6,385	7,495	9,132	9,929	9,378	11,567	11,611	44	0.4%
5072-800-7130	Payroll Taxes	546	496	605	601	542	631	745	114	18.1%
5072-800-7190	Professional Services - Other	10,691	9,904	10,498	13,104	15,086	16,000	16,000	-	N/A
5072-800-7194	Professional Services - Legal	-	-	-	-	-	-	-	-	0.0%
5072-800-7196	Professional Services - Engineer	15	228	-	-	-	-	-	-	0.0%
5072-800-7200	Bank Fees and Service Charges	-	118	154	-	-	500	500	-	N/A
5072-800-7300	Other Contracts/Services	263	263	476	550	946	1,500	1,500	-	N/A
5072-800-7410	Property Maintenance	160	539	10	14	1,008	1,500	1,500	-	N/A
5072-800-7420	Equipment Maintenance	6,591	4,081	1,207	2,381	21	16,000	3,000	(13,000)	-81.3%
5072-800-7430	Vehicle Maintenance	108	1,106	1,360	180	496	600	600	-	N/A
5072-800-7510	Operating Supplies	6,041	2,248	3,228	4,377	5,936	10,000	6,500	(3,500)	-35.0%
5072-800-7516	Tech Supplies	101	73	16	46	-	200	200	-	N/A
5072-800-7520	Fuel	677	788	547	498	941	1,000	1,000	-	N/A
5072-800-7530	Paving/Sand/Gravel	1,966	970	448	754	320	1,000	1,000	-	N/A
5072-800-7540	Postage & Mailing	1,612	1,290	1,024	937	1,495	1,800	1,800	-	N/A
5072-800-7550	Small Tools/special supplies	185	73	97	17	111	750	750	-	N/A
5072-800-7580	Uniforms & Protective Clothing	275	23	38	35	106	100	100	-	N/A
5072-800-7610	Asp Software Fees	425	442	799	1,340	1,313	2,900	1,500	(1,400)	-48.3%
5072-800-7620	Other Software Fees	-	842	1,057	-	-	-	-	-	0.0%
5072-800-7710	Advertising & Legal Notices	-	-	-	-	-	100	100	-	N/A
5072-800-7720	Dues & Publications	22	2,057	-	46	13	-	-	-	0.0%
5072-800-7730	Other Miscellaneous Services	2,048	2,138	2,030	2,864	3,570	4,000	4,000	-	N/A
5072-800-7740	Training and Development	317	795	7	18	132	400	400	-	N/A
5072-800-7810	Communications/Telephone	90	118	219	217	212	-	-	-	0.0%
5072-800-7820	Electric, Gas, & Water	16,220	13,498	14,042	14,565	15,120	17,000	18,500	1,500	8.8%
5072-800-7850	Refunds/reimb/write-offs	-	-	-	(1,097)	1,016	-	-	-	0.0%
5072-800-7920	Outside Agency Charges	3,086	1,088	3,339	4,126	2,976	3,500	3,500	-	N/A
5072-800-9250	Transfers Out	64,920	80,366	70,011	76,552	70,519	38,856	70,799	31,943	82.2%
5072-800-9300	Admin Reimbursement	11,708	12,275	13,911	13,712	15,595	18,490	19,696	1,206	6.5%
	Total 5072 Expenses	165,462	175,232	175,607	187,920	188,125	195,783	216,627	20,844	10.6%
	Net of Revenues Over (Under) Expenses	(1,292)	(821)	7,829	(4,318)	5,848	9,755	(4,282)		
	Add Back - Non Cash Items	0	0	0	0	0	0	0		
	Net Increase (Decrease) to Cash	(1,292)	(821)	7,829	(4,318)	5,848	9,755	(4,282)		
	Other Cash to Accrual Adjustments	(125)	247	(4,612)	6,821	(5,708)	0	0		
	Beginning Cash Balance	25,608	24,191	23,617	26,834	29,337	29,477	39,232		
	Ending Cash Balance	24,191	23,617	26,834	29,337	29,477	39,232	34,950		

**City of Waterford
Enterprise Funds
2023-2024 Budget**

Account	Description	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
									\$ Change	% Change
CIP Waterford Water										
Revenues										
5075-110-6330	Allocated Interest Earnings	-	19,229	20,826	(6,228)	(27,545)	-	-	-	0.0%
5075-800-5800	Other State Grants	-	-	6,000	20,000	-	28,000	3,544,000	3,516,000	12557.1%
5075-800-6910	Transfers In	1,059,997	1,088,401	1,403,227	1,015,897	1,246,190	820,286	2,178,071	1,357,785	165.5%
	Total 5075 Revenues	1,059,997	1,107,630	1,430,053	1,029,669	1,218,645	848,286	5,722,071	4,873,785	574.5%
Expenses										
5075-800-7190	Professional Services - Other	-	14,666	17,150	14,666	-	28,000	15,000	(13,000)	-46.4%
5075-800-7196	Professional Services - Engineering	32,168	40,620	-	250	250	-	-	-	0.0%
5075-800-7420	Equipment Maintenance	-	-	27	-	34,467	75,000	75,000	-	N/A
5075-800-7450	Depreciation Expense (Non-cash)	64,984	70,701	96,621	152,548	154,869	155,000	155,000	-	N/A
5075-800-8020	Capital Purchases - Furniture/Equipment	305,154	59,445	18,934	-	37,248	213,500	-	(213,500)	-100.0%
5075-800-8021	Capital Purchases - System Acquisition	-	-	5,473	-	-	-	-	-	0.0%
5075-800-8022	Capital Purchases - Infrastructure	-	461,477	1,369,567	703,073	851,939	235,000	5,894,068	5,659,068	2408.1%
5075-800-8060	Capital Purchases - Buildings	-	23,029	240,483	20,311	9,862	-	-	-	0.0%
5075-800-9010	Debt Service: Principal	151,016	155,746	180,562	165,636	170,796	176,128	181,718	5,590	3.2%
5075-800-9110	Debt Service: Interest	74,418	69,691	64,389	59,790	54,605	49,260	43,747	(5,513)	-11.2%
5075-800-9250	Transfers Out	-	216,128	-	-	-	-	-	-	0.0%
	Total 5075 Expenses	627,740	1,111,503	1,973,206	1,116,274	1,314,036	931,888	6,364,533	5,432,645	583.0%
	Net of Revenues Over (Under) Expenses	432,257	(3,873)	(543,153)	(86,605)	(95,391)	(83,602)	(642,462)		
	Add Back - Non Cash Items	64,984	70,701	96,621	152,548	154,869	155,000	155,000		
	Net Increase (Decrease) to Cash	497,241	66,828	71,746	65,943	59,478	71,398	(487,462)		
	Other Cash to Accrual Adjustments	(198,930)	140,646	(1,424)	(36,579)	0	0	0		
	Beginning Cash Balance	241,468	539,779	747,253	817,575	846,939	906,417	977,815		
	Ending Cash Balance	539,779	747,253	817,575	846,939	906,417	977,815	490,353		
CIP Hickman Water										
Revenues										
5076-110-6330	Allocated Interest Earnings	-	38	38	237	(1,295)	75	75	-	N/A
5076-800-5800	Other State Grants	-	-	-	19,310	-	-	-	-	0.0%
5076-800-6910	Transfers In	64,920	80,366	80,366	76,552	70,519	38,856	70,799	31,943	82.2%
	Total 5076 Revenues	64,920	80,404	80,404	96,099	69,224	38,931	70,874	5,464,588	14036.6%
Expenses										
5076-800-7190	Professional Services - Other	-	-	-	2,538	-	-	-	-	0.0%
5076-800-7450	Depreciation Expense (Non-cash)	8,528	9,913	9,913	9,902	7,489	9,000	9,000	-	N/A
5076-800-8022	Capital Purchases - Infrastructure	27,632	27,633	27,633	-	100,000	-	-	-	0.0%
5076-800-8040	Capital Purchases - Vehicles	-	-	-	19,310	-	-	-	-	0.0%
5076-800-9010	Debt Service: Principal	24,584	25,354	25,354	26,964	27,804	28,672	29,582	910	3.2%
5076-800-9110	Debt Service: Interest	12,029	11,344	11,344	9,733	8,891	8,019	7,122	(897)	-11.2%
5076-800-9250	Transfers Out	-	-	-	-	-	-	-	-	0.0%
	Total 5076 Expenses	72,773	74,244	74,244	68,447	144,184	45,691	45,704	13	0.0%
	Net of Revenues Over (Under) Expenses	(7,853)	6,160	6,160	27,652	(74,960)	(6,760)	25,170		
	Add Back - Non Cash Items	8,528	9,913	9,913	9,902	7,489	9,000	9,000		
	Net Increase (Decrease) to Cash	675	16,073	16,073	37,554	(67,471)	2,240	34,170		
	Other Cash to Accrual Adjustments	27,428	0	0	(26,586)	0	0	0		
	Beginning Cash Balance	(25,044)	3,059	19,132	35,205	46,173	(21,298)	(19,058)		
	Ending Cash Balance	3,059	19,132	35,205	46,173	(21,298)	(19,058)	15,112		

**City of Waterford
Enterprise Funds
2023-2024 Budget**

Account	Description	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimate 2023	Budget 2024	2024 Budget vs. 2023 Estimate	
									\$ Change	% Change
Public Financing Authority										
Revenues										
5090-110-6310	Interest Earned Cash & Investments	5,672	13,752	11,737	(785)	(4,978)	7,500	8,200	700	9.3%
5090-110-6350	Charges - RDA Interest	27,650	25,550	23,275	20,825	18,200	15,400	12,425	(2,975)	-19.3%
5090 Information Only Charges - RDA Principal		30,000	30,000	35,000	35,000	40,000	40,000	45,000	5,000	12.5%
5090-110-6360	Charges - WW Interest	103,775	96,775	89,250	81,200	72,450	63,175	53,375	(9,800)	-15.5%
5090 Information Only Charges - WW Principal		95,000	105,000	110,000	120,000	130,000	135,000	145,000	10,000	7.4%
5090-110-6380	Charges - Assessment Dist. Interest	46,092	36,963	23,153	7,909	-	-	-	-	0.0%
5090 Information Only Charges - Assess. Dist. Principal		138,076	145,135	164,385	177,236	-	-	-	-	0.0%
5090-110-6560	Other Misc Revenue	15,000	10,000	20,512	10,000	-	-	-	-	0.0%
5090-110-6910	Transfers In	-	-	-	-	551	549	-	(549)	-100.0%
Total 5090 Revenues		461,265	463,175	477,312	451,385	256,223	261,624	264,000	2,376	0.9%
Expenses										
5090-110-7020	Payroll - Salary	10,172	10,806	9,108	9,063	10,005	10,182	9,918	(264)	-2.6%
5090-110-7025	Payroll Part-time	1,953	2,188	1,972	1,964	2,309	2,466	3,846	1,380	56.0%
5090-110-7100	Employer Portion Deferred Comp	-	-	-	265	273	289	289	-	N/A
5090-110-7110	PERS Cost	2,190	5,598	5,605	4,634	(4,512)	4,339	4,773	434	10.0%
5090-110-7120	Insurance-Dental/Medical/Vision	1,474	2,731	2,867	3,043	3,264	3,732	3,863	131	3.5%
5090-110-7130	Payroll Taxes	205	228	177	176	190	187	211	24	12.8%
5090-110-7190	Professional Services - Other	4,587	2,901	4,616	4,549	4,664	4,800	5,000	200	4.2%
5090-110-7710	Advertising & Legal Notices	1,895	-	-	-	-	-	-	-	0.0%
5090-110-7810	Communications/Telephone	15	-	20	10	10	-	-	-	0.0%
5090-110-9110	Debt Service: Interest	103,595	94,321	84,093	72,707	63,960	58,185	52,093	(6,092)	-10.5%
5090 Information Only Debt Service: Principal		280,000	285,000	300,000	305,000	140,000	140,000	145,000	5,000	3.6%
5090-110-9150	Amortization Expense (Non-cash)	34,491	34,491	19,086	19,086	19,086	19,086	19,086	-	N/A
5090-110-9250	Transfers Out	45,000	-	-	-	-	-	-	-	0.0%
5090-110-9300	Admin Reimbursement	5,156	6,238	4,264	4,198	5,590	4,949	6,449	1,500	30.3%
Total 5072 Expenses		490,733	444,502	431,808	424,695	244,839	248,215	250,528	2,313	0.9%
Net of Revenues Over (Under) Expenses		(29,468)	18,673	45,504	26,690	11,384	13,409	13,472		
Add Back - Non Cash Items		34,491	34,491	19,086	19,086	19,086	19,086	19,086		
Net Increase (Decrease) to Cash		5,023	53,164	64,590	45,776	30,470	32,495	32,558		
Other Cash to Accrual Adjustments		(3,055)	(5,511)	(2,413)	2,518	(3,419)	0	0		
Beginning Cash Balance		158,372	160,340	207,993	270,170	318,464	345,515	378,010		
Ending Cash Balance (BOW + LAIF)		160,340	207,993	270,170	318,464	345,515	378,010	410,568		

**City of Waterford
Fiduciary Funds
2023-2024 Budget**

Account	Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Budget 2023	2024 Budget vs. 2023 Estimate	
								\$ Change	% Change
RDA Successor									
Revenues									
2330-110-5020	Property Tax - Secured	72,432	64,050	66,600	63,800	63,786	67,211	3,425	5.4%
	Total 2330 Revenues	72,432	64,050	66,600	63,800	63,786	67,211	3,425	5.4%
Expenses									
2330-110-7730	Other Miscellaneous Services	-	555	-	-	-	-	-	0.0%
2330-110-9020	Debt Service: Principal	30,000	35,000	35,000	40,000	40,000	45,000	5,000	12.5%
2330-110-9110	Debt Service: Interest	25,550	23,275	20,825	18,200	15,400	12,425	(2,975)	-19.3%
2330-110-9250	Transfer Out	7,000	7,000	7,000	7,000	7,000	7,000	-	N/A
	Total 2330 Expenses	62,550	65,830	62,825	65,200	62,400	64,425	2,025	3.2%
	Net of Revenues Over (Under) Expenses	9,882	(1,780)	3,775	(1,400)	1,386	2,786		
	Beginning Cash Balance	(13,290)	(3,381)	(5,161)	(1,386)	(1,386)	(2,786)		
	Cash to Accrual Adjustments	27	-	-	-	(2,786)	-		
	Ending Cash Balance	(3,381)	(5,161)	(1,386)	(2,786)	(2,786)	-		

**City of Waterford
Capital Improvement Projects Budget Summary**

Fund	Project	Project Description	Funding Source/Notes	Budget FY 2023-2024
1010-110	Desktop Upgrades	<u>5 Desktop Computer Upgrades/1 desktop scanner</u>	<u>Fund Balance</u>	7,800
1010-560	Community Center	<u>Community Center Remodel and Fire Damage Repair</u>	<u>Fund Balance</u>	800,000
1010-580	Park Improvements	<u>Various Park improvements with Special Business Funds</u>	<u>Cannabis Funds Transfer</u>	75,000
	Park Mower	<u>Mower</u>	<u>Fund Balance</u>	20,000
2080	Pecan/Western Neighborhood	<u>Western & F and Pecan & Dorsey Improvements</u>	<u>CDBG</u>	500,000
2171	Traffic Impact Fees	<u>Yosemite Improvements - Caltrans shared cost</u>	<u>CFF</u>	250,000
4350	Wastewater Collection Maint Section 1	<u>Various Projects</u>	<u>Wastewater Improvement Fund</u>	
		Climber Screens	<u>c/o - pending Grant</u>	750,000
		Tim Bell Sewer Force and Gravity Line Improv. ARPA Funds	<u>Transfer from ARPA</u>	357,317
		Tim Bell Sewer Force and Gravity Line Improv. (supplement ARPA)	<u>Reserves</u>	100,000
		Biosolids Removal from WWTP Ponds	<u>Reserves</u>	150,000
		Wastewater Treatment Plant Road Rehabilitation	<u>FEMA</u>	1,100,000
5075	Waterford Water System	<u>Various Projects</u>	<u>Water CIP Fund</u>	
		Water System Consolidation	<u>Grant Pending</u>	3,544,000
		Well Maintenance	<u>Reserves</u>	75,000
		Waterline Replacement Project	<u>Reserves</u>	500,000
		Design Work for Tim Bell REAP	<u>StanCOG REAP</u>	20,800
		Tim Bell Water Transition Line ARPA Funds	<u>Transfer from ARPA</u>	1,429,268
		Tim Bell Water Transition Line (supplement ARPA)	<u>Reserves</u>	400,000
6310	Waterford SB1 Projects	F Street Overlay (Combine with Community Connections)	<u>RMRA SB1</u>	542,185
	CMAQ Grant	Pasadena Traffic Signal	<u>CMAQ</u>	550,000
	ATP Grant/StanCOG	Safe Routes to School Ped Improv. Yosemite from W. Reinway to CL	<u>ATP</u>	946,000
	Sustainable Communities Grant	Corridor Study (match will come from Traffic CFF)	<u>DOT SHA/CFF</u>	101,325
	Community Connections/StanCOG	F Street Overlay Project Yosemite to Bonnie Brae (Also SB1 Funds)	<u>StanCOG Grant/Measure L</u>	1,428,927
	Skyline Improvements	Skyline Rehabilitation Project	<u>STBGP/Measure L</u>	439,000
Total Capital Projects				14,086,622

City of Waterford
Schedule of Inter-Fund Transfers
Fiscal Year 2023-2024

Fund	Dept	Account		Fund Description	Department	Transfer Out	Transfer In	Description
5050	700	9250	Transfers Out	Wastewater Treatment Plant	Wastewater	2,500		Contribution for Public Safety
5070	800	9250	Transfers Out	Water - River Pointe	Water	3,750		Contribution for Public Safety
5071	800	9250	Transfers Out	Water - Waterford	Water	3,750		Contribution for Public Safety
1010	210	6910	Transfers In	General Fund	Police Services		10,000	Contribution for Public Safety
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2005	120	9250	Transfer Out	Special Business Fund	Administration	81,525		Special Business
1010	120	6910	Transfer In	General Fund	Administration		6,525	Admin Special Business
1010	580	6910	Transfer In	General Fund - Parks	Parks		75,000	Park Improvements
2330	110	9250	Transfer Out	RDA Successor	Administration	7,000		RDA Approved Admin
1010	110	6910	Transfer In	General Fund	Administration		7,000	RDA Approved Admin
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2050	310	9250	Transfer Out	Gas Tax Street Improvements	Streets/Drainage	487,658		Street Maintenance
1010	310	6910	Transfer In	General Fund	Streets/Drainage		262,729	(Based on revenues)
6310	310	6910	Transfer In	CIP Streets	Streets/Drainage		224,929	SB1 Allocation
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2270	310	9250	Transfer Out	Local Transportation	Streets/Drainage	12,500		Nonmotorized Funds
6310	310	6910	Transfer In	CIP Streets	Streets/Drainage		12,500	For Community Connections
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2151	210	9250	Transfer Out	Capital Facility Fees	Police	9,500		
2091	110	9250	Transfer Out	Capital Facility Fees Admin.	Administration Facilities	2,500		For City Admin
2092	110	9220	Transfer Out	Capital Facility Fees City Facilities	City Facilities	3,000		For Public Works Building
1010	210	6910	Transfer In	General Fund - Police	General Fund		9,500	For Police Building
1010	110	6910	Transfer In	General Fund - Administration	Administration		5,500	For City Admin
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2230	260	9250	Transfer Out	Lighting District	Assessment District	9,500		Shared Labor Transfer
2210	260	6910	Transfer In	Lighting and Landscaping District	Assessment District		9,500	Shared Labor Transfer
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6320	320	9250	Transfers Out	Measure L Streets and Roads	Measure L	1,007,102		Measure L Streets and Roads
6320	320	9250	Transfers Out	Measure L Traffic Management	Measure L	100,000		Measure L Traffic Management
6310	310	6910	Transfers In	CIP Streets	Grant Match		902,102	Community Connections/CMAQ
6310	320	6910	Transfers In	CIP Streets	Grant Match		105,000	Skyline
6310	320	6910	Transfers In	CIP Streets	Grant Match		100,000	Pasadena Signal
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5050	700	9250	Transfers Out	Wastewater Operations	Wastewater	312,103		CIP Reserves
4350	700	6910	Transfers In	Wastewater CIP	Wastewater		312,103	CIP Reserves
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5070	800	9250	Transfers Out	River Pointe Operations	Water	11,308		CIP Reserves
5071	800	9250	Transfers Out	Water Operations - Waterford	Water	737,495		CIP Reserves
5075	800	6910	Transfers In	Water CIP	Water		748,803	CIP Reserves
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5072	800	9250	Transfers Out	Water Operations - Hickman	Water	70,799		CIP Reserves
5076	800	6910	Transfers In	Water CIP - Hickman	Water		70,799	CIP Reserves
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4350	700	6910		ARPA Funds -20% Wastewater	Infrastructure		357,317	ARPA Infrastructure
5075	800	6910		ARPA Funds - 80% Water	Infrastructure		1,429,268	ARPA Infrastructure
1010	199	9250	Transfers Out	ARPA Funds	Infrastructure	1,786,585		ARPA Infrastructure
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Transfers						<u>4,648,575</u>	<u>4,648,575</u>	

City of Waterford
Summary of Long Term Debt Obligations

Lender	Project	Fund	Payment Account		Payment 2023-2024	Principal Balance July 1, 2023	Maturity Date
CEC	Solar	General - Admin	1010-110-9010	Debt Service - Principal	6,642	\$40,869	FY 2029
			1010-110-9110	Debt Service - Interest	393		
USDA	Police Facility	General-Police	1010-210-9010	Debt Service - Principal	41,443	\$1,420,109	FY 2047
			1010-210-9110	Debt Service - Interest	50,072		
PNC /CEC	Solar	General - Community Center	1010-560-9010	Debt Service- Principal	10,957	\$72,168	FY 2029
			1010-560-9110	Debt Service-Interest	1,050		
PNC	Solar	Other Gov - Lighting/Landsc.	2210-260-9010	Debt Service: Principal	8,440	\$79,261	FY 2029
			2210-260-9110	Debt Service: Interest	2,806		
PNC	Solar	Other Gov- Lighting	2230-260-9010	Debt Service: Principal	8,440	\$79,261	FY 2029
			2230-260-9110	Debt Service: Interest	2,806		
PNC /CEC	Solar	Wastewater CIP	4350-700-9010	Debt Service: Principal	97,102	\$755,971	FY 2029
			4350-700-9110	Debt Service: Interest	10,762		
Umpqua Bank	Water System Acquisition	Water CIP (Waterford 86% and Hickman 14%)	5075-800-9010	Debt Service: Principal	181,718	\$1,397,672	FY 2030
			5075-800-9110	Debt Service: Interest	43,747		
			5076-800-9010	Debt Service: Principal	29,582	\$227,528	
			5076-800-9110	Debt Service: Interest	7,122		
2012 Refunding Revenue Bonds	Various	Waterford Public Financing Authority	5090-000-2799	Debt Service: Principal	145,000	\$1,200,000	FY 2027
			5090-110-9110	Debt Service: Interest	52,093		
Total Long Term Debt Fiscal Year Payments and Principal Balance:					\$700,175	\$5,272,839	

**City of Waterford
Schedule of Inter-Fund Loans
Outstanding as of June 30, 2023**

Date Loaned	Loaned From:	Loaned To:	Purpose:	Amount	Interest Rate
June 30, 2015	General Fund 1010	River Pointe Water System Fund 5070	Cover operating deficits	283,193	LAIF + 1.00%
June 30, 2016	Waterford Public Financing Authority Fund 5090	River Pointe Water System Fund 5070	Cover operating deficits	36,370	LAIF + 1.00%
Total Loaned to River Pointe Water System				<u>319,563</u>	



City of Waterford Authorized Positions

<u>Administration Department</u>	<u>Number</u>
City Manager	1
Administrative Services Director/City Clerk	1
Finance Manager/Treasurer	0.5
Administrative Analyst/Deputy City Clerk	1
Accounting Technician I/II	1.5
Code Enforcement Officer - Part Time	0.6
<u>Public Works Department</u>	
Public Works Superintendent	1
Public Works Supervisor	1
Maintenance Worker I/II/III	3
Custodian	0.5
Water & Wastewater Supervisor	1
Chief Plant Operator	1
Wastewater Treatment Plant Operator I/II	1
Water Operator I/II/III	3

BUDGET GUIDE

The budget guide is provided as an overview of the various sections of the City of Waterford's annual budget. It describes the structure of the City's finances and the budget.

The budget is the City's fundamental policy document. It describes the City's goals and details how resources are allocated to achieve these goals. In addition, the budget serves as the annual financial plan, an operations guide and a communication tool.

THE BUDGET CONSISTS OF:

Budget Message: The Budget Message is the City Manager's transmittal letter submitting the budget to the City Council. The Budget Message summarizes the City's current and long-term financial position, highlights new programs and organizational changes addressed in the budget and outlines the financial challenges facing the City. Current City financial policies are also described, and an organization chart is included.

Revenue and Expenses By Fund: This section provides detailed revenue and expense projections for all City Funds. Revenue related accounts categorize the type of income received by the City and are specific to the specific source. Expenses are detailed by Fund and Department. Both revenues and expenses include historical data for the past 3 years and an estimate for the current fiscal year not yet completed. The City's General Fund is organized into key operating functions including:

- Administration
- City Council
- Police Services
- Public Works Administration
- Streets/Drainage
- Building & Neighborhood Serv.
- Planning
- Museum
- Community Center
- Parks

The Special Revenue Funds include the budgets for Gas Tax, Grant Funding, Local Transportation, and a variety of budgets related to specific revenue sources.

The Enterprise Funds include the budgets for the Water Systems, Wastewater Treatment Plant, and the Waterford Public Financing Authority.

Other budgets included are the Capital Improvement Funds and the Fiduciary Funds.

Both expenditure and revenue accounts are closely tied with current practices used in governmental budgeting and accounting standards.

Departmental expenses and revenues are grouped into accounts. These detailed accounts provide the accounting and management structure for operations and monitoring throughout the Fiscal Year.

BUDGET GUIDE

Payroll expenses include employee related accounts that include personnel costs for permanent full-time and part-time salaries, overtime, Standby and Special Duty pay, FICA, Retirement, Health Insurance and Worker's Compensation.

Professional services accounts include legal, accounting, finance, engineering and a variety of consulting and other professional services, contract repair and maintenance, utility charges, training and memberships, equipment rentals, insurance and employment services.

Supply accounts provide the means to purchase items for repair and maintenance, operational activities such as special department expenses, uniforms, and office supplies.

Intergovernmental charges include transfers in and out of funds, administrative charges, which represent inter-fund transfers for services rendered.

Debt Service includes principal and interest payments on outstanding debt.

Capital Outlay includes expenditures for tangible fixed assets including land, buildings, furniture, equipment and City vehicles.

Capital Improvement Program: These capital expenditures are budgeted as funds and stand as separate accounting and management entities. Departments organize these projects and the City Council approves funding on a yearly basis. The Capital Improvement Program is also a tool for planning future projects and proposed projects. This listing may change as it is often dependent on a funding source that may or may not be funded.

Staffing Allocation: The staffing allocation details the positions contained in the City's budget.

STRUCTURE OF THE CITY'S FINANCES

The City's finances are structured in a variety of funds that are the basic accounting and reporting entities in governmental accounting. The funds that comprise the budget are grouped into two major categories, Governmental Funds and Proprietary Funds. The purpose of each of the various funds within these two categories is described below:

Governmental Funds

Governmental Funds include Tax Supported Funds and Special Revenue Funds. They are accounted for under the modified accrual basis of accounting.

Tax Supported Funds includes the General Fund and the Maintenance Districts. The General Fund is the primary operating fund for governmental services,

BUDGET GUIDE

funding traditional tax-supported activities such as law enforcement and community development. The Maintenance Districts are funded through special assessments and provide storm drain facility maintenance, street lighting and in some cases continuing care of the landscaping in the common areas in the district.

Special Revenue funds include the Gas Tax, Local Transportation, Impact Fee Funds and the Lighting and Landscaping Districts. The use of Special Revenue Fund resources is legally restricted for specific purposes.

Proprietary Funds

Proprietary Funds include Enterprise Funds. They are accounted for under the full accrual basis of accounting.

Enterprise Funds, including the Water Systems, Wastewater Treatment Plant, and the Public Financing Authority are used to account for operations that are self-supporting with user fees covering expenditures.

BASIS OF ACCOUNTING

This budget is uniformly presented on a governmental-type (“modified accrual”) accounting basis, which focuses on the use of the City’s expendable resources, rather than determining net income. The City’s enterprise funds, which are financed and operated in a manner similar to business enterprises, are accounted for on an accrual accounting basis. Accrual accounting records revenues when they are earned, versus when cash is received and expenditures are recorded when goods and services are received.

THE ANNUAL BUDGET PROCESS

The City’s annual budget is prepared on a July 1 to June 30 fiscal year basis. The budget preparation is an ongoing process, which includes the phases of development, proposal, public workshop, adoption, monitoring, and mid-year adjustments, and occasional new or amended allocations at publicly noticed City Council meetings.

The budget development phase typically begins in March with the preparation of revenue estimates and budget needs. City Staff prepare budgets for which they are responsible. The City Manager reviews the proposals with departmental managers and makes final adjustments. The proposed budget is then submitted to the City Council in May at a City Council workshop. At this time, the Council hears from the City Manager and department managers regarding budget requests and recommendations. Prior to June 30, the City Council holds public hearing(s) on the budget and then adopts the final budget by resolution. The adopted budget takes effect on July 1, the first day of the new fiscal year.

BUDGET GUIDE

After the budget is adopted, the City enters the “budget monitoring” phase. The City’s line-item budget is controlled throughout the year by the monitoring of all expenditures by City staff and department managers to ensure that funds are used in an approved manner. Adjustments to expenditures within or between departmental budgets are accomplished on an as-needed basis administratively throughout the year with the approval of the City Manager. City Council approval is required for additional appropriations from fund balances or for new revenue sources. A mid-year and year-end budget adjustment process is utilized should there be significant changes needing a comprehensive assessment.

City of Waterford Financial Policies

1. **General Fund Reserves:** The Waterford City Council target for the General Fund reserve level is **50%** of the total appropriations. This is to protect the General Fund against fluctuations in major revenue sources and provide time to adjust budget levels if adverse economic conditions arise.
2. **Enterprise Funds:** Each Enterprise and non-General Fund operations should be self-funding and should carry reserve levels and rate structures that are adequate to protect against fluctuating revenue levels, operational cost impacts, and long-term capital infrastructure requirements.
3. **Enterprise Funds – Allowance for Doubtful Accounts:** The City has established a policy for the allowance for doubtful accounts for the Enterprise Funds at 15% of accounts receivables, and will be adjusted as a part of the yearend close out process.
4. **CIP Enterprise Funds Reserve Transfer:** The Wastewater Treatment Plant Fund and the Water Enterprise Funds will retain in unrestricted fund balance only 25% of annual budgeted expenses. Any remaining amounts will be transferred to CIP Reserves for each fund type and held for capital improvement projects in that fund. This transfer will be computed and budgeted for each year in the funds with the actual transferred amount based on yearend actuals.
5. **Inter-fund loans:** Loans between funds or from fund reserves should be evaluated and considered in light of multi-year business plans that demonstrate a reasonable ability to repay. The annual budget should detail all inter-fund loans and their conditions of repayment. Inter-fund loans should be repaid as soon as financially feasible at an interest rate at least equal to what the advancing fund would earn if the loan were not made. Loans are to be recorded on the balance sheet and articulated in the financial statement notes section.
6. **Inter-fund transfers and charges:** Transfers between funds should be charged on the basis of actual costs, not on budget estimates to ensure proper cost allocation.
7. **Fees and charges for service:** Fees and charges should reflect the fair and approximate cost of providing those services. They should be updated regularly and should reflect the impact of inflationary CPI cost increases, and not exceed the actual cost. General tax revenue should primarily support basic services to all members of the community. Fees and charges are not basic services and they should reflect the cost of providing those special services, which are generally not used by the typical citizen.
8. **Purchasing:** The City will adhere to all Government Code requirements for Public Works projects which require a bid process for any contracts over \$5,000. For all other items not dictated by code the City Manager will have authority to contract for any good or service that is in the adopted budget and less than \$20,000. All other items in excess of \$20,000 will

City of Waterford Financial Policies

require a request for proposal process unless the service or good is unique and enough vendors are not available to provide proposals, and City Council authorization.

9. **Grant Management:** Grant applications that need City Council authorization and resolutions will be agendized for approval; grants of less than \$50,000 will be submitted as needed, and when the timing of application is critical. Budgets will reflect awarded grants only.
10. **Budget items requiring City Council action:**
 - a. Appropriation from reserves
 - b. Transfers between funds when greater than \$10,000
 - c. Appropriation of any non-departmental revenues greater than \$5,000
 - d. Inter-fund loans
 - e. Creation of a new CIP project or changes to existing CIP appropriations
11. **Budget items delegated to the City Manager:**
 - a. Transfer between budgeted activities or departments within a fund
 - b. Transfer of appropriations for capital items budgeted within the same fund
 - c. Increase appropriation where new or additional grant or non-economic based revenue is also increased
 - d. Initiate professional service and maintenance contracts when budgeted and less than \$25,000.
12. **Budget items delegated to Department Managers:**
 - a. Allocation of appropriations within their department fund
 - b. Monitoring and achieving departmental revenue and expenditure estimates
 - c. Planning, recommending, and implementing long-range proposals for operations they are assigned to manage
13. **Budget responsibilities delegated to Waterford Citizens:**
 - a. Get educated about public financing and participate in the city's budgeting and auditing processes
 - b. Be responsible citizens and honor financial obligations for city services
 - c. Shop local to help preserve funding for city services
 - d. Volunteer in civic activities and help minimize impacts the city budget
14. **Investment Strategies:** The City has an approved Investment Policy in place and all investments are required to adhere to the policies as established by City Council.



City of Waterford Investment Policy

City of Waterford

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August 2012

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I. Scope

This policy applies to the investments of the City of Waterford to all funds accounted for in the annual budget. Funds of the City will be invested in compliance with the provisions of, but not necessarily limited to California Government Code Section 53601 et sec and other applicable statutes. Investments will be in accordance with these policies and written administrative procedures. This policy does not regulate the investment of bond proceeds.

II. Philosophy

The basic principles underlying Waterford's investment philosophy is to ensure the safety of public funds; provide that sufficient money is always available to meet current expenditures; and achieve a reasonable rate of return on its investments.

III. Objectives and Safety

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

A. Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

Credit risk is the risk that an obligation will not be paid and a loss will result. The City will seek to minimize this risk by:

- Limiting investment to the safest types of securities as listed in the "Authorized Investment" section.
- Diversifying its investments among the types of securities that are authorized under this investment policy.

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investor's portfolio. For example, an investor with large holdings in long-term bonds has assumed significant interest rate risk because the value of the bonds will fall if interest rates rise. The City can minimize this risk by:

- Buying and holding its securities until maturity.
- Structuring the investment portfolio so that securities mature to meet cash flow requirements.

B. **Liquidity:** Liquidity is the second most important objective of the investment program. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by maintaining a portion of the portfolio in liquid money market mutual funds or local government investment pools. In addition, the City will maintain one month's cash needs in short term investments no more than 50% shall be maintained in securities maturing in more than two years. Since all possible cash demands cannot be anticipated, however, the portfolio will consist of securities with active secondary or resale markets should the need to sell a security prior to maturity arises.

C. **Yield:** Yield on the City's portfolio is last in priority among investment objectives. The investment portfolio shall be designed to obtain a market rate of return that reflects the authorized investments, risk constraints, and liquidity needs outlined in the City's investment policy. Compared to similar sized cities, the City of Waterford should be able to take advantage of its reserve balances to achieve higher yields through long-term investments. In addition, the City will strive to maintain the level of investment of idle funds as close to 100 percent as possible.

IV. Prudence

A) Standards

The City of Waterford adheres to the guidance provided by the "prudent investor" standard (CA 53600.3) to insure that:

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law."

This standard of prudence is to be used by all investment staff and will be applied in the context of managing an overall portfolio.

B) Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

C) Delegation of Authority

The authority to invest City funds rests with the City Manager and designated staff, herein referred to as investment staff. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established. The City Manager shall be responsible for all transactions undertaken and will establish a system of controls to regulate the activities of subordinate officials.

The City may delegate its investment decision making and execution authority to an investment advisor. The advisor shall follow the policy and such other written instructions as are provided.

V. Investment Parameters

A. AUTHORIZED INVESTMENTS

The California Government Code (Sections 53600 et seq.) governs investment of City funds. The following investments are authorized:

1. U.S. Government Securities (e.g. Treasury notes, bonds and bills) that are backed by the full faith and credit of the United States
 - a) There is no limit on purchase of these securities.
 - b) Securities will not exceed 10 years maturity.
 - c) All purchased securities must have an explicit or a de facto backing of the full faith and credit of the U.S. Government.

2) U.S. Government Agency Securities – Obligations issued by the Federal Government agencies (e.g. Federal National Mortgage Association).

a) There is no limit on purchase of these securities except for:

- Callable and Multi-step-up securities provided that:
- The potential call dates are known at the time of purchase;
- The interest rates at which they “step-up” are known at the time of purchase
- The entire face value of the security is redeemed at the call date.
- No more than 25 percent of the par value of the portfolio.

b) Securities will not exceed 10 years maturity.

3. Bonds of State of California Municipal Agencies

a) Having at time of investment a minimum Double A (AA/AA2) rating as provided by a nationally recognized rating service (e.g. Moody’s and/or Standard and Poor’s).

b) May not exceed 10 percent of the par value of the portfolio.

4. Certificates of Deposit (CD) - A debt instrument issued by a bank for a specified period of time at a specified rate of interest.

a) May not exceed 20 percent of the par value of the portfolio.

b) No more than 10 percent of the par value of the portfolio in collateralized CDs in any institution.

c) Purchase collateralized deposits only from federally insured large banks that are rated by a nationally recognized rating service (e.g. Moody’s and/or Standard and Poor’s).

d) For non-rated banks, deposit should be limited to amounts federally insured (FDIC).

5. Banker's Acceptance Notes (BA) – Bills of exchange or time drafts drawn on and accepted by commercial banks. Purchases of banker's acceptances are limited to:

- a) No more than 30 percent of the par value of the portfolio.
- b) Not to exceed 180 days maturity.

6. Commercial Paper - Short-term unsecured obligations issued by banks, corporations, and other borrowers. Purchases of commercial paper are limited to:

- a) Having highest letter or numerical rating as provided for by a nationally recognized rating service (e.g. Moody's and/or Standard and Poor's).
- b) No more than 15 percent of the par value of the portfolio.
- c) Not to exceed 270 days maturity.
- d) No more than \$3 million or 10 percent of the outstanding commercial paper of any one institution, whichever is lesser.

7. State Approved Investment Pools – Such as Local Agency Investment Fund (LAIF) – A State of California managed investment pool or the Central San Joaquin Valley RMA Pooled Investment, etc., may be used up to the maximum permitted by California State Law.

8. Short-Term Repurchase Agreements (REPO) – A contractual agreement between a seller and a buyer, usually of U.S. government securities, whereby the seller agrees to repurchase the securities at an agreed upon price and, usually, at a stated time.

- a) Not to exceed 1 year.
- b) Market value of securities that underlay a repurchase agreement shall be valued at 102 percent or greater of the funds borrowed against those securities.
- c) A Master Repurchase agreement must be signed with the bank or dealer.

9. Money Market Deposit Accounts – Liquid bank accounts which seek to maintain a net asset value of \$1.00.

10. Mutual Funds which seek to maintain a net asset value of \$1.00 and which are limited essentially to the above investments.

- a) No more than 20 percent of the par value of the portfolio.
- b) No more than 10 percent of the par value with any one institution.

11. Negotiable Certificates of Deposit (NCD) issued by nationally or state chartered banks and state or federal savings institutions and further defined in note 11 of Appendix A. Purchases of negotiable certificates of deposit:

- a) May not exceed 10 percent of the par value of the portfolio.

12. Medium-Term Corporate Notes – Issued by corporation organized and operating within the United States or by depository institutions licensed by the United States or any state and operating with the United States.

- a) Not to exceed 5 years maturity.
- b) Securities eligible for investment shall have a minimum rating of AA from a nationally recognized rating service (e.g. Moody's and/or Standard & Poor's).
- c) No more than 10 percent of the par value of the portfolio.
- d) If securities owned by the City are downgraded by either Moody's or Standard & Poor's to a level below AA, it shall be the City's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.

B) PROHIBITED INVESTMENTS

Includes all investments not specified above, and in particular:

- Reverse repurchase agreements
- Derivatives
- Financial Futures and Financial Options also known as forward contracts for securities

C) Investment Policies

The following general criteria relating to portfolio diversification and credit worthiness will be used in selecting depositors and brokers/dealers (financial institutions) in the placement of city investments:

- The financial capacity and credit worthiness of the financial institution shall be considered before the placement of city investments
- Current financial statements shall be maintained for each institution in which or through which cash is invested
- No more than 25% of the city's portfolio (exclusive of government agency issues and LAIF) shall be placed with any financial institution
- No more than 10% of the portfolio value shall be invested in the corporate bonds of any single corporate entity (exclusive of government agency issues)
- Certificates of deposit (negotiable and collateralized) placed by the city shall not constitute more than 15% of the total assets of the institution; and negotiable certificates of deposit will only be placed with institutions with total assets in excess of \$200 million and maintain a ratio of equity to total assets of at least 5%.

D) Definitions of Lengths for Investments

DEFINITION OF SHORT-TERM INVESTMENTS Short-term investments are generally defined as those instruments maturing in one year or less. Short-term investments in repurchase agreements are defined as those investments maturing in less than five calendar days.

DEFINITION OF LONG-TERM INVESTMENTS- Investments considered long-term are generally defined as those instruments maturing in one year or longer. Repurchase agreements with maturities greater than five days are considered long-term.

VI. Reporting

A) Quarterly Reporting

The Finance Manager will provide to the City Council quarterly investment reports which provide a detailed summary of the status of the investment program. The quarterly report will contain the following:

- The type of investment, issuer, and date of maturity par and dollar amount invested on all securities, investments and moneys held by the local agency.
- A description of any of the local agency's funds, investments, or programs that are under the management of contracted parties, including lending programs.
- A current market value as of the date of the report and the source of this same valuation for all securities held by the local agency, and under management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund.
- A statement of compliance with the Government Code and this policy.
- A statement denoting the ability of the local agency to meet its pool's expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall, or may, not be available.

VII. Investment Advisor

A) Qualifications

A dealer acts as a principal in security transactions, selling securities from and buying securities for their own position. A dealer must have the following in order to be considered an acceptable dealer:

- a) At least three years of experience operating with California municipalities;
- b) Maintain an inventory of trading securities of at least \$10 million; and
- c) Be approved by the Finance Director and City Manager before being added to the City's approved dealers. In addition, individual traders or agents representing a dealer:

A dealer will be removed from the approved dealers should there develop a history of problems to include: failure to deliver securities as promised, failure to honor transactions as quoted, or failure to provide accurate information.

B) Renewal

The performance of the city's investment advisor and investment advisory firm shall be reviewed annually based on the following criteria:

- Understanding of the city's overall investment program and the investment objectives and constraints unique to the city, and approach to management of the city's portfolio.
- Experience, resources, and qualifications of the firm and individuals assigned to this account.
- Experience of the firm in managing state/local/district government reserve funds.
- Performance of the managed portion of the city's portfolio.
- Reporting methodology and additional investment of financial services offered or available through affiliation.
- Fees, relative to services

VIII. Definitions

1. Bond proceeds- The money paid to the issuer by the purchaser for a new issue of municipal bonds, used to finance a project or purpose for which the bonds were issued and to pay certain costs of issuance. This is equal to the par amount of bonds, plus accrued interest, less original issue discount plus premium
2. Securities- An instrument representing ownership (stocks), a debt agreement (bonds) or the rights to ownership (derivatives).
3. Liquidity- The degree to which an asset or security can be bought or sold in the market without affecting the asset's price. Liquidity is characterized by a high level of trading activity
4. Money market mutual funds- is an open-ended mutual fund that invests in short-term debt securities such as US Treasury bills and commercial paper
5. Local government investment pools-is a voluntary investment vehicle operated by the State Treasurer
6. Bonds- is a debt security, in which the authorized issuer owes the holders a debt and, depending on the terms of the bond, is obliged to pay interest (the coupon) to use and/or to repay the principal at a later date, termed maturity
7. Secondary markets- is the financial market in which previously issued financial instruments such as stock, bonds, options, and futures are bought and sold
8. Treasury Notes- a government debt issued by the United States Department of the Treasury through the Bureau of the Public Debt. Treasury securities are the debt financing instruments of the United States federal government
9. Collateralized deposits- an instrument offered by a bank that guarantees the depositor a rate of return if they hand over their money to the bank for a set time period

10. Rollovers-the action taking place at end of day, where all open positions with value date equals SPOT (A foreign exchange transaction in which each party promises to pay a certain amount of currency to the other on the same day or within one or two days), will be rolled over to the next business day
11. Master repurchase agreement-the sale of securities together with an agreement for the seller to buy back the securities at a later date
12. Mutual funds- a professionally managed type of collective investment scheme that pools money from many investors to buy stocks, bonds, short-term money market instruments, and/or other securities
13. Depository institutions- a financial institution in the United States (such as a savings bank, commercial bank, savings and loan association, or credit union) that is legally allowed to accept monetary deposits from consumers
14. Reverse repurchase agreements- The purchase of securities with the agreement to sell them at a higher price at a specific future date
15. Derivatives- a contract between two parties that specifies conditions (especially the dates, resulting values of the underlying variables, and notional amounts) under which payments, or payoffs, are to be made between the parties
16. Financial Options - a derivative financial instrument that specifies a contract between two parties for a future transaction on an asset at a reference price (the strike).^[1] The buyer of the option gains the right, but not the obligation, to engage in that transaction, while the seller incurs the corresponding obligation to fulfill the transaction. The price of an option derives from the difference between the reference price and the value of the *underlying* asset (commonly a stock, a bond, a currency or a futures contract) plus a premium based on the time remaining until the expiration of the option
17. Negotiable certificates of deposit-a time deposit, a financial product commonly offered to consumers in the United States by banks, thrift institutions, and credit unions

CITY OF WATERFORD
Debt Management Policy
Adopted April 20, 2017

I. Introduction

A. The City of Waterford has a long history of issuing multiple types of debt and working with various City departments, residents, businesses, and other government agencies to derive the most effective financing solution for all involved. The purpose of a Debt Management Policy (Policy) is to articulate the guiding principles for City debt issuance and debt management before consideration of specific action. This Policy sets forth certain equally important objectives for the City and establishes overall parameters for responsibly issuing and administering the City's debt.

- Minimize debt service and issuance costs
- Maintain access to cost-effective borrowing
- Achieve and maintain highest practical credit rating
- Full and timely repayment of debt
- Maintain full and complete financial disclosure and reporting
- Ensure compliance with state and federal laws and regulations.

B. Scope of Application – These policies establish the parameters within which the City of Waterford, or the Waterford Public Financing Authority on behalf of the City (hereinafter referred to as City), may issue debt. Additionally, these policies apply to debt issued by the City on behalf of assessment, community facilities, or other special districts, as well as conduit debt.

C. The Policy is intended to guide the City regarding its debt obligations in the course of its customary practices. However, from time to time, certain compelling circumstances may arise which would cause the City to deviate from the policies herein. The Council may consider deviations from the stated policies where compelling (or extraordinary) circumstances exist and Staff recommends the same.

II. Governing Authority and Responsibility

A. Authority – The City's debt program for all City funds shall be operated in conformance with applicable federal, state, and other legal requirements, including authorizing Waterford City Codes.

B. Delegation of Authority – The City Council assigns responsibilities to the City Manager's Office for managing and coordinating all activities related to the structure, issuance and administration of all long- and short-term debt obligations.

No debt obligations shall be presented to the City Council for their authorization without a joint assessment by and mutual recommendation of the City Manager's Office and City Treasurer's Office. Departments planning debt-financed capital programs or equipment acquisitions shall work in close coordination with City Treasurer's Office and the City Manager's Office to provide information and otherwise to facilitate the issuance and on-going administration of debt.

In preparation of bond issuance documents and other related on-going matters the following roles shall serve as guidance.

1. City Treasurer/Finance Manager:
 - responsible for structure, issuance, and administration
 - maintaining relationships with rating agencies, investors, etc.
 - Role in document preparation and review
 -
2. City Manager and Delegated Departments:
 - project identification and priority
 - source(s) of debt service
 - sources for project operation and maintenance
 - Role in document preparation and review
 -
3. City Attorney
 - Independent check on adherence to law and regulations
 - Protect interests of City
 - Role in document preparation and review

C. Point of Contact — The Finance Manager shall be responsible for maintaining good communication with rating agencies, investors, and other debt related service providers about the City's financial condition and will follow a policy of full disclosure.

D. The City Council, should take these policies into account when considering the issuance of debt that may impact the City .

E. Policy Review and Approval – The City Council has reviewed these policies. Any amendments to these policies shall be approved by the City Council. The Finance Manager shall conduct an annual review of this policy and bring forward to City Council any amendments deemed necessary and appropriate.

III. Capital Financing and Debt Management

The City Council recognizes that any new debt obligation will have an impact on the long-term affordability of all outstanding and planned debt, as well as budgetary impacts associated with the maintenance and operating costs of debt-financed facilities.

A. Debt Capacity – the City will keep outstanding debt within the limits of the City Code’s applicable law and regulations, specific bond covenants, and at a level consistent with these policies.

B. Feasibility – To insure its consistency with respect to the City’s debt management objectives, no debt obligations shall be undertaken or authorized without an assessment and recommendation of the City Manager’s Office.

1. General Fund / Special Revenues - In conjunction with the City Manager’s Office, the Finance Manager shall cause an internal feasibility analysis to be prepared for each long-term financing that analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.

2. Enterprise Funds — Evaluating the affordability of new debt for enterprise funds, enterprise rate levels must fully cover debt service requirements, as well as, operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City’s rate review and setting process.

C. Capital Expenditure Considerations – The City will consider the following factors to evaluate pay-as-you-go versus debt financing to fund capital expenditures.

1. Factors favoring Pay-as-you-Go:

- a) Current projected revenues and adequate fund balances are available or project phasing can be accomplished.

- b) Long-term total costs are lower due to the avoidance of interest expense.

- c) Existing debt levels adversely affect the City’s credit rating.

- d) Market conditions are unfavorable or present difficulties in marketing.

2. Factors favoring Debt Financing:

- a) Current and projected revenues available for debt service are sufficient and reliable so that financings can be marketed with investment grade credit ratings.
- b) Market conditions present favorable interest rates and demand for the City financings.
- c) A project is mandated by state or federal requirements, and current resources are insufficient or unavailable fully to fund the project(s).
- d) The project is immediately required to meet or relieve capacity needs or emergency conditions and current resources are insufficient or unavailable.

IV. Debt Issuance

A. Purposes of Debt Issuance

1. Long-term Debt – Long-term debt may be used to finance the acquisition or improvement of land, infrastructure, facilities, or equipment for which it is appropriate to spread these costs over more than one budget year. Long-term debt may also be used to fund capitalized interest, costs of issuance, required reserves, and any other financing-related costs that may be legally capitalized. Long-term debt shall not be used to fund City operating costs.

2. Short-term Debt – Short-term debt will be considered as an interim source of funding in anticipation of long-term debt. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs.

Short-term debt is also appropriate to address legitimate short-term cash flow requirements during a given fiscal year to fund operating costs of the City to provide necessary public services. The City will not engage in short-term borrowing solely for the purpose of generating investment returns.

3. Refunding – Periodic reviews of outstanding debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints) when there is a net economic benefit of the refunding. Non-economic refundings may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status, issuer, or the debt service profile, etc. The City may purchase its bonds in the open market for the purpose of retiring the obligation when the purchase is cost effective.

B. Public Policy Discussion – Those projects involving the issuance of debt that may be controversial or of high public interest should be subject to public discussion through community meetings, outreach, and / or City Council meetings, etc.

C. Method Of Sale - Except to the extent a competitive process is required by law, the City Treasurer shall be responsible for determining the appropriate manner in which to offer any securities to investors. The City’s preferred method is negotiated sale. However, other methods such as competitive sale and private placement may be considered on a case-by-case basis.

D. Pooled Financing – The City Treasurer/City Manager on a case-by-case basis shall be responsible for determining the appropriate use of third party “Pools” to issue City debt obligations. Preferred method is direct issuance by the City.

E. Professional Assistance - The City Treasurer/City Manager shall have the authority to periodically select service providers as necessary to meet legal requirements and minimize City debt costs. The City Treasurer/City Manager will make such selections with the goal of achieving an appropriate balance between service (including experience, professional reputation, and market recognition) and cost. The City Treasurer/City Manager is authorized, but not required, to select such services providers through sole source selection process of his or her choosing unless a competitive or other process is specifically required by law or these policies.

V. Debt Structure Features

A. Debt Repayment

1. Useful Life – The City shall structure its debt issues so that the maturity of the debt issue is consistent with the economic or useful life of the capital project to be financed.

2. Back loading – To the extent possible, long-term debt shall not be back loaded. The structure of the debt shall be a factor of pricing and cash flow determined on a case-by-case basis by the City Treasurer at the time of borrowing.

B. Credit Quality – The City seeks to obtain and maintain the highest possible credit ratings when required for issuing short- and long-term debt.

C. Fixed-rate Debt – Fixed-rate debt shall be the preferred method of pricing.

D. Variable-rate Debt – The City may choose to issue debt that pays a rate of interest that varies according to a pre-determined formula or index or results from a periodic remarketing of the debt. There may be situations in which the City will benefit from

variable rate debt, it must be acknowledged, however, that issuing variable rate debt passes an unknown obligation onto future City Councils.

E. Derivatives – Derivative products may have application to certain City borrowing programs. The City Treasurer shall evaluate the use of derivative products on a case by-case basis to determine whether the potential benefits are sufficient to offset any potential costs and are consistent with state statutes and financial prudence.

F. Call Provisions – The timing for when bonds are callable varies and is determined at time of pricing. The City’s preferred structure is to negotiate for optional redemption at par in order to maintain flexibility in the future. The City shall endeavor not to issue non-callable debt except to the extent it is legally required and / or market conditions dictate otherwise; non-callable debt should not be issued strictly to generate additional price savings.

VI. Debt Administration

A. Post Issuance Compliance – The Finance Manager’s Office shall maintain written directives and procedures outlining required actions to ensure compliance with local, state, and federal regulations. Such directives should include: Continuing Disclosure, Arbitrage Rebate, Private Use Limitations, Other Tax Compliance Requirements and Permitted Investments of bond proceeds.

B. Refunding – The Finance Manager’s Office will conduct periodic review of outstanding debt to identify refunding opportunities.



General Business 6e

May 18, 2023

Lonnie Statzer Public Works Superintendent
City Council Staff Report

Motion: Awarding Bid and Approving an Agreement with George Reed Inc, in the Amount of \$1,680,236.00 for Project No. 2023-05, “F Street Overlay Project” and Authorizing the City Manager to Execute the Agreement.

SUMMARY:

The City Council is being asked to award bid and approving an agreement with George Reed Inc, in the amount of \$1,680,236.00 for Project No. 2023-05 “F Street Overlay Project” and authorizing the City Manager to execute the agreement.

ANALYSIS:

Project location will be F Street, between Yosemite Blvd (SR132) and the North City Limit. F Street has become very dilapidated from years of heavy traffic use, which includes large commercial vehicles. The consistent heavy usage has caused several large ruts and potholes throughout the area of repair. These ruts and potholes make the rideability rough and increases staff workload to make repairs. The “F Street Overlay Project” will utilize Measure L and SB1 Funds and will improve F Street with the installation of frontage improvements, including curb, gutter, and sidewalk, pavement widening, curb return upgrades, storm drain improvements, roadway resurfacing, and striping. All proposed improvements will be within the City’s existing right-of-way

On May 3, 2023, The City received three bids:

Bid	Company	City and State	Bid Amount
1.	George Reed, Inc.	Roseville, CA	\$1,680,236.00
2.	United Pavement Maintenance, Inc.	Plymouth, MN	\$1,784,223.10
3.	Sinclair General Engineering, Construction Inc.	New York, NY	\$1,797,735.30

FISCAL IMPACT

Funding for this project will come from Measure L and SB1 dollars for fiscal year 2023/2024.

The project budget is as follows:

Expenses **(Budget Line Code 6310-310-8286)**

Total Project Cost	Construction Contract	Construction Contingency	Construction Engineering & Inspection	Preliminary Engineering
\$2,016,283.20	\$1,680,236.00	\$168,023.60	\$84,011.80	\$84,011.80

Funding Source:

Funding Title	Funding Required	Budget Number
Measure L	\$902,102.20	6320-320-5112
StanCOG Community Connections Grant	\$538,786.00	6310-310-5800 Rec 2023
SB1	\$542,185.00	2050-310-5717
Local Transportation Funds – Non-motorized	\$33,210.00	2270-310-5791
Total	\$2,016,283.20	

ENVIRONMENTAL REVIEW:

This project is categorically exempted according to Title 14, Chapter 3, Article 19 of the Guidelines for Implementation of the California Environmental Quality Act (CEQA), in accordance with Section 15301 "Existing Facilities."

ALTERNATIVES:

1. Council could choose to not award the "F Street Overlay Project". Staff does not recommend this as SB1, and Measure L funding is available for this project.

ATTACHMENTS:

- Location Map
- Notice of Award
- Agreement
- Bid Log



FOOTPRINT MAP

F STREET OVERLAY PROJECT

WATERFORD, CA

DATE: FEBRUARY, 2023



MCR ENGINEERING, INC.
1242 DUPONT COURT
MANTECA, CA 95336
TEL : (209) 239-6229
FAX : (209) 239-8839

NOTICE OF AWARD

Description of Work: **F STREET OVERLAY**

To George Reed, Inc. _____
(Contractor)

140 Empire Avenue _____
(Address)

Modesto, CA 95354 _____
(City, State, Zip)

The **City of Waterford, (Owner)**, represented by the undersigned has considered the proposal submitted by you for the above-described work in response to its Notice to Contractors dated May 18, 2023.

It appears that it is to the best interest of said **Owner** to accept your Proposal in the amount of

\$One Million six Hundred and Eighty Thousand Two Hundred and Thirty-Six Dollars
(written description of contract amount)

(\$1,680,236.00) you are hereby notified that your Proposal has been accepted.

If you fail to execute said contract and to furnish bonds and certificates within **14 calendar days** from the date of delivery of this Notice, said Owner will be entitled to consider all your rights arising out of the Owner's acceptance of your Proposal as abandoned and to award the work covered by your Proposal to another, or to re-advertise the work or otherwise dispose thereof as the Owner may see fit.

Dated this 18th day of May, 2023.

OWNER: City of Waterford

ACCEPTANCE OF NOTICE

Receipt of the above Notice of Award is hereby acknowledged

This _____ day of _____, 20__

By _____

By _____

Title: _____

Title: _____

**A G R E E M E N T
FOR
PUBLIC IMPROVEMENT
PROJECT NO. 2023-05
“F STREET OVERLAY PROJECT”**

THIS AGREEMENT, is entered between the CITY OF WATERFORD, a Municipal Corporation, herein called "City", and George Reed, Inc, herein called "Contractor", on May 18, 2023.

RECITALS

- (a) City has taken appropriate proceedings to authorize construction of the public work and improvements herein provided, and execution of this Agreement.
- (b) A notice was duly published for bids for the contract for the improvement hereinafter described.
- (c) On April 6, 2023, after notice duly given, the City Council of said City awarded the contract for the construction of the improvements hereinafter described to Contractor, which Contractor said Council found to be the lowest responsible bidder for said improvements.
- (d) City and Contractor desire to enter into this Agreement for the construction of said improvements.

IT IS AGREED AS FOLLOWS:

1. Scope of Work:

Contractor shall perform the work described briefly as follows:

All work as specified on the Plans and in the Special Provisions, dated **March, 2023** for the project, **F Street Overlay**.

The aforesaid improvements are further described in the plans, specifications and technical requirements for such project, copies of which are on file in the office of the City Engineer, previously provided to Contractor, and which are incorporated herein by reference as if set forth fully herein.

2. The Contract:

The complete contract consists of the following documents: This Agreement, the notice to contractors, the Contractor's accepted proposal, general conditions, special provisions, plans and detailed drawings, faithful performance bond and labor and materials bond and any and all supplemental agreements amending, decreasing, or extending the work contemplated or which may be required to complete the work in a satisfactory and acceptable manner. The Current Edition of the "City of Waterford Standard Specifications and Drawings" is hereby incorporated as a part of the contract.

All rights and obligations of City and Contractor are set forth and described in the contract.

All of the above named documents are intended to cooperate so that any work called for in one and not mentioned in the other, or vice versa, is to be executed the same as if mentioned in all said documents. The documents comprising the complete contract will hereinafter be referred to as the "contract". In case of any dispute, the decision of the City Engineer shall be final.

3. Schedule:

All work shall be performed in accordance with the schedule provided by City Engineer, and under his direction.

4. Equipment & Performance of Work:

Contractor shall furnish all tools, equipment, facilities, labor and materials necessary to perform and complete in good workmanlike manner the work of general construction as called for and in the manner designated in and in strict conformity with the plans and specifications for said work, which said specifications are entitled, "General Conditions and Special Provisions for "2023-05, F Street Overlay"

The equipment, apparatus, facilities, labor and material shall be furnished, and said work performed and completed as required in said plans and specifications under the direction and supervision, and subject to the approval, of the City Engineer of said City, or his designated agent.

5. Contract Price:

City shall pay, and Contractor shall accept in full payment for the work above agreed to be done, the sum of: One Million Six Hundred and Eighty Thousand, Two Hundred and Thirty-Six Dollars (\$1,680,236.00). Said price is determined by the unit prices contained in Contractor's bid. In the event work is performed or materials furnished in addition to those set forth in Contractor's bid and the specifications herein, said work and materials will be paid for at the unit price therein contained. Said amount shall be paid in installments as hereinafter provided.

6. Time for Performance:

The time fixed for the commencement of such work is ten (10) calendar days after the "Notice to Proceed" has been issued. The work on this project shall be completed on or before seventy-five (75) calendar days after the date of the "Notice to Proceed".

7. Rights of City to Increase Working Days:

If such work is not completed within such time, the City Council shall have the right to increase the number of working days in the amount it may determine will best serve the interests of the City, and if it desires to increase said number of working days, it shall have the further right to charge the Contractor and deduct from the final payment for the work the actual cost of engineering, inspection, superintendence, and other overhead expenses which are directly chargeable to Contractor, and which accrue during the period of such extension except that the cost of the final service and preparation of the final estimates shall not be included in such charges; provided, however, that no extension of time for completion of such work shall ever be allowed unless requested by Contractor at least twenty (20) calendar days prior to the time herein fixed for the completion thereof, in writing, with the City Clerk, addressed to the City Council. In this connection, it is understood that the City Clerk shall not transmit any such request to the City Council if not filed within the time herein prescribed.

8. Option of City to Terminate Agreement in Event of Failure to Complete Work:

If Contractor shall have refused or failed to prosecute the work, or any severable part thereof, with such diligence as will insure its completion within the time specified or any extensions thereof, or shall have failed to complete said work within such time if Contractor should be adjudged a bankrupt, or if Contractor should make a general assignment for the benefit of Contractor's creditors, or if a receiver should be appointed in the event of Contractor's insolvency, or if Contractor or any subcontractor should violate any of the provisions of this Agreement, the City

Engineer or the City Council may give written notice to Contractor and Contractor's sureties of its intention to terminate this Agreement, and unless within five (5) days after the serving of such notice such violation shall cease and satisfactory arrangements for the correction thereof made, this Agreement may, at the option of City, upon the expiration of said time, cease and terminate.

9. Liquidated Damages:

In the event Contractor for any reason shall have failed to perform the work herein specified within the time herein required and to the satisfaction of the City Engineer, City may, in lieu of any other of its rights authorized by paragraph 8 of this Agreement, deduct from payments or credits due Contractor after such breach, a sum equal to one thousand (\$1,000) Dollars as liquidated damages for each calendar day beyond the date herein provided for the completion of such work.

10. Performance by Sureties:

In the event of any termination as herein-before provided, City shall immediately give written notice thereof to Contractor and Contractor's sureties, and the sureties shall have the right to take over and perform the Agreement; provided, however, that if the sureties within five (5) days after giving them said notice of termination, do not give the City written notice of their intention to take over the performance of the Agreement and do not commence performance thereof within five (5) days after notice to the City of such election, City may take over the work and prosecute the same to completion by contract or by any other method it may deem advisable for the account, and at the expense of Contractor and the Sureties shall be liable to City for any excess cost or damages occasioned City thereby; and, in such event, City may, without liability for so doing, take possession of and utilize in completing the work such materials, appliances, plant and other property belonging to Contractor as may be on the site of the work and necessary therefore.

11. Disputes Pertaining to Payment for Work:

Should any dispute arise respecting the true value of any work done, of any work omitted, or of any extra work which Contractor may be required to do, or respecting the size of any payment to contractor during the performance of this contract, such dispute shall be decided by the City Engineer, and the decision of the latter shall be final and conclusive.

12. Permits, Compliance with Law:

Contractor shall, at Contractor's expense, obtain all necessary permits and licenses for the construction of each improvement, give all necessary notices and pay all fees and taxes required by law.

13. Superintendence by Contractor:

Contractor shall give personal superintendence to the work on said improvement or have a competent foreman or superintendent satisfactory to the City Engineer on the work at all times during progress, with authority to act for him.

14. Inspection by City:

Contractor shall at all times maintain proper facilities and provide safe access for inspection by City to all parts of the work and to the shops wherein the work is in preparation.

15. Extra and/or Additional Work and Changes:

Should City at any time during the progress of said work request any alterations, deviations, additions, or omissions from said specifications or plans or other contract documents, it shall be at liberty to do so, and the same shall in no way affect or make void the contract, but will be added to or deducted from the amount of said contract price as the case may be, by fair and reasonable valuation. Request for such change must be made in writing signed by the City Engineer, shall be accompanied by plans and specifications for such propose, shall be accepted in writing by Contractor and Contractor's surety.

16. Inspection and Testing of Materials:

Contractor shall notify City a sufficient time in advance of the manufacture of production materials to be supplied by Contractor under this contract in order that City may arrange for mill or factory inspection and testing of same, as required by the City.

Any materials shipped by Contractor from factory prior to having satisfactorily passed such testing and inspection by City's representative or prior to the receipt of notice from such representative that such testing and inspection will not be required shall not be incorporated on the job of said improvement.

Contractor shall also furnish City, in triplicate, certified copies of all factory and mill test reports upon request.

17. Permits and Care of the Work:

Contractor has examined the site of the work and is familiar with its topography and condition, location of property lines, easements, building lines, and other physical factors and limitations affecting the performance of this Agreement. Contractor, at

Contractor's expense, shall obtain any permission necessary for any operations conducted off the property owned or controlled by City. Contractor shall be responsible for the proper care and protection of all materials delivered and work performed until completion and final acceptance.

18. Other Contracts:

City may award other contracts for additional work, and Contractor shall fully cooperate with such other Contractors and carefully fit Contractor's own work to that provided under other contracts as may be directed by the City Engineer. Contractor shall not commit or permit any act which will interfere with the performance of work by any other Contractor.

19. Payments to Contractor:

Payments are to be made to the Contractor in accordance with the provisions of Section 9 of the General Conditions of said specifications in legally executed and regularly issued warrants of the City, drawn on the appropriate fund or funds as required by law and order of the City Council thereof.

20. Contract Security:

Concurrently with the execution hereof, Contractor shall furnish on the forms provided (1) a surety bond in an amount equal to at least one hundred percent (100%) of the contract price as security for the faithful performance of this contract; and (2) a separate surety bond in an amount equal to at least one hundred percent (100%) of the contract price as security for the payment of all persons performing labor and furnishing materials in connection with this contract. Sureties on each of said bonds thereof shall be satisfactory to the City Manager.

21. Indemnity:

Contractor shall indemnify and hold harmless City, its officers, employees, agents and volunteers from and against all liability, loss, damage, expense, and cost (including, without limitation, reasonable legal counsel fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in connection with Contractor's negligence, recklessness, or willful misconduct in the performance of work hereunder, or its failure to comply with any of its obligations contained in this Agreement, except such loss or damage caused by the active negligence, sole negligence or willful misconduct of the City. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive termination of this Agreement.

22. Contractor's Insurance:

(a) Minimum Limits of Insurance

(1) General Liability

Contractor shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than two million dollars (\$2,000,000) per occurrence for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability and coverage for explosion, collapse and underground property damage hazards. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. A combination of a general liability policy and excess liability policies may be utilized to achieve these limits. Contractor's general liability policies shall be primary and shall not seek contribution from the City's coverage, and be endorsed using Insurance Services Office form CG 20 10 to provide that City and its officers, officials, employees, and agents shall be additional insureds under such policies. An endorsement providing completed operations to the additional insured, ISO form CG 20 37, is also required.

(2) Auto Liability

Contractor shall provide auto liability coverage for owned, non-owned, and hired autos using ISO Business Auto Coverage form CA 00 01, or the exact equivalent, with a limit of no less than two million dollars (\$2,000,000) per accident.

(3) Workers' Compensation

Contractor shall maintain Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance with limits of at least one million dollars (\$1,000,000). Contractor shall submit to City, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of City, its officers, agents, employees, and volunteers.

(b) Deductibles and Self-Insured Retention:

Any deductible or self-insured retention must be declared to and approved by the City. At the option of the City, either: the insurer shall reduce or eliminate such deductible for self-insured retention as respects the City, its officers, officials, employees, and volunteers; or the Contractor shall post a security (including but not limited to cash, letter of credit, etc.) guaranteeing payment of losses and related investigations, claim administration, and defense expenses.

(c) Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions:

(1) General Liability and Automobile Liability Coverage

- (a) Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the City, its officers, officials, employees, or volunteers.
- (b) The Contractor's insurance shall apply separately to each insured against whom claim is made for suit is brought, except with respect to the limits of the insurer's liability.

(2) All Coverage:

- (a) Each insurance policy required by this section shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City.
- (b) The Contractor shall require the subcontractors, if any, to take out and maintain similar Commercial General Liability and Property Damage Insurance.
- (c) In case any of the work under this Contract is to be performed on, or at, the site of the project by the subcontractor, the contractor shall take out and maintain such contractor's Contingent or Protective Insurance as will protect him, the Owner, and the Engineer from damage claims arising from the operations of any subcontractor.

(d) Acceptability of Insurer:

Insurance is to be placed with insurers with a Best's rating of no less than A:VII.

In the event the form of any policy or certificate, or the amount of the insurance or the companies writing same are not satisfactory to the City, the Contractor shall furnish other policies or certificates in form and amount, and with companies satisfactory to the City. The

Contractor shall not cause any policies to be canceled or permit it to lapse, and all policies shall include a clause to the effect that the policy or certificate shall not be subject to cancellation or to a reduction in the required limits of liability or amounts of insurance until notice has been mailed to the City stating when, not less than ten (10) days thereafter, such cancellation or reduction shall be effective. All certificates of insurance, authenticated by the proper officer of the insurer, shall state in particular those insured, the extent of the insurance, the location and operations to which the insurance applies, the expiration date, and the above-mentioned notice of cancellation clause.

The Contractor shall furnish to the City at the date of delivering the signed contracts and bonds, certificates or riders duly executed on behalf of the surety company, certifying as to the amounts of insurance carried, and providing for the coverage therein of the City, its officers, agents, and employees, within all risks arising out of the project.

23. Proof of Carriage of Insurance:

Contractor shall furnish City on City Forms, through the City Engineer, concurrently with the execution hereof, with satisfactory proof of carriage of the insurance required, and that each carrier shall give City at least thirty (30) days prior notice of the cancellation of any policy during the effective period of this contract.

24. Wages & Hours of Employment:

In the performance of this contract, eight (8) hours shall be the maximum hours of labor on any calendar day, and the minimum wages of compensation of persons performing labor in the execution of this Agreement shall be the current prevailing scale of wages determined by the U.S. Secretary of Labor for the community and on file with the City Engineer.

The Contractor shall forfeit as penalty to the City, Twenty-Five Dollars (\$25) to be paid to the City of Waterford for each workman employed in the execution of this Agreement by him or by any subcontractor, for each calendar day during which any workman is required or permitted to labor more than eight (8) hours, in violation of provisions of Article 3, Chapter 1, Part 7, a Division 2, of the Labor Code of the State of California, and all amendments thereto.

25. Emergency - Additional Time for Performance - Procurement of Materials:

If, because of war or other declared national emergency, the Federal or State Government restricts, regulates, or controls the procurement and allocation of labor or materials, or both, and if solely because of said restrictions, regulations or controls, contractor is through no fault of the contractor, unable to perform this Agreement, or the work is thereby suspended or delayed, any of the following steps may be taken.

- (a) City may, pursuant to resolution of the Council, grant Contractor additional time for the performance of this Agreement, sufficient to compensate in time, for delay or

suspension.

To qualify for such extension in time, Contractor within ten (10) days of Contractor's discovering such inability to perform, shall notify City Engineer in writing thereof, and give specific reasons therefore; City Engineer shall thereupon have sixty (60) days within which to procure such needed materials or labor as is specified in this Agreement, or permit substitution, or provide for changes in the work in accordance with other provisions of this Agreement. Substituted materials, or changes in the work, or both, shall be ordered in writing by City Engineer, and the concurrence of the Council shall not be necessary. All reasonable expenses of such procurement incurred by the City Engineer shall be defrayed by the Contractor; or

- (b) If such materials or labor cannot be procured through legitimate channels within sixty (60) days after the filing of the aforesaid notice, either party may, upon thirty (30) days' written notice to the other, terminate this Agreement. In such event, Contractor shall be compensated for all work executed upon a unit basis in proportion to the amount of the work completed, or upon a cost-plus ten percent (10%) basis, whichever is the lesser. Materials on the ground, in process of fabrication or in route upon the date of notice of termination specially ordered for the project and which cannot be utilized by Contractor, shall be compensated for by City at cost, including freight, provided the Contractor shall take all steps possible to minimize this obligation; or
- (c) City Council, by resolution, may suspend this Agreement until the cause of inability to perform is removed but for a period of not to exceed sixty (60) days.

If this Agreement is not canceled, and the inability of Contractor to perform continues without fault on Contractor's part, beyond the time during which the Agreement may have been suspended, as hereinabove provided, City Council may further suspend this Agreement, or either party hereto may, without incurring any liability, elect to declare this Agreement terminated upon the ground of impossibility of performance. In the event City declares this Agreement terminated, such declaration shall be authorized by the City Council by resolution, and Contractor shall be notified in writing thereof within five (5) days after the adoption of such resolution. Upon such termination, Contractor shall be entitled to proportionate compensation at the Agreement rate for such portion of the Agreement as may have been performed, or

- (d) City may terminate this Agreement, in which case Contractor shall be entitled to proportionate compensation at the agreed rate for such portion of the Agreement as may have been performed. Such termination shall be authorized by resolution of the Council. Notice thereof shall be forthwith given in writing to Contractor, and this Agreement shall be terminated upon receipt by Contractor of such notice. In the event of the termination provided in this sub-paragraph (d), none of the covenants, conditions or provisions hereof shall apply to the work not performed, and City shall

be liable to Contractor for the proportionate compensation last herein mentioned.

26. Provisions Cumulative:

The provisions of this Agreement are cumulative, and in addition to and not in limitation of, any other rights or remedies available to City.

27. Notices:

All notices shall be in writing and delivered in person or transmitted by certified mail, postage prepaid.

Notices required to be given to City shall be addressed as follows:

CITY MANAGER, CITY OF WATERFORD, P. O. BOX 199, WATERFORD, CA 95386

Notices required to be given to Contractor shall be addressed as follows:

George Reed, Inc.
140 Empire Avenue
Modesto, CA 95354
Phone 209-523-0734
Fax 209-523-4313

Notices required to be given sureties of Contractor shall be addressed as follows:

City of Waterford
101 E. Street
Waterford, Ca, 95386
Phone 209-874-2328
Fax 209-874-9656

28. Interpretation:

As used herein, any gender includes each other gender, the singular includes the plural and vice versa.

29. Anti-Trust Claims:

The Contractor or subcontractor offers and agrees to assign to the City all rights, title and interest to any causes of action under Section Four of the Clayton Act and the Cartwright Act concerning anti-trust claims.

IN WITNESS WHEREOF, four identical counterparts of this Agreement, consisting of a total of 12 pages, each of which counterparts shall for all purposes be deemed an original of said Agreement, have been duly executed by the parties hereinabove named, on the day and year first hereinabove written.

(Attach Contractor's
Notary Seal here)

By: _____
Contractor

Address: _____

Phone: _____

Federal Tax ID #

OR

Social Security #

CITY OF WATERFORD,
A MUNICIPAL CORPORATION

By: _____
Michael G. Pitcock, City Manager

APPROVED AS TO FORM:

By: _____
Corbett Browning, City Attorney

APPROVED AS TO SUFFICIENCY:

MCR ENGINEERING

By: _____
Rob Marler, City Engineer

ATTEST:

By: _____
Patricia Krause ,CMC, City Clerk



OPENED
3:00pm

BID SHEET OPENING LOG
2023-05 - F Street Overlay Project
BID OPENING: May 3, 2023

COMPANY NAME / CONTACT NAME	AMOUNT OF BID	BIDDERS BOND BOND COMPANY	CITY/STATE/ZIP
GEORGE REED, INC.	\$ 1,680,236.00	WESTERN SURETY COMPANY	ROSEVILLE, CA 95678
UNITED PAVEMENT MAINTENANCE, INC.	\$ 1,784,223.10	ATLANTIC SPECIALTY INSURANCE COMPANY	PLYMOUTH, MN 55441
SINCLAIR GENERAL ENGINEERING, CONSTRUCTION INC.	1,797,735.30	ENDURANCE ASSURANCE CORPORATION	NEW YORK, NY 10577



Informational Items 8

May 18, 2023

Patricia Krause, City Clerk / Administrative Services Director
City Council Staff Report

Informational Items.

SUMMARY:

Items included in this section provide City Council with updates on business not requiring a full report.

FISCAL IMPACT:

N/A

ANALYSIS:

All items under this category are considered for informational purpose only.

ENVIRONMENTAL REVIEW:

N/A

ALTERNATIVES:

N/A

ATTACHMENTS:

8a: City Project List

City Projects

Streets

Name	Owner	Priority	Estimated Cost	Update
Yosemite Ave. Pedestrian Project (Caltrans)	Michael Pitcock Lonnie Statzer	High	\$6,000,000 (SHOPP)	Caltrans is lead agency.
F Street Overlay	Michael Pitcock Lonnie Statzer	High	\$1,500,000 (Measure L)	Bidding
F Street Improvements at Western	Michael Pitcock Lonnie Statzer	High	\$300,000 (STBG and CMAQ)	In Construction
Western Pedestrian Improvements	Michael Pitcock Lonnie Statzer	High	\$300,000 (CDBG)	Preparing final docs for bidding
Dorsey and Pecan Pedestrian and Roadway Improvements	Michael Pitcock Lonnie Statzer	High	\$300,000 (CDBG)	Preparing final docs for bidding
Yosemite Pedestrian Improvements Reinway to Eucalyptus	Michael Pitcock Lonnie Statzer	High	\$946,000 (ATP)	In Environmental.
Yosemite at Pasadena Signal Improvements	Michael Pitcock Lonnie Statzer	High	\$600,000 (CMAQ)	In Design.
Skyline Road Improvements	Michael Pitcock Lonnie Statzer	High	\$450,000 (STBG)	In Design.
Tim Bell Pedestrian Improvements	Michael Pitcock Lonnie Statzer	High	\$1,993,000 (ATP)	Grant was approved/awarded to Waterford

Housing Development

Name	Owner	Priority	Estimated Cost	Update
Bentley Estates	Michael Pitcock	High	NA	Tentative Map Approved. Waiting on Developer.
Reinway North of Moon School Annexation	Michael Pitcock	High	NA	No formal application received but the developer is looking at a potential 95 homes

Economic Development

Name	Owner	Priority	Estimated Cost	Update
F St and Yosemite Redevelopment (Burned Building)	Michael Pitcock	High	N/A	Plans for Building Permit are in for review

Facilities / Property

Name	Owner	Priority	Estimated Cost	Update
ADA Transition Plan Implementation	Lonnie Statzer	Low	Varies	Ongoing
109 E St. Public Works Shop Sale	Lonnie Statzer	Low	N/A	For sale
Local Hazardous Mitigation Plan Update	Lonnie Statzer	Low	N/A	Draft document has been reviewed.
Council Chambers Equipment Upgrade	Patricia Krause	High	\$52,000	Complete but working on small problems

Public Safety

Name	Owner	Priority	Estimated Cost	Update
License Plate Reader Program	Michael Pitcock	High	\$10,000 up front and \$3,300 monthly for maintenance and monitoring.	Complete

Utilities

Name	Owner	Priority	Estimated Cost	Update
WWTP Biosolids Screening Upgrade - Self Help Enterprises Grant	Michael Pitcock Lonnie Statzer	High	\$500,000 Unfunded	Grant Application submitted.
Water System Consolidation - Hickman	Michael Pitcock Lonnie Statzer	High	\$3,000,000 Unfunded	Grant Application submitted.
Tim Bell Water and Sewer Extension to Vineyard	Michael Pitcock Lonnie Statzer	High	\$2,500,000 (ARPA)	In Design.

Parks and Trails

Name	Owner	Priority	Estimated Cost	Update
Triangle Parcel - Neighborhood Park	Lonnie Statzer	High	\$133,000 Park Impact Fees	On hold as funding for Dog Park is higher priority
S. Reinway Sports Complex	Lonnie Statzer	Low	Unfunded	On Hold
Dog Park (Prop 68 Per Capita Grant)	Lonnie Statzer	High	\$250,000 Grant and Park Impact Fees	In Construction

Beard Park Improvements (Prop 68 Competitive Grant)	Lonnie Statzer	High	\$1,000,000 Million Unfunded	Grant Denied. Waiting to see if another cycle to apply is available.
Community Center Remodel	Michael Pitcock Lonnie Statzer	High	\$800,000 (General Fund)	In Design

Other Projects

Name	Owner	Priority	Estimated Cost	Update
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