

YREKA CITY COUNCIL AGENDA

July 18, 2013 – 6:30 P.M.

Yreka City Council Chamber 701 Fourth Street, Yreka, CA

The full agenda packet can be found on the City's website www.ci.yreka.ca.us/council

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Council on subjects within its jurisdiction, whether or not on the agenda for this meeting. The Council has the right to reasonably limit the length of individual comments. Pursuant to Yreka Municipal Code Section 1.24.170 those addressing the Council shall limit their remarks to five minutes. For items, which are on this agenda, speakers may request that their comments be heard instead at the time the item is to be acted upon by the Council. The Council may ask questions, but may take no action during the Public Comment portion of the meeting, except to direct staff to prepare a report, or to place an item on a future agenda.

SPEAKERS: Please speak from the podium. State your name and mailing address so that City Staff can respond to you in regard to your comments, or provide you with information, if appropriate. You are not required to state your name and address if you do not desire to do so.

1. Discussion/Possible Action - Consent Calendar: All matters listed under the consent calendar are considered routine and will be enacted by one motion unless any member of the Council wishes to remove an item for discussion or a member of the audience wishes to comment on an item. The City Manager recommends approval of the following consent calendar items:
 - a. Approval of Minutes of the meeting held June 20, 2013.
 - b. Approval of Warrants issued from June 21, 2013 through July 18, 2013.
 - c. Approval of Treasurer's Report to Council for the months of April and May 2013 and Budget of Revenue and Expenditures with Actuals through April 30, 2013 and May 31, 2013.
2. Discussion/Possible Action – Adopt Resolution No. 3024 approving requests associated with Special Event known as the Yreka High School District 2013 Yreka Elks Cross Country Invitational.
3. Discussion/Possible Action – Authorize the City Manager to contract with Aiello Goodrich and Teuscher for Financial Audit Services.
4. Discussion/Possible Action – Reject all bids for the North Yreka Creek Trail Project and authorize staff to advertise for bids again.
5. Discussion/Possible Action – Provide Direction on Financing of Council Priority Projects.
6. Discussion/Possible Action – Water and Wastewater Rate Study - That the City Council:
 1. Provide direction on lowering set up fees, including the effective date
 2. Direct staff to defer increasing the rate on water and wastewater for the 2013-2014 fiscal year
 3. Discuss options to lower costs associated with residential tenant accounts.

7. Discussion/Possible Action – Adopt Resolution No. 3025 authorizing the sale of 320 W. Miner Street.
8. Discussion/Possible Action - Approval of all Warrants payable to Siskiyou County Economic Development Council from June 21, 2013 through July 18, 2013.

City Manager Report:

Council Statements and Requests: Members of the Council may make brief announcements or reports or request staff to report to Council on any matter at a subsequent meeting.

CLOSED SESSION:

1. Conference with Labor Negotiator Government Code Section 54957.6 (a)
Agency negotiator: Steven Baker
Employee Organizations: Yreka Management Team Association, Confidential Unit, Yreka City Employees Association, Yreka Police Administration Unit, Yreka Police Sergeants Association, and the Yreka Police Officer's Association.
2. Conference with Real Property Negotiator (Government Code Section 54956.8)
Property: 307 North St., Yreka, CA
Third Party Negotiator: Dieter D. Ruf Trust
City Negotiators: City Manager and City Attorney
Under Negotiation: Possible sale including price, terms of payment, or both
3. Conference with Legal Counsel - Anticipated Litigation
Initiation of litigation pursuant to Subdivision (c) of Section 54956.9 of the Government Code: (Number of cases to be discussed – 1 - The names of the parties are not disclosed as it is believed that that to do so would jeopardize the City's ability to serve process or to conclude existing settlement negotiations to the City's advantage).

RETURN TO OPEN SESSION: Announcement of any action taken by the City Council in Closed Session required by the Ralph M. Brown Act. (Government Code Section 54950 et. seq.)

Adjournment.

In compliance with the requirements of the Brown Act, notice of this meeting has been posted in a public accessible place, 72 hours in advance of the meeting.

All documents produced by the City which are related to an open session agenda item and distributed to the City Council are made available for public inspection in the City Clerk's Office during normal business hours.

In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the City Clerk 48 hours prior to the meeting at (530) 841-2324 or by notifying the Clerk at casson@ci.yreka.ca.us.

MINUTES OF THE REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF
YREKA HELD IN SAID CITY ON JUNE 20, 2013

On the 20th day of June 2013, the City Council of the City of Yreka met in the City Council Chambers of said City in regular session, and upon roll call, the following were present: Robert Bicego, Bryan Foster, Rory McNeil, John Mercier and David Simmen. Absent – None.

Mayor Simmen announced that he has received a request to add one item to the agenda, which came to the staff's attention after the preparation and posting of the agenda – and reported that the action is necessary because the construction is scheduled to commence prior to the Council's next meeting.

Mayor Simmen stated that he would entertain a motion to add one item to the agenda, said item being: Approve changes to the Construction Plans and Specifications as shown in Change Order No. 2 for the Oregon Street Overlay.

Following Council discussion, Council Member McNeil moved to add the item to agenda as Item No. 2.

Council Member Mercier seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, Mercier and Simmen. Mayor Simmen thereupon declared the motion carried.

Presentation: Mayor Simmen congratulated Mark Raffaelli on his retirement from the City Department of Public Works and presented him with a commendation certificate in grateful recognition of his 33 years of dedication and service to the City.

Consent Calendar: Mayor Simmen announced that all matters listed under the consent calendar are considered routine and will be enacted by one motion unless any member of the Council wishes to remove an item for discussion or a member of the audience wishes to comment on an item:

- a. Approval of Minutes of the meeting held June 6, 2013.
- b. Approval of Warrants issued from June 7, 2013 through June 20, 2013.
- c. Approval of Treasurer's Report to Council for the month of March 2013 and Budget of Revenue and Expenditures with Actuals through March 31, 2013.
- d. Approval of Treasurer's Quarterly Report through March 31, 2013.

Council Member Bicego requested that items c & d be pulled from the consent calendar for discussion.

Following Council discussion, Council Member Foster moved to approve items a & b on the consent calendar as submitted.

Council Member Bicego seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, Mercier and Simmen. Mayor Simmen thereupon declared the motion carried.

Approval of Treasurer's Report to Council for the month of March 2013 and Budget of Revenue and Expenditures with Actuals through March 31, 2013 and Approval of Treasurer's Quarterly Report through March 31, 2013.

Councilmember Bicego asked City Treasurer Rhetta Hogan to give a status report on the City's expenditures and revenues.

Following the report from Treasurer Hogan, Council Member Bicego moved to approve the Treasurer's Report and Budget to Actual for the month of March and the Treasurer's Quarterly Report through March 31, 2013 as submitted.

Council Member McNeil seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, Mercier and Simmen. Mayor Simmen thereupon declared the motion carried.

Adopt Resolution No. 3024 – authorizing the City Manager to award a construction contract to Marrone Construction, Inc. in the amount of \$986,675.94, and execute related documents for the North Yreka Creek Trail Project.

Mayor Simmen reported that this item has been pulled from the agenda.

Approve Changes to the Construction Plans and Specifications as shown in Change Order No. 2 for the Oregon Street Overlay:

Steve Neill, Director of Public Works, reported to the Council that on September 6, 2012, the Council adopted Resolution No. 2989 approving the construction plans and specifications and authorizing the City Manager to award a construction contract to Sunrise Excavating for the Oregon Street Overlay and that some design modifications are necessary for signs and pavement markings in school areas, and Change Order No. 2 has been prepared to effectuate the necessary changes to the construction plans and specifications.

Mr. Neill further reported that the amount of the Change Order is \$11,490, and will be paid for with funds from the budgeted project, which is State Transportation Improvement Program (STIP) funds.

Following Council discussion, Council Member McNeil moved to approve Change Order No. 2 to the Oregon Street Overlay Project as submitted.

Council Member Mercier seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, Mercier and Simmen. Mayor Simmen thereupon declared the motion carried.

Review and Approve Water and Wastewater Utility Rate Study.

Steve Neill, Director of Public Works, reported that at the June 6, 2013 Council meeting, Paul Reuter, Managing Engineer from PACE Engineering, made a presentation on the Study. Staff

responded to questions from Council and the public was given the opportunity to comment. Council tabled the item and requested staff to place the Study on next Council agenda to allow more time for questions. Mr. Neill stated that Paul Reuter of PACE Engineering is once again in attendance to answer questions regarding the study.

Following Council discussion, Council Member Bicego moved to table this item and to direct staff to bring back a Resolution for Council consideration decreasing the set-up fee for a new account to \$50.00 instead of the current fee of \$100.00.

Council Member Mercier seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, Mercier and Simmen. Mayor Simmen thereupon declared the motion carried.

Fiscal Year 2013-2014 Budget:

Adopt Resolution No. 3020 adopting the Budget for Fiscal Year 2013-2014.

Following Council discussion, Council Member McNeil moved to Adopt Resolution No. 3020 as submitted.

Council Member Bicego seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, Mercier and Simmen. Mayor Simmen thereupon declared the motion carried

Adopt Resolution No. 3021 setting forth the Appropriations Limit for the City of Yreka for Fiscal Year 2013 – 2014.

Following Council discussion, Council Member McNeil moved to Adopt Resolution No. 3021 as submitted.

Council Member Mercier seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, Mercier and Simmen. Mayor Simmen thereupon declared the motion carried

Adopt Resolution No. 3022 adopting the Budget for Fiscal Year 2013-2014 Fund 30-all Measure H Special Tax Fund, Fund 03 all the Volunteer Fire Department Benefit Fund, and Fund 01-210-0000 all expenditures of the Volunteer Fire Department.

Council Member Bicego announced his recusal, stating that he has a conflict by reason of his membership relationship with the Yreka Volunteer Fire Department and therefore recused himself and left the Council Chamber.

Following Council discussion, Council Member McNeil moved to Adopt Resolution No. 3022 as submitted.

Council Member Foster seconded the motion, and upon roll call, the following voted YEA: Foster, McNeil, Mercier and Simmen.

Mayor Simmen thereupon declared the motion carried. Council Member Bicego returned to his seat at the Council Table.

Adopt Resolution No. 3023 adopting the Budget for Fiscal Year 2013-2014 Fund 01-090-0000-560-001 (Siskiyou County Economic Development Council).

Council Member Mercier announced his recusal stating that he has a conflict of interest with the warrants listed by reason of his employment relationship with Siskiyou County Economic Development Council, and therefore recused himself and left the Council Chamber.

Following Council discussion, Council Member McNeil moved to Adopt Resolution No. 3023 as submitted.

Mayor Simmen seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, and Simmen.

Mayor Simmen thereupon declared the motion carried. Council Member Mercier returned to his seat at the Council table.

Ratify Warrant No. 100890 dated June 7, 2013 payable to Siskiyou County Economic Development Council in the amount of \$3,333.33.

Council Member Mercier announced his recusal stating that he has a conflict of interest with the warrants listed by reason of his employment relationship with Siskiyou County Economic Development Council, and therefore recused himself and left the Council Chamber.

Following Council discussion, Council Member McNeil moved to ratify warrant No. 100890 dated June 7, 2013 as previously submitted.

Council Member Foster seconded the motion, and upon roll call, the following voted YEA: Bicego, Foster, McNeil, and Simmen. Mayor Simmen thereupon declared the motion carried.

Council Member Mercier returned to his seat at the Council table.

CLOSED SESSION:

1. Conference with Real Property Negotiator (Government Code Section 54956.8)
 - Property: 1400 Fairlane Road, Yreka, CA
 - Third Party Negotiator: to be determined
 - City Negotiators: City Manager and Chief of Police
 - Under Negotiation: Possible acquisition including price, terms of payment, or both
2. Conference with Labor Negotiator Government Code Section 54957.6 (a)
 - Agency negotiators: Steven Baker
 - Employee Organizations: Yreka Police Officer's Association.

3. Conference with Real Property Negotiator (Government Code Section 54956.8)
 Property: 320 W. Miner St., Yreka, CA
 Third Party Negotiator: Danny J. Daniels and Patti A. Daniels
 City Negotiators: City Manager and City Attorney
 Under Negotiation: Possible sale including price, terms of payment, or both

4. Conference with Real Property Negotiator (Government Code Section 54956.8)
 Property: 307 North St., Yreka, CA
 Third Party Negotiator: Dieter D. Ruf Trust
 City Negotiators: City Manager and City Attorney
 Under Negotiation: Possible sale including price, terms of payment, or both

5. Conference with Legal Counsel - Anticipated Litigation
 Initiation of litigation pursuant to Subdivision (c) of Section 54956.9 of the Government Code: (Number of cases to be discussed – 1 - The names of the parties are not disclosed as it is believed that that to do so would jeopardize the City's ability to serve process or to conclude existing settlement negotiations to the City's advantage).

6. Pending Litigation: Conference with Legal Counsel pursuant to Government Code § 54959.9 - On the Matter of City of Yreka v. Kimberlee Abbott., et al., Siskiyou County Superior Court Case No.11-1001.

RETURN TO OPEN SESSION: Upon return to open session, City Manager Steve Baker reported out the following reportable action was taken on closed session items #3 and #4:

Item #3: Conference with Real Property Negotiator (Government Code Section 54956.8)
 Property: 320 W. Miner St., Yreka, CA. The City Council unanimously authorized the execution of a sales agreement in the amount of \$75,000 and terms.

Item #4: Conference with Real Property Negotiator (Government Code Section 54956.8)
 Property: 307 North St., Yreka, CA. The City Council gave direction to its real property negotiators.

No further reportable action was taken.

ADJOURNMENT There being no further business before the Council the meeting was adjourned.

Attest:

 David Simmen, Mayor
 Minutes approved by Council
 Motion July 18, 2013

 Elizabeth E. Casson, City Clerk

Accounts Payable

Computer Check Proof List by Vendor

User: lysandra
 Printed: 07/11/2013 - 1:08PM
 Batch: 00005.07.2013



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 1527	ACME COMPUTER			Check Sequence: 1	ACH Enabled: False
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506-2293121	INV 506-2293121	22.40	06/30/2013	01-350-0000-510-000	
506-2293122	INV 506-1293122	43.49	06/30/2013	01-480-0000-525-001	
506-2307973	INV 506-2307973	22.40	06/30/2013	01-350-0000-510-000	
506-2307974	INV 506-2307974	43.49	06/30/2013	01-480-0000-525-001	
506-2322102	INV 506-2322102	22.40	06/30/2013	01-350-0000-510-000	
506-2322103	INV 506-2322103	43.49	06/30/2013	01-480-0000-525-001	
506-2336720	INV 506-2336720	97.40	06/30/2013	01-350-0000-510-000	
506-2336721	INV 506-2336721	43.49	06/30/2013	01-480-0000-525-001	
506-2351002	INV 506-2351002	36.89	06/30/2013	01-350-0000-510-000	
506-2351003	INV 506-2351003	43.49	06/30/2013	01-480-0000-525-001	
	Check Total:	418.94			
Vendor: 1023	BAXTER AUTO PARTS			Check Sequence: 3	ACH Enabled: False
3011215 6/13	ACCT 3011215 6/13	537.43	06/30/2013	01-350-0000-520-000	
	Check Total:	537.43			
Vendor: 1093	DATA TICKET INC			Check Sequence: 4	ACH Enabled: False
47633	INV 47633	150.00	06/30/2013	24-200-0000-526-005	
47633	INV 47633	-20.50	06/30/2013	24-000-0000-825-000	
	Check Total:	129.50			
Vendor: 2024	GERARD PELLETIER TRANSFER (FLEET)			Check Sequence: 5	ACH Enabled: False
4131	INV 4131 ACCT 45	51.00	06/30/2013	01-350-0000-416-001	
4440	INV 4440 ACCT 45	2.00	06/30/2013	01-350-0000-416-001	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
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Vendor: 2142	DOHN HENION			Check Sequence: 6	ACH Enabled: False
07/19/13	JUNE 2013	-1,255.00	06/30/2013	01-040-0000-525-000	
07/19/13	JUNE 2013	2,388.00	06/30/2013	01-040-0000-525-010	
07/19/13	JUNE 2013	624.00	06/30/2013	04-620-1017-525-000	
07/19/13	JUNE 2013	2,640.00	06/30/2013	01-040-0000-525-004	
07/19/13	JUNE 2013	360.00	06/30/2013	70-510-0000-525-002	
07/19/13	JUNE 2013	204.00	06/30/2013	20-310-0000-525-000	
07/19/13	JUNE 2013	576.00	06/30/2013	60-400-6009-615-003	
07/19/13	JUNE 2013	108.00	06/30/2013	01-200-0000-525-000	
07/19/13	JUNE 2013	60.00	06/30/2013	80-300-0000-525-001	
07/19/13	JUNE 2013	180.00	06/30/2013	80-300-0000-525-000	
	Check Total:	5,885.00			
Vendor: 23080	JIM WILSON MOTORS			Check Sequence: 7	ACH Enabled: False
34616	INV 34616	257.63	07/19/2013	01-350-0000-520-000	
	Check Total:	257.63			
Vendor: 1466	JOHN'S SATELLITE			Check Sequence: 8	ACH Enabled: False
10163785	INV 10163785	64.47	06/30/2013	70-510-0000-420-000	
	Check Total:	64.47			
Vendor: 1407	LKQ			Check Sequence: 9	ACH Enabled: False
48522347	INV 48522347	2,176.88	06/30/2013	01-350-0000-520-000	
	Check Total:	2,176.88			
Vendor: 1204	JASON MEAD			Check Sequence: 10	ACH Enabled: False
4837	INV 4837	787.50	06/30/2013	70-030-0000-526-000	
4837	INV 4837	787.50	06/30/2013	80-030-0000-526-000	
4838	INV 4838	803.25	06/30/2013	01-020-0000-526-000	
	Check Total:	2,378.25			
Vendor: 22019	OFFICE DEPOT			Check Sequence: 11	ACH Enabled: False
661584478001	INV 661584478001	26.12	07/19/2013	01-010-0000-526-000	
661584478001	INV 661584478001	20.85	07/19/2013	01-020-0000-515-000	
661584478001	INV 661584478001	77.39	07/19/2013	01-350-0000-515-000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	124.36			
Vendor: 1613	OREGON FIRE APPARATUS &			Check Sequence: 12	ACH Enabled: False
DUES 13/14	DUES 13/14 - SHAW	30.00	07/19/2013	01-350-0000-511-000	
	Check Total:	30.00			
Vendor: 1244	PACIFIC MUNICIPAL CONSULTANTS			Check Sequence: 13	ACH Enabled: False
37767	INV 37767	1,759.85	06/30/2013	60-400-6029-615-022	
37795	INV 37795	2,514.15	06/30/2013	04-630-1019-525-000	
	Check Total:	4,274.00			
Vendor: 16030	PACIFIC POWER			Check Sequence: 14	ACH Enabled: False
56810019 6/13	62665681-001 9 6/13	43.82	06/30/2013	70-520-0000-518-001	
56810027 6/13	62665681-002 7 6/13	340.24	06/30/2013	01-400-0000-518-001	
56810035 6/13	62665681-003 5 6/13	27,731.65	06/30/2013	70-510-0000-518-001	
56810043 6/13	62665681-004 3 6/13	24.04	06/30/2013	01-090-0000-518-001	
56810050 6/13	62665681-005 0 6/13	66.68	06/30/2013	01-370-0000-518-001	
56810068 6/13	62665681-006 8 6/13	779.22	06/30/2013	70-510-0000-518-001	
56810076 6/13	62665681-007 6 6/13	6,105.65	06/30/2013	20-312-0000-418-001	
56810100 6/13	62665681-010 0 6/13	843.51	06/30/2013	70-510-0000-518-001	
56810118 6/13	62665681-011 8 6/13	882.47	06/30/2013	01-210-0000-518-001	
56810142 6/13	62665681-014 2 6/13	223.78	06/30/2013	01-400-0000-518-001	
56810217 6/13	62665681-021 7 6/13	82.65	06/30/2013	01-230-0000-518-001	
56810233 6/13	62665681-023 3 6/13	722.95	06/30/2013	01-350-0000-518-001	
56810258 6/13	62665681-025 8 6/13	8,554.06	06/30/2013	80-560-0000-518-001	
56810324 6/13	62665681-032 4 6/13	201.67	06/30/2013	01-470-0000-518-001	
56810332 6/13	62665681-033 2 6/13	796.01	06/30/2013	01-480-0000-518-001	
56810340 6/13	62665681-034 0 6/13	21.59	06/30/2013	80-560-0000-518-001	
56810415 6/13	62665681-041 5 6/13	889.32	06/30/2013	01-020-0000-518-001	
56810506 6/13	62665681-050 6 6/13	156.01	06/30/2013	80-550-0000-518-001	
56810515 6/13	62665681-051 5 6/13	36.04	06/30/2013	20-312-0000-418-001	
56810605 6/13	62665681-060 5 6/13	41.56	06/30/2013	04-610-1016-518-001	
56810654 6/13	62665681-065 4 6/13	121.48	06/30/2013	01-400-0000-518-001	
	Check Total:	48,664.40			
Vendor: 1280	SC AUDITOR			Check Sequence: 15	ACH Enabled: False
LAFCO 12/13	LAFCO INVOICE 12/13	6,125.19	06/30/2013	01-060-0000-525-001	
	Check Total:	6,125.19			

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05/14/13	INV 05/14/13	419.48	06/30/2013	01-210-0000-416-000	
	Check Total:	419.48			
Vendor: 1296	SCORE			Check Sequence: 17	ACH Enabled: False
1314-27	INV 1314-27	151,663.00	07/19/2013	01-110-0000-530-001	
1314-27	INV 1314-27	12,272.00	07/19/2013	01-110-0000-530-002	
1314-27	INV 1314-27	53,071.00	07/19/2013	90-110-0000-360-001	
1314-27	INV 1314-27	15,726.00	07/19/2013	01-110-0000-530-003	
1314-27	INV 1314-27	18,500.00	07/19/2013	70-510-0000-530-003	
1314-27	INV 1314-27	12,026.00	07/19/2013	80-560-0000-530-003	
1314-27	INV 1314-27	1,323.00	07/19/2013	90-110-0000-390-100	
	Check Total:	264,581.00			
Vendor: 19102	SISKIYOU DISTRIBUTING			Check Sequence: 18	ACH Enabled: False
318834	INV 318834	48.00	07/19/2013	01-080-0000-516-001	
	Check Total:	48.00			
Vendor: 1314	SISKIYOU OPPORTUNITY CENTER			Check Sequence: 19	ACH Enabled: False
11140	INV 11140	385.55	06/30/2013	70-030-0000-526-000	
	Check Total:	385.55			
Vendor: 1333	STEINHOFF HEAVY EQUIPMENT & REPAIR			Check Sequence: 20	ACH Enabled: False
024145	INV 024145	24.19	06/30/2013	01-350-0000-520-000	
024315	INV 024315	39.75	06/30/2013	01-350-0000-520-000	
024465	INV 024465	17.57	06/30/2013	01-350-0000-520-000	
024587	INV 024587	854.63	06/30/2013	01-350-0000-520-000	
024588	INV 024588	117.28	06/30/2013	01-350-0000-520-000	
	Check Total:	1,053.42			
Vendor: 23008	WAL-MART COMMUNITY			Check Sequence: 21	ACH Enabled: False
001194	INV 001194	81.15	06/30/2013	70-510-0000-420-000	
006138	INV 006138	37.60	06/30/2013	70-510-0000-416-000	
	Check Total:	118.75			
Vendor: 1370	WRA			Check Sequence: 22	ACH Enabled: False
1700418127	INV 1700418127	11,336.00	06/30/2013	60-400-6009-615-009	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
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Vendor: 1371 3794	WRINKLEDOG INC INV 3794	1,170.00	06/30/2013	01-050-0000-525-001	Check Sequence: 23 ACH Enabled: False
	Check Total:	1,170.00			
Vendor: 25005 1415 6/13	YREKA AUTO PARTS ACCT 1415 6/13	73.29	06/30/2013	70-510-0000-420-000	Check Sequence: 24 ACH Enabled: False
	Check Total:	73.29			
Vendor: 1375 07/10/13 07/10/13 07/10/13 07/10/13	YREKA FIRE DEPT JUNE 2013 JUNE 2013 JUNE 2013 JUNE 2013	1,611.00 300.33 477.30 149.78	06/30/2013 06/30/2013 06/30/2013 06/30/2013	01-210-0000-560-000 01-210-0000-416-000 01-210-0000-416-001 01-210-0000-421-000	Check Sequence: 25 ACH Enabled: False
	Check Total:	2,538.41			
Vendor: 25040 102246 102263 102289	YREKA HARDWARE INV 102246 INV 102263 INV 102289	3.59 50.74 203.23	06/30/2013 06/30/2013 06/30/2013	70-510-0000-420-000 70-510-0000-420-000 70-510-0000-420-000	Check Sequence: 26 ACH Enabled: False
	Check Total:	257.56			
Vendor: 1770 003778	YREKA MACHINE WORKS INC INV 003778	11.74	07/19/2013	01-350-0000-520-000	Check Sequence: 27 ACH Enabled: False
	Check Total:	11.74			
	Total for Check Run:	356,487.25			
	Total of Number of Checks:	27			

Accounts Payable

Computer Check Proof List by Vendor

User: lysandra
 Printed: 07/09/2013 - 3:48PM
 Batch: 00003.07.2013



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 3050 38506490	CHEVRON & TEXACO CARD SERVICES INV 38506490	66.95	07/09/2013	01-200-0000-520-310	ACH Enabled: False
	Check Total:	66.95			
Vendor: 2215 07/09/13	CODY HOFF 2013 SCHOLARSHIP	500.00	06/30/2013	02-200-1006-561-010	ACH Enabled: False
	Check Total:	500.00			
Vendor: 1280 07/09/13 07/09/13	SC AUDITOR ANNUAL LF PAYMENT ANNUAL LF PAYMENT	64,504.00 110,496.00	07/09/2013 07/09/2013	31-380-0000-740-000 31-380-0000-745-000	ACH Enabled: False
	Check Total:	175,000.00			
Vendor: 1379 07/09/13	YREKA POLICE DEPT INCREASE TO PETTY CASH	500.00	07/09/2013	01-000-0000-910-000	ACH Enabled: False
	Check Total:	500.00			
	Total for Check Run:	176,066.95			
	Total of Number of Checks:	4			

Accounts Payable

Computer Check Proof List by Vendor

User: lysandra
 Printed: 07/05/2013 - 8:47AM
 Batch: 00002.07.2013



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 1011 LMED823040	AMERICAN LINEN INV LMED823040	45.70	06/30/2013	01-200-0000-526-000	ACH Enabled: False
	Check Total:	45.70			
Vendor: 1591 9117828 6/13	AT&T ACCT 530 911-7828 615 4 6/13	199.56	06/30/2013	01-200-0000-517-000	ACH Enabled: False
	Check Total:	199.56			
Vendor: 1077 60521	COMPUTER LOGISTICS CORPORATION INV 60521	96.00	07/05/2013	10-200-0000-650-002	ACH Enabled: False
	Check Total:	96.00			
Vendor: 2210 07/10/13	DUNSMUIR BREWERY 07/10/13 LOLA MEETING	75.00	07/05/2013	01-010-0000-512-000	ACH Enabled: False
	Check Total:	75.00			
Vendor: 1195 1702	EILEEN MAIER INV 1702	6.45	07/05/2013	01-350-0000-520-000	ACH Enabled: False
	Check Total:	6.45			
Vendor: 1218 06/28/13 06/28/13 06/28/13 06/28/13	STEVE NEILL REIMBURSE TRAVEL REIMBURSE TRAVEL REIMBURSE TRAVEL REIMBURSE TRAVEL	106.83 10.62 13.33 59.74	06/30/2013 06/30/2013 06/30/2013 06/30/2013	20-390-0000-512-000 80-550-0000-513-000 70-510-0000-512-000 01-300-0000-513-000	ACH Enabled: False
	Check Total:	190.52			
Vendor: 1244	PACIFIC MUNICIPAL CONSULTANTS			Check Sequence: 7	ACH Enabled: False

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
37768	INV 37768	11,640.51	06/30/2013	01-060-0000-526-000	
	Check Total:	11,640.51			
Vendor: 1260	POSITIVE ID INC			Check Sequence: 8	ACH Enabled: False
12953	INV 12953	23.62	06/30/2013	01-200-0000-516-000	
	Check Total:	23.62			
Vendor: 1289	SC PUBLIC WORKS			Check Sequence: 9	ACH Enabled: False
06/30/13	RECYCLING GRANT FUNDS	5,000.00	06/30/2013	01-090-6505-561-000	
	Check Total:	5,000.00			
Vendor: 1317	SISKIYOU TWO-WAY			Check Sequence: 10	ACH Enabled: False
7622	INV 7622	75.00	07/05/2013	01-020-0000-517-000	
7623	INV 7623	75.00	07/05/2013	01-350-0000-517-000	
	Check Total:	150.00			
Vendor: 25090	USPS			Check Sequence: 11	ACH Enabled: False
07/05/13	BULK MAILING - VOTING DATE CHANGE	712.67	07/05/2013	01-010-0000-526-000	
	Check Total:	712.67			
Vendor: 4185	VERIZON WIRELESS			Check Sequence: 12	ACH Enabled: False
9706976512	INV 9706976512	145.20	06/30/2013	01-020-0000-517-000	
9706976512	INV 9706976512	7.56	06/30/2013	01-080-0000-517-000	
9706976512	INV 9706976512	47.12	06/30/2013	01-300-0000-517-000	
9706976512	INV 9706976512	2.96	06/30/2013	01-350-0000-517-000	
9706976512	INV 9706976512	45.44	06/30/2013	01-210-0000-517-000	
9706976512	INV 9706976512	46.97	06/30/2013	01-220-0000-517-000	
9706976512	INV 9706976512	60.54	06/30/2013	70-510-0000-517-000	
9706976512	INV 9706976512	114.03	06/30/2013	70-510-0000-517-001	
9706976512	INV 9706976512	7.75	06/30/2013	80-550-0000-517-000	
9706976512	INV 9706976512	9.72	06/30/2013	20-310-0000-517-000	
9706976512	INV 9706976512	2.07	06/30/2013	20-390-0000-517-000	
9706976512	INV 9706976512	3.97	06/30/2013	24-320-0000-517-000	
9706976512	INV 9706976512	7.92	06/30/2013	70-500-0000-517-000	
9706976512	INV 9706976512	51.73	06/30/2013	01-370-0000-517-000	
9706976512	INV 9706976512	7.02	06/30/2013	01-400-0000-517-000	
	Check Total:	560.00			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 1994 1121	WATER GROUP - WATER LAW & ADVOCAC INV 1121	637.50	06/30/2013	70-510-0000-525-002	ACH Enabled: False
	Check Total:	637.50			
Vendor: 1364 23759	WILGUS FIRE CONTROL INV 23759	281.29	06/30/2013	01-480-0000-516-003	ACH Enabled: False
	Check Total:	281.29			
Vendor: 25005 1395 6/13	YREKA AUTO PARTS ACCT 1395 6/13	720.67	06/30/2013	01-350-0000-520-000	ACH Enabled: False
	Check Total:	720.67			
Vendor: 1378 2951 3042	YREKA PAINT & DECORATING CENTER INV 2951 INV 3042	30.85 30.91	06/30/2013 06/30/2013	01-230-0000-521-000 01-230-0000-521-000	ACH Enabled: False
	Check Total:	61.76			
	Total for Check Run:	20,401.25			
	Total of Number of Checks:	16			

Accounts Payable

Manual Check Proof List

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Invoice No	Amount	Payment Date	Description	Check Number	Date	Acct Number	reference
Vendor: 1029	BENEFIT & RISK MANAGEMENT						
				447	07/01/2013		
07/01/13	2,070.76	07/01/2013	SELF-INSURED DENTAL	04/01/13		90-110-0000-340-104	
Total for Check	2,070.76						
Total for 1029	2,070.76						
	<hr/> <hr/>						
Total Checks:	2,070.76						
	<hr/> <hr/>						

Accounts Payable

Computer Check Proof List by Vendor

User: lysandra
 Printed: 07/01/2013 - 4:38PM
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Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 1041	RON BLACK			Check Sequence: 1	ACH Enabled: False
07/01/13	JULY 2013	682.00	07/01/2013	01-200-0000-521-004	
	Check Total:	682.00			
Vendor: 1050	CAL-ORE COMMUNICATIONS INC			Check Sequence: 2	ACH Enabled: False
324000097 7/13	ACCT 324000097 7/13	206.80	07/01/2013	01-050-0000-517-005	
324000973 7/13	ACCT 324000973 7/13	96.94	07/01/2013	70-510-0000-517-005	
324001630 7/13	ACCT 324001630 7/13	99.95	07/01/2013	01-210-0000-517-005	
324001631 7/13	ACCT 324001631 7/13	149.95	07/01/2013	01-200-0000-517-005	
324004371 7/13	ACCT 324004371 7/13	400.00	07/01/2013	01-370-0000-517-005	
	Check Total:	953.64			
Vendor: 1072	CMTA - CA MUNICIPAL TREASURERS ASSI			Check Sequence: 3	ACH Enabled: False
DUES 2013/2014	DUES 13/14 HOGAN	155.00	07/01/2013	01-030-0000-511-000	
	Check Total:	155.00			
Vendor: 1076	COLLIERS INTERPRETIVE			Check Sequence: 4	ACH Enabled: False
07/01/13	BILLBOARD 2013-2014	3,000.00	07/01/2013	01-090-0000-561-016	
	Check Total:	3,000.00			
Vendor: 1100	DEPT OF HEALTH SERVICES			Check Sequence: 5	ACH Enabled: False
07/01/13	WATER DIST EXAM FEE - WATKINS	50.00	07/01/2013	70-500-0000-513-001	
	Check Total:	50.00			
Vendor: 1100	DEPT OF HEALTH SERVICES			Check Sequence: 6	ACH Enabled: False
07/01/13	WATER DIST EXAM FEE - SHINAR	50.00	07/01/2013	70-500-0000-513-001	
	Check Total:	50.00			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 1100 07/01/13	DEPT OF HEALTH SERVICES WATER DIST EXAM FEE - ANDERSON	50.00	07/01/2013	Check Sequence: 7 70-500-0000-513-001	ACH Enabled: False
	Check Total:	50.00			
Vendor: 1107 80354090 7/13	DISH NETWORK 8255707080354090 7/13	54.00	07/01/2013	Check Sequence: 8 01-200-0000-517-000	ACH Enabled: False
	Check Total:	54.00			
Vendor: 2142 07/01/13	DOHN HENION JULY 2013 (1)	1,250.00	07/01/2013	Check Sequence: 9 01-040-0000-525-001	ACH Enabled: False
	Check Total:	1,250.00			
Vendor: 1395 13022	WILLIAM KNOPF INV 13022	900.00	07/01/2013	Check Sequence: 10 01-200-0000-525-001	ACH Enabled: False
	Check Total:	900.00			
Vendor: 1187 165140	LIEBERT, CASSIDY & WHITMORE INV 165140	3,933.00	07/01/2013	Check Sequence: 11 01-040-0000-516-000	ACH Enabled: False
	Check Total:	3,933.00			
Vendor: 1400 07/01/13	MADRONE HOSPICE JULY 2013	5,343.75	07/01/2013	Check Sequence: 12 01-090-0000-560-004	ACH Enabled: False
	Check Total:	5,343.75			
Vendor: 1220 N4062167	MAILFINANCE INV N4062167	268.03	07/01/2013	Check Sequence: 13 01-030-0000-526-000	ACH Enabled: False
	Check Total:	268.03			
Vendor: 1283 07/01/13	SC ECONOMIC DEVELOPMENT COUNCIL JULY 2013	3,333.33	07/01/2013	Check Sequence: 14 01-090-0000-560-001	ACH Enabled: False
	Check Total:	3,333.33			
Vendor: 2042 07/01/13	SISKIYOU MEDIA COUNCIL JULY - SEPTEMBER 2013	1,450.00	07/01/2013	Check Sequence: 15 01-090-0000-560-003	ACH Enabled: False
	Check Total:	1,450.00			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 1324	SPRINGBROOK SOFTWARE INC			Check Sequence: 16	ACH Enabled: False
INV25071	INV 25071	1,348.34	07/01/2013	01-030-0000-526-000	
INV25071	INV 25071	308.70	07/01/2013	01-230-0000-526-000	
INV25071	INV 25071	277.83	07/01/2013	80-030-0000-526-000	
INV25071	INV 25071	2,873.09	07/01/2013	70-030-0000-526-000	
	Check Total:	4,807.96			
Vendor: 1695	STATE WATER RESOURCES CONTROL BOA			Check Sequence: 17	ACH Enabled: False
438805	APP ID #438805	4,864.00	07/01/2013	20-390-1024-535-000	
	Check Total:	4,864.00			
Vendor: 25090	USPS			Check Sequence: 18	ACH Enabled: False
07/01/13	JULY 2013	1,300.00	07/01/2013	70-030-0000-515-001	
	Check Total:	1,300.00			
Vendor: 1374	YREKA CHAMBER OF COMMERCE			Check Sequence: 19	ACH Enabled: False
07/01/13	JULY 2013	4,275.00	07/01/2013	01-090-0000-560-000	
	Check Total:	4,275.00			
Vendor: 1468	YREKA SPLASH			Check Sequence: 20	ACH Enabled: False
07/01/13	2013 CONTRIBUTION	32,500.00	07/01/2013	01-090-0000-560-006	
	Check Total:	32,500.00			
	Total for Check Run:	69,219.71			
	Total of Number of Checks:	20			

Accounts Payable

Computer Check Proof List by Vendor

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Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 4301	AT&T CALNET 2			Check Sequence: 1	ACH Enabled: False
4464764	INV 4464764	14.75	06/28/2013	70-510-0000-517-000	
4464765	INV 4464765	45.18	06/28/2013	70-510-0000-517-000	
4464768	INV 4464768	16.05	06/28/2013	70-510-0000-517-000	
	Check Total:	75.98			
Vendor: 1057	CDW-G COMPUTING SOLUTIONS			Check Sequence: 2	ACH Enabled: False
CT40856	INV CT40856	48.38	06/28/2013	01-370-0000-515-000	
CT40856	INV CT40856	48.37	06/28/2013	70-510-0000-515-000	
	Check Total:	96.75			
Vendor: 1081	COWLEY D & L INC			Check Sequence: 3	ACH Enabled: False
8901	INV 8901	48.38	06/28/2013	20-313-0000-416-000	
	Check Total:	48.38			
Vendor: 2206	FLAG CENTER, THE			Check Sequence: 4	ACH Enabled: False
79	INV 79	170.28	06/28/2013	80-560-0000-416-000	
	Check Total:	170.28			
Vendor: 1131	GALL'S INC			Check Sequence: 5	ACH Enabled: False
721082	INV 721082	74.75	06/28/2013	01-200-0000-510-000	
	Check Total:	74.75			
Vendor: 1430	KNIFE RIVER MATERIALS			Check Sequence: 6	ACH Enabled: False
324098	INV 324098	256.41	06/28/2013	20-310-0000-420-521	
324275	INV 324275	222.39	06/28/2013	20-310-0000-420-521	
	Check Total:	478.80			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 1174 19293	L & M RENTALS INV 19293	483.75	06/28/2013	Check Sequence: 7 80-560-0000-421-004	ACH Enabled: False
	Check Total:	483.75			
Vendor: 2207 M108330 M108720	MOTION & FLOW CONTROL PRODUCTS INV M108330 (SEE M108720 FOR SALES TA INV M108720 (SALES TAX FOR M108330)	159.70 11.98	06/28/2013 06/28/2013	Check Sequence: 8 80-560-0000-420-003 80-560-0000-420-003	ACH Enabled: False
	Check Total:	171.68			
Vendor: 1303 28577-IN	SHASTA FOREST PRODUCTS INV 28577-IN	476.61	06/28/2013	Check Sequence: 9 01-400-0000-416-000	ACH Enabled: False
	Check Total:	476.61			
Vendor: 19102 318602	SISKIYOU DISTRIBUTING INV 318602	39.67	06/28/2013	Check Sequence: 10 01-200-0000-516-001	ACH Enabled: False
	Check Total:	39.67			
Vendor: 21027 84V993243 84V993243	UNITED PARCEL SERVICE INV 84V993243 INV 84V993243	7.34 5.59	06/28/2013 06/28/2013	Check Sequence: 11 80-560-0000-420-003 24-320-0000-416-000	ACH Enabled: False
	Check Total:	12.93			
Vendor: 4185 9706744042	VERIZON WIRELESS INV 9706744042	218.87	06/28/2013	Check Sequence: 12 01-200-0000-517-000	ACH Enabled: False
	Check Total:	218.87			
Vendor: 23008 007828 008588 008588	WAL-MART COMMUNITY CM 007828 INV 008588 INV 008588	-28.90 18.24 42.96	06/28/2013 06/28/2013 06/28/2013	Check Sequence: 13 01-200-0000-515-000 01-200-0000-516-000 01-230-0000-416-000	ACH Enabled: False
	Check Total:	32.30			
Vendor: 1378 2924	YREKA PAINT & DECORATING CENTER INV 2924	374.83	06/28/2013	Check Sequence: 14 01-350-0000-521-000	ACH Enabled: False
	Check Total:	374.83			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Total for Check Run:	2,755.58			
	Total of Number of Checks:	14			

Accounts Payable

Computer Check Proof List by Vendor

User: lysandra
 Printed: 06/28/2013 - 8:57AM
 Batch: 00008.06.2013



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 1011	AMERICAN LINEN			Check Sequence: 1	ACH Enabled: False
LMED829440	INV LMED829440	45.70	06/28/2013	01-200-0000-526-000	
	Check Total:	45.70			
Vendor: 3007	AMERIGAS			Check Sequence: 2	ACH Enabled: False
801142236	INV 801142236	108.26	06/28/2013	70-510-0000-518-002	
	Check Total:	108.26			
Vendor: 4301	AT&T CALNET 2			Check Sequence: 3	ACH Enabled: False
4424490	INV 4424490	22.86	06/28/2013	01-200-0000-517-000	
4451346	INV 4451346	16.09	06/28/2013	01-300-0000-517-000	
4451347	INV 4451347	15.93	06/28/2013	80-560-0000-517-000	
4451351	INV 4451351	46.57	06/28/2013	01-020-0000-517-000	
4452079	INV 4452079	15.93	06/28/2013	70-510-0000-517-000	
4452170	INV 4452170	117.88	06/28/2013	70-030-0000-517-006	
4452170	INV 4452170	117.87	06/28/2013	80-030-0000-517-006	
4460283	INV 4460283	66.80	06/28/2013	01-210-0000-517-000	
	Check Total:	419.93			
Vendor: 6021	BASIC LABORATORY INC			Check Sequence: 4	ACH Enabled: False
1305502	INV 1305502	84.00	06/28/2013	70-500-0000-420-006	
1305729	INV 1305729	84.00	06/28/2013	70-500-0000-420-006	
1305749	INV 1305749	121.00	06/28/2013	80-560-0000-416-001	
1305960	INV 1305960	84.00	06/28/2013	70-500-0000-420-006	
	Check Total:	373.00			
Vendor: 1024	BAY ALARM COMPANY			Check Sequence: 5	ACH Enabled: False
223766130615M	INV 223766130615M	572.22	06/28/2013	01-200-0000-517-000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	572.22			
Vendor: 2180	BRAY & ASSOCIATES			Check Sequence: 6	ACH Enabled: False
499	INV 499	9.60	06/28/2013	60-400-6029-516-000	
	Check Total:	9.60			
Vendor: 1489	CA BUILDING STANDARDS COMMISSION			Check Sequence: 7	ACH Enabled: False
4-6/13	QUARTERLY FEES 4-6/13	33.00	06/28/2013	01-220-0000-542-001	
	Check Total:	33.00			
Vendor: 1743	CALIFORNIA ALUMINUM CHEMICALS			Check Sequence: 8	ACH Enabled: False
6531	INV 6531	5,376.00	06/28/2013	70-510-0000-420-002	
	Check Total:	5,376.00			
Vendor: 3065	CITY OF YREKA - PETTY CASH			Check Sequence: 9	ACH Enabled: False
06/28/13	REIMBURSE PETTY CASH	27.92	06/28/2013	01-090-0000-516-000	
06/28/13	REIMBURSE PETTY CASH	4.63	06/28/2013	60-310-6012-625-011	
06/28/13	REIMBURSE PETTY CASH	9.75	06/28/2013	80-550-0000-516-000	
	Check Total:	42.30			
Vendor: 3643	CITY OF YREKA - WATER DEPT			Check Sequence: 10	ACH Enabled: False
13279 6/13	013279-000 6/13	7,871.77	06/28/2013	80-560-0000-518-003	
13280 6/13	013280-000 6/13	77.81	06/28/2013	01-370-0000-518-003	
16150 6/13	016150-000 6/13	195.30	06/28/2013	01-400-0000-518-003	
16165 6/13	016165-000 6/13	306.44	06/28/2013	01-400-0000-518-003	
17683 6/13	017683-000 6/13	148.03	06/28/2013	01-400-0000-518-003	
17825 6/13	017825-000 6/13	47.40	06/28/2013	01-400-0000-518-003	
17826 6/13	017826-000 6/13	1,035.22	06/28/2013	01-400-0000-518-003	
17827 6/13	017827-000 6/13	1,105.87	06/28/2013	01-400-0000-518-003	
17890 6/13	017890-000 6/13	83.51	06/28/2013	01-400-0000-518-003	
17947 6/13	017947-000 6/13	134.66	06/28/2013	01-400-0000-518-003	
17948 6/13	017948-000 6/13	6.21	06/28/2013	01-400-0000-518-003	
17949 6/13	017949-000 6/13	1,318.07	06/28/2013	01-400-0000-518-003	
17950 6/13	017950-000 6/13	1,387.86	06/28/2013	01-400-0000-518-003	
17951 6/13	017951-000 6/13	89.43	06/28/2013	01-400-0000-518-003	
17952 6/13	017952-000 6/13	128.48	06/28/2013	01-400-0000-518-003	
17953 6/13	017953-000 6/13	60.00	06/28/2013	70-510-0000-525-000	
17963 6/13	017963-000 6/13	36.98	06/28/2013	01-400-0000-518-003	
18636 6/13	018636-000 6/13	1,846.53	06/28/2013	01-400-0000-518-003	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
5406 6/13	005406-000 6/13	31.60	06/28/2013	01-400-0000-518-003	
5407 6/13	005407-000 6/13	92.85	06/28/2013	01-400-0000-518-003	
5619 6/13	005619-000 6/13	366.12	06/28/2013	04-620-1017-518-003	
6136 6/13	006136-000 6/13	33.57	06/28/2013	01-400-0000-518-003	
6327 6/13	006327-000 6/13	127.00	06/28/2013	01-200-0000-518-003	
6345 6/13	006345-000 6/13	87.29	06/28/2013	04-610-1016-518-003	
6404 6/13	006404-000 6/13	641.61	06/28/2013	01-210-0000-518-003	
6420 6/13	006420-000 6/13	78.63	06/28/2013	01-210-0000-518-003	
6427 6/13	006427-000 6/13	210.87	06/28/2013	01-400-0000-518-003	
6529 6/13	006529-000 6/13	41.08	06/28/2013	01-400-0000-518-003	
6531 6/13	006531-000 6/13	32.64	06/28/2013	01-400-0000-518-003	
7488 6/13	007488-000 6/13	106.49	06/28/2013	01-020-0000-518-003	
7599 6/13	007599-000 6/13	8.26	06/28/2013	01-400-0000-518-003	
7603 6/13	007603-000 6/13	625.83	06/28/2013	01-400-0000-518-003	
9919 6/13	009919-000 6/13	612.60	06/28/2013	01-400-0000-518-003	
9919-001 6/13	009919-001 6/13	138.56	06/28/2013	01-400-0000-518-003	
	Check Total:	19,114.57			
Vendor: 1077	COMPUTER LOGISTICS CORPORATION			Check Sequence: 11	ACH Enabled: False
60136	INV 60136 BARRACUDA & CLOUD	5,400.93	06/28/2013	10-200-0000-650-002	
60145	INV 60145 FIREWALL SETUP	510.00	06/28/2013	10-200-0000-650-002	
	Check Total:	5,910.93			
Vendor: 3118	CROSS PETROLEUM			Check Sequence: 12	ACH Enabled: False
171745-IN	INV 171745-IN	108.49	06/28/2013	01-200-0000-518-002	
178708-IN	INV 178708-IN	3,702.33	06/28/2013	01-350-0000-520-100	
42602-IN	INV 42602-IN	27.72	06/28/2013	01-350-0000-520-000	
	Check Total:	3,838.54			
Vendor: 1092	DASH MEDICAL GLOVES INC			Check Sequence: 13	ACH Enabled: False
INV0802810	INV 0802810	139.54	06/28/2013	01-200-0000-416-000	
	Check Total:	139.54			
Vendor: 1490	DEPT OF CONSERVATION			Check Sequence: 14	ACH Enabled: False
4-6/13	STRONG MOTION 4-6/13	168.34	06/28/2013	01-220-0000-542-000	
	Check Total:	168.34			
Vendor: 2179	DIVISION OF THE STATE ARCHITECT			Check Sequence: 15	ACH Enabled: False
4-6/13	SB 1186 4-6/13	24.60	06/28/2013	01-220-2021-542-004	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	24.60			
Vendor: 2167	DOWNEY BRAND LLP			Check Sequence: 16	ACH Enabled: False
452700	INV 452700	54.75	06/28/2013	80-550-0000-525-001	
452700	INV 452700	54.75	06/28/2013	80-560-0000-525-001	
	Check Total:	109.50			
Vendor: 1116	DRY CREEK LANDFILL INC			Check Sequence: 17	ACH Enabled: False
1893152	INV 1893152	1,006.92	06/28/2013	80-560-0000-420-006	
	Check Total:	1,006.92			
Vendor: 19017	FAIRCHILD MEDICAL CENTER			Check Sequence: 18	ACH Enabled: False
0346350457	INV 0346350457	367.00	06/28/2013	01-210-0000-525-000	
	Check Total:	367.00			
Vendor: 2059	FRC SYSTEMS INTERNATIONAL LLC			Check Sequence: 19	ACH Enabled: False
11690	INV 11690	114.49	06/28/2013	80-560-0000-420-003	
	Check Total:	114.49			
Vendor: 1438	FRED'S TOWING INC			Check Sequence: 20	ACH Enabled: False
9591	INV 9591	80.00	06/28/2013	01-350-0000-520-000	
	Check Total:	80.00			
Vendor: 1912	G & G HARDWARE (FALL CREEK)			Check Sequence: 21	ACH Enabled: False
153784	INV 153784	7.51	06/28/2013	70-510-0000-420-000	
153810	INV 153810	6.49	06/28/2013	70-510-0000-420-000	
154015	INV 154015	25.67	06/28/2013	70-510-0000-420-000	
154754	INV 154754	12.03	06/28/2013	70-510-0000-420-000	
154903	INV 154903	39.26	06/28/2013	70-510-0000-420-000	
154942	INV 154942	33.30	06/28/2013	70-510-0000-420-000	
	Check Total:	124.26			
Vendor: 1910	G & G HARDWARE (PARKS)			Check Sequence: 22	ACH Enabled: False
153498	INV 153498	10.37	06/28/2013	01-400-0000-416-000	
153541	INV 153541	5.45	06/28/2013	01-400-0000-416-000	
153547	INV 153547	22.50	06/28/2013	01-400-0000-416-000	
153553	INV 153553	0.51	06/28/2013	01-400-0000-416-000	
153554	INV 153554	16.11	06/28/2013	01-400-0000-416-000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
153561	INV 153561	4.83	06/28/2013	01-400-0000-416-000	
153603	INV 153603	22.34	06/28/2013	01-400-0000-416-000	
153614	INV 153614	10.76	06/28/2013	01-400-0000-416-000	
153886	INV 153886	1.92	06/28/2013	01-400-0000-416-000	
154106	INV 154106	45.13	06/28/2013	01-480-0000-521-000	
154171	INV 154171	5.35	06/28/2013	01-400-0000-416-000	
154205	INV 154205	14.77	06/28/2013	01-400-0000-416-000	
154495	INV 154495	17.17	06/28/2013	01-400-0000-416-000	
154519	INV 154519	5.58	06/28/2013	01-400-0000-416-000	
154524	INV 154524	16.11	06/28/2013	01-400-0000-416-000	
154527	INV 154527	45.13	06/28/2013	01-400-0000-416-000	
154571	INV 154571	49.96	06/28/2013	01-400-0000-416-000	
154577	INV 154577	25.76	06/28/2013	01-480-0000-521-000	
154582	INV 154582	24.70	06/28/2013	01-400-0000-416-000	
154610	INV 154610	4.83	06/28/2013	01-400-0000-416-000	
154878	INV 154878	34.11	06/28/2013	01-400-0000-416-000	
155009	INV 155009	45.13	06/28/2013	01-201-0000-520-000	
155010	INV 155010	38.68	06/28/2013	01-400-0000-416-000	
	Check Total:	467.20			
Vendor: 1916	G & G HARDWARE (POLICE)			Check Sequence: 23	ACH Enabled: False
153876	INV 153876	18.24	06/28/2013	01-230-0000-416-000	
	Check Total:	18.24			
Vendor: 1911	G & G HARDWARE (PUBLIC WORKS)			Check Sequence: 24	ACH Enabled: False
153441	INV 153441	53.58	06/28/2013	70-500-0000-420-009	
153454	INV 153454	8.22	06/28/2013	01-400-0000-416-000	
153565	INV 153565	4.83	06/28/2013	01-400-0000-416-000	
153604	INV 153604	51.57	06/28/2013	01-480-0000-521-000	
153636	INV 153636	27.92	06/28/2013	01-400-0000-421-000	
153672	INV 153672	4.48	06/28/2013	01-480-0000-521-000	
153674	INV 153674	33.16	06/28/2013	01-480-0000-521-000	
153689	INV 153689	13.95	06/28/2013	01-480-0000-521-000	
153772	INV 153772	23.08	06/28/2013	70-500-0000-420-009	
153786	INV 153786	3.73	06/28/2013	70-500-0000-420-009	
153787	INV 153787	2.46	06/28/2013	70-500-0000-420-009	
153801	INV 153801	2.46	06/28/2013	70-500-0000-420-009	
153866	INV 153866	384.85	06/28/2013	01-400-0000-421-000	
153910	INV 153910	10.71	06/28/2013	01-480-0000-521-000	
153992	INV 153992	25.29	06/28/2013	01-480-0000-521-000	
154011	INV 154011	7.06	06/28/2013	01-480-0000-521-000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
154056	INV 154056	1.92	06/28/2013	01-470-0000-521-000	
154073	INV 154073	4.83	06/28/2013	01-470-0000-521-000	
154090	INV 154090	4.83	06/28/2013	01-470-0000-521-000	
154119	INV 154119	7.51	06/28/2013	24-320-0000-416-000	
154149	INV 154149	16.09	06/28/2013	24-320-0000-416-000	
154168	INV 154168	11.81	06/28/2013	24-320-0000-416-000	
154301	INV 154301	6.82	06/28/2013	01-370-0000-521-000	
154422	INV 154422	36.51	06/28/2013	01-400-0000-421-000	
154503	INV 154503	3.53	06/28/2013	01-400-0000-421-000	
154558	INV 154558	28.47	06/28/2013	01-400-0000-421-000	
154633	INV 154633	19.51	06/28/2013	80-560-0000-521-000	
154688	INV 154688	687.91	06/28/2013	01-370-0000-521-000	
154737	INV 154737	16.81	06/28/2013	01-370-0000-521-000	
154820	INV 154820	25.22	06/28/2013	01-080-0000-521-000	
154820	INV 154820	20.05	06/28/2013	01-080-0000-521-000	
154955	IMV 154955	6.85	06/28/2013	70-500-0000-420-009	
155035	INV 155035	21.49	06/28/2013	01-090-0000-516-000	
	Check Total:	1,577.51			
Vendor: 1131	GALL'S INC			Check Sequence: 25	ACH Enabled: False
663548	INV 663548	457.98	06/28/2013	01-200-0000-510-000	
	Check Total:	457.98			
Vendor: 1141	KARL GREINER			Check Sequence: 26	ACH Enabled: False
10023	INV 10023	500.00	06/28/2013	01-090-0000-525-000	
	Check Total:	500.00			
Vendor: 1148	THOMAS HESSELDENZ			Check Sequence: 27	ACH Enabled: False
1305COYRP	INV 1305COYRP	7,266.75	06/28/2013	60-400-6029-615-022	
	Check Total:	7,266.75			
Vendor: 1938	IMPRINTS SCREEN PRINTING			Check Sequence: 28	ACH Enabled: False
13-3966	INV 13-3966	106.42	06/28/2013	01-200-0000-510-000	
	Check Total:	106.42			
Vendor: 1950	INTERNAL REVENUE SERVICE			Check Sequence: 29	ACH Enabled: False
RFND TOT	REFUND TOT 06/17/13	6.40	06/28/2013	01-000-0000-813-200	
	Check Total:	6.40			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 2154 5470 6/13	JEFFERSON STATE AUTO SUPPLY ACCT 5470 6/13	53.74	06/28/2013	Check Sequence: 30 01-350-0000-520-000	ACH Enabled: False
	Check Total:	53.74			
Vendor: 23080 35288 35307 35313	JIM WILSON MOTORS INV 35288 INV 35307 INV 35313	46.49 46.49 46.49	06/28/2013 06/28/2013 06/28/2013	Check Sequence: 31 01-200-0000-520-360 01-200-0000-520-360 01-200-0000-520-360	ACH Enabled: False
	Check Total:	139.47			
Vendor: 2192 3741561	MALLORY SAFETY & SUPPLY LLC INV 3741561	2,885.46	06/28/2013	Check Sequence: 32 01-230-0000-520-000	ACH Enabled: False
	Check Total:	2,885.46			
Vendor: 1199 15596	JOHN MCCARTHY INV 15596	48.00	06/28/2013	Check Sequence: 33 01-200-0000-520-000	ACH Enabled: False
	Check Total:	48.00			
Vendor: 1212 126074 159095	MT SHASTA SPRING WATER INV 126074 INV 159095	43.75 43.70	06/28/2013 06/28/2013	Check Sequence: 34 80-560-0000-420-003 80-560-0000-420-003	ACH Enabled: False
	Check Total:	87.45			
Vendor: 1517 ACCT 17712	NORTHERN CREDIT SERVICE AGUIRRE/BRACKEN	241.43	06/28/2013	Check Sequence: 35 01-000-0000-914-001	ACH Enabled: False
	Check Total:	241.43			
Vendor: 15025 188744	OHLUND'S OFFICE SUPPLY INV 188744	153.79	06/28/2013	Check Sequence: 36 01-200-0000-515-000	ACH Enabled: False
	Check Total:	153.79			
Vendor: 1244 37741	PACIFIC MUNICIPAL CONSULTANTS INV 37741	595.11	06/28/2013	Check Sequence: 37 60-400-6029-615-022	ACH Enabled: False
	Check Total:	595.11			
Vendor: 1253 06/28/13	PERFECTION CLEANING INC JUNE 2013	185.00	06/28/2013	Check Sequence: 38 01-080-0000-526-001	ACH Enabled: False

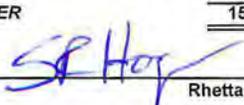
Invoice No	Description	Amount	Payment Date	Acct Number	Reference
06/28/13	JUNE 2013	300.00	06/28/2013	01-400-0000-426-003	
06/28/13	JUNE 2013	680.00	06/28/2013	01-200-0000-526-001	
	Check Total:	1,165.00			
Vendor: 1894	KEN POLI			Check Sequence: 39	ACH Enabled: False
06/28/13	REIMBURSE SUPPLIES	12.86	06/28/2013	01-470-0000-520-000	
	Check Total:	12.86			
Vendor: 17014	QUILL CORPORATION			Check Sequence: 40	ACH Enabled: False
3031945	INV 3031945	135.53	06/28/2013	01-200-0000-515-000	
3036062	INV 3036062	64.49	06/28/2013	01-200-0000-515-000	
	Check Total:	200.02			
Vendor: 2148	JOHN ROBUSTELLINI			Check Sequence: 41	ACH Enabled: False
58	INV 58	2,712.00	06/28/2013	01-350-0000-520-000	
	Check Total:	2,712.00			
Vendor: 2009	SC LIBRARY			Check Sequence: 42	ACH Enabled: False
2012/2013	FY 12/13 CONTRIBUTION	15,542.00	06/28/2013	01-090-0000-561-050	
	Check Total:	15,542.00			
Vendor: 1650	SIERRA CHEMICAL CO			Check Sequence: 43	ACH Enabled: False
251656	INV 251656	4,731.64	06/28/2013	70-510-0000-420-002	
	Check Total:	4,731.64			
Vendor: 19100	SISKIYOU DAILY NEWS			Check Sequence: 44	ACH Enabled: False
6674	NEWS #6674	39.00	06/28/2013	80-550-0000-519-000	
	Check Total:	39.00			
Vendor: 19101	SISKIYOU PLUMBING & ELECTRIC			Check Sequence: 45	ACH Enabled: False
173090	INV 173090	332.93	06/28/2013	80-560-0000-420-003	
	Check Total:	332.93			
Vendor: 1334	TRAVIS STRINGER			Check Sequence: 46	ACH Enabled: False
625135031	INV 625135031	128.95	06/28/2013	01-350-0000-522-000	
	Check Total:	128.95			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 22015	SUBURBAN PROPANE			Check Sequence: 47	ACH Enabled: False
002022 6/13	1638-002022 6/13	63.31	06/28/2013	01-210-0000-518-002	
002535 6/13	1638-002535 6/13	8.00	06/28/2013	04-610-1016-518-002	
002535 6/13	1638-002535 6/13	34.85	06/28/2013	01-020-0000-518-002	
002543 6/13	1638-002543 6/13	55.46	06/28/2013	01-470-0000-518-002	
002551 6/13	1638-002551 6/13	742.08	06/28/2013	01-480-0000-518-002	
010421 6/13	1638-010421 6/13	255.20	06/28/2013	01-210-0000-518-002	
	Check Total:	1,158.90			
Vendor: 1339	RICHARD SWENSON			Check Sequence: 48	ACH Enabled: False
06/06/13	YFD EXAM - B36000EM	220.00	06/28/2013	01-210-0000-525-000	
	Check Total:	220.00			
Vendor: 21027	UNITED PARCEL SERVICE			Check Sequence: 49	ACH Enabled: False
9TT484243	INV 9TT484243	300.15	06/28/2013	01-200-0000-516-000	
	Check Total:	300.15			
Vendor: 1353	USA BLUE BOOK			Check Sequence: 50	ACH Enabled: False
990487	INV 990487	341.42	06/28/2013	70-510-0000-420-000	
	Check Total:	341.42			
Vendor: 23008	WAL-MART COMMUNITY			Check Sequence: 51	ACH Enabled: False
000017	INV 000017	16.09	06/28/2013	80-560-0000-420-003	
003629	INV 003629	96.48	06/28/2013	70-510-0000-422-000	
009106	INV 009106	5.25	06/28/2013	80-560-0000-420-003	
	Check Total:	117.82			
Vendor: 23040	WELDON'S TIRE SERVICE			Check Sequence: 52	ACH Enabled: False
36589	INV 36589	253.85	06/28/2013	01-350-0000-520-200	
36625	INV 36625	900.71	06/28/2013	01-350-0000-520-200	
	Check Total:	1,154.56			
Vendor: 1379	YREKA POLICE DEPT			Check Sequence: 53	ACH Enabled: False
06/28/13	REIMBURSE PETTY CASH	15.98	06/28/2013	01-200-0000-516-000	
06/28/13	REIMBURSE PETTY CASH	1.20	06/28/2013	01-200-0000-516-000	
06/28/13	REIMBURSE PETTY CASH	10.75	06/28/2013	01-200-0000-516-000	
06/28/13	REIMBURSE PETTY CASH	6.11	06/28/2013	01-200-0000-516-000	
06/28/13	REIMBURSE PETTY CASH	7.95	06/28/2013	01-200-0000-516-000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	41.99			
Vendor: 25120	YREKA TRANSFER			Check Sequence: 54	ACH Enabled: False
005821 6/13	ACCT 005821 6/13	73.00	06/28/2013	01-210-0000-518-004	
024631 6/13	ACCT 024631 6/13	93.00	06/28/2013	01-200-0000-518-004	
043311 6/13	ACCT 043311 6/13	93.00	06/28/2013	04-620-1017-518-004	
054217 6/13	ACCT 054217 6/13	120.00	06/28/2013	01-480-0000-518-004	
	Check Total:	379.00			
	Total for Check Run:	81,161.89			
	Total of Number of Checks:	54			

CITY OF YREKA
TREASURER'S REPORT TO THE CITY COUNCIL
Apr-2013

Fund Type	Fund	Fund Description	Previous Balance	Receipts / Debits	Disbursements / Credits	Cash Balance by Fund	
General-Unrestricted	01	General Operating	\$ 2,128,932.68	\$ 519,417.85	\$ 339,189.71	\$ 2,309,160.82	
General-Designated	01	Comm Art	2,772.56	-	-	2,772.56	
General-Designated	01	Fire Museum	4,952.35	-	-	4,952.35	
General-Designated	01	Planning Deposits	-	-	-	0.00	
General-Designated	01	Sidewalk in Lieu	35,803.46	-	-	35,803.46	
General-Designated	01	Parkland Trust	-	-	-	0.00	
General-Designated	01	Police Asset Forfeit	6,424.78	-	-	6,424.78	
General-Designated	01	Parking Fees	63,011.04	-	-	63,011.04	
General-Designated	01	Campbell Tract Redemption	48,020.34	-	-	48,020.34	
General-Designated	01	Baker Tract/Lucas	-	-	-	0.00	
General-Designated	02	Gifts Donations	3,552.80	-	-	3,552.80	
General-Designated	02	K-9 Unit	16,711.74	11.66	-	16,723.40	
General-Designated	02	YPD Donated - Hitson	8,079.86	11.36	-	8,091.22	
General-Designated	02	YPD Donated - Travellers	3,864.72	-	-	3,864.72	
General-Designated	02	YPD Donated - Teen Fund	953.08	-	-	953.08	
General-Designated	02	Greenhorn Park Redevelopment	-	-	-	0.00	
General-Designated	03	YVFD Volunter Fund	70,729.79	5,062.67	-	75,792.46	
General-Restricted	04	Crandell Cash	1,919,025.36	2,307.28	6,145.35	1,915,187.29	
General-Restricted	04	Morgan Stanely SmithBarney-Crandall	-	-	-	0.00	
General-Designated	08	Grant Projects Reserve	1,137,651.51	8,597.54	20,413.70	1,125,835.35	
General-Designated	08	PERS Pension Liability Reserve	(458,356.45)	8,597.54	-	(449,758.91)	
General-Designated	09	Reserves for Cap. Outlay	999,047.10	-	-	999,047.10	General - All
General-Designated	10	Capital Outlay	34,015.56	2,000.00	11,390.33	24,625.23	\$ 6,194,059.09
Spec. Rev. -Streets	20	Gas Tax 2106	(67,415.35)	40,182.80	17,771.94	(45,004.49)	
Spec. Rev. -Streets	20	Traffic Conjestion Relief	-	-	-	0.00	
Spec. Rev. -Streets	21	Local Transportation	442,311.43	7,167.78	-	449,479.21	Streets
Spec. Rev. -Streets	24	Fines - Traffic Safety	40,488.10	2,275.68	2,796.80	39,966.98	\$ 444,441.70
Special Revenue	30	Fire Assessment Spec. Rev	354,026.41	19,261.91	11,906.90	361,381.42	
Special Revenue	31	Landfill Access Fee - Debt Service	(107,749.78)	18,270.99	482.27	(89,961.06)	Special Revenues
Special Revenue	32	Developer Impact Fees	380,673.27	17,858.28	-	398,531.55	\$ 669,951.91
Special Grants	60	Spec Grants Capital Outlay	(398,694.02)	-	7,878.05	(406,572.07)	Special Grants
Special Grants	65	Community Development Grants	138,892.06	1,695.81	28.62	140,559.25	\$ (266,012.82)
Water Enterprise	70	Water Operating	146,196.89	171,322.41	161,237.87	156,281.43	
Water Enterprise	71	Water Capital Projects	133,034.22	-	415.45	132,618.77	
Water Enterprise	72	Water Debt Servicing	114,699.75	-	75,363.75	39,336.00	
Water Enterprise	72	USDA COPS 2010	100,000.00	-	-	100,000.00	Water Enterprise
Water Enterprise	74	Water Reserves	4,870,121.34	42,705.02	-	4,912,826.36	\$ 5,341,062.56
Sewer Enterprise	80	Sewer Operating	900,906.74	204,309.35	178,654.63	926,561.46	
Sewer Enterprise	81	Sewer Capital Outlay	(421,984.00)	-	350.17	(422,334.17)	
Sewer Enterprise	82	Sewer Debt Servicing	24,902.00	-	-	24,902.00	
Sewer Enterprise	82	USDA COPS 2003	100,000.00	-	-	100,000.00	Enterprise-Sewer
Sewer Enterprise	84	Sewer Reserves	2,164,689.82	52,776.16	-	2,217,465.98	\$ 2,846,595.27
Agency	90	Agency - Cash	28,481.70	341,084.66	378,599.23	(9,032.87)	Agency- Payroll
							\$ (9,032.87)
COLUMN TOTALS			\$14,968,772.86	\$ 1,464,916.75	\$ 1,212,624.77	\$15,221,064.84	\$ 15,221,064.84
BANK RECAPITULATION			PER BANK	Market Value		PER LEDGER	
		L.A.I.F. 0.264%	14,771,576.41	14,771,576.41			
		Petty Cash Drawers	700.00				
		YVFD Petty Cash	100.00				
		TriCounties YVFD DDA	76,044.51				
		Scott Valley Bank - Primary DDA	388,241.99				
		TOTAL PER BANK	15,236,662.91			15,221,064.84	
ADJUSTMENTS							
		Less Outstanding Checks SVB	(13,676.47)				
		Less Outstanding Checks TCB	(352.05)				
		Deposits in transit	-				
		SVB DDA Interest Bk 4/30 GL 5/1	(55.25)				
		I-Pay SVB 4/30 GL 5/1	(1,514.30)				
		\$	-				
		\$	-				
		TOTAL PER LEDGER	15,221,064.84			15,221,064.84	


Rhetta Hogan, City Treasurer

David Simmen, City Mayor

**2012-2013 Operating Budget of Revenue and Expenditures
with Actual
April 30, 2013**

Fund Analysis		REVENUE			EXPENSE			Excess of Rev over Exp.-Surplus/ (Deficit)		Based on Operating Budget			Current Cash Balance
		Adopted	Operating Budget	Year to Date	Adopted	Operating Budget	Year to Date	Operating Budget	Net Actual Year to Date	Beginning Working Capital	Operating Budget Net Increase / (Decrease)	Ending Working Capital	
Major Grp	Fund												
Investment in LAIF	00	-	-	-	-	-	-	-	-	-	-	-	-
General Operating	01	4,844,507.10	4,851,077.10	4,426,254.04	4,840,592.49	4,847,493.13	4,620,918.21	3,583.97	(194,664.17)	2,688,399.88	3,583.97	2,691,983.85	2,470,145.35
General Operating Fund		4,844,507.10	4,851,077.10	4,426,254.04	4,840,592.49	4,847,493.13	4,620,918.21	3,583.97	(194,664.17)	2,688,399.88	3,583.97	2,691,983.85	2,470,145.35
Gifts Donations	02	(17,329.10)	(17,329.10)	1,184.33	1,200.00	1,200.00	698.00	(18,529.10)	486.33	32,370.69	(18,529.10)	13,841.59	33,185.22
YVFD Volunter Fund	03	20,500.00	20,500.00	29,205.30	20,500.00	20,500.00	38,406.52	-	(9,201.22)	84,993.68	-	84,993.68	75,792.46
Trusts -Crandell-Stewart	04	30,000.00	30,000.00	19,607.81	124,820.00	124,820.00	74,607.84	(94,820.00)	(55,000.03)	1,964,581.43	(94,820.00)	1,869,761.43	1,915,187.29
General Fund Reserves	08	(353,293.00)	(353,293.00)	(323,266.44)	(199,347.00)	(199,347.00)	(114,377.18)	(153,946.00)	(208,889.26)	906,178.74	(153,946.00)	752,232.74	676,076.44
Reserves for Cap. Outlay	09	120,000.00	120,000.00	120,000.00	25,000.00	77,000.00	25,000.00	43,000.00	95,000.00	904,047.10	43,000.00	947,047.10	999,047.10
Capital Outlay	10	250,000.00	250,000.00	262,584.43	250,000.00	207,529.00	198,969.28	42,471.00	63,615.15	-	42,471.00	42,471.00	24,625.23
General Fund - Restricted or Designated		49,877.90	49,877.90	109,315.43	222,173.00	231,702.00	223,304.46	(181,824.10)	(113,989.03)	3,892,171.64	(181,824.10)	3,710,347.54	3,723,913.74
Total General Fund		4,894,385.00	4,900,955.00	4,535,569.47	5,062,765.49	5,079,195.13	4,844,222.67	(178,240.13)	(308,653.20)	6,580,571.52	(178,240.13)	6,402,331.39	6,194,059.09
Gas Tax & Traffic Cong.	20	436,066.03	436,066.03	210,371.50	436,066.03	436,066.03	304,923.49	-	(94,551.99)	6,233.43	-	6,233.43	(45,004.49)
Local Transportation	21	201,000.00	201,000.00	7,917.00	376,493.24	384,543.24	-	(183,543.24)	7,917.00	441,562.21	(183,543.24)	258,018.97	449,479.21
Fines - Traffic Safety	24	105,736.99	105,736.99	91,728.11	105,736.99	157,736.99	64,187.53	(52,000.00)	27,540.58	2,245.63	(52,000.00)	(49,754.37)	39,966.98
Road, Street & Transit - Restricted		742,803.02	742,803.02	310,016.61	918,296.26	978,346.26	369,111.02	(235,543.24)	(59,094.41)	450,041.27	(235,543.24)	214,498.03	444,441.70
Total Road, Streets and Transit		742,803.02	742,803.02	310,016.61	918,296.26	978,346.26	369,111.02	(235,543.24)	(59,094.41)	450,041.27	(235,543.24)	214,498.03	444,441.70
Fire Assessment Spec. Rev	30	221,000.00	221,000.00	229,249.52	142,508.17	142,508.17	233,832.15	78,491.83	(4,582.63)	392,642.68	78,491.83	471,134.51	361,381.42
Landfill Access Fee - Debt Service	31	215,500.00	215,500.00	219,979.45	181,467.97	181,467.97	180,555.14	34,032.03	39,424.31	(70,725.58)	34,032.03	(36,693.55)	(89,961.06)
Developer Impact Fees	32	40,075.00	40,075.00	17,900.81	-	-	-	40,075.00	17,900.81	74,053.61	40,075.00	114,128.61	398,531.55
Special Revenue - Restricted		476,575.00	476,575.00	467,129.78	323,976.14	323,976.14	414,387.29	152,598.86	52,742.49	395,970.71	152,598.86	548,569.57	669,951.91
Total Special Revenue		476,575.00	476,575.00	467,129.78	323,976.14	323,976.14	414,387.29	152,598.86	52,742.49	395,970.71	152,598.86	548,569.57	669,951.91
Spec Grants Capital Outlay	60	1,905,750.00	2,140,800.00	24,992.09	1,905,750.00	2,121,750.00	561,608.06	19,050.00	(536,615.97)	(148.84)	19,050.00	18,901.16	(406,572.07)
Community Development Grants	65	176,500.00	176,500.00	113,843.79	184,000.00	184,000.00	76,970.02	(7,500.00)	36,873.77	207,512.93	(7,500.00)	200,012.93	140,559.25
Special Grants - Capital Projects		2,082,250.00	2,317,300.00	138,835.88	2,089,750.00	2,305,750.00	638,578.08	11,550.00	(499,742.20)	207,364.09	11,550.00	218,914.09	(266,012.82)
Special Grants - Operating & Capital Projects		2,082,250.00	2,317,300.00	138,835.88	2,089,750.00	2,305,750.00	638,578.08	11,550.00	(499,742.20)	207,364.09	11,550.00	218,914.09	(266,012.82)
Water Operating	70	1,643,586.31	1,643,586.31	2,025,822.25	1,643,586.31	1,643,586.31	1,394,884.81	-	630,937.44	(29,233.70)	-	(29,233.70)	156,281.43
Water Capital Projects	71	1,163,213.80	1,163,213.80	1,427,209.83	1,163,213.80	1,316,713.80	2,069,850.14	(153,500.00)	(642,640.31)	344,793.73	(153,500.00)	191,293.73	132,618.77
Water Debt Servicing	72	264,000.00	264,000.00	264,000.00	264,000.00	264,000.00	113,664.00	-	150,336.00	100,000.00	-	100,000.00	139,336.00
Water Reserves	74	85,413.89	85,413.89	513,324.26	-	-	-	85,413.89	513,324.26	4,399,502.10	85,413.89	4,484,915.99	4,912,826.36
Water Enterprise		3,156,214.00	3,156,214.00	4,230,356.34	3,070,800.11	3,224,300.11	3,578,398.95	(68,086.11)	651,957.39	4,815,062.13	(68,086.11)	4,746,976.02	5,341,062.56
Sewer Operating	80	1,548,489.40	1,548,489.40	1,791,471.38	1,548,489.40	1,548,489.40	1,358,490.80	-	432,980.58	(14,404.55)	-	(14,404.55)	926,561.46
Sewer Capital Outlay	81	30,000.00	30,000.00	-	30,000.00	110,000.00	399,682.15	(80,000.00)	(399,682.15)	-	(80,000.00)	(80,000.00)	(422,334.17)
Sewer Debt Servicing	82	126,451.22	126,451.22	126,451.22	126,451.22	126,451.22	55,510.03	-	70,941.19	100,000.00	-	100,000.00	124,902.00
Sewer Reserves	84	665,559.38	665,559.38	503,800.07	-	-	-	665,559.38	503,800.07	2,640,467.03	665,559.38	3,306,026.41	2,217,465.98
Sewer Enterprise Fund		2,370,500.00	2,370,500.00	2,421,722.67	1,704,940.62	1,784,940.62	1,813,682.98	585,559.38	608,039.69	2,726,062.48	585,559.38	3,311,621.86	2,846,595.27
Total Enterprise Funds		5,526,714.00	5,526,714.00	6,652,079.01	4,775,740.73	5,009,240.73	5,392,081.93	517,473.27	1,259,997.08	7,541,124.61	517,473.27	8,058,597.88	8,187,657.83
Agency Trust - Cash	90	-	-	-	-	-	(42,731.36)	-	42,731.36	-	-	-	(9,032.87)
Agency Funds		-	-	-	-	-	(42,731.36)	-	42,731.36	-	-	-	(9,032.87)
Total Agency Funds		-	-	-	-	-	(42,731.36)	-	42,731.36	-	-	-	(9,032.87)
All Funds Combined		13,722,727.02	13,964,347.02	12,103,630.75	13,170,528.62	13,696,508.26	11,615,649.63	267,838.76	487,981.12	15,175,072.20	267,838.76	15,442,910.96	15,221,064.84

Approval: _____

David Simmen, City Mayor

7/12/2013 7:10 AM

CITY OF YREKA
TREASURER'S REPORT TO THE CITY COUNCIL
May-2013

Fund Type	Fund	Fund Description	Previous Balance	Receipts / Debits	Disbursements / Credits	Cash Balance by Fund	
General-Unrestricted	01	General Operating	\$ 2,309,160.82	\$ 735,226.13	\$ 458,499.52	\$ 2,585,887.43	
General-Designated	01	Comm Art	2,772.56	-	-	2,772.56	
General-Designated	01	Fire Museum	4,952.35	-	-	4,952.35	
General-Designated	01	Planning Deposits	-	-	-	0.00	
General-Designated	01	Sidewalk in Lieu	35,803.46	-	-	35,803.46	
General-Designated	01	Parkland Trust	-	-	-	0.00	
General-Designated	01	Police Asset Forfeit	6,424.78	-	-	6,424.78	
General-Designated	01	Parking Fees	63,011.04	-	-	63,011.04	
General-Designated	01	Campbell Tract Redemption	48,020.34	-	-	48,020.34	
General-Designated	01	Baker Tract/Lucas	-	-	-	0.00	
General-Designated	02	Gifts Donations	3,552.80	-	228.20	3,324.60	
General-Designated	02	K-9 Unit	16,723.40	-	-	16,723.40	
General-Designated	02	YPD Donated - Hitson	8,091.22	-	-	8,091.22	
General-Designated	02	YPD Donated - Travellers	3,864.72	-	-	3,864.72	
General-Designated	02	YPD Donated - Teen Fund	953.08	200.00	-	1,153.08	
General-Designated	02	Greenhorn Park Redevelopment	-	-	-	0.00	
General-Designated	03	YVFD Volunter Fund	75,792.46	-	16,077.52	59,714.94	
General-Restricted	04	Crandell Cash	1,915,187.29	1,056.75	3,199.24	1,913,044.80	
General-Restricted	04	Morgan Stanely SmithBarney-Crandall	-	-	-	0.00	
General-Designated	08	Grant Projects Reserve	1,125,835.35	12,661.15	21,258.69	1,117,237.81	
General-Designated	08	PERS Pension Liability Reserve	(449,758.91)	12,661.15	-	(437,097.76)	
General-Designated	09	Reserves for Cap. Outlay	999,047.10	-	-	999,047.10	General - All
General-Designated	10	Capital Outlay	24,625.23	-	6,898.20	17,727.03	\$ 6,449,702.90
Spec. Rev. -Streets	20	Gas Tax 2106	(45,004.49)	7,000.00	47,689.67	(85,694.16)	
Spec. Rev. -Streets	20	Traffic Conjestion Relief	-	-	-	0.00	
Spec. Rev. -Streets	21	Local Transportation	449,479.21	-	-	449,479.21	Streets
Spec. Rev. -Streets	24	Fines - Traffic Safety	39,966.98	166.33	8,157.91	31,975.40	\$ 395,760.45
Special Revenue	30	Fire Assessment Spec. Rev	361,381.42	17,428.39	12,391.10	366,418.71	
Special Revenue	31	Landfill Access Fee - Debt Service	(89,961.06)	17,092.02	652.42	(73,521.46)	Special Revenues
Special Revenue	32	Developer Impact Fees	398,531.55	300.08	-	398,831.63	\$ 691,728.88
Special Grants	60	Spec Grants Capital Outlay	(406,572.07)	1,035.00	39,389.45	(444,926.52)	Special Grants
Special Grants	65	Community Development Grants	140,559.25	3,325.68	72.30	143,812.63	\$ (301,113.89)
Water Enterprise	70	Water Operating	156,281.43	166,824.91	165,301.62	157,804.72	
Water Enterprise	71	Water Capital Projects	132,618.77	-	1,857.18	130,761.59	
Water Enterprise	72	Water Debt Servicing	39,336.00	-	-	39,336.00	
Water Enterprise	72	USDA COPS 2010	100,000.00	-	-	100,000.00	Water Enterprise
Water Enterprise	74	Water Reserves	4,912,826.36	50,053.20	-	4,962,879.56	\$ 5,390,781.87
Sewer Enterprise	80	Sewer Operating	926,561.46	192,185.56	164,707.82	954,039.20	
Sewer Enterprise	81	Sewer Capital Outlay	(422,334.17)	-	191,153.34	(613,487.51)	
Sewer Enterprise	82	Sewer Debt Servicing	24,902.00	-	-	24,902.00	
Sewer Enterprise	82	USDA COPS 2003	100,000.00	-	-	100,000.00	Enterprise-Sewer
Sewer Enterprise	84	Sewer Reserves	2,217,465.98	50,758.73	-	2,268,224.71	\$ 2,733,678.40
Agency	90	Agency - Cash	(9,032.87)	490,382.67	458,796.81	22,552.99	Agency- Payroll
							\$ 22,552.99
COLUMN TOTALS			\$ 15,221,064.84	\$ 1,758,357.75	\$ 1,596,330.99	\$ 15,383,091.60	\$ 15,383,091.60
BANK RECAPITULATION			PER BANK	Market Value		PER LEDGER	
		L.A.I.F. 0.245%	14,971,576.41	14,971,576.41			
		Petty Cash Drawers	700.00				
		YVFD Petty Cash	100.00				
		TriCounties YVFD DDA	60,295.94				
		Scott Valley Bank - Primary DDA	374,059.32				
		TOTAL PER BANK	15,406,731.67				15,383,091.60
ADJUSTMENTS							
		Less Outstanding Checks SVB	(6,379.76)				
		Less Outstanding Checks TCB	(681.00)				
		HUTA May 5/30 Posted 6/6	(16,540.30)				
		SVB DDA Interest Bk 4/30 GL 5/1	(44.71)				
		I-Pay SVB 5/1 GL 4/30	5.70				
		TOTAL PER LEDGER	15,383,091.60				15,383,091.60

Rhetta Hogan, City Treasurer

David Simmen, City Mayor

**2012-2013 Operating Budget of Revenue and Expenditures
with Actual
May 31, 2013**

Fund Analysis		REVENUE			EXPENSE			Excess of Rev over Exp.-Surplus/ (Deficit)		Based on Operating Budget			Current Cash Balance
		Adopted	Operating Budget	Year to Date	Adopted	Operating Budget	Year to Date	Operating Budget	Net Actual Year to Date	Beginning Working Capital	Operating Budget Net Increase / (Decrease)	Ending Working Capital	
Major Grp	Fund												
Investment in LAIF	00	-	-	-	-	-	-	-	-	-	-	-	-
General Operating	01	4,844,507.10	4,851,077.10	4,235,285.85	4,840,592.49	4,847,493.13	4,174,975.46	3,583.97	60,310.39	2,688,399.88	3,583.97	2,691,983.85	2,746,871.96
General Operating Fund		4,844,507.10	4,851,077.10	4,235,285.85	4,840,592.49	4,847,493.13	4,174,975.46	3,583.97	60,310.39	2,688,399.88	3,583.97	2,691,983.85	2,746,871.96
Gifts Donations	02	(17,329.10)	(17,329.10)	984.33	1,200.00	1,200.00	198.00	(18,529.10)	786.33	32,370.69	(18,529.10)	13,841.59	33,157.02
YVFD Volunter Fund	03	20,500.00	20,500.00	35,245.07	20,500.00	20,500.00	60,523.81	-	(25,278.74)	84,993.68	-	84,993.68	59,714.94
Trusts -Crandell-Stewart	04	30,000.00	30,000.00	18,842.81	124,820.00	124,820.00	70,279.44	(94,820.00)	(51,436.63)	1,964,581.43	(94,820.00)	1,869,761.43	1,913,044.80
General Fund Reserves	08	(353,293.00)	(353,293.00)	(331,863.98)	(199,347.00)	(199,347.00)	(105,825.29)	(153,946.00)	(226,038.69)	906,178.74	(153,946.00)	752,232.74	680,140.05
Reserves for Cap. Outlay	09	120,000.00	172,000.00	120,000.00	25,000.00	77,000.00	25,000.00	95,000.00	95,000.00	904,047.10	95,000.00	999,047.10	999,047.10
Capital Outlay	10	250,000.00	198,000.00	262,584.43	250,000.00	207,529.00	192,924.12	(9,529.00)	69,660.31	-	(9,529.00)	(9,529.00)	17,727.03
General Fund - Restricted or Designated		49,877.90	49,877.90	105,792.66	222,173.00	231,702.00	243,100.08	(181,824.10)	(137,307.42)	3,892,171.64	(181,824.10)	3,710,347.54	3,702,830.94
Total General Fund		4,894,385.00	4,900,955.00	4,341,078.51	5,062,765.49	5,079,195.13	4,418,075.54	(178,240.13)	(76,997.03)	6,580,571.52	(178,240.13)	6,402,331.39	6,449,702.90
Gas Tax & Traffic Cong.	20	436,066.03	436,066.03	178,831.53	436,066.03	436,066.03	270,759.12	-	(91,927.59)	6,233.43	-	6,233.43	(85,694.16)
Local Transportation	21	201,000.00	201,000.00	7,917.00	376,493.24	384,543.24	-	(183,543.24)	7,917.00	441,562.21	(183,543.24)	258,018.97	449,479.21
Fines - Traffic Safety	24	105,736.99	157,736.99	89,561.89	105,736.99	157,736.99	59,832.12	-	29,729.77	2,245.63	-	2,245.63	31,975.40
Road, Street & Transit - Restricted		742,803.02	794,803.02	276,310.42	918,296.26	978,346.26	330,591.24	(183,543.24)	(54,280.82)	450,041.27	(183,543.24)	266,498.03	395,760.45
Total Road, Streets and Transit		742,803.02	794,803.02	276,310.42	918,296.26	978,346.26	330,591.24	(183,543.24)	(54,280.82)	450,041.27	(183,543.24)	266,498.03	395,760.45
Fire Assessment Spec. Rev	30	221,000.00	221,000.00	210,312.60	142,508.17	142,508.17	221,989.30	78,491.83	(11,676.70)	392,642.68	78,491.83	471,134.51	366,418.71
Landfill Access Fee - Debt Service	31	215,500.00	215,500.00	201,644.18	181,467.97	181,467.97	180,114.40	34,032.03	21,529.78	(70,725.58)	34,032.03	(36,693.55)	(73,521.46)
Developer Impact Fees	32	40,075.00	40,075.00	17,900.81	-	-	-	40,075.00	17,900.81	74,053.61	40,075.00	114,128.61	398,831.63
Special Revenue - Restricted		476,575.00	476,575.00	429,857.59	323,976.14	323,976.14	402,103.70	152,598.86	27,753.89	395,970.71	152,598.86	548,569.57	691,728.88
Total Special Revenue		476,575.00	476,575.00	429,857.59	323,976.14	323,976.14	402,103.70	152,598.86	27,753.89	395,970.71	152,598.86	548,569.57	691,728.88
Spec Grants Capital Outlay	60	1,905,750.00	2,140,800.00	24,992.09	1,905,750.00	2,121,750.00	503,116.77	19,050.00	(478,124.68)	(148.84)	19,050.00	18,901.16	(444,926.52)
Community Development Grants	65	176,500.00	176,500.00	(1,642.21)	184,000.00	184,000.00	76,919.97	(7,500.00)	(78,562.18)	207,512.93	(7,500.00)	200,012.93	143,812.63
Special Grants - Capital Projects		2,082,250.00	2,317,300.00	23,349.88	2,089,750.00	2,305,750.00	580,036.74	11,550.00	(556,686.86)	207,364.09	11,550.00	218,914.09	(301,113.89)
Special Grants - Operating & Capital Projects		2,082,250.00	2,317,300.00	23,349.88	2,089,750.00	2,305,750.00	580,036.74	11,550.00	(556,686.86)	207,364.09	11,550.00	218,914.09	(301,113.89)
Water Operating	70	1,643,586.31	1,643,586.31	1,694,302.55	1,643,586.31	1,643,586.31	1,286,968.83	-	407,333.72	(29,233.70)	-	(29,233.70)	157,804.72
Water Capital Projects	71	1,163,213.80	1,163,213.80	1,327,209.83	1,163,213.80	1,316,713.80	1,949,494.32	(153,500.00)	(622,284.49)	344,793.73	(153,500.00)	191,293.73	130,761.59
Water Debt Servicing	72	264,000.00	264,000.00	264,000.00	264,000.00	264,000.00	113,664.00	-	150,336.00	100,000.00	-	100,000.00	139,336.00
Water Reserves	74	85,413.89	85,413.89	563,377.46	-	-	-	85,413.89	563,377.46	4,399,502.10	85,413.89	4,484,915.99	4,962,879.56
Water Enterprise		3,156,214.00	3,156,214.00	3,848,889.84	3,070,800.11	3,224,300.11	3,350,127.15	(68,086.11)	498,762.69	4,815,062.13	(68,086.11)	4,746,976.02	5,390,781.87
Sewer Operating	80	1,548,489.40	1,548,489.40	1,535,852.74	1,548,489.40	1,548,489.40	1,270,297.15	-	265,555.59	(14,404.55)	-	(14,404.55)	954,039.20
Sewer Capital Outlay	81	30,000.00	30,000.00	-	30,000.00	110,000.00	356,642.21	(80,000.00)	(356,642.21)	-	(80,000.00)	(80,000.00)	(613,487.51)
Sewer Debt Servicing	82	126,451.22	126,451.22	126,451.22	126,451.22	126,451.22	55,510.03	-	70,941.19	100,000.00	-	100,000.00	124,902.00
Sewer Reserves	84	665,559.38	665,559.38	554,558.80	-	-	-	665,559.38	554,558.80	2,640,467.03	665,559.38	3,306,026.41	2,268,224.71
Sewer Enterprise Fund		2,370,500.00	2,370,500.00	2,216,862.76	1,704,940.62	1,784,940.62	1,682,449.39	585,559.38	534,413.37	2,726,062.48	585,559.38	3,311,621.86	2,733,678.40
Total Enterprise Funds		5,526,714.00	5,526,714.00	6,065,752.60	4,775,740.73	5,009,240.73	5,032,576.54	517,473.27	1,033,176.06	7,541,124.61	517,473.27	8,058,597.88	8,124,460.27
Agency Trust - Cash	90	-	-	-	-	-	(20,380.01)	-	20,380.01	-	-	-	22,552.99
Agency Funds		-	-	-	-	-	(20,380.01)	-	20,380.01	-	-	-	22,552.99
Total Agency Funds		-	-	-	-	-	(20,380.01)	-	20,380.01	-	-	-	22,552.99
All Funds Combined		13,722,727.02	14,016,347.02	11,136,349.00	13,170,528.62	13,696,508.26	10,743,003.75	319,838.76	393,345.25	15,175,072.20	319,838.76	15,494,910.96	15,383,091.60

Approval: _____ David Simmen, City Mayor



CITY OF YREKA
CITY COUNCIL AGENDA MEMORANDUM

To: Yreka City Council
Prepared by: City Clerk
Agenda title: Adopt Resolution No. 3024 approving requests associated with Special Event known as the Yreka Union High School District 2013 Yreka Elks Cross Country Invitational.
Meeting date: July 18, 2013

Discussion:

Pam Borg has submitted the attached request on the behalf of Yreka High School for the use of Lower Greenhorn Park and adjacent trails for their 2013 Yreka Elks Cross Country Invitational meet to be held September 13, 2013.

Fiscal Impact: Unknown. We do ask the High School to clean the areas after the event, however, the Public Works crew typically has to provide additional clean up after the event. The amount of time spent by public works on this additional clean up varies. Historically, all school events have been exempt from any fees and/or deposits relating to use of City Parks.

Recommendation and Requested Action:

City staff has reviewed the request and recommends that the Council adopt Resolution No. 3024 approving the request for the event and setting terms and conditions for same.

Approved by: _____

Steven Baker, City Manager

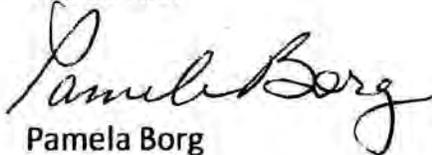
Yreka City Council
C/O Steve Baker, City Manager/ Jeannette Hook
701 Fourth Street, Yreka, Ca.

Re: Placement on the next Agenda/ 2013 Yreka Elks Cross Country Invitational

I'd like to be placed on the next agenda of the City Council Meeting on July 18, 2013 to discuss the approval for the Yreka Elks Invitational to take place on Friday, September 13th, 2013 from 11:00am – 7:00pm on the lower Greenhorn Park. I will need the use of the lower fields and picnic area and the park areas designated in the attached course map. I expect about 400 athletes and 150 spectators. The Yreka Elks Lodge #1980 will be servicing us with their Chuck Wagon, selling food and drinks as our lone vendor. We will need the use of the bathrooms and outside electricity.

Also, I'd like to request that the water be shut off on the soccer field the night before and the day of the event.

Thank You.

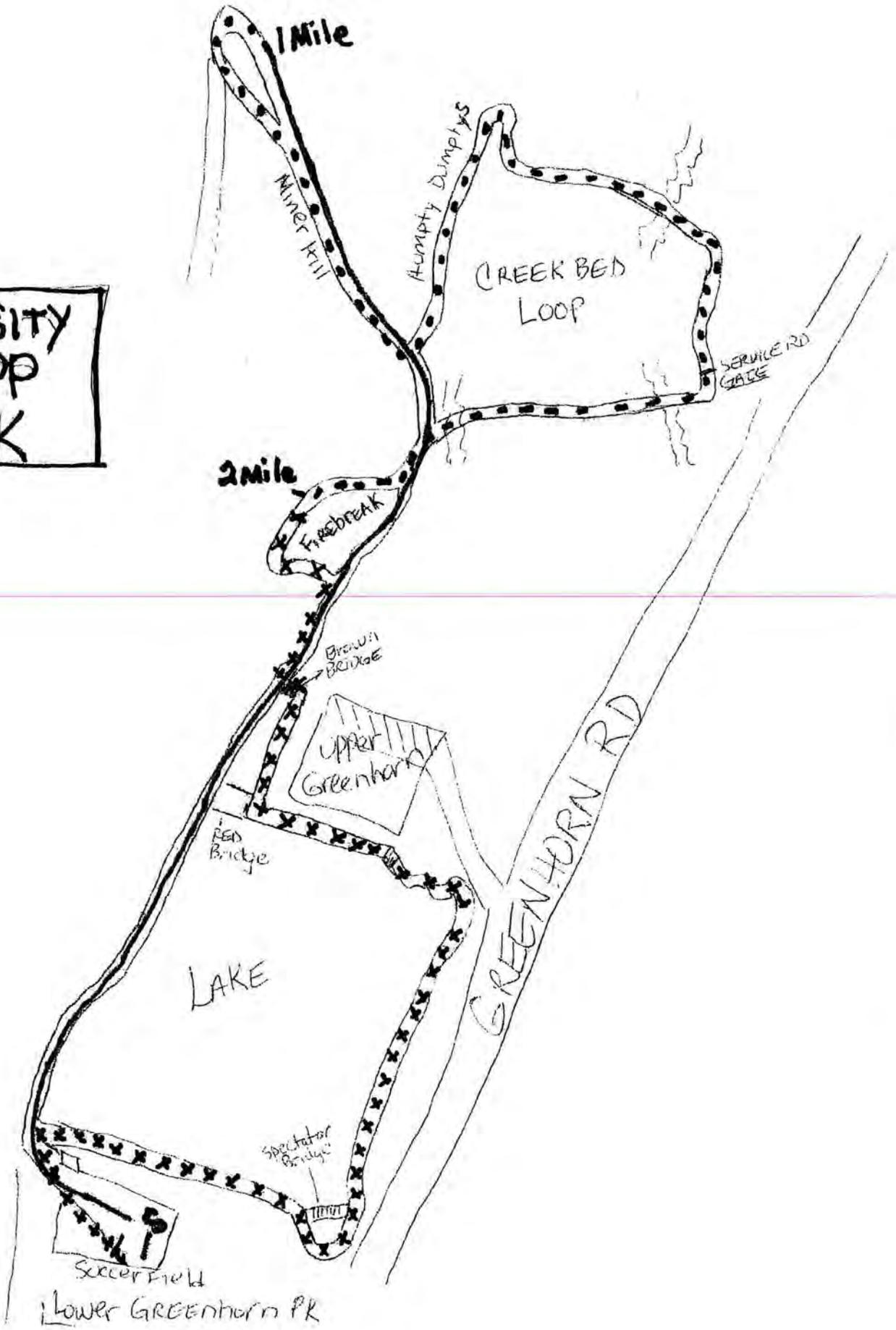

Pamela Borg

YHS CC Head Coach
905-0700/ 842-7759

borgfam1103@stbcglobal.net

Brady Swilich will
be attending the
meeting on my
behalf. He is my
assistant coach for
the team. Thanks
Pam

**Varsity Loop
5K**



**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YREKA
APPROVING REQUESTS ASSOCIATED WITH SPECIAL EVENT KNOWN AS
THE YREKA HIGH SCHOOL DISTRICT
2013 YREKA ELKS CROSS COUNTRY INVITATIONAL**

WHEREAS, the city, a municipal corporation, is the owner of certain lands within the City of Yreka which are operated by the City as public municipal facilities, and,

WHEREAS, Yreka High School, hereinafter referred to as "event sponsor" desires to sponsor the 2013 Yreka Elks Cross Country Invitational, on September 13, 2013, from 11 am to 7 p.m. at Lower Greenhorn Park, which is City property; and,

WHEREAS, event sponsor desires the exclusive use of Lower Greenhorn Park and adjacent trails for the 2013 Yreka Elks Cross Country Invitational event, and waiver of any use fees; and,

WHEREAS, the following provisions of the Yreka Municipal Code [YMC] are implicated by this event:

- Vehicle controls- YMC Chapter 10.73
- Sound Amplifying Devices-YMC Chapter 9.28
- Temporary Signs-YMC Section 13.16.020(d)
- Business License- YMC Section 5.04

WHEREAS, pursuant to YMC Section 9.50.120, in order to promote the safety, comfort and convenience of persons using any park or recreation area, the City Council may from time to time by resolution adopt rules and regulations not inconsistent with the provisions of Chapter 9.50 of the Yreka Municipal Code, and make the same applicable generally or to a particular park or recreation area or portion thereof. Such rules and regulations may include regulating the speed of vehicles, establishing campsites, parking areas and areas where parking or driving of vehicles is prohibited, areas where certain games or activities are prohibited, and such other rules and regulations as in the opinion of the council are necessary for the safety, comfort and convenience of persons using such park or recreation area; and,

WHEREAS, this event will not include the installation of any structures; and,

WHEREAS, there do not appear to be any restraints or use permits required for this activity under the zoning ordinance, as this is not a "use" as contemplated by the zoning law; and,

WHEREAS, the Chief of Police has been consulted and is available for appropriate determinations and arrangements with the Yreka High School under Section 10.73.050 in connection with this event; and,

WHEREAS, pursuant to Title 14 of the California Code of Regulations, Section 15061(b)(3) that this action is exempt from the requirements of the California Environmental Quality Act (CEQA) in that it is not a Project which has the potential for causing a significant effect on the environment; and

WHEREAS, the City Council has determined it would be in the best interests of the City to approve and authorize the action outlined in this Resolution on the terms and conditions set forth hereafter.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF YREKA DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The Council hereby finds and determines that the foregoing recitals are true and correct.

Section 2. The Council hereby orders:

a) Yreka High School, as event sponsor of the 2013 Yreka Elks Cross Country Invitational is granted the exclusive use of Lower Greenhorn Park and adjacent trail areas depicted on the map provided by the event sponsor, on September 13, 2013, from 11 am to 7 p.m., subject to the terms and conditions as set forth hereafter. Event sponsor shall sign an Encroachment Agreement to that effect prior to any use.

b) The event sponsor shall clean up the premises of Greenhorn Park including all parking lots after the event, and shall comply with such other and further direction as may be given by the Public Works Maintenance Manager or his designee in connection with the event, or as provided in the Encroachment Agreement;

c) Permission is granted for the **Yreka Elks Lodge** and other food and beverage vendors if approved in writing by Yreka High School (event sponsor) to obtain daily business licenses to sell in a recreation area for this event. All vendors, including non-profit organizations, are required to obtain a City of Yreka Daily Business License for this specific event. The business license fee is \$5.00 per day. Non-profit organization/service groups may be eligible for a "fee waiver". Event sponsor will be responsible and hold harmless the City for acts of the vendors.

All other vendors must submit written approval from event sponsor giving permission to sell at the event along with proof of non-profit status or copy of a letter from a non-profit organization acknowledging vendor's pledge to donate a percentage (1-100%) of the proceeds to the non-profit organization.

d) The event sponsor shall provide the City with proof of general liability insurance of not less than \$1,000,000 along with a separate endorsement naming the City of Yreka as additional insured specific to the event dates and location.

e) All special requests such as connection to power source and or placement of vendors must be coordinated with and at the discretion of the Public Works Maintenance Manager, or his designee.

f) At the direction of the Public Works Maintenance Manager, event sponsor shall provide additional trash receptacles as may be needed for the event.

g) The event is subject to the terms and conditions of the Encroachment Agreement regarding the event and the event sponsor shall comply with all other City of Yreka ordinances; and, the event sponsor shall comply with such further conditions and requirements as may be set by the City Manager, the Chief of Police, the Director of Public Works, the Public Works Maintenance Manager or his designee.

h) The event sponsor shall be charged for any services required by the Public Works Department in connection with this event. The Director of Public Works is directed to prepare a Use and

Encroachment Agreement to be signed by the Event Sponsor setting forth the terms of use in accordance with this Resolution.

Section 3. It is further resolved, if any section, subsection, part, clause, sentence or phrase of this Resolution or the application thereof is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, the validity of the remaining portions of this Resolution, the application thereof, shall not be effected thereby but shall remain in full force and effect, it being the intention of the City Council to adopt each and every section, subsection, part, clause, sentence phrase regardless of whether any other section, subsection, part, clause, sentence or phrase or the application thereof is held to be invalid or unconstitutional.

Section 4. The City Manager, the Chief of Police; the Director of Public Works, the Public Works Maintenance Manager and all other proper officers and officials of the City are hereby authorized and directed to execute such other agreements, documents and certificates, and to perform such other acts and deeds, as may be necessary or convenient to effect the purposes of this Resolution and the transactions herein authorized.

Section 6. This resolution shall take effect immediately upon its passage.

Passed and adopted this 18th day of July 2013, by the following vote:

AYES:

NAYS:

ABSENT:

Mayor David Simmen

Attest: _____
Elizabeth E. Casson, City Clerk

CITY OF YREKA - 701 FOURTH ST - YREKA, CA 96097

APPLICATION TO RESERVE "PICNIC AREA"

Name: Pam Borg / Yreka Cross Country Team Daytime Phone No. 530-905-0700
Address: 400 Preeco Way Yreka High School or 842-6151 x280

The undersigned is requesting permission to reserve picnic area of:

- Upper Greenhorn Park
- Lower Greenhorn Park
- Discovery Park

- Miner Street Park
- Ringe Memorial Park

Estimated number of people attending _____

If more than 25 people are expected to attend, applicant shall provide their own additional trash containers and remove all trash at the conclusion of the reservation.

On Sept 13th, 2013 *From 11:00 To 6 pm
(Date) (Time) (Time)

*Please include any additional time needed for set-up and clean-up

In conjunction with the reservation of the picnic area, please reserve:

- Volleyball & Horseshoe Set
- Gazebo at Upper Greenhorn

I understand that the equipment may be picked up at City Hall by 5 p.m. on the Friday prior to my reservation (unless it is a holiday) and I agree to return said equipment to City Hall prior to 5 p.m. on the Monday following my reservation.

I understand that this reservation is for the **PICNIC AREA ONLY**; no vehicles are allowed on the lawn areas; it is unlawful to build any fire outside of the barbecue pits; and I agree to abide by all posted rules and regulations. I further understand that approval will be contingent upon full compliance with Chapter 9.50 of the Yreka Municipal Code entitled "Park Regulations" and Resolutions No. 1324, 1797, and 2169. **Inflatable bouncy structures are not permitted.**

Special requests: Bathrooms, Picnic Area, Parking Area

Permission to use sound-amplifying devices. (Connection to power source must be coordinated with the Maintenance Manager prior to event).

Pamela A Borg
Signature of Applicant

12/14
Date

Park Reservation Fee - \$25.00 Paid: Date _____ Time _____ cash check Waived

If you have any questions or need further information regarding your reservation, please contact City Hall at 841-2386. For maintenance issues, please contact the Department of Public Works at 841-2370.

L. Korbe
Signature of City Staff

Please keep a copy of this receipt as evidence of your reservation. Reservation signs will be posted, however, if you encounter any difficulties after-hours or on the weekends, you may contact the Yreka Police Department (530) 841-2300.



**CITY OF YREKA
CITY COUNCIL AGENDA MEMORANDUM**

To: Yreka City Council
Prepared by: Rhetta Hogan, Finance Director 
Agenda title: Authorize the City Manager to contract with Aiello Goodrich and Teuscher for Financial Audit Services.
Meeting date: July 18, 2013

Discussion:

Creditors require that the City of Yreka obtain independent financial audit services. The City periodically issues an RFP to solicit proposals from available firms for these services. The City typically engages an audit firm for a period of three years, with the possibility of two 1-year extensions. The last time an auditor was selected for the City pursuant to a competitive review was in 2008.

The City received three well-qualified proposals this year. Proposals were received from firms located in Mt. Shasta, Redding, and Oakland. Any of the three firms who provided a proposal would be able to perform the requested independent audit services. Aiello Goodrich and Teuscher in Mt. Shasta, has been the City's auditors for the past five years and has established a good working knowledge of the City's management procedures and financial records.

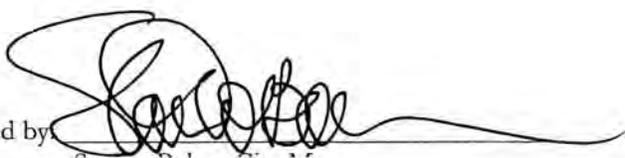
Staff has reviewed the proposals with the Audit Committee and the Committee decided to select Aiello Goodrich and Teuscher.

Fiscal Impact:

The FY 13/14 budget includes expenditures of \$25,000 for the City to obtain audit services.

Recommendation and Requested Action:

That the Council authorizes the City Manager to enter an agreement with Aiello Goodrich and Teuscher and to execute related documents for financial audit services.

Approved by 



**CITY OF YREKA
CITY COUNCIL AGENDA MEMORANDUM**

TO: Yreka City Council

PREPARED BY: Steve Neill, Director of Public Works *SN*

AGENDA TITLE: Reject all bids for the North Yreka Creek Trail Project and authorize staff to re-advertise for bids

MEETING DATE: July 18, 2013

Discussion:

On June 10, 2013, bids were opened for the North Yreka Creek Trail Project. The results of the bid opening are as follows:

<u>Name</u>	<u>Location</u>	<u>Base Bid</u>	<u>Base Bid + Add Alternates (Basis of Award)</u>
Marrone Construction, Inc.	Mt. Shasta	\$ 986,675.94	\$ 1,237,345.94
Timberworks	Mt. Shasta	\$ 1,072,670.09	\$ 1,335,640.24
EC Smith, Inc.	Anderson	\$ 1,309,030.00	\$ 2,211,030.00
<i>Estimate of Construction Costs</i>		<i>\$ 1,004,000.00</i>	<i>\$ 1,175,487.38</i>

Timberworks has protested any award to Marrone as the low bidder contending that the bid was not responsive in several respects. Staff investigated the protest and determined that any award would require the City Council to waive a minor irregularity in Marrone's bid. Since this waiver potentially exposes the City to litigation, staff recommends that the City Council instead reject all bids and re-solicit bids for the project. The contract documents allow the City to reject any and all bids. If the City Council authorizes rejection of all bids and re-solicitation of bids for the project, the bid protest will be rendered moot. This action by the City Council would be final and not subject to further appeal.

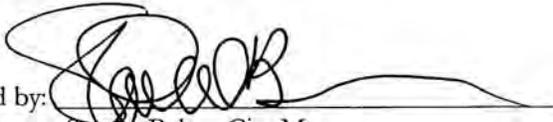
The River Parkways grant deadline for this project is in May 2016, and the regulatory permits are valid until 2015. Therefore, the delay of advertising for bids again will still allow the project to be completed by these deadlines.

Fiscal Impact:

The fiscal impact is approximately \$500 for publication costs and for minor revisions to the plans and specifications. These costs will be paid with the grant funds.

Recommendation and Requested Action:

That the Council reject all bids for the North Yreka Creek Trail project and authorize staff to re-advertise for bids.

Approved by: 
Steven Baker, City Manager



CITY OF YREKA
CITY COUNCIL AGENDA MEMORANDUM

To: Yreka City Council
Prepared by: Steve Baker, City Manager
Agenda title: **Discussion/Possible Action** – Provide Direction on Financing of Council Priority Projects
Meeting date: July 18, 2013

Discussion:

The Council identified a number of priorities which require a source of funding in order to accomplish. These include the replacement of the police station, streets, Ringe Pool and vehicle/equipment replacement.

There are three major ways of financing projects. The first is to utilize accumulated reserves, to the extent that they are available. The second is to borrow the funds and repay them over time. The third is to raise revenues, typically through a ballot measure raising taxes.

Reserve Balances:

The City's reserve funds are in various funds. In June 2013, the City Council adopted reserve policies setting targets for various General Fund reserves. The balances in those accounts as well as the targets are shown on the attached. The City's Crandall Fund is from a bequest from Russell Karl Crandall for infrastructure. The City also has a smaller Stewart Trust from a bequest that is allocated to the beautification of Miner Street.

Borrowing:

The City has a number of possible options for borrowing funds. These include borrowing from USDA-RD or banks. Lenders will require a firm commitment of a revenue stream for purposes of borrowing such as general sales tax. Financing would need to be structured as certificates of participation or lease-buyback agreement; otherwise the City cannot encumber funds in future years without voter approval.

The city could also fund borrowing inside similar to how the CalPERS unfunded liability was funded in 2002 (which ties into the reserves discussion above. A discussion of the various options, along with their benefits and impacts is attached. One of the major points of discussion is the source of the revenue stream to repay any loans.

Revenue Increases:

The City could place a tax measure on the ballot for a vote by the citizens. Except when a financial emergency is declared, this measure would go on the same ballot as the election of City Councilmembers (i.e. the next date is November 2014). The options for tax increases include sales

Approved by _____

Steven Baker, City Manager

tax, a parcel tax, utility users' tax, hotel tax or a general obligation bond (for specific facility construction). A discussion of various tax measure requirements is attached.

Attachments

Attached is a longer description of the options and benefits/costs of various funding mechanisms from the Finance Director. This document includes the fund balances of the various General Fund Balances as of the last audit, a comparison of different borrowing mechanisms, Chapter 9 from the California Municipal Revenue Sources Handbook that identifies different ways of financing capital assets, and a sheet showing the voting requirements for ballot measures.

Next Steps:

This agenda item is primarily for discussion of different options and choosing one or more of these options for further investigation by City staff. A combination of strategies is possible (and indeed probable)

Fiscal Impact:

N/A. Fiscal impacts will be relevant in future actions..

Recommendation:

That the City Council provide direction on the Financing of Council Priority Projects.



City of Yreka
701 Fourth Street • Yreka, CA 96097
(530) 841-2386 • FAX (530) 842-4836



To: Steve Baker, City Manager
From: Rhetta Hogan, Finance Director 
Date: July 18, 2013

Below are some financing options that the City might consider with a purchase and remodel of a building for a new police station. In today's rate environment and buyer's market, I could only recommend an internal financing or outright purchase from reserves.

Institutional, federal, state or other agency borrowings: Lenders will be looking to secure a cash flow stream dedicated and matched to the terms and debt repayment. These arrangements involve the City's legal, City Council and Treasurer, bond counsel, possibly a financing intermediary to place the loan with a lending institution and generally an agency, bank or insurance company that is interested in taking on this municipal debt or hold the a lease/installment sale.

**GO Bond, requires voter approval, if project specific would need 2/3 passage:
Special Assessment:**

With these debt structures, the lender is funding based on a voter-approved restricted cash flow stream. Typical voter measures typically include a type of assessment bond or general obligation bond.

Installment sales agreements: allow the City to incur debt through leases or installment sales agreements that do not constitute indebtedness under the State Constitutional debt limit and does not require voter approval.

Lease purchase agreement: This financing structure was utilized for the purchase of new fire engines. A lease to purchase financing structures is arranged through a bank or financing company. The City makes annual payments on the lease that amortize the lease value. At the end of the lease period a nominal payment is made then to purchase the asset. In the case of the \$1.1 million financing with Sovereign Bank for the two engines in 2007, the City makes monthly payments that coincide with the cash flow on the monthly billing of the assessment. At the end of the lease terms, the City will purchase the assets for a residual value of \$1. This financing was successful as the fire tax special assessment was in place to ensure the lender of debt repayment, and those funding streams were pledged to the lender for performance.

Certificate of Participation agreement: The Certificates of Participation may utilize either a contingent lease arrangement or an installment sale agreement. In the past the City has used installment sale arrangements for its water and sewer financing. With the installment sale, the City is the lessee, and a non-profit or JPA, is designated as the lessor. The lessee either sells (or leases) the project being finance to the lessor. The lessor then leases the project back to the lessee in exchange for the lease or installment payments paid by the lessee. The lease payments are equal to the debt service on the COP. City makes lease payments that are equal to the debt service on the COP. Historically these financing structures have been successful for the City as the utility fees are pledged along with the assets of the water and sewer system for repayment performance, in addition to is required to establish debt servicing reserve funds.

These arrangements involve City legal and finance, City Council, possibly a financing intermediary to place the loan with a lending institution, bond counsel, and generally an agency, non profit, bank or insurance company that is interested in taking on this private debt.

Drawbacks with these financing transactions are the ability to act quickly. The timing, terms and flexibility is prescribed by lender. Extra steps are required for federal loan funds, such as bond counsel, legal, clearance of special terms and conditions, federal lending policies (lead, asbestos, NEPA/CEQA clearances, etceteras). In addition, the cost of issuance will generally add 40-100 basis points into the lending rate. Many of these same environmental conditions however exist if the City were to outright purchase a facility and remodel.

Private Placement Debt Obligations	Traditional Municipal Bonds
<ul style="list-style-type: none"> • Maximum payment flexibility • Single investor • Prepayment flexibility • Expedient funding (30-45 days) • Lower legal fees • Transactions: \$100,000-\$50 million • Financing terms: 1-30 years • Secured by collateral or revenue stream • All asset classes • Requires governing body approval • Less financial disclosure • Project escrow funding • Competitive tax-exempt rates 	<ul style="list-style-type: none"> • Less payment flexibility • Multiple investors • Prepayment restrictions • Extended funding cycle (30-120 days) • Higher legal fees • Transactions: \$1 million and up • Financing terms: 1-40 years • Secured by collateral or revenue stream • All asset classes • Requires governing body approval • Ongoing disclosure requirements • Project escrow funding • Slightly lower tax-exempt rates

Pay as you Go or internal financing: This would track the lending internally over the terms and condition of the loan. Initial lending would come from general reserves, capital reserves, possibly Crandall or combination thereof. The repayment cash flow would need to be identified for repayment would be tracked using debt servicing fund

accounting. Action for such an agreement would need to be approved by the City Council, and action prepared by City Attorney, City Treasurer and City Manager.

Prudent use of debt financing internally allows the City more opportunities to use its cash on hand. Internal repayment costs can be synchronized with the useful life of the asset.

In 2005, the City chose to prepay from the General Fund its unfunded liability of \$1.5 million with CalPERS which was being assessed at an annual rate of 7.5%. At that time the City's return on investment with LAIF was yielding 5%, creating a 2.5% arbitrage opportunity on its available cash. Over time the City setup payroll accounts to amortize over time that \$1.5 million as that would have been a "hard" payroll cost to CalPERS. In hindsight, the City Council made an exceptionally good decision as no one would have predicted a 0.50% rate environment, whereas CalPERS would still be charging the 7.5% borrowing rate on that unfunded pension liability. Today, that saving is a 7% arbitrage factor. The annual payroll internal accrual averages \$135,000 that is being contributed back to the general fund, and the lower internal interest rate indexed to LAIF has shortened the duration of the borrowing.

City outright purchase: This would be the same as City based financing; however, there would be no tracking of repayment through internal funds. Reserves would be allocated for an outright purchase and rehabilitation. In the current extremely low interest rate environment the cost of financing setup charges and interest probably outweigh the benefits of paying cash. The other economic cycle to consider is the present depressed real estate and construction market, that present some unique buying opportunities and construction bid pricing that have not been seen in over a decade.

Advantages: Flexibility in terms that allows for the City to be "nimble" to take advantage of market timing, and any required changes that such an acquisition and rehabilitation may need.

Attachments:

Funding scenarios using each method with some assumed rates and issuance costs
League of Cities reference material on Financing Capital Assets (Chapter 9)
2011-2012 Audited Financial Statement Governmental Funds Balance Sheet, page 5
Approval Requirements for State and Local Revenues

**Assumed Purchase Price
and Remodel Costs**

Bond Financing (USDA)

Assessment Bond to secure repayment	1,200,000.00
Overhead costs of:	
Legal Bond Council	40,000.00
Marketing	15,000.00
Voter Measure	15,000.00
Needs assessment	15,000.00
Documentation	10,000.00
Investment of Proceeds	5,000.00
Internal Staff and City Attorney Costs	3,000.00
Subtotal Issuance Costs**	103,000.00
	1,303,000.00

Installment Sales or Lease

Overhead costs of:	1,200,000.00
Legal Bond Council	10,000.00
Documentation	2,000.00
Internal Staff and City Attorney Costs	3,000.00
(problem, lender does not have a secured funding stream)	
Subtotal Issuance Costs**	15,000.00
Total Financing	1,215,000.00

Internal Financing

Discipline to repay	1,200,000.00
Ability to take advantage of current market	
Flexibility in terms and structure	
Nimble in fewer hurdles to secure and affect transaction	
Internal Staff and City Attorney Costs	2,000.00
Subtotal Issuance Costs**	2,000.00
	1,202,000.00

Internal Financing

Allocate Reserves or Crandall	1,200,000.00
Ability to take advantage of current market	
Flexibility in terms and structure	
Nimble in fewer hurdles to secure and affect transaction	
Internal Staff and City Attorney Costs	2,000.00
Subtotal Issuance Costs	2,000.00
	1,202,000.00

**None of the issuance costs include post financing debt servicing cost to Finance

3.10% 30yr Treasury
3.50% USDA 40 year
1.89% 10 yr T-Note
0.35% Money Market (LAIF)

BiAnnual Interest, Annual Principal Payment

\$61,015.95 (assumed 1,303K is finance @ 3.5% over 40 yrs)

Monthly Payments, total Annual Cost

Private Placement Assumes 100BP over 30YR

\$70,450.32 (assumed 1,215K is finance @ 4.1% over 30 yrs)

\$65,470.72 (assumed 1,215K is finance @ 3.1% over 30 yrs)

Monthly Payments, total Annual Cost

Index to LAIF, e.g. current reinvestment rate

\$52,523.99 (assumed 1,202K is finance @ 1.89% over 10 yrs)

No Interest Costs are assumed

FINANCING CAPITAL ASSETS



Local governments may finance acquisition or construction of various projects and capital assets through the issuance and sale of municipal securities. Securities are sold and the proceeds are used for the cost of such acquisition or construction. Debt financing is needed when the cost of a capital improvement project exceeds tax and fee revenues available during the construction period. It also allows the public entity to spread the cost of the project over time and manage cash flows.

This chapter discusses the most popular types of financing techniques used for municipal facilities and programs.

■ The Legal Basis for Debt Financing

California local governments, other than charter cities, must have either express or implied statutory authority to issue debt obligations. Charter cities may further authorize certain obligations through their charter provisions within the limitations of the State Constitution. A "public purpose" must be served by the debt obligation.

Section 18 of Article XVI of the California Constitution requires voter approval of local government indebtedness:

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

However, the following types of financial obligations are excluded from the debt limitation and thus, generally, exempt from voter approval:

1. **Special Fund Obligations** secured by an enterprise or special revenues that must be repaid from those funds and not from General Fund revenues.
2. **Obligations of Exempt Issuers** such as water or sewer districts, community facilities districts, redevelopment agencies, public authorities and public benefit corporations.
3. **Contingent Obligations** such as a lease in which no definite obligation is imposed on the agency's revenues in a particular fiscal year. Lease payments are payable in return for the availability of the use of leased facilities or equipment.
4. **Short-Term Notes** in which payment is due from revenues accruing to the fiscal year of the debt issuance.

■ Policies and Best Practices

The objectives of any debt issuance must be well thought out and fit within the goals of the public agency. Issuers should develop and adopt a debt issuance policy prior to debt issuance that details and clarifies objectives and the procedures and constraints necessary

to reach those objectives. Debt issuance policies should include guidelines on issuance, adequate controls, monitoring procedures, limits on overall debt levels, and reporting requirements to the governing body or officials ultimately responsible for performance.

■ Pay as You Go (Cash) Versus Pay as You Use (Debt)

Debt financing is not always the most cost-effective way to purchase assets. Many times, the costs of interest and financing out way the costs of paying with cash, if that is an option. In a debt financing, an agency pays for the asset over its useful life. There are set-up charges and interest costs. A cash financing avoids those costs, but the agency must pay the full cost of the asset at the outset, perhaps through prudent saving in advance of purchase. Important considerations in deciding whether to use pay-as-you-use (debt) or pay-as-you-go (cash) funding are:

Pay-as-You-Go (Cash)	Pay-as-You-Use (Debt)
<ul style="list-style-type: none"> ■ Costs should not be imposed on future residents who have no say in the matter. ■ Increasing debt outstanding may increase interest costs on future projects. ■ The substantial savings in issuance and interest costs can be used to pay for operations or additional facilities. ■ Using current revenues and sinking funds and to save for future asset needs encourages good financial management and planning. ■ A greater legacy in the form of paid-up facilities is provided to future residents. 	<ul style="list-style-type: none"> ■ An agency may not have the fiscal capacity to provide sufficient funds from current revenue – especially for large assets. ■ Payment of costs can be synchronized with enjoyment of the benefits, or the useful life of the asset financed. ■ In an inflationary economy, the average dollars in which funds are repaid may be of lesser value than those which are borrowed. ■ Prudent use of debt financing allows a municipality more opportunities to use cash on hand.

■ Overview of the Debt Financing Process

The issuance of municipal debt is time consuming and complex. The process for issuing debt varies widely based on the agency and types of projects financed, but in general, the components described below should constitute the main steps required in the debt issuance process.

Determine That a Project or Program to be Financed Is Necessary or Desirable

This initial step is where the basic business decisions are made regarding the project. The project scope, cost and the approach to financing are analyzed. Issuers should carefully consider their own

policies and long-range financing objectives during this stage to make sure they are in alignment with the long-term goals of their borrowing program.

Assemble the Financing Team

This component of the financing process is critical to its ultimate success and should be undertaken carefully. The municipal debt market is unique in its structure, tax environment and investor base. With this in mind, a specialized group of professionals is required to successfully issue and manage a government-borrowing program. The following table provides a glimpse of the major participants and their roles.

Participant	Typical Role in Debt Financing
Issuer	Public entity authorized by state law to issue debt. Examples include cities, counties, school districts and special public/private agencies. The issuer and bond issue must meet certain Internal Revenue Service requirements to receive the federal tax exemption.
Investor	These are mutual funds, high net worth individuals, investment trusts, insurance companies and banks.
Underwriter	Firm or group of firms that buys the debt and remarkets to investors. They assume the risk of reselling the debt for a fee. In a negotiated sale, the underwriter may provide many of the services of a financial advisor if one is not retained.
Bond Counsel	Main attorney or group of attorneys that provides a legal opinion that the bonds are valid and binding obligations of the issuer, and that the interest is tax-exempt, along with the legal terms and covenants of the debt issue.
Financial Advisor	A professional consultant that assists and advises the issuer in formulating and executing a debt issuance. While their services may or may not be used in a negotiated sale, they are normally required in a competitive bid issuance.
Credit Rating Agencies	Organizations that assign a credit or risk rating to the debt being issued.
Trustee	Responsible for the administrative functions defined in the bond documents, such as paying interest on a timely basis.
Credit Enhancement Provider	Provides a guarantee (through a letter of credit, bond insurance, etc.) that the bond interest and principal will be repaid. Most municipal bonds carry bond insurance.

Other possible financing team members include disclosure counsel and paying agent. After the bonds are issued the issuer also may rely upon disclosure consultants (for continuing disclosure), arbitrage rebate consultants and administrators for assessment and special tax issues, if applicable.

Structure the Financing

The basic components of the financing structure include:

- **Funding Analysis:** Size of issue, long/short-term, term/series issue, fixed/variable rate, security features (e.g., credit enhancement) based on the size and type of the project and costs of issuance.
- **Needs Assessment:** Bond insurance, debt service coverage, required and desired covenants.
- **Legal and Regulatory Review:** Compliance with federal tax laws, state statutory constraints, legal proceedings/validations, voter approval (if required) and timing of all other filings and approvals.
- **Marketing:** Review of current market conditions, competitive bid versus negotiated sale, selection of underwriter(s).
- **Documentation:** Preparation and distribution of all legal and disclosure documentation. Credit rating agency review of documentation.
- **Investment of Proceeds:** Consideration of investment alternatives, including open market securities purchases and structured agreements.

Marketing and Closing

Once the financing is structured, all parties are in agreements to the ultimate terms of the financing, and rating agencies have issued ratings, the financing can proceed to the market. At this stage, the final interest rates, sizing and other financial terms of the borrowing will be determined with guidance and direction from the public agency issuer.

Post-Issuance Administration

During the busy time of preparing for a bond issue, marketing and closing, it is easy to forget that the bond issue will usually be in existence for a long period of time. Issuers must meet continuing disclosure requirements and have adequate skilled resources available for the ongoing administration of the debt and monitoring outside consultants' performance (such as disclosure and arbitrage rebate consultants), if hired.

Long-Term Financing Methods

General Obligation (G.O.)

General obligation bonds may be sold by the State of California or a local public entity that has the legal authority to levy ad valorem taxes on real and personal property located within its boundaries. General obligation bonds pledge a city's General Funds and "full faith and credit" (i.e., the property taxing power) as security for payment of principal and interest to bond holders.

Although new voter authorizations for general obligation bonding authority were suspended in 1978 with passage of Proposition 13, the voters of California amended Article XIII A of the state Constitution in June 1986, passing Proposition 46 to allow a two-thirds majority of those voting in a local election to authorize general obligation bond issues for specific projects.¹

General obligation bonds are the most secure type of municipal security available and therefore attain the lowest interest costs of any comparable long-term securities. The issuer is authorized by the voters to levy an ad valorem tax on all taxable property located within its jurisdiction, at any rate necessary to collect enough money each year to pay for principal and interest coming due on the outstanding bonds. In addition, the issuer pledges its full faith and credit to pay for the indebtedness, meaning that the issuer pledges the bondholders "all its available funds."

Projects Financed by General Obligation Bonds

Cities, counties, school districts and some special districts may issue general obligation bonds to acquire, construct or improve real property. Proceeds of the bonds may not be used to purchase equipment or pay for operations and maintenance.

General Obligation Bonds may be used to finance the acquisition, construction, or completion of the real property portion of any "works, property or structures necessary or convenient to carry out the objects, purposes and powers" of the agency including:

- City halls
- Public safety buildings
- School facilities
- Park improvements
- Libraries
- Public works projects, including street and road improvements

Legal Basis

The California Constitution Article XVI, Section 18 requires approval of two-thirds of the voters for general obligation bonds of cities, counties, and school districts. Article XIII A, Section 1(b) provides an exception from the 1% real property tax limit for taxes to pay voter-approved general obligation bonds. An exception from the local agency's appropriations limit for debt service on general obligation bonds is provided in Article XIII B, Sections 8(g) and 9(a).

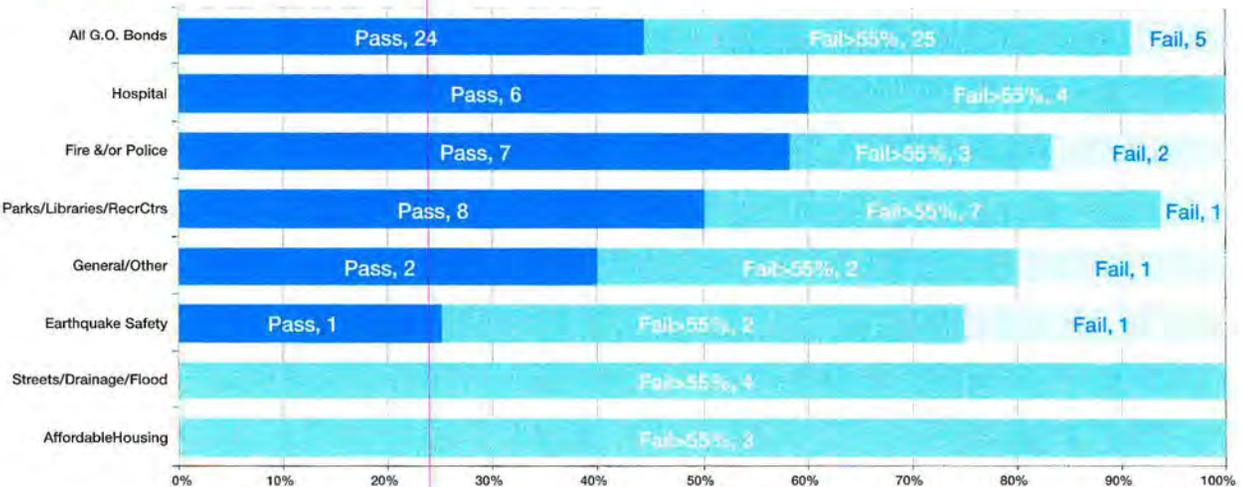
The general legal framework for issuing general obligation bonds is the Municipal Improvement Bond Act of 1901.² Among other things, the act requires the governing board to pass, by a two-thirds vote of all of its members, 1) an ordinance placing the general obligation bond measure on the ballot, and 2) a resolution determining that the public interest or necessity demands the acquisition, construction or completion of any municipal improvement.³

- California Constitution Article XVI, section 18
- California Constitution Article XIII A, section 1(b)
- California Constitution Article XIII B, section 8(g) and 9(a)
- California Constitution Article XIII, section 20
- California Government Code section 43600, et seq.: (cities)
- California Government Code section 29900, et seq.: (counties)
- California Government Code section 15100, et seq.: (school districts)
- California Government Code section 53506 et seq.

General Obligation Bonds as Distinguished From Limited Obligation Bonds

Limited obligation bonds differ from general obligation bonds in that the collection for defaulted limited obligation bonds is limited to the pledged revenues, not the full faith and credit of the city. This type of bond limits the city's financial liability but increases the interest rate the city must pay for the bonds.

General Obligation Bond Measures: June 2002 - June 2008
 Cities, Counties and Special Districts - 2/3 Vote



Limited obligation bonds pledge a specified dollar amount from a specified source or combination of sources of revenue or from a specified geographical area as security for payment of principal and interest to bond holders.⁴ Limited obligation bonds include: (1) Limited tax bonds; (2) special tax bonds; (3) special assessment bonds; (4) tax allocation (tax increment) bonds; and (5) revenue bonds.

Recent Voter Approval Record

From June 2002 through June 2008 there were 54 local general obligation bond measures placed before voters in California including five by counties, 17 by special districts and 32 for cities. Just five of the 54 measures received fewer than 55% "yes" votes, but just 24 garnered the two-thirds voter approval necessary for passage.

Mello-Roos Special Taxes

Special taxes enacted under the Mello-Roos Community Facilities Act of 1982 may be used to finance improvements in a community facilities district (CFD) established under the Act. The Act provides cities, counties, school districts and special districts with an alternative method of financing certain public capital facilities and services, especially in developing areas and areas undergoing rehabilitation. Property owners in the district pay an annual special tax which is typically included on the property tax bill. These taxes may be used to make principal and interest payments to the bond owners. Public entities may contribute cash to reduce the amount of bonds sold and/or may contribute cash annually to reduce the special tax levy.

Projects Financed by Mello-Roos Bonds

A community facilities district may issue bonds to provide for the planning, design, purchase, construction, expansion or rehabilitation of any real or other tangible property with an estimated useful life of at least five years. The facilities need not be physically located within the Mello-Roos district. Facilities which may be financed using Mello-Roos bonds include:

- Parks, recreation facilities and open space
- Infrastructure improvements

- Elementary and secondary school sites and structures
- Libraries
- Seismic upgrade and repairs to private buildings
- Any other governmental facilities with a useful life of over five years

Legal Basis

The Mello-Roos Community Facilities District Act of 1982 (California Government Code section 53311, et seq.) establishes methods whereby cities and other public agency issuers may form a separate district to finance certain public facilities on a pay-as-you-go basis, through the sale of bonds, or any combination of the two, to provide for services and to raise funds by collecting a special tax within the district.

Required Authorization

The proceedings to issue bonds and to form a community facilities district are similar, each requiring action by the issuer's legislative body, a public hearing, and an election. If the hearing is held and the district is supported, the levy of the maximum special tax is to be voted on by landowners in proportion to land owned in the district in a district where there are fewer than 12 registered voters, or by the registered voters in a district where there are 12 or more registered voters. The voting takes place in an election to be held 90 to 180 days after the close of the public hearing. The vote may be conducted by mail and a two-thirds approval of the qualified electorate of the district casting ballots is required.

The legislative body annually sets the tax rate subject to the maximum rate established when the district was formed. There is great flexibility in structuring a Mello-Roos tax as it may be apportioned according to benefit or on any other reasonable basis. Land use can change from year to year, thus changing the relative tax levies among the parcels in a district as well, provided that the tax does not exceed the maximum tax established in the proceedings or other limitations contained in the law.

As with assessment bonds, the remedy for non-payment of special taxes is foreclosure. Therefore, the value of the property compared to the special tax levy is a key determinant of credit quality. State law requires, absent findings to the contrary, that the value of property subject to the special tax be at least three times the amount of the debt issued.

For more information on Mello-Roos special taxes, see Chapter Two, Section 2.11 of this handbook.

Special Assessment

Special benefit assessments (also known as special assessments or benefit assessments) can be levied by cities, counties and special districts only to acquire or construct public improvements which convey a special benefit to an identifiable group of properties. Special benefit assessments must be apportioned to the benefited properties based upon the respective benefits received and must be levied on a uniform and consistent basis. Apportionment is usually based on frontage, area, units, assessed value, traffic generation or some combination thereof. Land value may not be the only component used to assign benefit; otherwise the assessment may be construed as an ad valorem tax and the bonds would then be considered general obligation bonds, subject to a two-thirds vote requirement.

The following principles are common to all benefit assessment procedures.

- The use for which the money is raised must be for a public purpose.
- The improvement for which the assessment is levied must beneficially affect a well defined and limited area of land.
- The total assessment must not exceed the cost of the improvements and incidental costs.
- The actual assessment must be proportionate to the benefit received.

- The owner of the land assessed must be given an opportunity to vote on the assessment levied. A majority vote, weighted by the respective amounts of the assessments, must be obtained. In addition a public hearing must be held.

Benefit assessment financing is applicable when the value or benefit of the improvement can be assigned to a particular property, or district, rather than when the improvement is of benefit to the entire community. Assessments are levied based on an engineer's allocation, in specific amounts, against each individual property based on the benefit each one receives. The boundaries of a benefit assessment district are not required to be contiguous, but the entire area of the district is required to benefit from the project. Court cases have exempted either residential or nonresidential land from an assessment if the exempted property did not benefit from the improvements.

Each property owner is required to pay an annual assessment, typically as part of the property tax bill. The sum of the individual assessments equals the debt service. The remedy in the event of non-payment is foreclosure. The ratio of the value of the property to its assessment is the key determinant of the likelihood of payment. A high value suggests a property owner will not risk foreclosure. Therefore the value-to-lien ratio for each individual property, as well as the district as a whole, is the key determinant of credit quality.

Sources of repayment for special assessment bonds are:

- Annual assessments on property owners deriving benefit from the benefit district.
- Optional annual or up-front cash contributions by public agency.

Projects Financed by Special Assessment Bonds

Improvements for which benefit assessments may be levied must directly benefit the land and are associated with infrastructure or the support structures necessary to a community.

- Streets, sidewalks, curbs and gutters
- Off-street parking
- Waste water collection and treatment
- Landscaping
- Water supply
- Storm drainage systems
- Street lighting
- Local gas and electrical services
- Retaining walls, navigation facilities
- Stabilization of land

Benefit assessments may be used for off-site improvements as well. An example of an off-site improvement would be expansion of capacity in a sewage treatment plant located outside the boundaries of the benefiting area. In some limited cases, assessment proceedings provide for maintenance as well as construction.

Legal Basis

- **Proposition 218;** California Constitution Article XIII D Section 4
- **Proposition 218 Omnibus Implementation Act,** Government Code section 53750 et seq.
- **The Benefit Assessment Act of 1982;** Government Code section 54703 et seq.
- **The Special Assessment Investigation, Limitation and Majority Protest Act of 1931,** Streets and Highways Code section 2800 et seq.
- **Streets and Highways Code** section 3110 et seq.,
- **Improvement Act of 1911,** Streets and Highways Code section 5000 et seq.

- **The Municipal Improvement Act of 1913,** Streets and Highways Code section 10000 et seq.
- **The Improvement Bond Act of 1915,** Streets and Highways Code section 8500 et seq.
- **The Landscaping and Lighting Act of 1972;** Streets and Highways Code section 22500 et seq.

The Property and Business Improvement District Law of 1994. Streets and Highways Code section 36600 et seq. *Required Authorization* Authorization depends on the bond act under which the benefit assessments are being levied. The passage of Proposition 218 (California Constitution Article XIII D) modified the authorizing procedure in November 1996. In general, the following requirements pertain:

- Mailed notice of public hearing and property owner ballot process;
- Opportunity for public comment on or protest of the assessments at the public hearing (more than one public hearing may be required);
- Cash collection period during which property owners can pay their assessment in full, and therefore, not be included in the bond issue; and
- Vote by the issuer's legislative body to levy the assessment and issue the bonds.

For more information on benefit assessments, see Chapter Three of this handbook.

Tax Allocation (Tax Increment)

Tax allocation bonds (sometimes referred to as tax-increment financing) are issued by redevelopment agencies to revitalize blighted and economically depressed areas of the community and to promote economic growth. Applicable law provides that the cost of a redevelopment project may be repaid from tax increment revenue. The major advantage of tax allocation bond financing is the redevelopment agency's ability to leverage its annual tax revenue into

a borrowing based on the ability to pay back the principal and interest with future revenues. Tax allocation bonds are a debt only of the redevelopment agency and not of the surrounding city or county.

Sources of tax allocation bond repayment include:

- Tax increment revenues: that portion of property tax revenue received by the agency attributable to the increase in assessed valuation since adoption of the redevelopment project area.
- Income and revenue from other specified redevelopment projects, state and federal aid, general revenues of the redevelopment agency, or any combination of these sources.

The strength of the credit is strongest if the redevelopment project area is large and diverse: ownership is not concentrated in a small number of properties and current assessed valuation is large relative to base year assessed valuation. Bonds are generally issued in an amount that can be supported by current year assessed valuation, so that payment of debt service does not have to rely on assessed valuation growing over time.

Projects Financed by Tax Allocation Bonds

Redevelopment tax increment bonds are used for government purposes such as public streets and facilities subject to certain findings and limits. Tax increment financing may not be used for city halls or county administration buildings. Additional authorized uses include:

- Acquisition of real property for public use, subject to certain findings and purpose
- Clearing and preparation of land for redevelopment
- Rehabilitation of real property acquired by the agency
- Relocation of persons occupying acquired property

In general, 20% of gross tax increment revenue must be used for low and moderate income housing

Legal Basis

Health and Safety Code section 33670 provides that the cost of a redevelopment project may be repaid from tax increment revenue. Health and Safety Code section 33333.6 (effective January 1, 1994) states that an agency may not pay indebtedness later than 10 years after plan activities cease. For a pre-1994 plan, final bond maturity is the later of January 1, 2019, or 50 years after adoption of the plan.

Required Authorization

Tax allocation bonds may be authorized by votes of the board of the redevelopment agency and of the governing board of the overlying city (or county in an unincorporated area). Tax allocation bonds (other than those issued solely to refund prior tax allocation bond issues) must be sold by competitive sale to the public or by private sale to a joint powers authority which then may negotiate the sale of bonds with an underwriter.

Certificates of Participation (COPs)

This financing technique provides long-term financing through a lease or installment sale agreement that does not constitute indebtedness under the state Constitutional debt limit and does not require voter approval. COPs allow the public to purchase participation in a cash flow stream, most commonly of lease or installment payments relating to the acquisition or construction of specific equipment, land or facilities.

In a typical COP financing structure, an issuer – the public entity – enters into a financing lease or installment sale agreement and instructs the bank serving as a trustee, in exchange for money, to execute and deliver certificates of participation in the lease or installment sale agreement to finance a needed project. The issuer uses the COP proceeds to fund the project.

The issuer is designated as the lessee. It establishes a second entity, such as a joint powers authority or nonprofit corporation, designated as the lessor. The lessee either sells or leases the project being financed to the lessor. The lessor then leases the project back to the

lessee in exchange for lease or installment payments paid by the lessee. The lease payments are equal to debt service on the COP.

Rather than receive these payments directly, the lessor assigns its rights to the trustee. Thus, the lessee makes its payments directly to the trustee. The trustee uses these funds to pay the COP interest and principal to the investors.

Leases Versus Installment Sales

There are essentially two forms of COP financing methods: 1) contingent lease and 2) installment sale. Due to constitutional debt limit requirements, COP financings payable from General Funds typically use leases. The installment sale approach is typically used where payments are to be made exclusively from non-General Fund revenues such as from an enterprise or special fund.

With a contingent lease, lease payments are subject to abatement, while an installment sale is an absolute obligation of the issuer to make payments. The lease requires the funding of capitalized interest to pay debt service until the municipality has beneficial use of the facility. Capitalized interest isn't required for an installment sale.

Projects Financed by Certificates of Participation

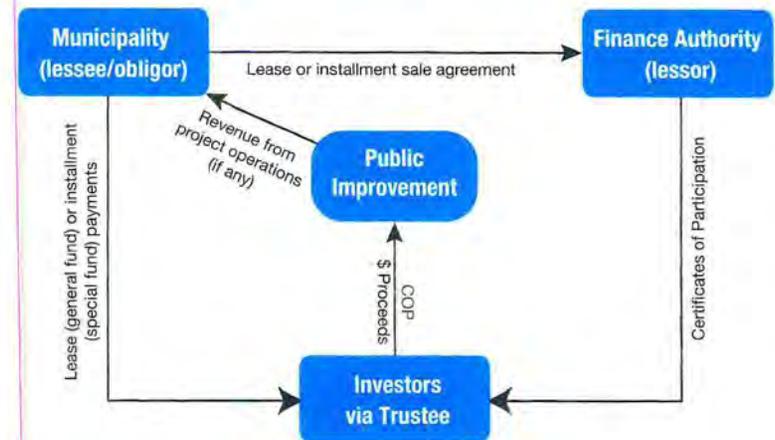
COP financings are generally used for long-term financing of major public projects such as:

- Administration buildings
- Water and sewer systems
- Public safety facilities
- School buildings
- Courthouses
- Parking garages
- Detention facilities
- Recreational facilities

COPs are also used to fund major equipment having a useful life of 3-10 years such as:

- Communications systems
- Computers
- Telephone systems
- Motorized equipment

Capital Financing Through Certificates of Participation



Legal Basis

The legal basis for financing with COP comes from the statutory authority allowing public entities to lease and dispose of property. The public entity must also comply with state public bidding requirements, usury and legal interest rate laws, laws authorizing the use of leases, and disclosure requirements.

- Government Code sections 37350 and 37351 (cities).
- Government Code sections 23004 and 25351 (counties).
- Health and Safety Code sections 33391 and 33430 (redevelopment agencies).

Required Authorization

The lease or installment sale agreement underlying the COP must be approved by the city council or governing board of the issuer. A lease obligation where payment is contingent on the availability of the leased project is not classified as debt needing voter approval. Likewise, obligations secured by a special fund or obligations of certain public entities not classified as cities, counties or school districts do not require voter approval under the state Constitution.

Lease Revenue Bonds

Lease revenue bonds are similar to certificates of participation, and are often used to fund similar types of projects. The main differences between lease revenue bonds and COPs are that with lease revenue bonds, (1) the lessor must be either a governmental entity with the power to issue revenue bonds or a nonprofit corporation that issues bonds on behalf of a political subdivision; and (2) the bonds constitute a direct debt of the lessor.

A lease revenue bond is a debt obligation, secured by a revenue stream produced by a public project. Lease revenue bonds are not backed by the full faith and credit of the public agency and do not require voter approval. In a lease revenue bond arrangement, the agency (“financing authority”) constructs the facility, issues financing bonds, and retains title to the facility until the debt is retired. The term of the bonds cannot exceed the useful life of the facility.

Revenue Bonds

Revenue bonds are issued to acquire, construct or expand public projects for which fees, charges or admissions are charged. The bonds are evidence of direct municipal debt incurred in purchasing or constructing a revenue-producing project, and are repaid from the income generated by use of that project or system. Because the debt service is directly paid from income generated by the facility, such debt is considered self liquidating and generally does not constitute debt of the issuer, subject to constitutional debt limitations. Some types of revenue bonds require majority voter approval to authorize the size and purpose of the bond issue. Voter approval is not required if charter provisions or statutes specifically permit, or in certain cases if bonds are sold through joint powers authorities.

Revenue bonds are designed to finance facilities that provide benefits to a group of readily identifiable users. They are secured primarily by a pledge and lien on gross or net revenues received from the operation of the project or system. The credit is strongest if the issuer is a monopoly provider of the service, the customer base is large and the service is of high essentiality. Water revenue bonds, therefore, tend to be stronger than parking revenue bonds. The issuer covenants to

maintain rates at a level that generates sufficient revenue in excess of operations and maintenance in order to provide a cushion to ensure the payment of debt service.

Sources of revenue bond repayment include:

- Service charges
- Connection fees
- Admission fees
- Tolls
- Leases
- Rents
- Standby charges

Projects Financed by Lease Revenue Bonds

Lease revenue bonds are generally used for long-term financing of major public projects such as:

- Sewerage systems
- Hospitals
- Water systems
- Public golf courses
- Parking facilities
- Electric utility projects
- Ferry systems and harbors
- Garbage collection and disposal facilities
- Public airports

Legal Basis

- **Sewer Revenue Bond Act of 1933**, Health and Safety Code section 4950.
- **Revenue Bond Law of 1941**, Government Code section 54300.

Required Authorization

The governing board must pass a resolution or ordinance, and a public hearing must be held to set rates of fees to support debt service. Additionally, a majority vote may be required.

**Public Financing Authority Marks-Roos Bonds
(Public Financing Authority Bonds)**

The Marks-Roos Local Bond Pooling Act of 1985 authorizes local public agencies to jointly exercise common powers and to form joint powers authorities (JPAs). It provides local agencies with extremely flexible financing powers through participation in JPAs. A JPA is most easily viewed as an "umbrella organization." It can be formed with as few as two public agency members, and can be used to finance projects for the member agencies or for other non-member local agencies. There are two general categories of JPAs. The first type is created to provide joint-use facility projects which benefit JPA members as a group, such as water and power projects. In these cases the project is owned and operated by the JPA. The second type of JPA is created to provide financing for projects which benefit one or more public entities individually. Under this structure, the financing obligations of individual entities (or one entity) are pooled together and brought to market by the JPA. The JPA does not own the project, it simply acquires obligations of local agencies (it makes loans to the local agencies from the proceeds of the bonds it issues).

Marks-Roos bonds can often be used to satisfy legal and political requirements of a financing, but cannot make an otherwise uneconomical bond issue financially feasible. The security for a Marks-Roos bond is the credit of the underlying obligations (bonds, loans or leases) that the JPA acquires with the proceeds of its bonds. The JPA typically does not have revenues other than payments it receives from the obligations it has acquired.

There are three general methods of structuring Marks-Roos bonds:

1. **Two Bond Issues.** A local agency issues bonds and sells them to a JPA which in turn issues its own bonds to the public. The bond proceeds are typically invested in a guaranteed investment contract (GIC) until the loans are made. When one or more local agencies are prepared to issue obligations (i.e. borrow money to finance their projects), bonds are issued by the local agency and are then purchased by the JPA with funds withdrawn from the GIC. Until the loans are made, the JPA bonds are secured by the payments generated by the GIC. After the loans are made the JPA

bonds are secured by payments made by the local agencies to the JPA for the loan.

2. **One Bond Issue.** A local agency issues bonds and immediately sells them to the JPA. The JPA simultaneously sells the bonds to the public. This structure is best suited for the local agency prepared to issue obligations (enter into loans) at the time the JPA bonds are issued.
3. **Loans/Leases.** The JPA issues its own bonds to the public. The payments on the bonds are secured by the loan or lease payments made by the local agency or agencies once the loans are made. This structure is very similar to the first structure except the local agency obligation is in the form of a loan agreement or lease rather than a bond issue.

Projects Financed by Marks-Roos Bonds

Bonds issued through the JPA may finance any project that can be financed by a member of the JPA.

- General administrative facilities
- Streets, bridges and mass transit facilities
- Publicly owned or operated parking garages
- Park and recreation facilities or vehicles
- Public works facilities
- Public libraries
- Police and fire stations
- Criminal justice facilities

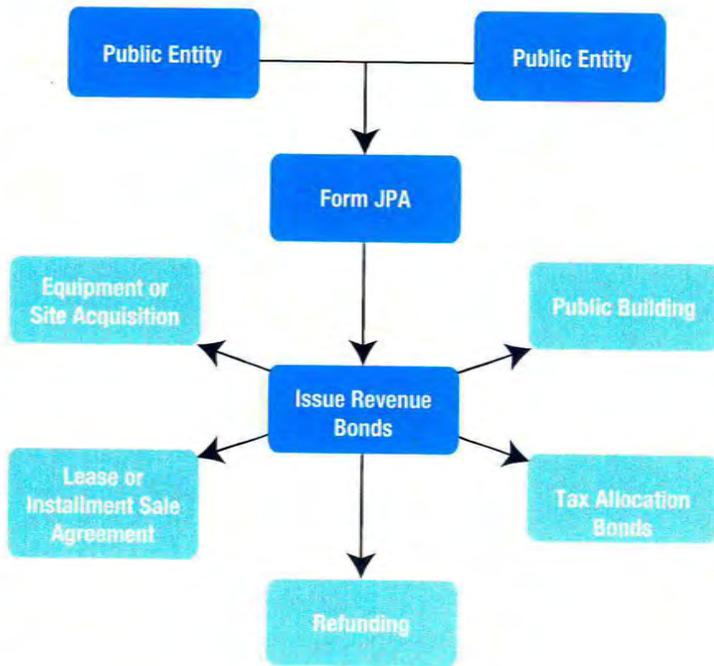
Legal Basis

Marks-Roos Local Bond Pooling Act of 1985, Section 6584, et seq., Government Code: provides local agencies with flexible financing powers through participation in JPAs.

Required Authorization

The bonds must be approved by a vote of the governing boards of the JPA and each member. A public hearing must be held by a member in whose jurisdiction the project to be financed is located and a finding of significant public benefit must be made by that member.

Joint Powers Authorities and Marks-Roos Financing



Features of Capital Financing Methods

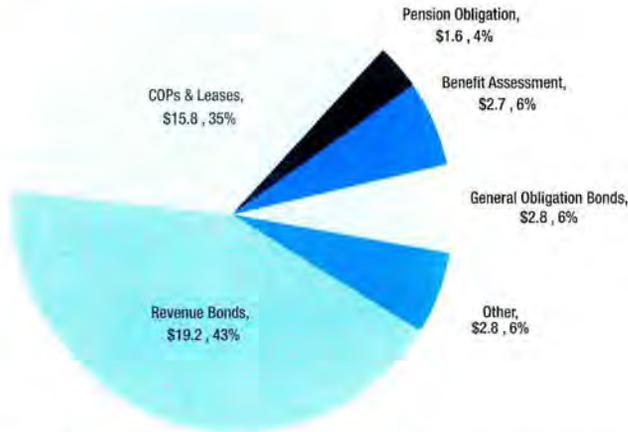
	Security	Permissible Projects
General Obligation Bonds	"Full faith and credit" of issuer: as valorem property taxes paid by owners of taxable property in the jurisdiction.	Acquisition and improvement of public property and facilities.
Special Assessment Bonds	Assessments on property/fees limited to special benefit to the property that is charged.	Acquisition of property and improvement of infrastructure and additional facilities of benefit to the property that is charged.
Special Tax (e.g. Mello-Roos) Bonds	Special tax on property within community facilities district (CFD).	Acquisition and improvement of public property and facilities.
Tax Allocation (Tax Increment) Bonds	Property tax increment from within designated project areas. May also include other revenues.	Acquisition and improvement of public property and facilities within project areas according to redevelopment plan.
Certificates of Participation	Lease or installment sale agreement paid from General Fund (lease) or special/enterprise (installment sale) revenues.	Unrestricted.
Revenue Bonds	Service charges and other fees paid by users of project or services.	Acquisition and improvement of revenue-producing public property and facilities.
Marks-Roos JPA Bonds	Taxes, user fees, lease or installment payments, from local agencies to JPA.	Acquisition and improvement of public property, facilities and/or equipment.

Legal Authority	Approval Procedure	Credit Concerns
Cal. Const. art. XVI, § 18 and Cal. Const. art. IIIA § 1(b).	Issuer resolution and ordinance; two-thirds voter approval.	Assessed valuation trends; overall economic health of community; concentration of property ownership
Improvement Bond Acts of 1911 and 1915 and others. Cal. Const. art. XIII D § 4 (Proposition 218).	Engineers report; weighted majority protest procedure.	Diversity of ownership; value-to-lien ratios
Mello-Roos Community Facilities District Act of 1982 (Gov. Code §§ 53311, et seq.)	two-thirds voter approval or – where there are fewer than 12 registered voters – by landowners in proportion to land owned in the CFD.	Value-to-lien ratios; absorption rate; infrastructure phasing and needs; diversity of ownership
Cal. Const. art. XVI § 16, Health and Safety Code §§ 33640, 33204.	Resolutions of redevelopment agency governing board and city (or county in an unincorporated area).	Tax increment collections, general economic conditions, relationship of base year assessed valuation to total assessed valuation
Gov. Code §§ 37350, 37351 (cities); Gov. Code §§ 23004, 25351 (counties) allowing lease and disposal of property.	Resolution of governing board approving lease or installment agreement.	Not backed by full faith and credit of issuer; limited ability to repossess and relet; risk of reduction in pledged revenues; abatement
Revenue Bond Act of 1941 (Gov Code § 54300)	Issuer resolution and in some instances public vote.	User charges and rate levels; concentration of rate-payers; competition
Marks-Roos Local Bond Pooling Act of 1985 (Gov. Code § 6584).	Resolutions of governing boards of JPA and participating entities.	“weak links” in JPA; sources of repayment



Long-Term Indebtedness

California Cities (excluding the City/County of San Francisco)



Source: CaliforniaCityFinance.com computations from data from California State Controller (revenues). Does not include data from the following cities that failed to report: Beaumont, Gustine City, Loyalton, San Diego, Taft, and Tulelake.

Short-Term Financing Methods

Short-term financing may be used for many purposes, such as meeting anticipated cash flow deficits, interim financing of a project, and project implementation. Using these techniques involves issuance of short-term notes (or commercial paper), and voter approval is not required. California Government Code section 53850 et seq. authorizes the State of California and local agencies including cities, counties, special districts, and school districts to enter into short-term borrowings.

Bond Anticipation Notes

Bond anticipation notes (BANs) are used to finance a project for which bonds are authorized but not yet issued. BANs permit the issuance of debt in increments as work on a project progresses and before some or all of the bond proceeds are available. The issuer may be any public entity that is eligible to issue long-term bonds, including cities, counties, redevelopment agencies, or other special districts.

The notes are secured by pledges of, and have a lien on, the bond proceeds and other revenues or assets from which the long-term bonds are intended to be supported. The key to selling BANs is for the issuer to convince investors that it has the ability to sell the long-term bonds that will refinance the BANs. Any uncertainty about project completion, legal authority or any other matter that might affect the issuer's willingness and ability to sell long-term bonds, will make it difficult to sell BANs.

The legal authority for the use of BANs is contained in various statutes authorizing specific types of bonds.

Grant Anticipation Notes

Except as limited by the state Constitution, a GAN must be paid within 36 months after the date of issuance and shall not exceed 95% of the grant or loan funds anticipated. Grant anticipation notes (GANs) may be issued to eliminate cash flow deficits in anticipation of the receipt of a federal or state grant or loan. By issuing GANs, the public entity is better prepared to pay all project costs, particularly up front processing and managerial costs, and cash flow deficits that may occur from delayed receipt of reimbursements for grant eligible costs.

The legal authority for GANs may be found in Government Code section 53859, et seq. and in federal and state grant regulations.

Tax and Revenue Anticipation Notes

Tax and revenue anticipation notes (TRANS) are issued to eliminate cash flow deficits in the General Fund and other unrestricted funds of a public entity before receipt of taxes and other revenues during the same fiscal year. TRANS may be issued year after year, as long as the public entity segregates all money to repay the borrowing in each fiscal year and continues to be eligible on the basis of unrestricted funds and projected cash flows.

Interest earned on the investment of TRAN proceeds may be used for any purpose. However, if the actual cumulative cash flow deficit does not equal at least 90% of the size of the issue, all interest earnings above the yield on the TRAN are subject to rebate (remittance to

City of Yreka
Balance Sheet
and
Reconciliation of Total Governmental Fund Balance to the Statement of Net Assets - Governmental Activities
Governmental Funds
June 30, 2012

	General Fund	Special Grant Fund	Special Revenue Fund	Streets and Roads Fund	Total Governmental Funds
ASSETS					
Cash and investments	\$ 5,795,459	\$ 92,253	\$ 765,420	\$ 450,444	\$ 7,103,576
Receivables (net of allowance for doubtful accounts, where applicable):					
Loans, net of loan loss allowances	-	535,133	-	-	535,133
Intergovernmental	14,878	344,408	-	4,016	363,302
Accounts	256,753	(675)	45,890	2,246	304,214
Taxes	463,494	-	-	-	463,494
Interest	4,504	87	665	540	5,796
Due from other funds	292,729	18,197	-	6,233	317,159
Total assets	\$ 6,827,817	\$ 989,403	\$ 811,975	\$ 463,479	\$ 9,092,674
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 63,299	\$ 96,458	\$ 11,317	\$ 11,477	\$ 182,551
Payroll payable	95,600	-	-	-	95,600
Deferred revenue	10,000	7,520	-	-	17,520
Due to other funds	78,346	142,927	404,687	1,960	627,920
Total liabilities	247,245	246,905	416,004	13,437	923,591
Fund balances:					
Nonspendable:					
Noncurrent loans receivables	-	535,133	-	-	535,133
Total nonspendable	-	535,133	-	-	535,133
Restricted:					
Fire protection, voter tax assessment measure	-	-	392,643	-	392,643
Capital improvements, impact fee reserves	-	-	74,054	-	74,054
Revolving loan funds	-	207,365	-	-	207,365
Streets and sidewalks	-	-	-	450,042	450,042
Donor specified for community services and activities	32,371	-	-	-	32,371
Donor specified for volunteer fire department	84,994	-	-	-	84,994
Capital outlays, Crandall Trust Funds	1,964,581	-	-	-	1,964,581
Total restricted	2,081,946	207,365	466,697	450,042	3,206,050
Assigned:					
Capital improvements	904,047	-	-	-	904,047
Planning and development	194,882	-	-	-	194,882
Grant contingencies, and general liability reserves	906,179	-	-	-	906,179
Total assigned	2,005,108	-	-	-	2,005,108
Unassigned:					
	2,493,518	-	(70,726)	-	2,422,792
Total fund balance	6,580,572	742,498	395,971	450,042	8,169,083
Total liabilities and fund balance	\$ 6,827,817	\$ 989,403	\$ 811,975	\$ 463,479	\$ 9,092,674
Total governmental fund balance, as above					\$ 8,169,083
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds					18,574,488
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds					(2,724,902)
Compensated absences are not due and payable in the current period and therefore are not reported on the balance sheet					(226,238)
OPEB liabilities are not due and payable in the current period and therefore are not reported on the balance sheet					(143,466)
Net assets of governmental activities					\$ 23,648,965

Approval Requirements for State and Local Revenues

State Level	Legislative Approval	Voter Approval
Taxes	2/3	None
General obligation bonds	2/3	Majority
Other debt ^a	Majority	None
Fees	Majority	None
Local Level	Governing Body Approval	Voter Approval
City or county "general" taxes (revenues used for unrestricted purposes)	<p>If consolidated with a regularly scheduled election of members of the legislative body:</p> <ul style="list-style-type: none"> • 2/3 for transactions & use taxes • Other taxes: 2/3 for general law cities; majority for charter cities. <p>If not consolidated, unanimous declaration of "emergency" required.</p>	Majority
City or county "special" taxes (revenues used for specific purposes)	Majority (2/3 for transactions & use taxes)	2/3
All school or special district taxes	Majority	2/3
General obligation bonds	Majority	2/3 ^b
Other debt	Majority	None
Property assessments	Majority	Majority of affected property owners. Votes weighted by assessment liability
Property--related fees	Majority	2/3 of voters or majority of affected property owners ^c
Fees—all other	Majority	None
<p>^a Includes revenue and lease-revenue bonds and certificates of participation.</p> <p>^b Exception: The Constitution specifies that a majority of voters can approve bonds used for repairing or replacing unsafe public school buildings and 55 percent of voters can approve bonds for new school facilities under certain conditions.</p> <p>^c No vote required for gas, electric, water, sewer, refuse, or developer fees.</p>		

Source: Adapted from CALFACTS, Legislative Analyst's Office

CaliforniaCityFinance.com

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**CITY OF YREKA
CITY COUNCIL AGENDA MEMORANDUM**

To: Yreka City Council

Prepared by: Steve Baker, City Manager 

Agenda title: **Discussion/Possible Action** – That the City Council

1. Provide direction on lowering set up fees, including the effective date
2. Direct staff to defer increasing the rate on water and wastewater for the 2013-2014 fiscal year
3. Discuss options to lower costs associated with residential tenant accounts.

Meeting date: July 18, 2013

Discussion:

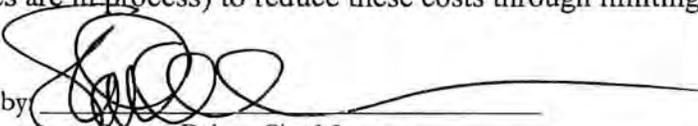
At the June 6 and June 20, 2013 Council meetings, Staff presented the rate study for the water and wastewater for the next five years. At the June 20th meeting, Council indicated that they would prefer to defer any increases to the rates for one year. In addition, the Council wanted to review the reduction of the initial sign-up fee from \$100 to \$50.

Originally, the five year rate increases were proposed by staff (and incorporated into the rate study) to occur on January 1 of successive years beginning in January 2014. Although explicitly stated, the decrease in the set-up fee was also contemplated to begin at the same time.

The decrease in the set-up fee from \$100 to \$50 is approximately the equivalent of 13 cents per month on an average residential account. This was incorporated into the overall proposed increase. Without an increase, this cost will have to be absorbed by the existing rate structure. At the same time, the cost and staff time for a Proposition 218 rate setting process for a 13 cent increase for one year does not make fiscal sense. The fee generated approximately \$32,900 in 2012-2013. Half of this amount would be an impact of \$16,450. If Council wishes to lower this fee this year, staff recommends that it be absorbed in the current rates, effective either January 1, 2014 (the originally contemplated date), or another date selected by the council.

The main driver of water set up fees are new rental accounts for single family homes. These are more staff intensive because the rental agreement needs to be reviewed and many of the renters are filling out a water application for the first time. These accounts also have our highest delinquency rate. Approximately 90% of accounts sent to collection are from tenant accounts. These accounts are a significant source of operations costs for such activities as high payment delinquency, turn-off, payment plan arrangements, forwarding to collections, set-up, and other related problems, e.g. tampering of meters, illegal taps.

Staff plans to present options at a future meeting (a redrafting of the water and wastewater ordinances are in process) to reduce these costs through limiting putting residential water accounts

Approved by 
Steven Baker, City Manager

in tenant names either for all such accounts or perhaps by treating owners of multiple single family rentals (e.g. 4 homes or more) the same as multifamily rental accounts, meaning that the accounts stay in the property owner's name. Commercial tenant accounts are not being recommended for changes because the problems noted for residential tenant accounts are significantly lower than with commercial accounts.

The series of actions that staff is requesting that the Council consider is to 1) defer any rate increase in the current fiscal year, 2) provide direction on whether to lower the set up fees from \$100 to \$50 this current year (with a suggested implementation date of January 1, 2014) and absorbing the costs of doing so in the existing rates; or defer that decision to next fiscal year and 3) provide direction on the options to consider to lower costs associated with tenant-paid water accounts during the future discussion on the water and wastewater ordinance updates.

Fiscal Impact:

The implementation of the reduction of the set up fee will result in a loss of revenue estimated at approximately \$16,000 per year. Changing the policies for residential rentals is expected to result in lower staff time and collections costs. The deferral of a rate increase may result in larger percentage increases in the future.

Recommendation:

1. That the City Council provide direction on lowering set up fees, including the effective date.
2. That City Council direct staff to defer increasing the rate on water and wastewater for the 2013-2014 fiscal year.
3. That the City Council discuss options to lower costs associated with residential tenant accounts.



**CITY OF YREKA
CITY COUNCIL AGENDA MEMORANDUM**

To: Yreka City Council
Prepared by: Steve Baker, City Manager
Agenda title: Requested action – Adopt Resolution Authorizing the Sale Of 320 W. Miner Street
Meeting date: July 18, 2013

Discussion:

The City has solicited proposals for the purchase and reuse of the Black's Building at 320 Miner Street. On June 20th, the Council gave direction to the City Manager relating to the sales price and terms of payment for purchase agreement with Danny and Patti Daniels, including participation in the Miner Street Grant Program.

The Planning Commission had previously adopted a finding on January 16, 2013 that the proposed disposition of the property conforms to the City's General Plan.

The recorders office requires a formal resolution for the transfer of title. This resolution ratifies the execution of the Purchase and Sales Agreement by the City Manager as well as his authorization to execute all other documents necessary to consummate the sale.

Fiscal Impact: The City will receive proceeds from the sale and participation in the Miner Street Grant Program over the next ten years as noted above.

Recommendation:

That the Council Adopt Resolution Authorizing the Sale Of 320 W. Miner Street

Approved by: _____

Steven Baker, City Manager

RESOLUTION NO. 3025

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YREKA
AUTHORIZING THE SALE OF 320 W. MINER STREET

WHEREAS, The City of Yreka owns 320 W. Miner Street, also known as (Assessor's Parcel Number 053-361-100), and

WHEREAS, the City Council finds that it is in the common interest to sell the located at 320 W. Miner Street, Yreka, California, and

WHEREAS, ON January 16, 2013, the Yreka Planning Commission adopted Resolution # PC-34 finding that the proposed disposition by sale of certain real property located at 320 W. Miner Street, Yreka Ca. conforms to the General Plan of the City of Yreka, and

WHEREAS, the City Council finds, pursuant to the California Environmental Quality Act (CEQA) Guidelines, section 15061(b)(3), determines that no possibility that the mere change of ownership of this property may have a significant effect on the environment. Accordingly, the listing this property for sale and its eventual change of ownership does not constitute a project for CEQA purposes. However, even if this action did constitute a project for CEQA purposes, it is exempt pursuant to CEQA Guidelines Section 15312 (Class 12 Categorical Exemption) set forth in CEQA guidelines Section 15300.2.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Yreka that the City Manager's execution of the Purchase and Sales Agreement is hereby ratified, and the City Manager is further authorized to execute such other documents, disclosures and notices necessary to complete the sale in accordance with the terms of the Purchase and Sales Agreement.

Passed and adopted this 18th day of July 2013, by the following vote:

AYES:

NAYS:

ABSENT: Bicego & Foster

David Simmen, Mayor

Attest: _____
Elizabeth E. Casson,
City Clerk