



# CITY OF BUELLTON

## CITY COUNCIL AGENDA

**Regular Meeting of February 25, 2016 – 6:00 p.m.  
City Council Chambers, 140 West Highway 246  
Buellton, California**

Copies of staff reports or other written documentation relating to each item of business referred to on this Agenda are on file in the office of the City Clerk and are available for public inspection

### **CALL TO ORDER**

Mayor Ed Andrisek

### **PLEDGE OF ALLEGIANCE**

### **ROLL CALL**

Council Members John Connolly, Leo Elovitz, Holly Sierra, Vice Mayor Dan Baumann, and Mayor Ed Andrisek

### **REORDERING OF AGENDA**

### **PUBLIC COMMENTS**

Speaker Slip to be completed and turned in to the City Clerk prior to commencement of meeting. Any person may address the Council on any subject pertaining to City business, including all items on the agenda not listed as a Public Hearing, including the Consent Agenda and Closed Session. Limited to three (3) minutes per speaker. By law, no action may be taken at this meeting on matters raised during Public Comments not included on this agenda.

### **CONSENT CALENDAR**

**(ACTION)**

The following items are considered routine and non-controversial and are scheduled for consideration as a group. Any Council Member, the City Attorney, or the City Manager may request that an item be withdrawn from the Consent Agenda to allow for full discussion. Members of the Public may speak on Consent Agenda items during the Public Comment period.

- 1. Minutes of February 11, 2016 Regular City Council Meeting**
- 2. List of Claims to be Approved/ Ratified for Payment to Date for Fiscal Year 2015-16**
- 3. Revenue and Expenditure Reports through January 31, 2016**
  - ❖ (Staff Contact: Finance Director Carolyn Galloway-Cooper)

### **PRESENTATIONS**

## **PUBLIC HEARINGS**

## **COUNCIL MEMBER COMMENTS/ITEMS**

## **WRITTEN COMMUNICATIONS**

Written communications are included in the agenda packets. Any Council Member, the City Manager, or City Attorney may request that a written communication be read into the record.

## **COMMITTEE REPORTS**

This Agenda listing is the opportunity for Council Members to give verbal Committee Reports on any meetings recently held for which the Council Members are the City representatives thereto.

## **BUSINESS ITEMS**

**(POSSIBLE ACTION)**

- 4. Presentation by John Shoals from Pacific Gas and Electric Company (PG&E) Regarding Installation of LED Lights**  
❖ *(Staff Contact: Public Works Director Rose Hess)*
- 5. Discussion Regarding MNS Services and Billing**  
❖ *(Staff Contact: City Manager Marc Bierdzinski)*
- 6. Review of Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ending June 30, 2015**  
❖ *(Staff Contact: Finance Director Carolyn Galloway-Cooper)*

## **CITY MANAGER'S REPORT**

## **CITY COUNCIL OF BUELLTON AS SUCCESSOR AGENCY OF THE FORMER BUELLTON REDEVELOPMENT AGENCY**

**(POSSIBLE ACTION)**

- 7. Resolution No. SA 16-01 – “A Resolution of the Successor Agency of the Former Buellton Redevelopment Agency, Transferring the Property Located 597 Avenue of Flags (Unit 101) to the City of Buellton”**  
❖ *(Staff Contact: City Manager Marc Bierdzinski)*

## **ADJOURNMENT**

The next meeting of the City Council will be held on Thursday, March 10, 2016 at 6:00 p.m.

# **CITY OF BUELLTON**

**CITY COUNCIL MEETING MINUTES**  
**Regular Meeting of February 11, 2016**  
**City Council Chambers, 140 West Highway 246**  
**Buellton, California**

## **CALL TO ORDER**

Mayor Ed Andrisek called the meeting to order at 6:00 p.m.

## **PLEDGE OF ALLEGIANCE**

## **ROLL CALL**

**Present:** Council Members John Connolly, Leo Elovitz, Holly Sierra, Vice Mayor Dan Baumann, and Mayor Ed Andrisek

**Staff:** City Manager Marc Bierdzinski, City Attorney Steve McEwen, Finance Director Carolyn Galloway-Cooper, Public Works Director Rose Hess, Station Commander Lt. Shawn O'Grady, Contract Planner Irma Tucker, Assistant Planner Andrea Olson, and City Clerk Linda Reid

## **REORDERING OF AGENDA**

None

## **PUBLIC COMMENTS**

Kathy Vreeland, Executive Director of the Buellton Chamber of Commerce and Visitors Bureau announced several upcoming events.

## **CONSENT CALENDAR**

- 1. Minutes of February 3, 2016 Special City Council Meeting**
- 2. Minutes of January 28, 2016 Regular City Council Meeting**
- 3. List of Claims to be Approved and Ratified for Payment to Date for Fiscal Year 2015-16**

**MOTION:**

Motion by Council Member Sierra, seconded by Vice Mayor Baumann, approving Consent Calendar Items 1, 2 and 3 as listed.

**VOTE:**

Motion passed by a roll call vote of 5-0.

Council Member Connolly – Yes

Council Member Elovitz – Yes

Council Member Sierra– Yes

Vice Mayor Baumann – Yes

Mayor Andrisek – Yes

**PRESENTATIONS**

None

**PUBLIC HEARINGS**

None

**COUNCIL MEMBER COMMENTS/ITEMS**

Council Member Sierra thanked staff for cleaning up graffiti in the alleyway off Central and Second Streets.

Mayor Andrisek announced a new monthly news publication in the Valley called the *Santa Ynez Valley Star* published by Raiza Giorgi.

**WRITTEN COMMUNICATIONS**

None

**COMMITTEE REPORTS**

Council Member Sierra announced she attended the Santa Barbara County Association of Governments (SBCAG) North County Sub-Regional Committee meeting and provided an oral report regarding the meeting.

Mayor Andrisek announced he attended the “Growing Possibilities” Ag Forum hosted by the EconAlliance in Santa Maria last week and provided an oral report regarding the meeting.

**BUSINESS ITEMS****4. Discussion Regarding Additional Funding for the Buellton Library****RECOMMENDATION:**

That the City Council provide direction to staff regarding additional funding for the Buellton Library.

**STAFF REPORT:**

City Manager Marc Bierdzinski presented the staff report.

**DOCUMENTS:**

Staff report with attachments as listed in the staff report.

**SPEAKERS/DISCUSSION:**

Jessica Cadiente, Library Director for the Santa Barbara Library System, discussed the proposed additional funding for the Buellton Library.

Judith Dale, Buellton, discussed the importance of having the Buellton Library open for additional hours and adding additional programs and services for residents in the community.

Larry Bishop, Buellton, requested that the Buellton Library be reopened on Thursdays.

The City Council discussed the following issues:

- Adding additional programs and services by adding a supervisor position at the Buellton Library
- Support for additional Library funding
- That staff contact the Buellton Unified School District to determine what support services they offer to students

**DIRECTION:**

The City Council agreed by consensus to have staff work with the City of Solvang City Manager and the City of Santa Barbara Library staff to work out a proposed schedule and funding to add additional hours to the Buellton Library and bring this item back to the Council during upcoming budget discussions.

**5. Presentation and Direction on the Avenue of Flags Specific Plan****RECOMMENDATION:**

That the City Council provide comments on the Concept Urban Design Plan and direct staff to proceed with formal preparation of the draft Specific Plan document and related environmental analysis.

**STAFF REPORT:**

City Manager Bierdzinski and Contract Planner Tucker, together with the project team members Ken Hira and Joe Dieguez of Kosmont Companies and Architect Greg Ravatt presented the staff report.

**DOCUMENTS:**

Staff report with attachments as listed in the staff report.

**SPEAKERS/DISCUSSION:**

Peggy Brierton, Buellton, thanked the design team for working on the Avenue Specific Plan and provided suggested changes to the Plan.

Larry Bishop, Buellton, provided suggested changes to the Plan including sustainability measures.

Ron Anderson, Buellton, spoke about the Avenue Specific Plan and getting the property owners on the Avenue of Flags involved in the process.

Council Member Connolly had a prior engagement and left the dais at 8:27 p.m.

The City Council discussed the following issues:

- The uniqueness and scale of the Buellton area needs to be considered
- Eliminating the pavilion/gazebo and possibly adding a children's play area
- The positive economic benefits of the Plan
- Creating a special budget line item for future improvements identified by the Avenue Specific Plan
- Getting the property owners involved in the redesign process

**DIRECTION:**

The City Council agreed by consensus to have the design team begin work on the Avenue Specific Plan with the goal of having a public workshop in the summer, with adoption of the Plan by the Planning Commission and the City Council by the fall of 2016.

**6. Annual Report for Fiscal Year 2014-15 (Revised) and Six-Month Report for Fiscal Year 2015-16 from the Buellton Visitors Bureau**

**RECOMMENDATION:**

That the City Council review and file the Buellton Visitors Bureau's annual reports.

**STAFF REPORT:**

Finance Director Galloway-Cooper presented the staff report.

**DOCUMENTS:**

Staff report with attachments as listed in the staff report.

**SPEAKERS/DISCUSSION:**

Kathy Vreeland, Executive Director of the Buellton Chamber of Commerce and Visitors Bureau discussed the annual reports and answered questions from the Council.

The City Council discussed the possibility of the Chamber having a capped budget.

**DIRECTION:**

The City Council agreed by consensus to file the Visitors Bureau's annual report for Fiscal Year 2014-15 and the six-month report for Fiscal Year 2015-16.

**7. Review of Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ending June 30, 2015**

**RECOMMENDATION:**

That the City Council receive and file the CAFR for Fiscal Year ending June 30, 2015.

**STAFF REPORT:**

Finance Director Galloway-Cooper presented the staff report.

**DOCUMENTS:**

Staff report with attachments as listed in the staff report.

**DISCUSSION:**

The City Council thanked Finance Director Galloway-Cooper for her hard work in preparing the CAFR.

**DIRECTION:**

The Council agreed by consensus to direct staff to bring the CAFR for Fiscal Year ending June 30, 2015 back at the February 25, 2016 meeting for acceptance and filing.

**CITY MANAGER’S REPORT**

City Manager Bierdzinski provided an informational report to the City Council. City Attorney McEwen provided a brief update on state laws regarding medical marijuana.

**CLOSED SESSION ITEM**

**8. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**

Significant exposure to litigation pursuant to Government Code section 54956.9, subdivision (d) (2) (one case).

The City Council met in closed session to discuss anticipated litigation. No reportable action was taken.

**ADJOURNMENT**

Mayor Andrisek adjourned the regular meeting at 9:45 p.m. The next regular meeting of the City Council will be held on Thursday, February 25, 2016 at 6:00 p.m.

\_\_\_\_\_  
Ed Andrisek  
Mayor

ATTEST:

\_\_\_\_\_  
Linda Reid  
City Clerk

BACK-UP/SUPPORT DATA IS AVAILABLE FOR COUNCIL REVIEW IN CITY HALL

The following is a list of claims to be ratified and approved for payment by the City Council at the **February 25, 2016** Council Meeting.

Listed below is a brief summary of the attached claims:

EXHIBIT A *	A/P Packet #APPKT00160	\$	227,295.53 (2 pages)
	A/P Packet #APPKT00157	\$	630.00 (1 Page)
	UBPKT00011	\$	35.99 (1 page)
	UBPKT00062	\$	75.08 (1 page)
	UBPKT00132	\$	108.31 (1 page)
	UBPKT00147	\$	500.00 (1 page)

Total Packets:	\$	<u>228,644.91</u>
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EXHIBIT B	\$	<u>54,566.68</u>
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Staff Payroll	2/5/2016	\$	37,157.58
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<b>TOTAL AMOUNT OF CLAIMS:</b>	Total Payroll:	\$	<u>37,157.58</u>
			<u><u>\$ 320,369.17</u></u>

\* The A/P Packets above will be approved on Council Agenda date of 2/25/16.  
 Checks to be signed on 2/25/2016 tie to A/P Packet #APPKT00160  
 Checks previously signed by staff to avoid late fees relate to A/P Packet APPKT00157  
 Utility Refund/Overpayment Checks previously signed by staff relate to UBPKT00011,  
 UBPKT00062, UBPKT00132 & UBPKT00147

Payments via Electronic Fund Transfer (EFT):

Postage meter	2/11/2016	\$900.00
The Hartford Life Insurance	2/9/2016	\$427.27
Cal Pers Medical	2/9/2016	\$17,900.75
Payroll Taxes - Staff	2/8/2016	\$2,174.18
Cal Pers - PEPRA	2/8/2016	\$1,447.97
Cal Pers - Classic	2/8/2016	\$13,146.65
Payroll Taxes - Staff	2/8/2016	\$7,786.43
Bank Fees	2/8/2016	\$10.00
DCP - AUL	2/5/2016	\$11,929.09
Bank Fees	2/4/2016	\$40.00
ETS (credit card fees)	2/2/2016	\$11.99
Payroll Taxes - Staff	2/2/2016	\$96.42
Payroll Taxes - Staff	2/2/2016	\$23.20

**Total** \$ 54,566.68



By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: General Checking-General Checking</b>						
000820	ACWA/JPIA	02/25/2016	Regular	0.00	2,042.72	32407
011105	ADRIENNE WALTER	02/25/2016	Regular	0.00	18.00	32408
000974	Applied Concepts, Inc.	02/25/2016	Regular	0.00	475.00	32409
000661	AQUA-METRIC SALES, CO.	02/25/2016	Regular	0.00	12,903.90	32410
000028	ARAMARK UNIFORM SERVICES INC	02/25/2016	Regular	0.00	98.36	32411
000107	CITY OF LOMPOC	02/25/2016	Regular	0.00	1,666.66	32412
000121	COC/BBA/VISITORS INFORMATION	02/25/2016	Regular	0.00	23,070.00	32413
000110	CVS PHARMACY	02/25/2016	Regular	0.00	63.49	32414
011171	DERRICK W. CURTIS	02/25/2016	Regular	0.00	165.00	32415
011169	DIANE BYINGTON dba	02/25/2016	Regular	0.00	804.30	32416
011170	DONELLE MARTIN	02/25/2016	Regular	0.00	150.00	32417
011236	GARY GENE JOHNSON dba	02/25/2016	Regular	0.00	571.50	32418
000826	GENUINE PARTS COMPANY dba	02/25/2016	Regular	0.00	55.16	32419
011244	HERMILA SANCHEZ	02/25/2016	Regular	0.00	213.50	32420
000258	JOHN P. SUREY dba	02/25/2016	Regular	0.00	1,021.07	32421
000395	JOSE RAFAEL RUIZ dba	02/25/2016	Regular	0.00	1,650.00	32422
011300	KAREN PALMER	02/25/2016	Regular	0.00	73.50	32423
011308	KAY D. DOMINGUEZ	02/25/2016	Regular	0.00	147.00	32424
000812	KOSMONT & ASSOCIATES, INC. dba	02/25/2016	Regular	0.00	7,518.65	32425
011321	LAURA COGAN	02/25/2016	Regular	0.00	45.00	32426
011336	LAURA GARCIA dba	02/25/2016	Regular	0.00	479.50	32427
011343	MARIANNE MADSEN	02/25/2016	Regular	0.00	234.00	32428
000330	MONTE'S AUTO BODY, INC.	02/25/2016	Regular	0.00	375.00	32429
000059	MOTOR PRODUCTS INC. dba	02/25/2016	Regular	0.00	2.22	32430
000393	R.H.F. INC.	02/25/2016	Regular	0.00	318.06	32431
000975	Richard Abrams	02/25/2016	Regular	0.00	550.00	32432
000763	RIO VISTA CHEVROLET, INC.	02/25/2016	Regular	0.00	41.95	32433
000884	SANTA YNEZ BOTANIC GARDEN	02/25/2016	Regular	0.00	25.00	32434
000132	SB CO ANIMAL SVCS, HEALTH & REC	02/25/2016	Regular	0.00	8,773.25	32435
000450	SB CO SHERIFF'S DEPARTMENT	02/25/2016	Regular	0.00	141,252.00	32436
000978	Staples Credit Plan	02/25/2016	Regular	0.00	1,018.36	32437
011476	STEPHEN F. DUNLAP	02/25/2016	Regular	0.00	168.00	32438
000979	Thaddeus Jeckell	02/25/2016	Regular	0.00	98.00	32439
000529	TRANSFIRST HEALTH & GOVERNMEI	02/25/2016	Regular	0.00	77.54	32440
000556	VERIZON WIRELESS	02/25/2016	Regular	0.00	532.31	32441
000765	VICTOR RODRIGUEZ dba	02/25/2016	Regular	0.00	203.73	32442
000894	VISITSYV	02/25/2016	Regular	0.00	20,393.80	32443

**Bank Code General Checking Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	42	37	0.00	227,295.53
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>42</b>	<b>37</b>	<b>0.00</b>	<b>227,295.53</b>

### Fund Summary

Fund	Name	Period	Amount
999	POOLED CASH	2/2016	227,295.53
			<u>227,295.53</u>



By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
000060	BUELLTON CHAMBER OF COMMERC	02/10/2016	Regular	0.00	630.00	32406

### Bank Code General Checking Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	630.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>1</b>	<b>1</b>	<b>0.00</b>	<b>630.00</b>

### Fund Summary

Fund	Name	Period	Amount
999	POOLED CASH	2/2016	630.00
			<hr/>
			630.00



City of Buellton, CA

# Refund Check Register

## Refund Check Detail

UBPKT00147 - 1/27/16 SZ 05-04400-001 Overpayment Refund

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
05-04400-001	EVERETT, JULIE	1/28/2016	32357	500.00			500.00	Deposit
<b>Total Refunded Amount:</b>				500.00				

### Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS	500.00
<b>Revenue Total:</b>	500.00

### General Ledger Distributor

Posting Date: 01/28/201

Account Number	Account Name	Posting Amount	IFT
<b>Fund: 020 - WATER FUND</b>			
020-10000	Claim On Pooled Cash	-500.00	Yes
020-22420	Unapplied Credits	500.00	
<b>020 Total:</b>		0.00	
<b>Fund: 999 - POOLED CASH</b>			
999-10001	Pooled Cash - General Checking	-500.00	
999-27000	Due To Other Funds	500.00	Yes
<b>999 Total:</b>		0.00	
<b>Distribution Total:</b>		0.00	



# Refund Check Registe Refund Check Deta

UBPKT00132 - Refunds 01 UBPKT00131 Regular

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
02-05200-002	WILLIAMS, NORM	1/28/2016	32355	33.42			33.42	Generated From Billing
03-07100-010	SHUEY, DANIEL	1/28/2016	32356	74.89			74.89	Generated From Billing
<b>Total Refunds: 2</b>				<b>Total Refunded Amount:</b>	<b>108.31</b>			

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS	108.31
<b>Revenue Total:</b>	<b>108.31</b>

## General Ledger Distributor

Posting Date: 01/28/2016

Account Number	Account Name	Posting Amount	IFT
<b>Fund: 020 - WATER FUND</b>			
020-10000	Claim On Pooled Cash	-108.31	Yes
020-22420	Unapplied Credits	108.31	
<b>020 Total:</b>		<b>0.00</b>	
<b>Fund: 999 - POOLED CASH</b>			
999-10001	Pooled Cash - General Checking	-108.31	
999-27000	Due To Other Funds	108.31	Yes
<b>999 Total:</b>		<b>0.00</b>	
<b>Distribution Total:</b>		<b>0.00</b>	



City of Buellton, CA

# Refund Check Register

## Refund Check Detail

UBPKT00062 - Refunds 01 UBPKT00061 Regular

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
04-01400-003	CROWELL, KEVIN	12/17/2015	32192	59.41			59.41	Generated From Billing
05-08100-007	KISER, SARAH	12/17/2015	32193	15.67			15.67	Deposit
<b>Total Refunded:</b>				<b>75.08</b>				

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS	75.08
<b>Revenue Total:</b>	<b>75.08</b>

## General Ledger Distribution

Posting Date: 12/17/2015

Fund:	Account Number	Account Name	Posting Amount	IFT
020 - WATER FUND	020-10000	Claim On Pooled Cash	-75.08	Yes
	020-22420	Unapplied Credits	75.08	
<b>020 Total:</b>			<b>0.00</b>	
999 - POOLED CASH	999-10001	Pooled Cash - General Checking	-75.08	
	999-27000	Due To Other Funds	75.08	Yes
<b>999 Total:</b>			<b>0.00</b>	
<b>Distribution Total:</b>			<b>0.00</b>	

*C92* 12/17/15



City of Buellton, CA

# Refund Check Register

## Refund Check Detail

UBPKT00011 - Refunds 01 UBPKT00010 Regular

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
03-02500-004	KORTE, JACKIE JO	11/4/2015	32027	35.99			35.99	Generated From Billing
<b>Total Refunds: 1</b>				<b>Total Refunded Amount:</b>	35.99			

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS	35.99
<b>Revenue Total:</b>	<b>35.99</b>

## General Ledger Distribution

Posting Date: 11/10/2015

Account Number	Account Name	Posting Amount	IFT
<b>Fund: 020 - WATER FUND</b>			
020-10000	Claim On Pooled Cash	-35.99	Yes
020-22420	Unapplied Credits	35.99	
	<b>020 Total:</b>	<b>0.00</b>	
<b>Fund: 999 - POOLED CASH</b>			
999-10001	Pooled Cash - General Checking	-35.99	
999-27000	Due To Other Funds	35.99	Yes
	<b>999 Total:</b>	<b>0.00</b>	
	<b>Distribution Total:</b>	<b>0.00</b>	

**CITY OF BUELLTON**  
City Council Agenda Staff Report

City Manager Review: MPB  
Council Agenda Item No.: 3

To: The Honorable Mayor and City Council

From: Carolyn Galloway-Cooper, Finance Director

Meeting Date: February 25, 2016

Subject: Revenue and Expenditure Reports through January 31, 2016

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**BACKGROUND**

The attached reports compare month-to-month data covering the period July1, 2015 through January 31, 2016. The reports are prepared monthly and submitted to Council on the second meeting of each month. Monthly reports are posted to the City's website. Upon monthly review, adjustments may be necessary and staff will update on the website.

**FISCAL IMPACT**

The Revenue and Expenditure reports provide the community with an understanding of the financial activity of the City's funds on a monthly basis.

**RECOMMENDATION**

That the City Council receives and files these report for information purposes.

**ATTACHMENT**

Attachment 1 - Revenue and Expenditure Reports through January 31, 2016

58%

2015

2016

Account Number	Description	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	FY: 2015-16
001-41005	Property Tax - Secured				3,246	174,095	1,562,606	93,783						1,833,730
001-41010	Property Tax - Unsecured				41,077									41,077
001-41015	Homeowners Exemptions						993	2,317						3,310
001-41020	Franchise Fees	5,668	11,322	5,781	22,543	5,769	11,382							62,464
001-41025	Sales Tax	149,216	108,000	198,148	102,000	102,000								659,364
001-41030	Sales Tax Compensation							66,417						66,417
001-41035	Transient Occupancy Tax (TOT)	234,804	207,697	163,761	161,385	124,052	110,754							1,002,453
001-44005	Buellton Recreation Program	29,010	9,321	10,945	7,512	8,291	6,111	8,856						80,047
001-44010	Recreation Program (50/50)			287	1,345	5,593	-	-						7,225
001-44015	Buellton Rec Pgm Trips	3,550	924	6,057	1,239	2,283	637	3,673						18,363
001-41040	Property Transfer Tax		3,020	358	1,767	1,327	1,644							8,116
001-43005	Motor Vehicle in Lieu Tax													-
001-43010	MV License Fee						1,990	200,379						202,369
001-43040	Beverage Container Grant				5,000									
001-44020	Park Reservation Fees	640	480	500	360	40	-	-						2,020
001-49585	Miscellaneous Permits			300			50							350
001-43020	CA Indian Gaming Grant													-
001-43015	COPS Grant													-
001-45005	Criminal Fines and Penalties	262	114	81	199	31	80							767
001-45010	Fines and Fees	2,655	288	2,563	5,552	1,701	2,798							15,556
001-44105	Interest	501	2,784	518	501	518	501	233						5,556
001-49010	Rent	5,739	6,264	6,039	5,739	5,739	5,739							35,259
001-49578	Law Enforcement Cost Recovery													-
001-44025	Event Applic Fee/Temp Use		310		100			200						610
001-42010	Zoning Clearance	270	45	90	45	90	45	180						765
001-49548	Document Sales							7						7
001-49632	Time Extension Fees													-
001-49532	Code Enforcement Fines													-
001-43035	CA Prop 1B Revenue													-
001-42015	Small Permits	1,000	1,385	2,405	1,155	250	2,000	25						8,220
001-44250	Miscellaneous	211	1,070	1,103	185	176	215	203						3,163
001-44035	Cost Reimbursement			3,963	9,747									13,710
001-49526	Mandated Cost													-
001-49636	Transfer In - Successor Agency													-
001-49617	Surplus Property Sales													-
<b>TOTAL REVENUE (ACTUAL THROUGH JANUARY):</b>		<b>433,526</b>	<b>353,024</b>	<b>402,899</b>	<b>370,696</b>	<b>431,955</b>	<b>1,707,544</b>	<b>376,273</b>	-	-	-	-	-	<b>4,070,918</b>

Percentage Received: 61%  
 Original Budget: 6,665,000  
 Amendments: -  
 Budget: 6,665,000

City of Buellton  
 General Fund Monthly Expenditures ( Unaudited)  
 FY: 2015-16

sz 2-16-16

58%

2015

2016

Department No.	Description	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	FY: 2014-15
001-401	City Council	8,776	8,774	15,080	13,444	13,550	6,780	8,589						74,993
001-402	City Manager	17,198	16,886	17,315	18,280	17,527	12,068	16,571						115,845
001-403	City Clerk	7,722	8,994	7,457	10,196	8,755	4,817	7,486						55,427
001-404	City Attorney	-	24,169	8,851	9,728	24,538	11,544	-						78,830
001-410	Non-Departmental	139,297	91,717	5,149	65,626	66,399	94,390	18,703						481,281
001-420	Finance	16,852	30,261	23,681	28,017	26,894	22,734	15,982						164,421
001-501	Police and Fire	147,061	142,593	143,835	144,207	190,676	143,340	142,476						1,054,188
001-510	Library	315	499	508	594	413	91,946	235						94,510
001-511	Recreation	55,369	51,406	35,806	29,587	37,897	32,206	36,601						278,872
001-550	Street Lights	4,492	4,514	4,603	3,201	6,253	4,477	4,585						32,125
001-551	Storm Water	463	-	15,415	20,885	5,213	1,417	-						43,393
001-552	Public Works - Parks	14,513	18,291	20,258	10,644	24,448	9,725	1,807						99,686
001-556	Public Works - Landscape	3,476	4,452	7,930	9,923	8,642	8,339	1,686						44,448
001-557	Public Works - Engineering	5,000	-	5,120	6,282	-	-	-						16,402
001-558	Public Works - General	32,130	45,302	65,952	40,308	43,143	31,236	32,497						290,569
001-565	Planning/Community Dev	28,897	26,505	22,144	34,691	41,700	28,041	26,479						208,457
	Transfer to CIP fund 92 (updated in June)						103,163							103,163
	<b>TOTAL EXPENDITURES (ACTUAL THROUGH JANUARY):</b>	<b>481,561</b>	<b>474,363</b>	<b>399,104</b>	<b>445,613</b>	<b>516,048</b>	<b>606,223</b>	<b>313,697</b>	-	-	-	-	-	<b>3,236,609</b>

Percentage spent:	49%
Budget	6,653,082
Amendments	-
Amended Budget	<u>6,653,082</u>

**CITY OF BUELLTON**  
City Council Agenda Staff Report

City Manager Review: MPB  
Council Agenda Item No.: 5

To: The Honorable Mayor and City Council

From: Marc Bierdzinski, City Manager

Meeting Date: February 25, 2016

Subject: Discussion Regarding MNS Services and Billing

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**BACKGROUND**

At your January 14, 2016, City Council meeting, the City Council requested additional information regarding the operations of MNS Engineers. The following is the additional information requested:

- Attachment 1 (from the January 14, 2016, Staff Report): Detailed City Billing Prior Three Fiscal Years with Summary Billing
- Attachment 2: Current MNS Billing Sheet
- Attachment 3: Engineering Fee Schedule for encroachment permits and private project review through MNS Engineers
- Attachment 4: Development Plan approval process/Draft Submittal Checklist
- Attachment 5: Billing rates from other jurisdictions (additional ones to be submitted under separate cover if received)
- Attachment 6: Listing of private projects and their billing summary
- Attachment 7: Detailed breakdown of a selected project with full invoices and details

Staff is available to go over these documents prior to the City Council meeting.

**January 14, 2016 Staff Report Wording**

MNS Engineers has been the City of Buellton's contract engineering firm since incorporation in 1992 and served as the official City Engineer until Rose Hess was hired in 2012 as Public Works Director and City Engineer. Ms. Hess, as City Engineer, reviews and approves all contract work performed by MNS Engineers.

MNS Engineers' services and billings are broken down into two main categories: (1) engineering work for City projects within the City's adopted budget and (2) review of private projects on behalf of the City paid by applicants for private projects (with no cost to City).

### **City Engineering Support**

MNS Engineers provides engineering support in areas for which City staff does not have time to respond or the requisite expertise. This includes, but is not limited to, surveying, preparation of right-of-way documents, stormwater compliance and community outreach efforts, GIS support, civil drawing preparation, easement document preparation, traffic study preparation and analysis, traffic and transportation design, special studies, backflow compliance, capital projects design, PS&E and construction management, transit coordination, Caltrans coordination, SBCAG coordination, CIP implementation, Atlas and mapping information for sewer, water, and storm drains, and general staff assistance. In all of these areas, Ms. Hess has the ultimate responsibility for MNS Engineers' work product.

All of the work performed by MNS Engineers has been approved through the City's annual budget. The following is a summary of budget amount versus actual funds paid to MNS Engineers since Fiscal Year 2009-2010 for City support. A detailed breakdown for Fiscal Years 2013-2014, 2014-2015, and 2015-2016 (July through November) is provided as Attachment 1 as shown in green.

#### **Fiscal Year 2009-2010**

Amount Budgeted: \$1,825,500

Amount Paid: \$1,016,464.44

#### **Fiscal Year 2010-2011**

Amount Budgeted: \$1,327,300

Amount Paid: \$515,442.27

#### **Fiscal Year 2011-2012**

Amount Budgeted: \$1,716,700

Amount Paid: \$604,234.78

#### **Fiscal Year 2012-2013**

Amount Budgeted: \$1,041,000

Amount Paid: \$490,456.09

#### **Fiscal Year 2013-2014**

Amount Budgeted: \$1,226,000

Amount Paid: \$697,764.39

#### **Fiscal Year 2014-2015**

Amount Budgeted: \$1,285,000

Amount Paid: \$678,467.33

**Fiscal Year 2015-2016 (to date)**

Amount Budgeted: \$1,291,000

Amount Paid: \$285,557.70

**Private Projects**

MNS Engineers also provides engineering support to the City for reviewing private projects. The City incurs no expense for this review as it is paid by project applicants. As with City-initiated projects, MNS Engineers performs tasks for which existing City staff does not have the time or expertise. These projects include, but are not limited to, legal description review, final map preparation, review of grading plans and inspection of grading activities, review and inspection of public improvements, flood and drainage issues, water/sewer/storm drain improvements; and the new state-mandated stormwater and erosion control compliance for water quality.

Ms. Hess and MNS Engineers are preparing a formal project submittal and plan check sheet for private projects to assist project applicants with requirements associated with private engineering review. Historically, in an effort to assist developers in submittal requirements required by their lenders, the City has allowed partial plan check submittals. Unfortunately, this has also resulted in slower reviews, piece-meal plan checks, and ultimately a much longer process until permit issuance. In order to expedite review, we are establishing plan check submittal requirements and will not accept submittals unless a complete package is received.

As previously mentioned, all fees for plan check and inspection on these private developments are paid through developer deposits. The deposits are calculated based on 5% of the approved project cost estimate prepared by the developer's engineers. Charges are based on time and materials against the project. The following is a summary of actual funds paid to MNS since Fiscal Year 2009-2010 for private projects. A detailed breakdown for Fiscal Years 2013-2014, 2014-2015, and 2015-2016 (July through November) is provided as Attachment 1 as shown in blue.

**Fiscal Year 2009-2010**

Amount Paid: \$5,110

**Fiscal Year 2010-2011**

Amount Paid: \$7,900

**Fiscal Year 2011-2012**

Amount Paid: \$2,842.50

**Fiscal Year 2012-2013**

Amount Paid: \$6,980.00

**Fiscal Year 2013-2014**

Amount Paid: \$117,441.25

**Fiscal Year 2014-2015**

Amount Paid: \$173,075.39

**Fiscal Year 2015-2016 (5 months, July thru November)**

Amount Paid: \$126,156.25

For a city of Buellton's size, outside engineering support services are necessary. Otherwise, additional staff would have to be hired with the associated salary and benefit costs. Several support tasks are directly related to State-mandated plans and inspections that would expose the City to fines and penalties if the City did not meet these requirements.

Also, it should be noted that MNS also runs and oversees various other specialty consultants without a mark-up, (which is industry standard) and MNS also gives the City of Buellton a substantial discount on its hourly rates, (as an example, Jeff Edwards discounts his rate to \$185.00 an hour, versus his standard fee of \$240 an hour). There are very few firms that provide this type of service. With this discount, MNS has competitive rates. MNS does not charge overtime to the City of Buellton, which averages approximately \$100,000 annually that MNS absorbs.

Jeff Edwards, Vice President of MNS Engineers, who oversees everything to do with their Buellton Municipal services, will be available at the meeting to answer all questions from the City Council.

**RECOMMENDATION**

Receive report from staff.

**ATTACHMENTS**

- Attachment 1 - Detailed City Billing Prior Three Fiscal Years with Summary Billing
- Attachment 2 - Current MNS Billing Sheet
- Attachment 3 - Engineering Fee Schedule for encroachment permits and private project review through MNS Engineers
- Attachment 4 - Development Plan approval process/draft submittal checklist
- Attachment 5 - Billing rates from other jurisdictions
- Attachment 6 - Listing of private projects and their billing summary
- Attachment 7 - Detailed breakdown of a selected project with full invoices and details



FY 2015-2016

# ATTACHMENT 1

## Vendor History Report

### By Vendor Name

Posting Date Range 07/01/2015 - 12/30/2015

Payable Number Item Description	Description	Post Date	Account Number	1099	Payment Number	Payment Date Account Name	Amount ipping PA Key	Payment
<b>Vendor Set: 01 - Vendor Set 01</b>								
<b>000326 - MNS ENGINEERS, INC. - FY 2015-2016</b>								
65923 7/1 - 7/31 Public Works	7/1 - 7/31 Public Works	8/25/2015	001-557-60800	Y	31665	9/9/2015 Contract Services	7298.75 0 \$	7,298.75
65924 7/1 - 7/31 Transportation Planning	7/1 - 7/31 Transportation Planning	8/25/2015	029-557-60800	Y	31665	9/9/2015 Contract Services	6965 0 \$	6,965.00
65925 7/1 - 7/31 Sewer Network	7/1 - 7/31 Sewer Network	8/25/2015	005-701-60830	Y	31665	9/9/2015 Contract Services-Engineering	240 0 \$	240.00
65926 7/1 - 7/31 Traffic Safety Studies	7/1 - 7/31 Traffic Safety Studies	8/25/2015	001-558-60800	Y	31665	9/9/2015 Contract Services	1815 0 \$	1,815.00
65927 7/1 - 7/31 City Storm Water Mgmt Plan	7/1 - 7/31 City Storm Water Mgmt Plan	8/25/2015	001-551-60800	Y	31665	9/9/2015 Contract Services	10650 0 \$	10,650.00
65928 7/1 - 7/31 Update Water	7/1 - 7/31 Update Water	8/25/2015	020-601-60830	Y	31665	9/9/2015 Contract Services-Engineering	960 0 \$	960.00
65929 7/1 - 7/31 Misc. Planning Support	7/1 - 7/31 Misc. Planning Support	8/25/2015	001-565-60830	Y	31665	9/9/2015 Contract Services-Engineering	120 0 \$	120.00
65930 7/1 - 7/31 McMurray Road Signal Upgrade	7/1 - 7/31 McMurray Road Signal Upgrade	8/25/2015	092-307-74100	Y	31665	9/9/2015 Improvements	160 0 \$	160.00
65931 7/1-7/31 - Small Permits	7/1-7/31 - Small Permits	8/25/2015	001-557-67265	Y	31665	9/9/2015 Development Permit Processing	1790 0 \$	1,790.00
65932 7/1 - 7/31 Buellton Park & Ride Expansion	7/1 - 7/31 Buellton Park & Ride Expansion	8/25/2015	092-308-74100	Y	31665	9/9/2015 Improvements	265 0 \$	265.00
65933 7/1-7/31 - Crossroads Ctr. @ Vilg. #119	7/1-7/31 - Crossroads Ctr. @ Vilg. #119	8/25/2015	001-22416	Y	31665	9/9/2015 Developer Deposit	24750 0 \$	24,750.00
65934 7/1 - 7/31 Reservoir 1 & 2 Roof Repairs	7/1 - 7/31 Reservoir 1 & 2 Roof Repairs	8/25/2015	092-602-74100	Y	31665	9/9/2015 Improvements	17572.5 0 \$	17,572.50
65935 7/1-7/31 - 2nd St. Chumash Apts. #122	7/1-7/31 - 2nd St. Chumash Apts. #122	8/25/2015	001-22416	Y	31665	9/9/2015 Developer Deposit	3000 0 \$	3,000.00
65936 7/1 - 7/31 Water Model	7/1 - 7/31 Water Model	8/25/2015	020-601-60830	Y	31665	9/9/2015 Contract Services-Engineering	595 0 \$	595.00
65937 7/1-7/31 - Nbhd. Pk. at Village - #127	7/1-7/31 - Nbhd. Pk. at Village - #127	8/25/2015	001-22416	Y	31665	9/9/2015 Developer Deposit	250 0 \$	250.00
65938 7/1-7/31 - Hampton Inn #129	7/1-7/31 - Hampton Inn #129	8/25/2015	001-22416	Y	31665	9/9/2015 Developer Deposit	875 0 \$	875.00
65939 Backflow Prevention Program	Backflow Prevention Program	8/25/2015	020-601-60830	Y	31665	9/9/2015 Contract Services-Engineering	9702.5 0 \$	9,702.50
65940 7/1-7/31 - Village Townhomes #131	7/1-7/31 - Village Townhomes #131	8/25/2015	001-22416	Y	31665	9/9/2015 Developer Deposit	4975 0 \$	4,975.00
65941 7/1 - 7/31 2014/15 Road Maintenance & Striping	7/1 - 7/31 2014/15 Road Maintenance & Striping	8/25/2015	092-310-74100	Y	31665	9/9/2015 Improvements	20515 0 \$	20,515.00
65942 7/1 - 7/31 Industrial Way Street Lighting	7/1 - 7/31 Industrial Way Street Lighting	8/25/2015	092-311-74100	Y	31665	9/9/2015 Improvements	665 0 \$	665.00
65943 7/1-7/31 - Poor Dev./drainage #135	7/1-7/31 - Poor Dev./drainage #135	8/25/2015		Y	31665	9/9/2015	1437.5 0 \$	1,437.50

Payable Number Item Description	Description	Post Date	Account Number	1099	Payment Number	Payment Date Account Name	Amount	ipping PA Key	Payment
<b>Vendor Set: 01 - Vendor Set 01</b>									
<b>000326 - MNS ENGINEERS, INC. - FY 2015-2016</b>									
7/1-7/31 - Poor Dev./drainage #135			001-22416			Developer Deposit			
65944 Highway 246 Pedestrian Lighting	Highway 246 Pedestrian Lighting	8/25/2015		Y	31665	9/9/2015	845	0 \$	845.00
66002 8/1-8/31 - City Eng/Public Works	8/1-8/31 - City Eng/Public Works	9/29/2015	001-557-60800	Y	31805	Contract Services 10/8/2015	3995	0 \$	3,995.00
66003 8/1-8/31 - City/Transportation Planning	8/1-8/31 - City/Transportation Planning	9/29/2015	001-557-60800	Y	31805	Contract Services 10/8/2015	4095	0 \$	4,095.00
66004 8/1-8/31 - City/Traffic Studies	8/1-8/31 - City/Traffic Studies	9/29/2015	029-557-60800	Y	31805	Contract Services 10/8/2015	4095	0 \$	4,095.00
66005 8/1-8/31 - City Storm Wtr Mgmt Plan	8/1-8/31 - City Storm Wtr Mgmt Plan	9/29/2015	001-558-60800	Y	31805	Contract Services 10/8/2015	3420	0 \$	3,420.00
66006 8/1-8/31 - City/Update Water	8/1-8/31 - City/Update Water	9/29/2015	001-551-60800	Y	31805	Contract Services 10/8/2015	15320	0 \$	15,320.00
66007 8/1-8/31 - City/Misc Planning Support	8/1-8/31 - City/Update Water	9/29/2015	020-601-60830	Y	31805	Contract Services-Engineering 10/8/2015	120	0 \$	120.00
66008 8/1-8/31 - Small Permits	8/1-8/31 - City/Misc Planning Support	9/29/2015	001-565-60830	Y	31805	Contract Services-Engineering 10/8/2015	2615	0 \$	2,615.00
66009 8/1-8/31 - Park & Ride Expansion	8/1-8/31 - Small Permits	9/29/2015	001-557-67265	Y	31805	Development Permit Processing 10/8/2015	1125	0 \$	1,125.00
66010 8/1-8/31 - #90010 Crossroads Center @ Village	8/1-8/31 - Park & Ride Expansion	9/29/2015	092-308-74100	Y	31805	Improvements 10/8/2015	480	0 \$	480.00
66011 8/1-8/31 - Reservoir 1&2 Roof Repairs	8/1-8/31 - #90010 Crossroads Center @ Village	9/29/2015	001-22416	Y	31805	Developer Deposit 10/8/2015	15320	0 \$	15,320.00
66012 8/1-8/31 - #90013 2nd St Chumash Apts	8/1-8/31 - Reservoir 1&2 Roof Repairs	9/29/2015	092-602-74100	Y	31805	Improvements 10/8/2015	7125	0 \$	7,125.00
66013 8/1-8/31 - Water Model	8/1-8/31 - #90013 2nd St Chumash Apts	9/29/2015	001-22416	Y	31805	Developer Deposit 10/8/2015	4810	0 \$	4,810.00
60014 8/1-8/29 - #90017 Neighborhood Park @ Village	8/1-8/31 - Water Model	9/29/2015	020-601-60830	Y	31805	Contract Services-Engineering 10/8/2015	7852.5	0 \$	7,852.50
66015 8/1-8/31 - #90019 Hampton Inn	8/1-8/29 - #90017 Neighborhood Park @ Village	9/29/2015	001-22416	Y	31805	Developer Deposit 10/8/2015	250	0 \$	250.00
66016 8/1-8/31 - #90025 Ind Way Roadway Vacation	8/1-8/31 - #90019 Hampton Inn	9/29/2015	001-22416	Y	31805	Developer Deposit 10/8/2015	1435	0 \$	1,435.00
66017 8/1-8/31 - Backflow Prevention Program	8/1-8/31 - #90025 Ind Way Roadway Vacation	9/29/2015	001-22416	Y	31805	Developer Deposit 10/8/2015	800	0 \$	800.00
66018 8/1-8/31 - #90021 Village Townhomes	8/1-8/31 - Backflow Prevention Program	9/29/2015	020-601-60830	Y	31805	Contract Services-Engineering 10/8/2015	16852.5	0 \$	16,852.50
66019 8/1-8/31 - 2014/15 Road Maint & City Striping Proj	8/1-8/31 - #90021 Village Townhomes	9/29/2015	001-22416	Y	31805	Developer Deposit 10/8/2015	19443.75	0 \$	19,443.75
66020 8/1-8/31 - #90024 Tilton Engineering Dev	8/1-8/31 - 2014/15 Road Maint & City Striping Proj	9/29/2015	092-310-74100	Y	31805	Improvements 10/8/2015	28565	0 \$	28,565.00
66021 8/1-8/31 - Backwash Reclamation	8/1-8/31 - #90024 Tilton Engineering Dev	9/29/2015	001-22416	Y	31805	Developer Deposit 10/8/2015	1460	0 \$	1,460.00
66022 8/1-8/31 #90025 Poor Dev-Drainage Improvements	8/1-8/31 - Backwash Reclamation	9/29/2015	092-603-74100	Y	31805	Improvements 10/8/2015	13362.5	0 \$	13,362.50
66023 8/1-8/31 - Hwy 246 Pedestrian Lighting	8/1-8/31 #90025 Poor Dev-Drainage Improvements	9/29/2015	001-22416	Y	31805	Developer Deposit 10/8/2015	767.5	0 \$	767.50
66024 8/1-8/31 - Recycled Water Program	8/1-8/31 - Hwy 246 Pedestrian Lighting	9/29/2015	092-311-74100	Y	31805	Improvements 10/8/2015	400	0 \$	400.00
	8/1-8/31 - Recycled Water Program	9/29/2015		Y	31805	10/8/2015	4435	0 \$	4,435.00

Payable Number Item Description	Description	Post Date	Account Number	1099	Payment Number	Payment Date Account Name	Amount	ipping PA Key	Payment
<b>Vendor Set: 01 - Vendor Set 01</b>									
<b>000326 - MNS ENGINEERS, INC. - FY 2015-2016</b>									
8/1-8/31 - Recycled Water Program			092-611-74100			Recycled Water Program			
66174 9/15 - City Engineer/public works	9/15 - City Engineer/public works	10/23/2015	001-557-60800	Y	32007	11/3/2015 Contract Services	5421.67	0 \$	5,421.67
66175 9/15 - City/Transportation planning	9/15 - City/Transportation planning	10/23/2015	029-557-60800	Y	32007	11/3/2015 Contract Services	9380.5	0 \$	9,380.50
66176 9/15 - City Storm Water Mgmt. Plan.	9/15 - City Storm Water Mgmt. Plan.	10/23/2015	001-551-60800	Y	32007	11/3/2015 Contract Services	20885	0 \$	20,885.00
66177 9/15 - City/Update water	9/15 - City/Update water	10/23/2015	020-601-60830	Y	32007	11/3/2015 Contract Services-Engineering	645	0 \$	645.00
66178 10/23 - City/Misc. Planning Support	10/23 - City/Misc. Planning Support	10/23/2015	001-565-60830	Y	32007	11/3/2015 Contract Services-Engineering	2900	0 \$	2,900.00
66179 10/23 - Small Permits	10/23 - Small Permits	10/23/2015	001-557-67265	Y	32007	11/3/2015 Development Permit Processing	860	0 \$	860.00
66180 10/23 - Crossroads Ctr. @ the Village - #90010	10/23 - Crossroads Ctr. @ the Village - #90010	10/23/2015	001-22416	Y	32007	11/3/2015 Developer Deposit	20890	0 \$	20,890.00
66181 10/23 - Reservoir 1 & 2 Roof Repairs	10/23 - Reservoir 1 & 2 Roof Repairs	10/23/2015	092-602-74100	Y	32007	11/3/2015 Improvements	3417.5	0 \$	3,417.50
66182 10/23 - 2nd Street Chumash Apts. - #90013	10/23 - 2nd Street Chumash Apts. - #90013	10/23/2015	001-22416	Y	32007	11/3/2015 Developer Deposit	3375	0 \$	3,375.00
66183 Water Model	10/23 - Water Model	10/23/2015	020-601-60830	Y	32007	11/3/2015 Contract Services-Engineering	9357.5	0 \$	9,357.50
66184 10/23 - Neighborhood Park @ Village #90017	10/23 - Neighborhood Park @ Village #90017	10/23/2015	001-22416	Y	32007	11/3/2015 Developer Deposit	375	0 \$	375.00
66185 10/23 - Hampton Inn #90019	10/23 - Hampton Inn #90019	10/23/2015	001-22416	Y	32007	11/3/2015 Developer Deposit	5310	0 \$	5,310.00
66186 10/23 - Industrial Way Roadway Vacation #90025	10/23 - Industrial Way Roadway Vacation #90025	10/23/2015	001-22416	Y	32007	11/3/2015 Developer Deposit	587.5	0 \$	587.50
66187 10/23 - Backflow Prevention Program	10/23 - Backflow Prevention Program	10/23/2015	020-601-60830	Y	32007	11/3/2015 Contract Services-Engineering	7915	0 \$	7,915.00
66188 10/23 - Village Townhomes #90021	10/23 - Village Townhomes #90021	10/23/2015	001-22416	Y	32007	11/3/2015 Developer Deposit	8520	0 \$	8,520.00
66189 10/23 - 14/15 Rd. Maint. & City wide striping pro	10/23 - 14/15 Rd. Maint. & City wide striping pro	10/23/2015	092-310-74100	Y	32007	11/3/2015 Improvements	29134.28	0 \$	29,134.28
66190 10/23 - Tilton Engineering Development #90024	10/23 - Tilton Engineering Development #90024	10/23/2015	001-22416	Y	32007	11/3/2015 Developer Deposit	500	0 \$	500.00
66191 10/23 - Backwash Reclamation	10/23 - Backwash Reclamation	10/23/2015	092-603-74100	Y	32007	11/3/2015 Improvements	6067.5	0 \$	6,067.50
66192 10/23 - Poor Development #90025	10/23 - Poor Development #90025	10/23/2015	001-22416	Y	32007	11/3/2015 Developer Deposit	3250	0 \$	3,250.00
66193 10/23 - Recycled Water Program	10/23 - Recycled Water Program	10/23/2015	092-611-74100	Y	32007	11/3/2015 Recycled Water Program	3427.5	0 \$	3,427.50

**Vendors: (1) Total 01 - Vendor Set 01: 547520.6 0 \$ 411,713.95**

**PRIVATE PROJECT TOTALS: \$ 126,156.25**

**PUBLIC PROJECT TOTALS: \$ 285,557.70**

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Checking	Net amount	Invoice number	Acct/Cust No	Vendor number
29843-	614	24	7/23/2014	326 MNS ENGINEERS, INC.				
	24		22565 6/14 City/Sewer Network		3,050.00	64541	BC089.00	326
	24		22566 6/14 - City Storm Water Mgmt		12,225.00	64542	BC141.00	326
	24		22567 6/14 - City/Misc Planning Supp		3,630.00	64543	BC174.00	326
	24		22568 6/14 - City/McMurray Signal Up		65.00	64544	BC196.00	326
	24		22569 6/14 - Park & Ride Expansion		260.00	64546	CIBUE.080104.00	326
	24		22570 6/14 - 13/14 Road Maint Projec		11,850.00	64548	CIBUE.140015.00	326
	24		22571 6/14 - Various Water Studies		7,840.00	64549	CIBUE.140147.00	326
	24		22572 6/14 - Small Permits		5,365.00	64545	BP010.00	326
	24		22573 6/14 - Crossroads Ctr - Cust #		7,380.00	64547	CIBUE.110003.00	326
	24		22574 6/14 - Park at the Villg - Cus		275.00	64550	CIBUE.140157.00	326
	24		22575 6/14 - Flying Flags Expansion		1,485.00	64551	CIBUE.140185.00	326
	24		22576 6/14 - Village 13-LLA-03 Cust		350.00	64552	CIBUE.140208.00	326
29843-	614	24	7/23/2014	Logged *** Total ***	53,775.00			
29978-	617	20	8/28/2014	326 MNS ENGINEERS, INC.				
	20		22806 7/14 - City Eng/Public Works		2,000.00	64623	BC000.00	326
	20		22807 7/14 - City/Transportation Pla		2,865.00	64624	BC001.00	326
	20		22808 7/14 - City/Sewer Network		150.00	64625	BC089.00	326
	20		22809 7/14 - City Storm Water Mgmt P		10,130.00	64626	BC141.00	326
	20		22810 7/14 - Misc. Planning Support		375.00	64627	BC174.00	326
	20		22811 7/14 - Buellton Park & Ride		150.00	64629	CIBUE.80104.00	326
	20		22812 7/14 - FY 13/14 Road Maint Pro		9,700.00	64631	CIBUE.140015.00	326
	20		22813 7/14 - Various Water Studies		6,095.00	64632	CIBUE.140147.00	326
	20		22814 7/14 - Backflow Prevention Pro		1,000.00	64636	CIBUE.140267.00	326
	20		22816 7/14 - Small Permits		1,650.00	64628	BP010.00	326
	20		22817 7/14 - Crossroad Ctr at Villag		7,650.00	64630	CIBUE.110003.00	326
	20		22818 7/14 - Flying Flgs Expansn #12		3,125.00	64634	CIBUE.140208.00	326
	20		22819 7/14 - Village LLA Cust #128		800.00	64635	CIBUE.140208.00	326
	20		22820 7/14 - Hampton Inn Cust #129		9,265.00	64633	CIBUE.140183.00	326
29978-	617	20	8/28/2014	Logged *** Total ***	54,955.00			
30182-	622	32	10/09/2014	326 MNS ENGINEERS, INC.				
	32		23099 8/14 - City Engineer/Public Wo		4,575.00	64694	BC000.00	326
	32		23100 8/14 - City/Transportation Pln		1,750.00	64695	BC001.00	326
	32		23101 8/14 - Storm Water Mgmt Plan		7,110.00	64696	BC141.00	326
	32		23102 8/14 - Misc. Planning Support		700.00	64697	BC174.00	326
	32		23103 8/14 - Resv 1 & 2 Roof Repairs		400.00	64700	CIBUE.121087.00	326
	32		23104 8/14 - FY 13/14 Road Maint Pro		5,908.42	64701	CIBUE.140015.00	326
	32		23105 8/14 - Vairous Water Studies		5,176.41	64702	CIBUE.140147.00	326
	32		23106 8/14 - Backflow Prevention Prg		14,400.00	64706	CIBUE.140267.00	326
	32		23107 8/14 - Small Permits		2,700.00	64698	BP010.00	326
	32		23108 8/14 - Crossroads @ Village #1		3,275.00	64699	CIBUE.110003.00	326
	32		23109 8/14 - Park at the Village #12		3,625.00	64703	CIBUE.140157.00	326
	32		23110 8/14 - Flying Flags Expansn #1		1,250.00	64704	CIBUE.140185.00	326
	32		23111 8/14 - Oak Springs LLA - #128		400.00	64705	CIBUE.140208.00	326
30182-	622	32	10/09/2014	Logged *** Total ***	51,269.83			
30233-	623	16	10/23/2014	326 MNS ENGINEERS, INC.				
	16		23186 9/14 - City Eng/Public Works		2,725.00	64761	BC000.00	326
	16		23187 9/14 - City/Transportation Pla		5,740.00	64762	BC001.00	326
	16		23188 9/14 - City/Sewer Network		840.00	64763	BC089.00	326

Check-Run	Seq#	Date	Vendor / Name / Obligat'n	Description	Net amount	Invoice number	Acct/Cust No	Vendor number
	16		23189	9/14 - Storm Wtr Mgmt Plan	13,780.00	64764	BC141.00	326
	16		23190	9/14 - City/Update Water	2,340.00	64765	BC154.00	326
	16		23191	9/14 - City/Misc. Planning Sup	500.00	64766	BC174.00	326
	16		23192	9/14 - Ave of Flags/Oak Vly Tr	710.00	64770	CIBUE.133025.00	326
	16		23193	9/14 - 13/14 Road Maint Projec	30,965.00	64771	CIBUE.140015.00	326
	16		23194	9/14 - Various Water Studies	1,725.00	64772	CIBUE.140147.00	326
	16		23195	9/14 - Water Model	7,447.50	64773	CIBUE.140147.01	326
	16		23196	9/14 - Backflow Prevention Pro	9,100.00	64778	CIBUE.140267.00	326
	16		23197	9/14 - Small Permits	1,125.00	64767	BPO10.00	326
	16		23198	9/14 - Crossroad Ctr @ Village	1,500.00	64768	CIBUE.110003.00	326
	16		23199	9/14 - Buellton Apts #122	1,625.00	64769	CIBUE.12089.00	326
	16		23200	9/14 - Park @ Village #127	250.00	64774	CIBUE.140157.00	326
	16		23201	9/14 - Hampton Inn #129	750.00	64775	CIBUE.140183.00	326
	16		23202	9/14 - Flying Flgs Expansn #1	2,250.00	64776	CIBUE.140185.00	326
	16		23203	9/14 - Village LLA - #128	1,730.15	64777	CIBUE.140208.00	326
30233-	623	16	10/23/2014	Logged *** Total ***	85,102.65			
30375-	625	16	12/02/2014	326 MNS ENGINEERS, INC.				
	16		23373	10/14 - City Engineer/Public W	3,475.00	64913	BC000.00	326
	16		23374	10/14 - City Transportation Pl	2,340.00	64914	BC001.00	326
	16		23375	10/14 - City Storm Water Mgmt	10,805.00	64915	BC141.00	326
	16		23376	10/14 - City/Misc. Planning Su	500.00	04916	BC174.00	326
	16		23377	10/14 - Park & Ride Expansion	5,620.00	64926	CIBUE.080104.00	326
	16		23378	10/14 - FY 13/14 Road Maint Pr	54,190.00	64920	CIBUE140015.00	326
	16		23379	10/14 - Various Water Studies	1,087.50	64921	CIBUE.140147.00	326
	16		23380	10/14 - Water Model	5,955.00	64922	CIBUE.140147.01	326
	16		23381	10/14 - Backflow Prevntn Progr	2,800.00	64925	CIBUE.140267.00	326
	16		23382	10/14 - Small Permits	550.00	64917	BPO10.00	326
	16		23383	10/14-#119 Crossroads Ctr @ Vi	750.00	64918	CIBUE.110003.00	326
	16		23384	10/14 - Cust #127 Village Par	250.00	64923	CIBUE.140157.00	326
	16		23385	10/14-Cust#122 Buellton Apartm	1,750.00	64919	CIBUE.121089.00	326
	16		23386	10/14-Cust#126 Flying Flags Ex	375.00	64924	CIBUE.140185.00	326
30375-	625	16	12/02/2014	Logged *** Total ***	90,447.50			
30552-	630	23	1/08/2015	326 MNS ENGINEERS, INC.				
	23		23561	11/14 City Eng/Public Works	4,575.00	64976	BC000.00	326
	23		23562	11/14 Transportation Planning	3,195.00	64977	BC001.00	326
	23		23563	11/14 Traffic Safety Studies	4,670.00	64978	BC136.00	326
	23		23564	11/14 Storm Water Mgmt Plan	9,665.00	64979	BC141.00	326
	23		23565	11/14 Misc. Planning Support	625.00	64980	BC174.00	326
	23		23566	11/14 Park/Ride Expansion	3,240.00	64982	CIBUE.080104.00	326
	23		23567	11/14 Reservoir 1&2 Roof Repai	700.00	64984	CIBUE.121087.00	326
	23		23568	11/14 Road Maint Projects	23,075.00	64986	CIBUE.140015.00	326
	23		23569	11/14 Water Model	5,602.50	64987	CIBUE.140147.01	326
	23		23570	11/14- #135 Ind Way Vaca Ease	1,357.50	64990	CIBUE.140209.00	326
	23		23571	11/14 Backflow Prevention Prgm	3,200.00	64991	CIBUE.140267.00	326
	23		23572	11/14 Small Permits	500.00	64981	BPO10.00	326
	23		23573	11/14 - # 119 Crossroads Ctr	1,750.00	64983	CIBUE.110003.00	326
	23		23574	11/14 - # 122 Buellton Apts	1,125.00	64985	CIBUE.121089.00	326
	23		23575	11/14 - # 127 Village Park	1,875.00	64988	CIBUE.140157.00	326
	23		23576	11/14 - # 129 Hampton Inn	750.00	64989	CIBUE.140183.00	326
	23		23577	11/14 - # 131 Village Townhome	375.00	64992	CIBUE.140314.00	326

Check-Run	Seq#	Date	Vendor / Name / Obligat'n	Description	Net amount	Invoice number	Acct/Cust No	Vendor number
30552-	630	23	1/08/2015	Logged	*** Total ***	66,280.00		
30663-	633	24	2/11/2015	326 MNS ENGINEERS, INC.				
		24		23772 12/14 Buellton Town Center	75.00	65118	20BC213.00	326
		24		23773 12/14 City Engineer/Public Wor	8,475.00	65119	BC000.00	326
		24		23774 12/14 Transportation Planning	5,220.00	65120	BC001.00	326
		24		23775 12/14 Storm Water Mgmt Plan	17,277.50	65121	BC141.00	326
		24		23776 12/14 Park & Ride Expansion	8,450.00	65123	CIBUE.080104.00	326
		24		23777 12/14 Reservoir 1&2 Roof Repai	4,475.00	65125	CIBUE.121087.00	326
		24		23778 12/14 2013/14 Road Maint. Proj	13,850.00	65127	CIBUE.140015.00	326
		24		23779 12/14 Water Model	3,625.00	65128	CIBUE.140147.01	326
		24		23780 12/14 Backflow Prevention Pr	6,350.00	65132	CIBUE.140267.00	326
		24		23781 12/14 Small Permits	700.00	65122	BPO10.00	326
		24		23782 12/14 Crossroads Ctr Cust# 119	2,250.00	65124	CIBUE.110003.00	326
		24		23783 12/14 2nd St. Chumash Apts.Cus	2,375.00	65126	CIBUE.121089	326
		24		23784 12/14 Park at the Village Cust	1,875.00	65129	CIBUE.140157.00	326
		24		23785 12/14 Hampton Inn Cust#129	1,250.00	65130	CIBUE.140183.00	326
		24		23786 12/14 Flying Flags Expand Cust	375.00	65131	CIBUE.140185.00	326
		24		23787 12/14 Village Townhomes Cust#1	125.00	65133	CIBUE.140314.00	326
30663-	633	24	2/11/2015	Logged	*** Total ***	76,747.50		
30706-	634	17	2/26/2015	326 MNS ENGINEERS, INC.				
		17		23825 2/15 Asbestos samples	735.00	12j022	MNS-7040-AsbPb	326
30706-	634	17	2/26/2015	Logged	*** Total ***	735.00		
30807-	637	24	3/11/2015	326 MNS ENGINEERS, INC.				
		24		23931 1/1/15-1/31/15-Road main. proj	70,485.00			326
30807-	637	24	3/11/2015	Logged	*** Total ***	70,485.00		
30883-	640	25	3/26/2015	326 MNS ENGINEERS, INC.				
		25		24070 2/1-2/28 - Buellton Twn.Ctr.-	650.00	65273	20BC213.00	326
		25		24071 2/1-2/28 - City Engineer PW	4,760.00	65274	BC000.00	326
		25		24072 2/1-2/28-City/swer network	3,000.00	65275	BC089.00	326
				BC089.00				
		25		24073 2/1-2/28 city/traffic safety s	1,725.00	65276	BC136.00	326
		25		24074 2/1-2/28-city storm wtr. mgmt.	19,995.00	65277	BC141.00	326
		25		24075 2/1-2/28-City/update water	480.00	65278	BC154.00	326
		25		24076 2/1-2/28-City/Misc. PIng. supp	2,020.00	65279	BC174.00	326
		25		24077 2/1-/28-City/McMurray sig. upg	1,400.00	65280	BC196.00	326
		25		24078 2/1-2/28-Buellton Park & ride	1,390.00	65282	CIBUE.080104.00	326
		25		24079 2/1-2/28-Reservoir 1 & 2 roof	735.00	65263	CIBUE.121087.00	326
		25		24080 2/1-2/28-Reservoir 1&2 Roof re	13,365.00	65284	CIBUE.121087.00	326
		25		24081 2013/2014-Road Maint. proj.	740.00	65286	CIBUE.140015.00	326
		25		24082 2/1-2/28-Water Model	1,315.00	65287	CIBUE.140147.01	326
		25		24083 2/1-2/28-Backflow prevention p	1,100.00	65292	CIBUE.140267.00	326
		25		24084 2/1-2/28-Small Permits	600.00	65281	BPO10-.00	326
		25		24085 2/1-2/28-Crossroads Ctr. @ the	9,065.00	65283	CIBUE.110003.00	326
		25		24086 2/1-2/28-2nd St. Chumash Apts.	2,235.00	65285	CIBUE.121089.00	326
		25		24087 2/1-2/28-Nbghd. Park @ the Vil	1,340.00	65288	CIBUE.140157.00	326
		25		24088 2/1-2/28-Hampton Inn	1,785.00	65287	CIBUE.140183.00	326
		25		24089 2/1-2/28-Flying Flags RV Exp.	1,750.00	65290	CIBUE.140185.00	326
		25		24090 2/1-2/28-Indust. Way Roadway V	1,645.00	65291	CIBUE.140209.00	326

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Checking	Net amount	Invoice number	Acct/Cust No	Vendor number
	25		24091 1/1-1/31-Small Permits		475.00	65217	BP010.00	326
	25		24092 1/1-1/31-Crossroads Ctr. @ the		4,775.00	65218	CIBUE.110003.00	326
	25		24093 1/1-1/31-2nd St. Chumash Apts.		1,750.00	65220	CIBUE.121089.00	326
	25		24094 1/1-1/31-Nbhd. Park @ The Vill		2,625.00	65223	CIBUE.140157.00	326
	25		24095 1/1-1/31-Hampton Inn		4,915.99	65224	CIBUE.140183.00	326
	25		24096 1/1-1/31-Flying Flags RV Res.		4,700.00	65225	CIBUE.140185.00	326
	25		24097 1/1-1/31-Indust. Way Rdway Vac		200.00	65226	CIBUE.140209.00	326
30883-	640	25	3/26/2015 Logged	*** Total ***	90,535.99			
31079-	646	31	5/13/2015	326 MNS ENGINEERS, INC.				
	31		24383 3/1-3/31- Buellton Town Center		75.00	65409	20BC213.00	326
	31		24384 3/1-3/15 - City Engineer/PW		6,110.00	65410	BC000.00	326
	31		24385 3/1-3/31 City/Transportation p		11,215.00	65411	BC001.00	326
	31		24386 3/1-3/31 - Traffic Safety Stud		4,390.00	65412	BC136.00	326
	31		24387 3/1-3/31- Storm Water Mgmt. P1		16,325.00	65413	BC141.00	326
	31		24388 3/1-3/31 - Misc. Planning supp		450.00	65414	BC174.00	326
	31		24389 3/1-3/31 - McMurry Rd. sig. up		20,755.00	65415	BC196.00	326
	31		24390 3/1-3/31 - Park & Ride Expansi		375.00	65417	CIBUE.080104.00	326
	31		24391 3/1-3/31-Reservoir 1&2 roof re		4,900.00	65419	CIBUE.121087.00	326
	31		24392 2013/14 Rd. Maint. Project		1,500.00	65421	CIBUE.140015.01	326
	31		24393 3/1-3/31 - Water Model		1,550.00	65422	CIBUE.140147.01	326
	31		24394 3/1-3/31 - Backflow Prevention		5,275.00	65426	CIBUE.140267.00	326
	31		24395 2014/15 Rd. Maint. & striping		5,070.00	65428	CIBUE.150006.00	326
	31		24396 3/1-3/31 - Small Permits		550.00	65416	BP010.00	326
	31		24397 3/1-3/31-Crossroads @ the Vil.		14,376.50	65418	CIBUE.110003.00	326
	31		24398 3/1-3/31- Chumash Apts. #122		1,485.00	65420	CIBUE.121089.00	326
	31		24399 3/1-3/31- Nghbd. Pk.@ Vill. #12		875.00	65423	CIBUE.140157.00	326
	31		24400 3/1-3/31- Hampton Inn #129		375.00	65424	CIBUE.140183.00	326
	31		24401 3/1-3/31-Flying Flags RV Exp.		6,406.25	65440	CIBUE.140185.00	326
	31		24402 3/1-3/31-Village Townhomes #13		2,151.50	65427	CIBUE.140314.00	326
	31		24403 3/1-3/31-Terravant An. Proj.#		625.00	65429	CIBUE.150085.00	326
31079-	646	31	5/13/2015 Logged	*** Total ***	104,834.25			
31214-	650	33	6/10/2015	326 MNS ENGINEERS, INC.				
	33		24590 4/1-4/31- PW		12,375.00	65583		326
	33		24591 4/1-4/31 - Transp. Plng.		2,275.00	65584		326
	33		24592 4/1-4/31- Sewer network		7,910.00	65585		326
	33		24593 4/1-4/31- traffic safety studi		1,300.00	65586		326
	33		24594 4/1-4/31-storm wtr. mgmt.		7,967.50	65587		326
	33		24595 4/1-4/31-McMurry signal upgrad		8,330.00	65588		326
	33		24596 4/1-4/31-Park & Ride expansion		2,925.00	65590		326
	33		24597 4/1-4/31-ped. safety impvts.		13,525.00	65592		326
	33		24598 4/1-4/31-Res. 1&2 roof repairs		8,430.00	65593		326
	33		24599 4/1-4/31- 14/15 Rdoad maint.		375.00	65595		326
	33		24600 4/1-4/31-Water Model		3,170.00	65596		326
	33		24601 4/1-4/31 - 2014/15- Rd. maint.		1,845.00	65601		326
	33		24602 4/1-4/31- Backwash Reclam.		5,760.00	65603		326
	33		24603 4/1-4/31- small permits		200.00	65589		326
	33		24604 4/1-4/31-Crossroads@ Vill.#119		10,625.00	65591		326
	33		24605 4/1-4/31-Chumash Apts. #122		5,500.00	65594		326
	33		24606 4/1-4/31-Ngbhd @ Vill. #127		2,125.00	65597		326
	33		24607 4/1-4/31-Hampton Inn #129		5,187.50	65598		326

				Checking				
Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Net amount	Invoice number	Acct/Cust No	Vendor number	
	33		24608 4/1-4/31-Flying Flags RV #126	375.00	65599		326	
	33		24609 4/1-4/31-Village Twnhms. #131	5,725.00	65600		326	
	33		24610 4/1-4/31-Tilton Eng. #134	450.00	65602		326	
31214-	650	33	6/10/2015 Logged	*** Total ***	106,375.00			
					.00			
** Total check discount **					.00			
** Total check amount **					851,542.72			
					.00			

Private Projects Total: \$173,075.39

City Projects Total: \$678,467.33

Run date: 12/30/2015 @ 10:40  
 Bus date: 12/30/2015

City of Buellton  
 Check - Complete Detail

Check-Run	Seq#	Date	Vendor / Name / Obligat'n	Description	Net amount	Invoice number	Acct/Cust No	Vendor number
20949-	588	3	1/16/2014	326 MNS ENGINEERS, INC.				
		3		21384 4/13 City/Sewer Network	8,050.00	63192	BC089.00	326
		3		21385 8/13 Buellton Town Center	525.00	63609	20BC213.00	326
		3		21386 8/13 City Engineer/Public Work	4,290.00	63610	BC000.00	326
		3		21387 8/13 Transportation Planning	4,110.00	63611	BC001.00	326
		3		21388 8/13 Easement Mapping	3,300.00	63612	BC069.00	326
		3		21389 8/13 Sewer Network	3,315.00	63613	BC089.00	326
		3		21390 8/13 Traffic Safety Studies	500.00	63614	BC136.00	326
		3		21391 8/13 Storm Water Mgmt Plan	2,110.00	63615	BC141.00	326
		3		21392 8/13 Misc. Planning Support	260.00	63616	BC174.00	326
		3		21393 8/13 Small Permits	240.00	63617	BP010.00	326
		3		21394 8/13 Ped Safety-Hwy246/Sycamor	1,380.00	63621	CIBUE.120003.00	326
		3		21395 8/13 WWTP Headworks Impr.	9,295.00	63622	CIBUE.120004.00	326
		3		21396 8/13 Reservoir 1&2 Roof Rpr	4,544.32	63622	CIBUE.121087.00	326
		3		21397 8/13 Sewerline Rplace-Flying F	8,440.00	63624	CIBUE.121088.00	326
		3		21398 8/13 2012-13 Road Maint Projec	7,085.00	63625	CIBUE.131165.00	326
		3		21399 8/13 SOP-Water Dept.	1,450.00	63626	CIBUE.131283.00	326
		3		21400 8/13 The Village TTM-Mass Impr	575.00	63618	CIBUE.080103.00	326
		3		21401 8/13 Verizon TPM #107	345.00	63619	CIBUE0909102.00	326
		3		21402 8/13 Crossroads Ctr-Village #1	680.00	63620	CIBUE.110003.00	326
20949-	588	3	1/16/2014	Logged *** Total ***	60,494.32			
28233-	568	22	7/25/2013	326 MNS ENGINEERS, INC.				
		22		20414 6/13 City Eng/Public Works	6,295.00	63473	BC000.00	326
		22		20415 6/13 Transportation Png	2,707.50	63474	BC001.00	326
		22		20416 6/13 Sewer Network	2,600.00	63475	BC089.00	326
		22		20417 6/13 Storm Mgmt Plan	8,245.00	63476	BC141.00	326
		22		20418 6/13 Misc. Png Support	3,560.00	63477	BC174.00	326
		22		20419 6/13 Ped Safety Impr - Hwy 246	390.00	63479	CIBUE.120003.00	326
		22		20420 6/13 WWTP Headworks Impr	1,595.00	63480	CIBUE.120004.00	326
		22		20421 6/13 Citywide Concrete Rpr/Imp	3,445.00	63481	CIBUE.120005.01	326
		22		20422 6/13 Reservoir 1&2 Roof Repair	1,065.00	63482	CIBUE.121087.00	326
		22		20423 6/13 Road Maint Proj	3,450.00	63483	CIBUE.131165.00	326
		22		20424 6/13 Small Permits	2,405.00	63478	BP010.00	326
28233-	568	22	7/25/2013	Logged *** Total ***	35,757.50			
28513-	574	44	9/12/2013	326 MNS ENGINEERS, INC.				
		44		20727 7/13 City Eng/Public Works	6,772.50	63553	BC000300	326
		44		20728 7/13 Transportation Png	4,362.50	63554	BC001.00	326
		44		20729 7/13 Easement Mapping	440.00	63555	BC069.00	326
		44		20730 7/13 Traffic Safety Studies	4,420.00	63556	BC136.00	326
		44		20731 7/13 Storm Water Mgmt Plan	8,072.50	63557	BC141.00	326
		44		20732 7/13 Misc Png Support	2,617.50	63558	BC174.00	326
		44		20733 7/13 Park & Ride Expansion	65.00	63561	CIBUE.080104.00	326
		44		20734 7/13 Pedestrian Safety Imprv	500.00	63564	CIBUE.120003.00	326
		44		20735 7/13 WWTP Headworks Imprv	3,235.00	63565	CIBUE.120004.00	326
		44		20736 7/13 2011-12 CItY Concrete Rep	5,050.00	63566	CIBUE.120005.01	326
		44		20737 7/13 Reservoir 1&2 Roof Repair	1,790.00	63567	CIBUE.121087.00	326
		44		20738 7/13 SewerlineReplacmnt-Flying	935.00	63568	CIBUE.121088.00	326
		44		20739 7/13 Road Maint Project 2012-1	10,782.50	63569	CIBUE.131165.00	326
		44		20740 7/13 Buellton Town Center	5,287.50	63552	20BC213.00	326
		44		20741 7/13 Small Permits	1,320.00	63559	BP010.00	326

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Checking	Net amount	Invoice number	Acct/Cust No	Vendor number
	44		20742 7/13 The VillageTTM-Mass Imprv		852.50	63560	CIBUE.080103.00	326
	44		20743 7/13 Verizon TPM #107		1,477.50	63562	CIBUE.090102.00	326
	44		20744 7/13 Crossroads Ctr. #119		700.00	63563	CIBUE.110003.00	326
28513-	574	44 9/12/2013	Logged *** Total ***		58,680.00			
29051-	589	2 1/17/2014	326 MNS ENGINEERS, INC.					
	2		21404 9/13 City Engineer/Public Work		9,305.66	63755	BC000.00	326
	2		21405 9/13 Transportation Planning		2,580.00	63756	BC001.00	326
	2		21406 9/13 Easement Mapping		4,345.00	63757	BC069.00	326
	2		21407 9/13 Sewer Network		3,665.00	63758	BC089.00	326
	2		21408 9/13 Storm Water Mgmt Plan		16,542.50	63759	BC141.00	326
	2		21409 9/13 Misc Planning Support		670.00	63760	BC174.00	326
	2		21410 9/13 Ped Safety Impr 246/Sycam		3,665.00	63765	CIBUE.120003.00	326
	2		21411 9/13 WWTP Headworks Impr		260.00	63766	CIBUE.120004.00	326
	2		21412 9/13 Reservoir 1&2 Roof Repair		4,162.50	63767	CIBUE.121087.00	326
	2		21413 9/13 Sewerline Replace-Flying		2,096.25	63768	CIBUE.121088.00	326
	2		21414 9/13 2012-13 Road Maint Projec		16,737.50	63769	CIBUE.131165.00	326
	2		21415 9/13 SOP-Water Department		2,485.00	63770	CIBUE.131283.00	326
	2		21416 9/13 Small Permits		585.00	63761	PB010.00	326
	2		21417 9/13 Village TTM & Mass Impr.		460.00	63762	CIBUE.080103.00	326
	2		21418 9/13 Verizon TPM #107		115.00	63763	CIBUE.090102.00	326
	2		21419 9/13 Crossroads Center-Village		1,050.00	63764	CIBUE.110003.00	326
29051-	589	2 1/17/2014	Logged *** Total ***		68,724.41			
29052-	590	1 1/17/2014	326 MNS ENGINEERS, INC.					
	1		21420 10/13 City Engineer/Public Wor		4,365.00	63810	BC000.00	326
	1		21421 10/13 Transportation Planning		3,385.00	63811	BC001.00	326
	1		21422 10/13 Sewer Network		440.00	63812	BC089.00	326
	1		21423 10/13 Traffic Safety Studies		3,620.00	63813	BC136.00	326
	1		21424 10/13 Storm Water Mgmt Plan		18,592.50	63814	BC141.00	326
	1		21425 10/13 Misc Planning Support		110.00	63815	BC174.00	326
	1		21426 10/13 Ped Safety Imp-246/Sycam		525.00	63820	CIBUE.120003.00	326
	1		21427 10/13 WWTP Headworks Impr.		545.00	63821	CIBUE.120004.00	326
	1		21428 10/13 Reservoir 1&2 Roof Repai		6,340.00	63822	CIBUE.121087.00	326
	1		21429 10/13 Sewerline Rplace-Flying		5,226.81	63823	CIBUE.121088.00	326
	1		21430 10/13 2012-13 Road Maint Proje		19,571.00	63824	CIBUE.131165.00	326
	1		21431 10/13 AOF&OakValleyTrafficStd		520.00	63825	CIBUE.133025.00	326
	1		21432 10/13 Small Permits		520.00	63816	BP010.00	326
	1		21433 10/13 Village TTM & Mass Imprv		1,696.25	63818	CIBUE.080103.00	326
	1		21434 10/13 Crossroads Ctr@Village#1		825.00	63819	CIBUE.110003.00	326
29052-	590	1 1/17/2014	Logged *** Total ***		66,281.56			
29053-	591	1 1/21/2014	326 MNS ENGINEERS, INC.					
	1		21435 11/13 City Engineer/Public Wor		5,025.00	63896	BC000.00	326
	1		21436 11/13 Transportation Planning		2,985.00	63897	BC001.00	326
	1		21437 11/13 Sewer Network		3,300.00	63898	BC089.00	326
	1		21438 11/13 Traffic Safety Studies		650.00	63899	BC136.00	326
	1		21439 11/13 Storm Water Mgmt Plan		11,472.50	63900	BC141.00	326
	1		21440 11/13 Misc Planning Support		175.00	63901	BC174.00	326
	1		21441 11/13 Park & Ride Expansion		175.00	63903	CIBUE.080104.00	326
	1		21442 11/13 Ped Safety Impr 246-Syca		1,050.00	63905	CIBUE.120003.00	326
	1		21443 11/13 WWTP Headworks Impr		130.00	63906	CIBUE.120004.00	326

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Checking	Net amount	Invoice number	Acct/Cust No	Vendor number
	1		21444 11/13 Reservoir 1&2 Roof Repai		5,980.00	63907	CIBUE.121087.00	326
	1		21445 11/13 Sewerline Replce-Flying		4,310.00	63908	CIBUE.121088.00	326
	1		21446 11/13 2012-13 Road Maint Proje		13,576.50	63909	CIBUE.131165.00	326
	1		21447 11/13 AOF-OakValleyTrafficStdy		455.00	63910	CIBUE.133025.00	326
	1		21448 11/13 Small Permits		1,045.00	63902	PB010.00	326
	1		21449 11/13 Crossroads Ctr-Village #		6,905.00	63904	CIBUE.110003.00	326
29053-	591	1/21/2014	Logged	*** Total ***	57,234.00			
29125-	594	26	2/13/2014	326 MNS ENGINEERS, INC.				
	26		21552 12/13 City Engineer/Public Wor		4,578.75	63983	BC000.00	326
	26		21553 12/13 Transportation Planning		1,815.00	63984	BC001.00	326
	26		21554 12/13 Sewer Network		110.00	63985	BC089.00	326
	26		21555 12/13 Storm Water Mgmt Plan		17,760.00	63986	BC141.00	326
	26		21556 12/13 Ped Safety Impr-246/Syca		8,227.50	63989	CIBUE.120003.00	326
	26		21557 12/13 WWTP Headworks Impr		8,735.00	63990	CIBUE.120004.00	326
	26		21558 12/13 Reservoir 1&2 Roof Repai		1,705.00	63991	CIBUE.121087.00	326
	26		21559 12/13 Sewerline Replce-Flying		7,032.50	63992	CIBUE.121088.00	326
	26		21560 12/13 2012-13 Road Maint Proje		1,230.00	63993	CIBUE.131165.00	326
	26		21561 12/13 AOF-Oak Valley-Traffic S		9,325.00	63994	CIBUE.133025.00	326
	26		21562 12/13 Small Permits		520.00	63987	PB010.00	326
	26		21563 12/13 Crossroads Ctr-Village#1		6,310.00	63988	CIBUE.110003.00	326
29125-	594	26	2/13/2014	Logged	*** Total ***	67,348.75		
29186-	597	21	2/27/2014	326 MNS ENGINEERS, INC.				
	21		21680 1/14 City Engineer/Public Work		4,210.00	64089	BC000.00	326
	21		21681 1/14 Transportation Planning		3,482.50	64090	BC001.00	326
	21		21682 1/14 Storm Water Mgmt Plan		5,992.50	64091	BC141.00	326
	21		21683 1/14 Pedestrian Safety Impr		10,445.00	64094	CIBUE.120003.00	326
	21		21684 1/14 WWTP Headworks Imprv		3,840.00	64095	CIBUE.120004.00	326
	21		21685 1/14 Reservoir 1&2 Roof Repair		7,395.00	64096	CIBUE.121087.00	326
	21		21686 1/14 Sewerline Replace-Flying		25,110.00	64097	CIBUE.121088.00	326
	21		21687 1/14 2012-13 Road Maint Projec		612.24	64098	CIBUE.131165.00	326
	21		21688 1/14 AveFlags/Oak Valley Traf		10,260.00	64099	CIBUE.133025.00	326
	21		21689 1/14 2013-14 Road Maint Projec		4,057.50	64100	CIBUE.140015.00	326
	21		21690 1/14 Small Permits		1,405.00	64092	BPO10.00	326
	21		21691 1/14 Crossroads Ctr@Village #1		11,250.00	64093	CIBUE.110003.00	326
29186-	597	21	2/27/2014	Logged	*** Total ***	88,059.74		
29317-	600	15	3/26/2014	326 MNS ENGINEERS, INC.				
	15		21819 2/14 City Eng/Public Works		7,538.75	64182	BC000.00	326
	15		21820 2/14 Trasnportation Plng		2,717.50	64183	BC001.00	326
	15		21821 2/14 Traffic Safety Studies		3,305.00	64184	BC136.00	326
	15		21822 2/14 Storm Water Mgmt Plan		6,971.25	64185	BC141.00	326
	15		21823 2/14 Misc Planning Support		1,030.00	64186	BC174.00	326
	15		21824 2/14 Ped Safety Impr-Hwy 246/S		4,665.00	64189	CIBUE.120003.00	326
	15		21825 2/14 WWTP Headworks Imprv		7,785.00	64190	CIBUE.120004.00	326
	15		21826 2/14 Res 1 & 2 Roof Rprs		30,135.00	64191	CIBUE.121087.00	326
	15		21827 2/14 Sewerline Rplcmt@Flying F		3,775.00	64192	CIBUE.121088.00	326
	15		21828 2/14 Traffic Study-Aoff & Oak		3,325.00	64193	CIBUE.133025.00	326
	15		21829 2/14 FY 13/14 Road Maint Proje		10,620.00	64194	CIBUE.140015.00	326
	15		21830 2/14 Small Permits		6,290.00	64187	BPO10.00	326
	15		21831 2/14 Crossroads Ctr-Cust 119		8,705.00	64188	CIBUE.110003.00	326

Check-Run	Seq#	Date	Vendor / Name / Obligat'n Description	Checking	Net amount	Invoice number	Acct/Cust No	Vendor number
29317-	600	15	3/26/2014	Logged				
				*** Total ***	96,862.50			
29442-	603	14	4/24/2014	326 MNS ENGINEERS, INC.				
		14		22007 3/14 Small Permits	30,445.00	64292	BP010.00	326
		14		22008 3/14 Crossroads Center - Cust#	4,465.00	64277	CIBUE.110003.00	326
		14		22009 3/14 City Eng/Public Works	1,960.00	64272	BC000.00	326
		14		22010 3/14 Transportation Planning	5,665.00	64273	BC001.00	326
		14		22011 3/14 Sewer Network	10,350.00	64274	BC089.00	326
		14		22012 3/14 Storm Water Mgmt Plan	11,275.36	64275	BC141.00	326
		14		22013 3/14 Misc. Planning Support	330.00	64276	BC174.00	326
		14		22014 3/14 Res 1 & 2 Roof Repairs	1,477.50	64278	CIBUE.121088.00	326
		14		22015 3/14 Sewer Rplcmt @ Flying Fla	660.00	64279	CIBUE.121088.00	326
		14		22016 FY 13/14 - Road Maint Project	14,555.00	64280	CIBUE.140015.00	326
29442-	603	14	4/24/2014	Logged				
				*** Total ***	81,182.86			
29647-	609	38	6/12/2014	326 MNS ENGINEERS, INC.				
		38		22323 4/14 City Engineer/Public Work	2,782.50	64396	BC000.00	326
		38		22324 4/14 Transportation Planning	1,410.00	64397	BC001.00	326
		38		22325 4/14 Sewer Network	7,240.00	64398	BC089.00	326
		38		22326 4/14 Storm Water Mgmt Plan	11,357.50	64399	BC141.00	326
		38		22327 4/14 Ped Safety/Hwy 246 & Syca	3,325.00	64402	CIBUE.120003.00	326
		38		22328 4/14 Resv 1 & 2 - Roof Repairs	480.00	64403	CIBUE.121087.00	326
		38		22329 4/14 Sewerline Rplcment@Flyg F	2,220.00	64404	CIBUE.121088.00	326
		38		22330 FY 13/14 Road Maint Project	29,812.50	64405	CIBUE.140015.00	326
		38		22331 4/14 Various Water Studies	4,072.50	64406	CIBUE.140147.00	326
		38		22332 4/14 Small Permits	2,440.00	64400	BP010.00	326
		38		22333 4/14 Crossroad Ctr @ Village #	9,500.00	64401	CIBUE.110003.00	326
		38		22334 4/14 Village Park Cust #127	330.00	64407	CIBUE.140157.00	326
29647-	609	38	6/12/2014	Logged				
				*** Total ***	74,970.00			
29706-	611	19	6/26/2014	326 MNS ENGINEERS, INC.				
		19		22408 5/14 City Engineer/Public Work	3,415.00	6446	BC000.00	326
		19		22409 5/14 City/Transportation Plann	3,005.00	64467	BC001.00	326
		19		22410 5/14 City/Sewer Network	1,540.00	64468	BC089.00	326
		19		22411 5/14 City Storm Water Mgmt Pla	6,707.50	64469	BC141.00	326
		19		22412 5/14 Buellton Park & Ride Expa	630.00	64471	CIBUE.080104.00	326
		19		22413 5/14 Ped Safety Improv-Hwy246/	1,170.00	64473	CIBUE.120003.00	326
		19		22414 FY 13/14 Road Maint Project	18,430.00	64474	CIBUE.140015.00	326
		19		22415 5/14 Various Water Studies	11,727.50	64475	CIBUE.140147.00	326
		19		22416 5/14 Small Permits	2,200.00	64470	BP010.00	326
		19		22417 5/14 Crossroads Cntr @ Village	6,225.00	64472	CIBUE.110003.00	326
		19		22418 5/14 Neighbrhd Park @ Village	1,540.00	64476	CIBUE.14157.00	326
		19		22419 5/14 Oak Springs Village LLA #	1,380.00	64488	CIBUE.140208.00	326
		19		22420 5/14 Flying Flags RV Expansn #	2,640.00	64478	CIBUE.140185.00	326
29706-	611	19	6/26/2014	Logged				
				*** Total ***	60,610.00			
					.00			
** Total check discount **					.00			
** Total check amount **					816,205.64			
					.00			

Private Projects Total: \$117,441.25

City Projects Total: \$697,764.39

Run date: 12/30/2015 @ 10:37  
 Bus date: 12/30/2015

City of Buellton  
 Check Summary Report

Check-Run	Seq#	Date	Vendor Name	Checking	# Obls	Discount	Net amount	Status
20206-	376	38	7/22/2009	326 MNS ENGINEERS, INC.	20	.00	115,659.13	Logged
20353-	382	23	8/26/2009	326 MNS ENGINEERS, INC.	18	.00	85,693.50	Logged
20474-	388	27	9/24/2009	326 MNS ENGINEERS, INC.	18	.00	103,770.10	Logged
20597-	391	31	10/21/2009	326 MNS ENGINEERS, INC.	15	.00	99,399.31	Logged
20860-	398	22	12/22/2009	326 MNS ENGINEERS, INC.			100,132.64	Logged
20938-	400	37	1/14/2010	326 MNS ENGINEERS, INC.			77,380.53	Logged
20996-	401	28	1/27/2010	326 MNS ENGINEERS, INC.			78,760.49	Logged
21121-	403	26	2/24/2010	326 MNS ENGINEERS, INC.	15	.00	93,398.89	Logged
21240-	407	28	3/24/2010	326 MNS ENGINEERS, INC.	15	.00	73,992.18	Logged
21349-	410	27	4/21/2010	326 MNS ENGINEERS, INC.	17	.00	73,085.13	Logged
21473-	414	24	5/26/2010	326 MNS ENGINEERS, INC.	11	.00	69,942.03	Logged
21599-	416	33	6/24/2010	326 MNS ENGINEERS, INC.	11	.00	50,090.51	Logged
21734-	419	24	7/22/2010	326 MNS ENGINEERS, INC.	12	.00	66,248.00	Logged
21933-	424	30	9/09/2010	326 MNS ENGINEERS, INC.	14	.00	47,645.42	Logged
21994-	426	30	9/22/2010	326 MNS ENGINEERS, INC.	15	.00	45,732.50	Logged
22178-	431	28	11/12/2010	326 MNS ENGINEERS, INC.	9	.00	48,265.25	Logged
22235-	432	25	11/24/2010	326 MNS ENGINEERS, INC.			2,312.50	Logged
22351-	435	25	12/22/2010	326 MNS ENGINEERS, INC.			45,435.50	Logged
22428-	439	37	1/12/2011	326 MNS ENGINEERS, INC.			49,909.96	Logged
22478-	441	19	1/27/2011	326 MNS ENGINEERS, INC.	12	.00	32,762.50	Logged
22624-	447	24	2/23/2011	326 MNS ENGINEERS, INC.	9	.00	41,396.25	Logged
22802-	453	31	4/13/2011	326 MNS ENGINEERS, INC.	11	.00	38,597.50	Logged
22860-	455	28	4/28/2011	326 MNS ENGINEERS, INC.	11	.00	37,315.00	Logged
22989-	459	23	5/26/2011	326 MNS ENGINEERS, INC.	10	.00	60,140.00	Logged
23110-	463	24	6/22/2011	326 MNS ENGINEERS, INC.	12	.00	48,581.89	Logged
25036-	467	36	7/13/2011	326 MNS ENGINEERS, INC.	9	.00	56,611.94	Logged
25297-	479	20	9/08/2011	326 MNS ENGINEERS, INC.	10	.00	44,550.00	Logged
25426-	484	31	10/12/2011	326 MNS ENGINEERS, INC.	11	.00	57,864.63	Logged
25494-	486	21	10/26/2011	326 MNS ENGINEERS, INC.	13	.00	53,945.98	Logged
25632-	492	21	11/22/2011	326 MNS ENGINEERS, INC.	11	.00	63,787.00	Logged
25826-	498	30	1/11/2012	326 MNS ENGINEERS, INC.			68,854.63	Logged
25898-	500	28	1/25/2012	326 MNS ENGINEERS, INC.			67,932.75	Logged
26032-	505	26	2/23/2012	326 MNS ENGINEERS, INC.			70,301.60	Logged
26162-	509	20	3/22/2012	326 MNS ENGINEERS, INC.	11	.00	64,067.25	Logged
26314-	514	28	4/26/2012	326 MNS ENGINEERS, INC.	9	.00	47,612.25	Logged
26446-	518	25	5/24/2012	326 MNS ENGINEERS, INC.	12	.00	25,633.25	Logged
26594-	522	23	6/28/2012	326 MNS ENGINEERS, INC.	16	.00	32,913.00	Logged
26683-	525	34	7/12/2012	326 MNS ENGINEERS, INC.	13	.00	60,285.00	Logged
26882-	530	26	8/23/2012	326 MNS ENGINEERS, INC.	13	.00	51,022.50	Logged
27004-	534	17	9/27/2012	326 MNS ENGINEERS, INC.	9	.00	29,102.50	Logged
27121-	537	25	10/25/2012	326 MNS ENGINEERS, INC.	9	.00	27,180.00	Logged
27308-	544	26	12/13/2012	326 MNS ENGINEERS, INC.			32,450.00	Logged
27375-	545	19	12/27/2012	326 MNS ENGINEERS, INC.			19,332.50	Logged
27480-	550	20	1/24/2013	326 MNS ENGINEERS, INC.			24,522.34	Logged
27613-	555	15	2/27/2013	326 MNS ENGINEERS, INC.	9	.00	43,133.75	Logged
27731-	557	21	3/28/2013	326 MNS ENGINEERS, INC.	10	.00	49,607.50	Logged
27927-	562	31	5/09/2013	326 MNS ENGINEERS, INC.	10	.00	50,835.00	Logged
27979-	563	23	5/22/2013	326 MNS ENGINEERS, INC.	14	.00	58,422.50	Logged
29112-	565	19	6/27/2013	326 MNS ENGINEERS, INC.	13	.00	51,542.50	Logged

FY 09/10: \$1,021,574.44

FY 10/11: \$523,342.27

FY 11/12: \$607,077.28

FY 12/13: \$497,436.09

\*\* Total check discount \*\* .00  
 \*\* Total check amount \*\* 2,737,157.08

# ATTACHMENT 2

## STANDARD SCHEDULE OF FEES

### PROJECT MANAGEMENT

Principal-in-Charge	(185)	\$250
Senior Project Manager		230
Project Manager	(175)	200
Project Coordinator		120

### ENGINEERING

Principal Engineer	(170)	\$220
Principal Structural Engineer		220
Lead Engineer		200
Supervising Engineer	(160)	185
Senior Structural Engineer		185
Senior Project Engineer	(150)	170
Structural Engineer		170
Project Engineer	(125)	150
Associate Engineer	(110)	135
Assistant Engineer		115
Engineering Intern		95

### SURVEYING

Principal Surveyor	(185)	\$200
Supervising Surveyor	(150)	185
Senior Project Surveyor		170
Project Surveyor		150
Senior Land Title Analyst		130
Assistant Project Surveyor		125
Party Chief		140
Chainperson		120
One-Person Survey Crew		180

### CONSTRUCTION MANAGEMENT

Principal Construction Manager		\$200
Senior Construction Manager		185
Resident Engineer		170
Structure Representative		160
Construction Manager		150
Assistant Resident Engineer		145
Construction Inspector (PW)		138
Office Engineer		105

### TECHNICAL SUPPORT

CADD Manager	(120)	\$140
Senior GIS Analyst		140
GIS Analyst		120
Supervising CADD/Engineering/GIS Technician		120
Senior CADD/Engineering/GIS Technician		110
CADD/Engineering/GIS Technician		100

### ADMINISTRATIVE SUPPORT

Administrative Analyst		\$110
IT Technician		105
Graphics/Visualization Specialist		95
Administrative Assistant		70

### GOVERNMENT SERVICES

City Engineer		\$200
Deputy City Engineer		185
Assistant City Engineer	(160)	175
Plan Check Engineer	(125)	160
Permit Engineer	(125)	140
City Inspector		125
City Inspector (PW)		138
Principal Program Manager		200
Senior Program Manager		175
Program Manager		150
Principal Stormwater Specialist		150
Senior Stormwater Specialist	(120)	135
Stormwater Specialist	(110)	120
Stormwater Technician		110
Principal Environmental Specialist		150
Senior Environmental Specialist		135
Environmental Specialist		115
Environmental Technician		95
Building Official		150
Senior Building Inspector		138
Building Inspector		125
Planning Director		185
Senior City Planner		160
Assistant Planner		145
Senior Grant Writer		160
Grant Writer		135

### DIRECT EXPENSES

Use of outside consultants as well as copies, blueprints, survey stakes, monuments, computer plots, telephone, travel (out of area) and all similar charges directly connected with the work will be charged at cost plus fifteen percent (15%). Mileage will be charged at the current federal mileage reimbursement rate. Expert Witness services will be charged at three (3) times listed rate and will include all time for research, deposition, court appearance and expert testimony.

### PREVAILING WAGE RATES

Rates shown with Prevailing Wage "(PW)" annotation are used for field work on projects subject to federal or state prevailing wage law.



# ATTACHMENT 3

ENGINEERING REVIEW / PERMIT / INSPECTION FEES		
<b>Encroachment Permits:</b>		Notes:
Blanket Permits (PGE/Gas/Verizon/Comcast - those with franchise agreements)	\$1,000	PGE/Gas/Verizon/Comcast - those with franchise agreements for routine work.
Storage/Trash Bins	\$250	Refundable if no damage to public facilities.
Driveway Improvements - Residential widening	\$250	
Driveway Improvements - Residential new driveway	\$500	
Driveway Improvements - Commercial	\$1,000	
Sidewalk/Drainage (simple scope)	\$250	
Sidewalk/Drainage (large area, complex scope)	10% of cnstrxn cost	
Underground Utilities (private sewer repairs, etc)	10% of cnstrxn cost, \$2000 min	ie - Private sewer repairs, other utility work exceeding blanket permit coverage, etc.
Major Underground Utilities	T&M	ie - All American Pipeline work.
Walls	10% of cnstrxn cost, \$500 min	
Newspaper Racks/Mailboxes	No Fee	must meet ADA access compliance.
Transportation - Wide/Heavey Load	\$100	
<b>Development Applications:</b>		These costs are deposit requirements. All development review and inspections are based on "Time and Materials" and applicant is responsible for payment of all costs incurred, including exceedence of deposits made.
Grading/Sewer/SD/Water/RW/Street - plancheck	\$50 +5% of appvd engineer cost est.	
Grading/Sewer/SD/Water/RW/Street - permit/inspection	\$50 +5% of appvd engineer cost est.	
Lot Line Adjustment	\$3,000	
Parcel Map	\$3,600	
Final Map	\$3,600	
Easements	\$2,000	

**MNS Hourly Rate Schedule for FY 15/16:**

Assistant City Engineer/Supervising Engineer - \$160  
 Permit Engineer - \$125  
 City Inspector - \$125

City Surveyor - \$185  
 Supervising Surveyor - \$150  
 Stormwater Inspector - \$125

## **Step 1 - Planning Commission Approval Process Typical Development Plan or Conditional Use Permit**

Applicant Submits Development Plan/Conditional Use Permit Application and project plans

Planning routes the Application and Plans to City and County Departments for review and comment

A Preliminary Review of the Project is scheduled before the Planning Commission

Within 30 days of submittal of the project application, Planning sends out an incomplete letter to the applicant outlining what corrections are necessary to the plans and what additional information is needed (such as traffic study, noise study, special reports, etc.) in order to complete the application and move on to the Planning Commission

Applicant resubmits the application package

Planning routes the revised project to City and County Departments for review and comment

If the corrections and additional information is in order, the application is deemed complete

An environmental document is prepared if required

Project scheduled for Planning Commission and staff report and conditions of approval prepared

Project, including the environmental document, is presented to the Planning Commission at a public hearing

Project approved or denied by the Planning Commission

End of this process unless project is appealed to the City Council

## Step 2 - Building and Grading Permit Process (Concurrent Processing)

### Building

Applicant submits zoning clearance to Planning with 4 sets of building plans

Planning reviews building plans for compliance with conditions of approval

Zoning clearance approved by Planning when conditions of approval are met

Planning transmits 3 sets of building plans the County Building Department

County Building Department reviews building plans and issues building permit

County Building and City Planning inspect project construction

Project is finalized when all City and County requirements have been satisfied

### Grading/Public Improvements

Applicant submits application and fee to MNS (see draft submittal checklist)

MNS reviews plans for compliance with conditions of approval and general engineering design requirements

Plans approved and appropriate permits issued by MNS when conditions of approval are met and design is compliant

MNS inspects project construction

MNS finalizes project when City requirements are met



# City of Buellton

## SUBMITTAL CHECKLIST FOR GRADING & IMPROVEMENT PLANS

*(Please call 805-688-5177 for a submittal appointment)*

DATE:		PROJECT NUMBER:	
PROJECT NAME:			
APN:		ADDRESS:	
CUT:	CY	FILL:	CY

**IF ANY OF THE ITEMS LISTED BELOW ARE MISSING, SUBMITTAL PACKAGE WILL BE RETURNED.**

Applicant		City		Quantity	Submittal Description
Initial	Date	Rq'd	Subm Date		
				1 each	Approved Tentative Map, Planned Development and/or Conditional Use Permit Site Plan
				1 each	Signed Project's Conditions of Approval
				1 each	Developer's acknowledgement that submittal w/o approved conditions is at their own risk
				1 each	Current Preliminary Title Report (w/in last 12 months) and copies of existing easement documents
				2 sets	Construction plans, including:
					-Rough Grading Plans;
					-Finish Grading Plans;
					-Landscape Plans including hardscape, irrigation, planting (public and private);
					-Retaining wall plan, profile, section & calculations;
					-Street plan & profile drawings;
					-Street widening plan & profile drawings and cross sections;
					-Traffic plans: striping, signing & signals (same scale as street plans);
					-Street Lighting Plans;
					-Drainage plan & profile drawings and calculations;
					-Sewer plan & profile drawings and calculations;
					-Water plans & profile drawings and calculations;
					-Master utility plan (water, sewer, storm drain, gas, electric, telephone, TV cable, and street lightings including under grounding of existing overhead utilities);
				1 each	Approved Fire Hydrant Location Exhibit from Fire Department
				2 each	Estimated Cost of Construction
				2 each	Final Traffic Study
				2 each	Final Soil Report
				2 each	Final Geology Report (Projects ≥ 10,000 SF Soil Disturbance)
				2 each	Final Drainage Report
				2 each	Final Flood Study
				2 each	Final Traffic Study
				1 each	Developer's acknowledgement of construction within 100 year flood zone
				2 each	Stormwater Control Plan (SWCP)
				2 each	Operation & Maintenance Plan-Structural Control Measures (SCM), if not within the SWCP
				2 each	Stormwater Pollution Prevention Plan OR Erosion & Sediment Control Plan
				1 each	Draft Deeds, Drawings, Descriptions and Calculations of Prop. Right-of-way/Easement Dedication
				1 each	Final/Parcel Map (Follow submittal checklist for final/Parcel maps)
				1 each	Plan Check Deposit of 5% of estimated cost + \$50.00 Processing Fee: \$

DRAFT



# City of Buellton

## PREPARATION CHECKLIST FOR GRADING & IMPROVEMENT PLANS

PROJECT NAME: \_\_\_\_\_

MNS PROJECT NO. \_\_\_\_\_

LOCATION: \_\_\_\_\_

OWNER: \_\_\_\_\_

ENGINEER OF RECORD: \_\_\_\_\_

REVIEWER: \_\_\_\_\_

SUBMITTAL DATE: \_\_\_\_\_

REVIEW COMPLETED DATE: \_\_\_\_\_

### Design Reference Documents (in order of preference):

- a. City of Buellton Stormwater Quality Management and Discharge Control Ordinance
- b. City of Buellton Storm Water Technical Guide for Low Impact Development
- c. City of Buellton Water Conservation Standard
- d. City of Buellton Water Efficient Landscaping Standard
- e. City of Buellton Standard Construction Details
- f. City of Buellton Building and Construction Standard
- g. County of Santa Barbara Standard Design
- h. Standard Plans for Public Works Construction
- i. Standard Specifications for Public Works Construction

### Legend:

- √ *Completed or Satisfactory*      N/A      *Not Applicable*
- O *Incomplete, revisions required*      FYI      *For Your Information*

## SUBMITTAL REQUIREMENTS

### SEE PLAN CHECK SUBMITTAL REQUIREMENTS CHECKLIST

**Note: RETURN THIS CHECK LIST WITH YOUR REVISED PLANS.**

**GENERAL (ALL SHEETS)**

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>1. 24" x 36" x 3-MIL MYLAR DRAFTED IN INK OR PHOTO MYLAR WITH NO "STICKY-BACKS", ZIP-A-TONE, ETC.</b>				
a. 1/2" Border top, bottom and right side				
b. 1-1/2" border left side				
<b>2. LETTERING SIZE MINIMUMS</b>				
a. CAD - 1/10 inch				
b. Hand lettered – 1/8 inch				
<b>3. TITLE BLOCK</b>				
a. Project description, i.e. Tract No.; LD No.; PD No.; etc.				
b. Description of improvements				
<b>4. CITY STANDARD SIGNATURE BLOCKS (SEE STD. DETAL)</b>				
a. City Engineer				
<b>5. PREPARING ENGINEER'S SIGNATURE BLOCK</b>				
a. Name, address, phone number				
b. Registration # and exp. date				
c. Signature and date				
d. Engineer's seal				
<b>6. REVISION BLOCK</b>				
a. Revision #				
b. Description				
c. Approved by and date				
<b>7. CITY DRAWING PROJECT NUMBERS (lower right hand corner)</b>				
<b>8. SHEET NUMBERS (lower right hand corner)</b>				
<b>9. NORTH ARROW - to top or right</b>				
<b>10. SCALES: 1" = 40' or larger (locate w/ north arrow)</b>				
a. Numeric				
b. Graphic				

**ALL COVER SHEETS**

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>1. Approved and signed project conditions</b>				
<b>2. VICINITY MAP</b>				
a. Adjacent Streets				
b. Major streets and highways within one mile of project				
<b>3. GENERAL NOTES (use city standard notes)</b>				
<b>4. PERMIT NUMBERS (as applicable)</b>				
a. Grading/Excavation/Street Construction/Onsite Underground Improvements/Blanket/Encroachment				
b. CALTRANS				
c. Others				
<b>5. BENCHMARK, HORIZONTAL, AND VERTICAL DATUM DATA</b>				
<b>6. LIST OF ALL CITY STANDARD CONSTRUCTION DETAILS AND OTHER STANDARD CONSTRUCTION DETAILS</b>				
<b>7. SHEET INDEX</b>				
<b>8. INDEX MAP</b>				
<b>9. LEGEND, ABBREVIATIONS, SYMBOLS</b>				
<b>10. EARTHWORK QUANTITIES</b>				
<b>11. SOILS ENGINEER / GEOLOGIST SIGNATURE BLOCKS</b>				
a. Names				
b. Registration # and expiration dates				
c. Signatures (original)				
d. Seals (original)				
e. List of soils reports with dates				

# GRADING & DRAINAGE PLANS

## PLANS

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>1. TRACT/PROJECT BOUNDARY</b>				
a. Found survey monuments, to be protected in place				
b. Bearings & lengths of lines				
c. Curve data				
d. City boundary				
e. Adjacent land uses and identification				
<b>2. PARCEL INFORMATION</b>				
a. Lot lines				
b. Dimensions				
c. Lot numbers or assessors' parcel number (APN)				
d. Easements (with record reference noted)				
<b>3. ADJACENT STREETS (existing and/or proposed)</b>				
a. Centerline				
b. Right-of-way				
c. Curb and gutter				
d. Street names				
e. Dimensions				
f. Street longitudinal gradient in % with directional arrow				
g. Right-of-way and centerline elevations				
h. Reference drawing numbers for exist. improvements (As applicable)				
i. Radius noted for curves				
<b>4. PERIMETER/RETAINING WALLS AND FENCES</b>				
a. Perimeter walls and fences, locations shown				
b. Retaining walls, top of wall and adjacent grade elevations				
c. Profile retaining walls (as necessary or directed by the City)				
d. Drainage swale behind retaining walls				
e. Subdrains behind retaining walls				
f. Subdrains outlet locations				
g. Wall sections				
h. Details				
i. Grading bond for retaining walls				
<b>5. TOPOGRAPHY</b>				
a. Existing contours extended 50 feet beyond limits of construction				
b. Proposed contours shown				
(1) 2:1 or steeper - 10-foot interval				
(2) 5:1 to 2:1 - 5-foot interval				
(3) Less than 5:1 - 1-foot interval				
c. Finished surface / finished grade elevations				
d. Cut / fill lines				
e. Daylight lines				
f. Pad Elevations (must conform with approved tentative map or site plan)				
g. Pad drainage 2% minimum				
h. Over-excavation limits as per Soils Report recommendation				

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>6. SLOPES</b>				
a. Fill slopes, 2:1 or flatter				
b. Cut slopes, 2:1 or flatter				
c. Label slope ratio				
d. Slope direction indicated				
e. Finished slopes clearly identified				
f. Berms at top of slopes				
g. Benching details				
h. Buttress details				
i. Setbacks from buildings				
j. Setbacks from adjacent properties				
<b>7. DRAINAGE</b>				
a. Existing storm drains with drawing references (As applicable)				
b. Proposed storm drains with cross reference to storm drain plans				
c. Subdrains with details				
d. Top of slope drains				
e. Drainage terraces				
f. Overflow path for sump inlets				
g. Flood hazard areas; Flood Zone				
<b>8. NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)</b>				
a. See Stormwater Control Plan Review Checklist				
b. See Erosion and Sediment Control Plan Review Checklist				
<b>9. MISCELLANEOUS</b>				
a. Grading requirements per City Grading Ordinance				
b. Tree removals noted				
c. Remaining trees protected				
d. Sheet cross references				
e. Borrow or disposal site must be permitted if within city				
f. Haul route must be approved by City Engineer				
g. Offsite grading approval must be obtained in writing				
h. Grading / Slope / Construction Easements/Agreements				
i. Sections along property lines				
j. Detail joins to existing improvements				

## STORM DRAIN PLANS

### PLAN VIEW

<i>Description:</i>	1st	2nd	3rd	F
<b>1. EXISTING IMPROVEMENTS SHOWN (w/ disposition noted)</b>				
a. Underground utilities / pipelines with size, type, and material				
b. Pavement limits				
c. Curbs and berms				
d. County & State highways noted				
e. City Drawing Project Number references for existing improvements				
f. Interfering structures				
g. Manholes				
<b>2. PROPOSED STORM DRAIN (Drop Inlet, Catch Basin, Area Drain)</b>				
a. Size (minimum for public storm drain is 18 inches)				
b. Type (i.e. pipe or box culvert)				
c. Material (i.e. HDPE and reinforced concrete within public R/W, w/ 1350-D load)				
d. Horizontal alignment data				
(1) Station / offset from street centerline, etc.				
(2) Centerline curve data (delta, radius, length, tangent)				
(3) Bearing				
e. Slope				
<b>3. OTHER PROPOSED IMPROVEMENTS</b>				
a. Street centerline				
b. Street right-of-way				
c. Curb & gutter				
d. Pavement limits				
e. Street names				
f. Street dimensions				
g. Lot lines adjacent to R/W				
h. Lot numbers or APNs				
i. Sewer main lines w/size & distance from storm drain (adequate clearance required)				
j. Sewer laterals				
k. Water main lines w/size & distance from storm drain (adequate clearance required)				
l. Water services				
<b>4. DROP INLETS/CATCH BASINS/AREA DRAINS</b>				
a. Location (w/ street stationing)				
b. Type				
c. Size				
<b>5. INLET / OUTLET STRUCTURES</b>				
a. Location				
b. Size				
c. Type				
d. Details				
e. Grading				
f. Headwall details				
g. Energy dissipater				

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>6. MANHOLES</b>				
a. Location				
(1) Junctions				
(2) Bends				
(3) Standard intervals				
b. Type				
c. Size				
d. Deep manhole > 15', 5' diameter				
e. Drop manhole				
<b>7. TRANSITION / JUNCTION STRUCTURES</b>				
a. Location				
b. Type				
c. Size				
d. Details				
<b>8. COLLARS</b>				
<b>9. SUMP OVERFLOW PATH AND LIMITS</b>				
<b>10. EASEMENTS</b>				
a. 20-foot-wide minimum and storm drain in the middle.				
b. All on one side of lot line				
c. Record reference noted				
<b>11. STATIONING</b>				
a. Increase from left to right across sheet (if possible)				
b. Beginning of improvement				
c. End of improvement				
d. Match lines				
e. BC and BVC				
f. EC and EVC				
g. Intersections				
h. Structures				
i. Drop Inlets/Catch Basins/Area Drains/Manholes/Junction Structures				
j. Changes of direction				
k. Equations				
<b>12. CROSS REFERENCE SHEET NUMBERS</b>				
a. Other storm drain sheets				
b. Grading plans				
c. Street plans				
d. Sewer plans				
e. Water plans				
<b>13. CONSTRUCTION NOTES</b>				

**PROFILE VIEW**

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>14. SCALES</b>				
<b>15. Horizontal scale: 1" = 40' (or larger)</b>				
<b>16. Vertical scale 1" = 4' (1" = 8' on prior approval only)</b>				
<b>17. Double vertical scale, noted boldly when approved</b>				
<b>18. DATUM ELEVATIONS AT EACH END OF PROFILE</b>				
<b>19. PROPOSED STORM DRAIN PROFILE</b>				
a. Existing ground over centerline of storm drain (for storm drain out of proposed streets)				
b. Proposed finished surface over centerline of storm drain				
c. Invert				
d. Soffit				
e. Adequate cover over storm drain				
f. Grade / slope of pipe				
g. Type (i.e. pipe or box)				
h. Size				
i. Length				
j. Material (i.e. reinforced concrete)				
k. Class / D-load and bedding load factor				
l. Hydraulic grade line (HGL) delineated				
m. Design flows (i.e. Q <sub>25</sub> , Q <sub>50</sub> and Q <sub>100</sub> )				
n. Velocity				
o. Manholes				
p. Structures				
q. Utility crossings {top of pipe (TOP), bottom of pipe (BOP) labeled}				
<b>20. STATIONING AND INVERT ELEVATIONS</b>				
a. 100 foot stations along bottom edge of profile				
b. Beginning of improvement				
c. End of improvement				
d. Match lines				
e. Manholes				
f. Structures				
g. Centerline of intersecting streets				
h. Grade breaks				
i. P.I.				
j. Vertical curves				
<b>21. PIPE ANCHORS / BACKFILL STABILIZERS</b>				
<b>22. INLET STRUCTURES</b>				
a. Top of curb / top of headwall elevation				
b. Invert elevation				
<b>23. VELOCITY DESSIPATOR (V&gt;40 fps)</b>				

# SEWER PLANS

## PLAN VIEW

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>1. EXISTING</b> (with disposition noted)				
a. Underground utilities pipelines with size, type and material				
b. Pavement limits				
c. Curbs and berms				
d. State & county highways noted				
e. City Drawing Project Number references for existing improvements				
f. Interfering structures				
g. Manholes				
<b>2. PROPOSED SEWER MAIN</b>				
a. Size - Minimum for public sewer is 8-inch				
b. Material (PVC SDR-35)				
c. Horizontal alignment data				
(1) Offset from street centerline, etc.				
(2) Centerline curve data (delta, radius, length, tangent)				
(3) Bearing (when needed)				
d. Slope – Minimum is 1%				
<b>3. PROPOSED SEWER LATERALS</b>				
a. Size – Min. 4” for SFR’s and 6” for Multi-units				
b. Material (PVC SDR-35)				
c. Horizontal alignment data				
(1) Stations along centerline				
(2) Ties to lot lines at R/W				
(3) Bearing (when needed)				
d. Overflow / backflow devices				
e. Gradient - 2% Minimum				
<b>4. OTHER PROPOSED IMPROVEMENTS</b>				
a. Street centerline				
b. Street right-of-way				
c. Curb and gutter				
d. Pavement limits				
e. Street names				
f. Dimensions				
g. Lot lines adjacent to R/W				
h. Lot numbers or APN				
i. Lowest floor elevation containing plumbing fixtures				
j. Water main lines and distance from sewer (adequate clearance req'd)				
k. Water services				
l. Storm drain main lines and distance from sewer (adequate clearance req'd)				
m. Storm drain laterals				

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>5. MANHOLES</b>				
a. Location				
(1) Junctions				
(2) Bends				
(3) Standard intervals (300-foot maximum)				
b. Type				
c. Size				
d. Drop manholes				
e. Deep manhole > 15', 5' diameter				
f. Coated with T-Lock				
<b>6. CLEANOUTS</b>				
a. Location (not allowed at the end of mains)				
b. Type				
c. Size				
d. Details				
<b>7. EASEMENTS</b>				
a. 20-foot wide minimum w/pipe in middle of easement				
b. All on one side of lot line				
c. Record reference noted				
<b>8. STATIONING</b>				
a. Increase from left to right across sheet (it possible)				
b. Beginning of improvement				
c. End of improvement				
d. Match lines				
e. BC and BVC				
f. EC and EVC				
g. Intersections				
h. Manholes				
i. Cleanouts				
j. Changes of direction				
k. Equations				
<b>9. CROSS REFERENCE SHEET NUMBERS</b>				
a. Other sewer sheets				
b. Grading plans				
c. Street plans				
d. Water plans				
e. Storm drain plans				
<b>10. FORCE MAINS LIFT STATIONS</b>				
<b>11. CONSTRUCTION NOTES</b>				

**PROFILE**

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>12. SCALES</b>				
a. Horizontal scale: 1" = 40' (or larger)				
b. Vertical scale 1" = 4' (1" = 8' on prior approval only)				
c. Double vertical scale noted boldly when approved				
<b>13. DATUM ELEVATIONS AT EACH END OF PROFILE</b>				
<b>14. PROPOSED SEWER PROFILE</b>				
a. Existing ground over centerline of sewer (for sewer outside of proposed streets)				
b. Proposed finished surface over centerline of sewer				
c. Invert				
d. Soffit				
e. Adequate cover over pipe				
f. Grade / slope of pipe				
g. Size				
h. Length				
i. Material				
j. Class / strength / load factor				
k. Manholes				
l. Cleanouts				
m. Utility crossings				
<b>15. STATIONING AND INVERT ELEVATIONS</b>				
a. 100 foot stations along bottom edge of profile				
b. Beginning of improvement				
c. End of improvement				
d. Match lines				
e. Manholes - Centerline				
f. Cleanouts				
g. Centerline of intersecting streets				
h. Grade breaks				
i. P.I.				
j. Vertical curves				
<b>16. PIPE ANCHORS / BACKFILL STABILIZERS</b>				

# WATER PLAN

## PLAN VIEW

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>1. EXISTING (With Disposition Noted)</b>				
a. Underground utilities / pipelines with size, type, and material				
b. Pavement limits				
c. Curbs and berms				
d. State and county highways noted				
e. City Drawing Project Number references for existing improvements				
f. Interfering structures				
g. Fire hydrants (Locations approved by Fire Department)				
<b>2. PROPOSED WATER MAINLINE</b>				
a. Size (8" minimum for public waterline)				
b. Material – PVC C-900, Class 150 (200 for high pressure zones)				
c. Horizontal alignment data				
(1) Offset from street centerline				
(2) Centerline curve data (delta, radius, length, tangent)				
(3) Bearing and distances (when needed)				
d. Pressure zone				
e. Bedding noted and Backfill				
f. Water mainline looped				
g. Minimum cover – 36"				
<b>3. PROPOSED WATER SERVICES</b>				
a. Size – 1" or 2"				
b. Material – Schedule 80 with compression fittings				
c. Horizontal alignment data				
(1) Stations along centerline				
(2) Ties to lot lines at R/W				
(3) Bearing				
d. Domestic water meters with size				
e. Landscape and Irrigation water meters with size				
f. Backflow prevention device				
g. Pressure reducing valves				
<b>4. OTHER PROPOSED IMPROVEMENTS</b>				
a. Street centerline				
b. Street right-of-way				
c. Curb and gutter				
d. Pavement limits				
e. Street names				
f. Street dimensions				
g. Lot Lines adjacent to R/W				
h. Lot numbers				
i. Sewer main lines				
(1) Size				
(2) Adequate distance from waterline (TOP & BOP)				
j. Sewer laterals				

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
k. Storm drain main lines				
(1) Size				
(2) Adequate distance from waterline (TOP & BOP)				
l. Storm drain laterals				
<b>5. MISCELLANEOUS</b>				
a. Fire hydrants (Locations approved by Fire Department)				
b. Fire lines				
c. Crosses with size				
d. Tees with size				
e. Thrust blocks shown & noted per City Std. Construction Detail				
f. Line valves with type and size				
g. Vacuum and air release valves				
h. Blow-offs				
<b>6. EASEMENTS</b>				
a. 20 ft wide minimum				
b. All on one side of lot line				
c. Record reference noted				
<b>7. STATIONING</b>				
a. Increase from left to right across sheet (if possible)				
b. Beginning of improvement				
c. End of improvement				
d. Match lines				
e. BC				
f. EC				
g. Intersections				
h. Fire hydrants				
i. Services meters				
j. Blow-offs				
k. Vacuum and air release valves				
l. Equations				
<b>8. CROSS REFERENCE SHEET NUMBERS</b>				
a. Other water sheets				
b. Grading plans				
c. Street plans				
d. Sewer plans				
e. Storm drain plans				
<b>9. CONSTRUCTION NOTES</b>				

**PROFILE**

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>10. SCALES</b>				
a. Horizontal scale: 1" = 40'				
b. Vertical scale 1" = 4'				
c. Double vertical scale noted boldly if approved				
<b>11. DATUM ELEVATIONS AT EACH END OF PROFILE</b>				
<b>12. ALL CROSSING REQUIRING OFFSETS SHOWN</b>				

# STREETS PLAN

## PLAN VIEW

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>1. EXISTING</b> (with disposition noted)				
a. Right-of-Way				
b. Centerline				
c. Easements				
d. Utilities				
e. Trees				
f. Pavement (with elev.)				
g. Curbs and berms (with elev.)				
h. Signs and markers				
i. Fences and walls.				
j. Barricades and markers				
k. Street lights				
l. Traffic signals and appurtenances				
m. Pipelines				
n. State & county highways noted				
o. Pole lines				
p. Manholes				
q. Storm drain inlets or structures				
r. Street grades 100' beyond end of proposed improvements				
<b>2. PROPOSED</b>				
a. Centerline (labeled)				
b. Right-of-way (labeled and Dimensioned)				
c. Street names				
d. Lot lines				
e. Lot numbers or APN				
f. Lot frontage dimensions				
g. Tract / City boundary				
h. Easements				
i. Curve data on centerlines, right-of-way lines, curbs, (delta, radius, length and tangent)				
j. Reference to city standard construction details				
k. Other improvements in half tone				
<b>3. STATIONING</b>				
a. Increase from left to right across sheet (if possible)				
b. Beginning of construction				
c. End of construction				
d. Match lines				
e. Tract boundary				
f. B.C.				
g. E.C.				
h. B.C.R.				
i. E.C.R.				
j. Centerline intersections				
k. Centerline of Driveways				

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
l. Centerline of drainage devices				
m. Transitions				
n. Ends of local depressions				
o. Street lights, signs, traffic control devices, etc.				
<b>4. TYPICAL STREET SECTIONS</b>				
a. Traffic index				
b. Curb and gutter type				
c. Centerline				
d. Right-of-way width				
e. Pavement width				
f. Sidewalk width				
g. Median width				
h. Reference to City Standard Construction Details				
i. Cross slope				
j. Preliminary Structural Sections (min: 4" A.C. on 6" A.B.) State that actual structural section to be determined by soils analysis				
<b>5. CONCRETE STRUCTURES</b>				
a. Curb and gutter (type, flow line elev. and height))				
b. Median islands				
c. Cross gutters (when approved)				
d. Sidewalk				
e. Handicap ramps				
f. Station for BCR and ECR				
g. Transitions				
h. Storm drain catch basins				
i. Local depressions				
j. Curb drains				
k. Driveways (with width)				
l. Joins (with elev.)				
<b>6. ASPHALT PAVEMENT</b>				
a. Limits				
b. Overlay (indicate area by shading or other means)				
c. Cold planning – limits and depth shown or noted				
d. Transitions				
e. Sawcut (min 18" from edge of gutter or 36" from face of curb)				
f. Joins (with elev.)				
g. Berms				
<b>7. INTERSECTIONS</b>				
a. Curb return data (delta, radius, length and tangent)				
b. Max. grade through intersections and 100' beyond is 3%				
c. Angle not less than 75 degrees nor greater than 105 degrees (90 degrees preferred)				
d. Profile through intersection				
<b>8. FIRE HYDRANTS</b>				
a. In conformance with Fire Department approval				
b. Detail where in sidewalk (4' min clear walk width)				
<b>9. PARKWAY TREES</b>				
<b>10. WALLS / FENCES</b>				
a. Retaining walls				

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>11. DESIGN CONSIDERATIONS</b>				
a. Horizontal and vertical curve design and stopping sight distance shall be per City standards and State Highway Design Manual				
b. Conformance with approved tentative map and conditions of approval				
c. No undrained depressions				
d. Modification of standards requires complete detail on plans				
e. Future street extension show design feasibility for 100' beyond end of proposed improvements				
<b>12. CONSTRUCTION NOTES</b>				
<b>13. CROSS REFERENCE SHEET NUMBERS</b>				
a. Other street sheets				
b. Grading plans				
c. Sewer plans				
d. Water plans				
e. Storm drain plans				

## PROFILE

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>1. SCALES</b>				
a. Horizontal scale: 1" = 40'				
b. Vertical scale: 1" = 4'				
c. Double vertical scale noted boldly if approved				
<b>2. DATUM ELEVATIONS AT EACH END OF PROFILE</b>				
a. Centerline				
b. Top of curb left and right				
<b>3. EXISTING GROUND AT CENTERLINE</b>				
<b>4. PROPOSED CENTERLINE PROFILE</b>				
<b>5. TOP OF CURB BOTH LEFT AND RIGHT OF CENTERLINE</b>				
<b>6. CURB RETURNS</b>				
a. BCR				
b. ECR				
c. ¼ Points on curb returns				
d. Length of Curb returns				
<b>7. LABELS</b>				
a. Existing ground lines				
b. Proposed profiles				
c. % of grade – min 1%, max 15%				
d. Vertical curves				
<b>8. STATIONING AND ELEVATIONS</b>				
a. 100 foot stations along bottom edge of profile				
b. Beginning of Improvement				
c. End of Improvement				
d. P.I.				
e. Vertical curves				
f. Grade Breaks – max 10%				
g. Equations of curved streets				
h. Match lines				
<b>9. JOINS TO EXISTING IMPROVEMENTS</b>				
a. Beyond end of improvement a minimum of 100' for existing and/or future improvements				
b. Existing elevations				
<b>10. DRAINAGE (Show graded or improved drainage facilities)</b>				

**STREET LIGHTING, SIGNING AND STRIPING PLAN**

<b>Description:</b>	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>F</b>
<b>11. STREET NAME SIGNS</b>				
a. Location				
b. Reference to city standards				
<b>12. REGULATORY SIGNS</b>				
a. Type				
b. Reference to MUTCD				
c. Size				
d. Location				
<b>13. STREET LIGHTS</b>				
a. Type				
b. Size				
c. Location				
<b>14. STRIPING AND PAVEMENT MARKERS</b>				
a. Location				
b. Type				
c. Details				
<b>15. BARRICADE</b>				
a. At dead end streets				

**Note: RETURN THIS CHECK LIST WITH YOUR REVISED PLANS.**

**EXHIBIT A  
SCOPE OF SERVICES**

**Building Plan Check Services**

Willdan Engineering will examine building plans for compliance with the adopted version of the California Building Code, California Residential Code, Green Building Standards Code California Mechanical Code, California Plumbing Code, California Electrical Code, and the Accessibility, Noise and Energy Conservation requirements as mandated by State Title 24 and all applicable Ordinances. Our approach to the plan check process includes attention to code requirements as well as an overview of the application package for other applicable requirements such as approvals from other local agencies and districts. Willdan's plans examiners are ICC certified plans examiners, licensed architects, and registered engineers. All plan review will comply with the City's directives, codes and policies. Plan check will include a review of any or all of the following design elements as determined by the City:

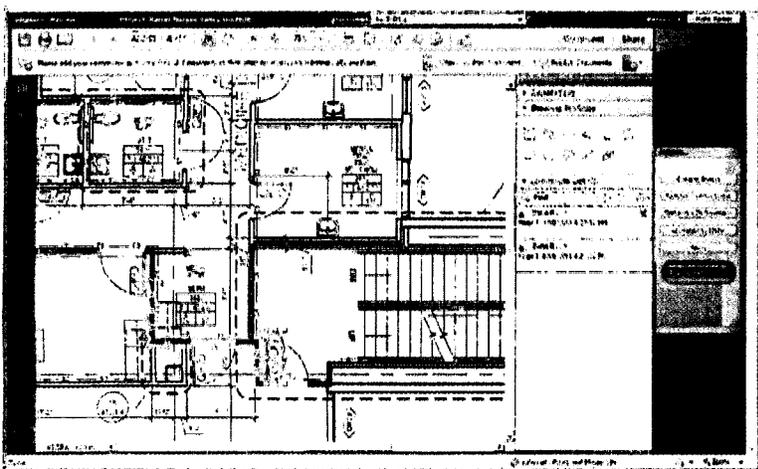
- |                         |  |
|-------------------------|--|
| <b>Architectural</b>    | <b>Residential</b>                                 |
| <b>Fire/Life-safety</b> | <b>Electrical</b>                                  |
| <b>Plumbing</b>         | <b>Energy Conservation Regulations (Title 24)</b>  |
| <b>Mechanical</b>       | <b>Disabled Access Regulations (C.B.C. - T-24)</b> |
| <b>Structural</b>       | <b>Green Building Standards</b>                    |

Our plan check staff will schedule meetings during work hours to discuss and clarify plan check issues with designers, owners and contractors. Resolutions of code issues may also be accomplished by telephone, or meetings prior to resubmitting corrected plans and documents.

**ELECTRONIC PLAN REVIEW**

Willdan has the ability to provide plan review services electronically, **at no additional cost to the City or applicants**. No additional computer software or hardware is required, only an Internet connection is necessary. Services are provided at the request of the applicant or the agency we serve. Submittals are accepted in PDF format. Willdan will review plans and can transmit the electronic redlined plans back to the applicant or designer as directed, electronically along with the plan review comment sheet.

This service allows for collaboration between the City, designer and plans examiner to facilitate a complete understanding of plan review comments and can reduce shipping, printing and time for plan review processing for the applicant. Below is an example of a redlined plan as reviewed in electronic format.



**TURN AROUND SCHEDULE****Turn-Around Schedule**

Typical turn-around time for the initial plan check is eight to ten working days, five days for rechecks. This schedule is applicable for all types of construction and can be adjusted to serve the City in the most efficient manner.

**EXHIBIT B**  
**PROJECT FEE SCHEDULE**

<b>Project Valuation</b>	<b>Percent of Fee</b>
Less than \$1.0 million	75%
Greater than \$1.0 million but less than \$5.0 million	70%
Greater than \$5.0 million	65%
Structural only	70% of above fees

This fee is for first check through third review. Any plan review required after third check, will be provided at an hourly rate of \$115.

**Exhibit "C"**  
**WILLDAN ENGINEERING**  
**Schedule of Hourly Rates**

Effective July 1, 2014 to June 30, 2015

<b>ENGINEERING</b>		<b>LANDSCAPE ARCHITECTURE</b>	
Technical Aide .....	85.00	Assistant Landscape Architect .....	100.00
Drafter I .....	95.00	Associate Landscape Architect .....	115.00
Drafter II .....	100.00	Senior Landscape Architect .....	125.00
Senior Drafter .....	110.00	Principal Landscape Architect .....	150.00
GIS Analyst I .....	115.00	Principal Project Manager .....	170.00
GIS Analyst II .....	130.00		
GIS Analyst III .....	150.00	<b>BUILDING AND SAFETY</b>	
Design Engineer I .....	115.00	Assistant Code Enforcement Officer .....	70.00
Design Engineer II .....	120.00	Plans Examiner Aide .....	75.00
Designer I .....	115.00	Assistant Construction Permit Specialist .....	85.00
Designer II .....	120.00	Construction Permit Specialist .....	80.00
Senior Design Engineer I .....	125.00	Code Enforcement Officer .....	80.00
Senior Design Engineer II .....	130.00	Assistant Building Inspector .....	"95.00/110.00
Senior Designer .....	130.00	Senior Code Enforcement Officer .....	95.00
Associate Engineer .....	135.00	Senior Construction Permit Specialist .....	100.00
Design Manager .....	135.00	Supervising Construction Permit Specialist .....	105.00
Senior Design Manager .....	145.00	Building Inspector.....	" 105.00/110.00
Senior Engineer .....	145.00	Supervisor Code Enforcement .....	115.00
Supervising Engineer .....	160.00	Senior Building Inspector .....	115.00
Program Manager .....	170.00	Plans Examiner .....	115.00
Project Manager .....	170.00	Supervising Building Inspector .....	125.00
City Engineer .....	170.00	Senior Plans Examiner .....	125.00
Principal Project Manager .....	170.00	Inspector of Record .....	140.00
Deputy Director .....	170.00	Deputy Building Official .....	140.00
Director .....	170.00	Plan Check Engineer .....	140.00
		Building Official .....	150.00
		Supervising Plan Check Engineer .....	150.00
<b>CONSTRUCTION MANAGEMENT</b>		Principal Project Manager .....	170.00
Labor Compliance Specialist .....	95.00	Deputy Director .....	170.00
Labor Compliance Manager .....	120.00	Director .....	170.00
Utility Coordinator .....	125.00		
Assistant Construction Manager .....	120.00	<b>PLANNING</b>	
Construction Manager.....	145.00	Community Development Technician.....	85.00
Senior Construction Manager .....	155.00	Planning Technician .....	85.00
Project Manager .....	170.00	Assistant Planner .....	105.00
Deputy Director .....	170.00	Assistant Community Development Planner....	105.00
Director .....	170.00	Associate Community Development Planner	115.00
		Associate Planner.....	115.00
		Senior Community Development Planner	130.00
		Senior Planner .....	150.00
		Principal Community Development Planner ....	150.00
		Principal Planner .....	170.00
		Deputy Director.....	170.00
		<b>Director .....</b>	
<b>INSPECTION SERVICES</b>			
Assistant Public Works Observer .....	"100.00/110.00.....		
Public Works Observer.....	"100.00/110.00.....		
Senior Public Works Observer .....	110.00		
Supervising Public Works Observer .....	120.00		
<b>MAPPING AND EXPERT SERVICES</b>			
Survey Analyst I .....	100.00		
Survey Analyst II .....	115.00		
Calculator I .....	100.00		
Calculator II .....	110.00		
Senior Calculator .....	120.00		
Senior Survey Analyst .....	130.00		
Supervisor - Survey & Mapping .....	155.00		
Principal Project Manager .....	170.00		
		<b>ADMINISTRATIVE</b>	
		Personal Computer Time .....	30.00
		Word Processing .....	65.00
		Clerical.....	65.00
		Computer Data Entry.....	65.00

**K4E**

Mileage reimbursement will be charged at the current Federal guideline rate at the time of billing. Vehicles will be charged at a monthly rate of \$500.00.

**\*\* Prevailing Wage Project, Use \$ 110 . 00**

Additional billing classifications may be added to the above listing during the year as new positions are created. Consultation in connection with litigation and court appearances will be quoted separately. The above schedule is for straight time. Overtime will be charged at 1.25 times, and Sundays and holidays, 1.70 times the standard rates. Blueprinting, reproduction, messenger services, and printing will be invoiced at cost plus fifteen percent (15%). A sub consultant management fee of fifteen percent (15%) will be added to the direct cost of all sub consultant services to provide for the cost of administration, consultation, and coordination. Valid July 1, 2014 thru June 30, 2015, thereafter, the rates may be raised once per year to the value of change of the Consumer Price Index for the Los Angeles/Orange County/Sacramento area, but not more than five percent per year.

County of Los Angeles Dept. of Public Works

**Cost Proposal**

As Needed Engineering: Design and Support Services for the Road/Flood Control Construction Programs

Contract #: HDR Engineering, Inc.  
 Consultant: HDR Engineering, Inc.  
 Revised Date: 7-15-14  
 Date: July 15, 2014  
 Page 1 of 6

Prime: HDR Engineering, Inc.

	<b>Fringe Benefit%</b>		<b>Overhead%</b>		<b>General Administration %</b>		<b>Combined %</b>
NORMAL	49.6%	+	108.6%	+	0.0%	=	158.2%
OVERTIME	49.6%	+	108.6%	+	0.0%	=	158.2%
			<b>FEE %</b>	=	10.0%		

**BILLING INFORMATION**

**CALCULATION INFORMATION**

Name/Classification	Hourly Billing Rate			Effective Date of Hourly Rate		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
	Normal	OT (1.5 X)	OT (2.0 X)	From	To			
Kim, Tom/Project Principal	335.37	N/C	N/C	1/1/2014	12/31/2014	0%	118.08	N/A
Exempt	352.13	N/C	N/C	1/1/2015	12/31/2015	5.00%	123.98	N/A
	369.74	N/C	N/C	1/1/2016	12/31/2016	5.00%	130.18	N/A
	388.23	N/C	N/C	1/1/2017	12/31/2017	5.00%	136.69	N/A
	407.63	N/C	N/C	1/1/2018	12/31/2018	5.00%	143.52	N/A
Bacsikin, Scott/Project Manager	283.54	N/C	N/C	1/1/2014	12/31/2014	0%	99.83	N/A
Exempt	297.71	N/C	N/C	1/1/2015	12/31/2015	5.00%	104.82	N/A
	312.59	N/C	N/C	1/1/2016	12/31/2016	5.00%	110.06	N/A
	328.21	N/C	N/C	1/1/2017	12/31/2017	5.00%	115.56	N/A
	344.63	N/C	N/C	1/1/2018	12/31/2018	5.00%	121.34	N/A
Hager, Mark/QA/QC	237.58	N/C	N/C	1/1/2014	12/31/2014	0%	83.65	N/A
Exempt	249.45	N/C	N/C	1/1/2015	12/31/2015	5.00%	87.83	N/A
	261.92	N/C	N/C	1/1/2016	12/31/2016	5.00%	92.22	N/A
	275.02	N/C	N/C	1/1/2017	12/31/2017	5.00%	96.83	N/A
	288.76	N/C	N/C	1/1/2018	12/31/2018	5.00%	101.67	N/A
Mano, Steve/QA/QC	177.26	N/C	N/C	1/1/2014	12/31/2014	0%	62.41	N/A
Exempt	186.12	N/C	N/C	1/1/2015	12/31/2015	5.00%	65.53	N/A
	195.43	N/C	N/C	1/1/2016	12/31/2016	5.00%	68.81	N/A
	205.20	N/C	N/C	1/1/2017	12/31/2017	5.00%	72.25	N/A
	215.46	N/C	N/C	1/1/2018	12/31/2018	5.00%	75.86	N/A
Christoplis, Charles/Task Lead-Roadway	201.74	N/C	N/C	1/1/2014	12/31/2014	0%	71.03	N/A
Exempt	211.82	N/C	N/C	1/1/2015	12/31/2015	5.00%	74.58	N/A
	222.42	N/C	N/C	1/1/2016	12/31/2016	5.00%	78.31	N/A
	233.55	N/C	N/C	1/1/2017	12/31/2017	5.00%	82.23	N/A
	245.22	N/C	N/C	1/1/2018	12/31/2018	5.00%	86.34	N/A
Seits, Mark/Task Lead-Hydraulic/Hydrology	251.64	N/C	N/C	1/1/2014	12/31/2014	0%	88.60	N/A
Exempt	264.22	N/C	N/C	1/1/2015	12/31/2015	5.00%	93.03	N/A
	277.43	N/C	N/C	1/1/2016	12/31/2016	5.00%	97.68	N/A
	291.29	N/C	N/C	1/1/2017	12/31/2017	5.00%	102.56	N/A
	305.86	N/C	N/C	1/1/2018	12/31/2018	5.00%	107.69	N/A
O'Neill, Patrick/Sr. Task Manager-Environ.	247.95	N/C	N/C	1/1/2014	12/31/2014	0%	87.30	N/A
Exempt	260.36	N/C	N/C	1/1/2015	12/31/2015	5.00%	91.67	N/A
	273.37	N/C	N/C	1/1/2016	12/31/2016	5.00%	96.25	N/A
	287.03	N/C	N/C	1/1/2017	12/31/2017	5.00%	101.06	N/A
	301.37	N/C	N/C	1/1/2018	12/31/2018	5.00%	106.11	N/A
Eich, Ingrid/Environmental Engineer	152.86	N/C	N/C	1/1/2014	12/31/2014	0%	53.82	N/A
Exempt	160.50	N/C	N/C	1/1/2015	12/31/2015	5.00%	56.51	N/A
	168.54	N/C	N/C	1/1/2016	12/31/2016	5.00%	59.34	N/A
	176.97	N/C	N/C	1/1/2017	12/31/2017	5.00%	62.31	N/A
	185.83	N/C	N/C	1/1/2018	12/31/2018	5.00%	65.43	N/A
Keresztes, Peter/Sr. Traffic Designer	115.31	N/C	N/C	1/1/2014	12/31/2014	0%	40.60	N/A
Exempt	121.08	N/C	N/C	1/1/2015	12/31/2015	5.00%	42.63	N/A
	127.13	N/C	N/C	1/1/2016	12/31/2016	5.00%	44.76	N/A
	133.49	N/C	N/C	1/1/2017	12/31/2017	5.00%	47.00	N/A
	140.16	N/C	N/C	1/1/2018	12/31/2018	5.00%	49.35	N/A

County of Los Angeles Dept. of Public Works

**Cost Proposal**

As Needed Engineering: Design and Support Services for the Road/Flood Control Construction Programs

Contract #:  
 Consultant: HDR Engineering, Inc.  
 Revised Date: 7-15-14  
 Date: July 15, 2014  
 Page 2 of 6

Prime: HDR Engineering, Inc.

	<b>Fringe Benefit%</b>		<b>Overhead%</b>		<b>General Administration %</b>		<b>Combined %</b>
NORMAL	49.6%	+	108.6%	+	0.0%	=	158.2%
OVERTIME	49.6%	+	108.6%	+	0.0%	=	158.2%
			<b>FEE %</b>	=	10.0%		

**BILLING INFORMATION**

**CALCULATION INFORMATION**

Name/Classification	Hourly Billing Rate			Effective Date of Hourly Rate		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
	Normal	OT (1.5 X)	OT (2.0 X)	From	To			
Khou, Try/Task Lead-Utilities	196.00	N/C	N/C	1/1/2014	12/31/2014	0%	69.01	N/A
Exempt	205.80	N/C	N/C	1/1/2015	12/31/2015	5.00%	72.46	N/A
	216.08	N/C	N/C	1/1/2016	12/31/2016	5.00%	76.08	N/A
	226.88	N/C	N/C	1/1/2017	12/31/2017	5.00%	79.88	N/A
	238.21	N/C	N/C	1/1/2018	12/31/2018	5.00%	83.87	N/A
Spiker, Thomas/Roadway Project Engr	169.45	N/C	N/C	1/1/2014	12/31/2014	0%	59.66	N/A
Exempt	177.91	N/C	N/C	1/1/2015	12/31/2015	5.00%	62.64	N/A
	186.80	N/C	N/C	1/1/2016	12/31/2016	5.00%	65.77	N/A
	196.14	N/C	N/C	1/1/2017	12/31/2017	5.00%	69.06	N/A
	205.94	N/C	N/C	1/1/2018	12/31/2018	5.00%	72.51	N/A
Rocha, Camilo/Sr. Roadway Engineer	273.68	N/C	N/C	1/1/2014	12/31/2014	0%	96.36	N/A
Exempt	287.37	N/C	N/C	1/1/2015	12/31/2015	5.00%	101.18	N/A
	301.74	N/C	N/C	1/1/2016	12/31/2016	5.00%	106.24	N/A
	316.82	N/C	N/C	1/1/2017	12/31/2017	5.00%	111.55	N/A
	332.67	N/C	N/C	1/1/2018	12/31/2018	5.00%	117.13	N/A
Tseng, Jack/Project Engineer	185.61	N/C	N/C	1/1/2014	12/31/2014	0%	65.35	N/A
Exempt	194.89	N/C	N/C	1/1/2015	12/31/2015	5.00%	68.62	N/A
	204.64	N/C	N/C	1/1/2016	12/31/2016	5.00%	72.05	N/A
	214.86	N/C	N/C	1/1/2017	12/31/2017	5.00%	75.65	N/A
	225.60	N/C	N/C	1/1/2018	12/31/2018	5.00%	79.43	N/A
Flores, Bill/Project Engineer	171.66	N/C	N/C	1/1/2014	12/31/2014	0%	60.44	N/A
Exempt	180.24	N/C	N/C	1/1/2015	12/31/2015	5.00%	63.46	N/A
	189.24	N/C	N/C	1/1/2016	12/31/2016	5.00%	66.63	N/A
	198.70	N/C	N/C	1/1/2017	12/31/2017	5.00%	69.96	N/A
	208.64	N/C	N/C	1/1/2018	12/31/2018	5.00%	73.46	N/A
Haghdoust, Vahid/Project Engineer	155.61	N/C	N/C	1/1/2014	12/31/2014	0%	54.79	N/A
Exempt	163.40	N/C	N/C	1/1/2015	12/31/2015	5.00%	57.53	N/A
	171.58	N/C	N/C	1/1/2016	12/31/2016	5.00%	60.41	N/A
	180.15	N/C	N/C	1/1/2017	12/31/2017	5.00%	63.43	N/A
	189.16	N/C	N/C	1/1/2018	12/31/2018	5.00%	66.60	N/A
Doeing, Brian/Sr. Project Engineer	248.97	N/C	N/C	1/1/2014	12/31/2014	0%	87.66	N/A
Exempt	261.41	N/C	N/C	1/1/2015	12/31/2015	5.00%	92.04	N/A
	274.48	N/C	N/C	1/1/2016	12/31/2016	5.00%	96.64	N/A
	288.20	N/C	N/C	1/1/2017	12/31/2017	5.00%	101.47	N/A
	302.59	N/C	N/C	1/1/2018	12/31/2018	5.00%	106.54	N/A
Molinaro, Joe/Project Engineer	134.99	N/C	N/C	1/1/2014	12/31/2014	0%	47.53	N/A
Exempt	141.75	N/C	N/C	1/1/2015	12/31/2015	5.00%	49.91	N/A
	148.85	N/C	N/C	1/1/2016	12/31/2016	5.00%	52.41	N/A
	156.30	N/C	N/C	1/1/2017	12/31/2017	5.00%	55.03	N/A
	164.11	N/C	N/C	1/1/2018	12/31/2018	5.00%	57.78	N/A
Ragan, Leslie/Sr. Designer (EIT)	140.53	N/C	N/C	1/1/2014	12/31/2014	0%	49.48	N/A
Exempt	147.55	N/C	N/C	1/1/2015	12/31/2015	5.00%	51.95	N/A
	154.93	N/C	N/C	1/1/2016	12/31/2016	5.00%	54.55	N/A
	162.69	N/C	N/C	1/1/2017	12/31/2017	5.00%	57.28	N/A
	170.81	N/C	N/C	1/1/2018	12/31/2018	5.00%	60.14	N/A

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As Needed Engineering: Design and Support Services for the Road/Flood Control Construction Programs

Prime: HDR Engineering, Inc.

	<b>Fringe Benefit%</b>		<b>Overhead%</b>		<b>General Administration %</b>		<b>Combined %</b>
NORMAL	49.6%	+	108.6%	+	0.0%	=	158.2%
OVERTIME	49.6%	+	108.6%	+	0.0%	=	158.2%
			<b>FEE %</b>	=	10.0%		

**BILLING INFORMATION**

**CALCULATION INFORMATION**

Name/Classification	Hourly Billing Rate			Effective Date of Hourly Rate		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
	Normal	OT (1.5 X)	OT (2.0 X)	From	To			
Peery, William/Structural Engr  Exempt	116.48	N/C	N/C	1/1/2014	12/31/2014	0%	41.01	N/A
	122.30	N/C	N/C	1/1/2015	12/31/2015	5.00%	43.06	N/A
	128.41	N/C	N/C	1/1/2016	12/31/2016	5.00%	45.21	N/A
	134.82	N/C	N/C	1/1/2017	12/31/2017	5.00%	47.47	N/A
	141.56	N/C	N/C	1/1/2018	12/31/2018	5.00%	49.84	N/A
Reznikov, Boris/Sr. Structural Engineer  Exempt	244.03	N/C	N/C	1/1/2014	12/31/2014	0%	85.92	N/A
	256.24	N/C	N/C	1/1/2015	12/31/2015	5.00%	90.22	N/A
	269.05	N/C	N/C	1/1/2016	12/31/2016	5.00%	94.73	N/A
	282.51	N/C	N/C	1/1/2017	12/31/2017	5.00%	99.47	N/A
	296.63	N/C	N/C	1/1/2018	12/31/2018	5.00%	104.44	N/A
Mak, Paul/Sr. Structural Engineer  Exempt	294.70	N/C	N/C	1/1/2014	12/31/2014	0%	103.76	N/A
	309.44	N/C	N/C	1/1/2015	12/31/2015	5.00%	108.95	N/A
	324.92	N/C	N/C	1/1/2016	12/31/2016	5.00%	114.40	N/A
	341.16	N/C	N/C	1/1/2017	12/31/2017	5.00%	120.12	N/A
	358.23	N/C	N/C	1/1/2018	12/31/2018	5.00%	126.13	N/A
Goldman, Gary/Sr. Geotechnical Engineer  Exempt	196.83	N/C	N/C	1/1/2014	12/31/2014	0%	69.30	N/A
	206.68	N/C	N/C	1/1/2015	12/31/2015	5.00%	72.77	N/A
	217.02	N/C	N/C	1/1/2016	12/31/2016	5.00%	76.41	N/A
	227.87	N/C	N/C	1/1/2017	12/31/2017	5.00%	80.23	N/A
	239.26	N/C	N/C	1/1/2018	12/31/2018	5.00%	84.24	N/A
Starick, James/Geotechnical Engineer  Exempt	118.41	N/C	N/C	1/1/2014	12/31/2014	0%	41.69	N/A
	124.32	N/C	N/C	1/1/2015	12/31/2015	5.00%	43.77	N/A
	130.54	N/C	N/C	1/1/2016	12/31/2016	5.00%	45.96	N/A
	137.07	N/C	N/C	1/1/2017	12/31/2017	5.00%	48.26	N/A
	143.91	N/C	N/C	1/1/2018	12/31/2018	5.00%	50.67	N/A
Lai, Gary/Sr. Landscape Architect  Exempt	148.09	N/C	N/C	1/1/2014	12/31/2014	0%	52.14	N/A
	155.50	N/C	N/C	1/1/2015	12/31/2015	5.00%	54.75	N/A
	163.28	N/C	N/C	1/1/2016	12/31/2016	5.00%	57.49	N/A
	171.43	N/C	N/C	1/1/2017	12/31/2017	5.00%	60.36	N/A
	180.01	N/C	N/C	1/1/2018	12/31/2018	5.00%	63.38	N/A
Williams, Michael/Acquisition Specialist  Exempt	161.75	N/C	N/C	1/1/2014	12/31/2014	0%	56.95	N/A
	169.84	N/C	N/C	1/1/2015	12/31/2015	5.00%	59.80	N/A
	178.34	N/C	N/C	1/1/2016	12/31/2016	5.00%	62.79	N/A
	187.25	N/C	N/C	1/1/2017	12/31/2017	5.00%	65.93	N/A
	196.63	N/C	N/C	1/1/2018	12/31/2018	5.00%	69.23	N/A
Chan, Michele/Relocation Specialist  Exempt	157.03	N/C	N/C	1/1/2014	12/31/2014	0%	55.29	N/A
	164.87	N/C	N/C	1/1/2015	12/31/2015	5.00%	58.05	N/A
	173.11	N/C	N/C	1/1/2016	12/31/2016	5.00%	60.95	N/A
	181.77	N/C	N/C	1/1/2017	12/31/2017	5.00%	64.00	N/A
	190.86	N/C	N/C	1/1/2018	12/31/2018	5.00%	67.20	N/A

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**Cost Proposal**

As Needed Engineering: Design and Support Services for the Road/Flood Control Construction Programs

Contract #: HDR Engineering, Inc.  
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Prime: HDR Engineering, Inc.

	<b>Fringe Benefit%</b>		<b>Overhead%</b>		<b>General Administration %</b>		<b>Combined %</b>
NORMAL	49.6%	+	108.6%	+	0.0%	=	158.2%
OVERTIME	49.6%	+	108.6%	+	0.0%	=	158.2%
			<b>FEE %</b>	=	10.0%		

**BILLING INFORMATION**

**CALCULATION INFORMATION**

Name/Classification	Hourly Billing Rate			Effective Date of Hourly Rate		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
	Normal	OT (1.5 X)	OT (2.0 X)	From	To			
Wood, Julie/Title Specialist	114.66	N/C	N/C	1/1/2014	12/31/2014	0%	40.37	N/A
Exempt	120.40	N/C	N/C	1/1/2015	12/31/2015	5.00%	42.39	N/A
	126.42	N/C	N/C	1/1/2016	12/31/2016	5.00%	44.51	N/A
	132.75	N/C	N/C	1/1/2017	12/31/2017	5.00%	46.74	N/A
	139.40	N/C	N/C	1/1/2018	12/31/2018	5.00%	49.08	N/A
Santolucito, Christine/Cert. RE Appraiser	117.16	N/C	N/C	1/1/2014	12/31/2014	0%	41.25	N/A
Exempt	123.01	N/C	N/C	1/1/2015	12/31/2015	5.00%	43.31	N/A
	129.17	N/C	N/C	1/1/2016	12/31/2016	5.00%	45.48	N/A
	135.62	N/C	N/C	1/1/2017	12/31/2017	5.00%	47.75	N/A
	142.41	N/C	N/C	1/1/2018	12/31/2018	5.00%	50.14	N/A
Rohrer, Jon/Sr. Engr-Construction	284.02	N/C	N/C	1/1/2014	12/31/2014	0%	100.00	N/A
Exempt	298.22	N/C	N/C	1/1/2015	12/31/2015	5.00%	105.00	N/A
	313.13	N/C	N/C	1/1/2016	12/31/2016	5.00%	110.25	N/A
	328.78	N/C	N/C	1/1/2017	12/31/2017	5.00%	115.76	N/A
	345.23	N/C	N/C	1/1/2018	12/31/2018	5.00%	121.55	N/A
Evans, Mark/Sr. Rail Engineer	237.24	N/C	N/C	1/1/2014	12/31/2014	0%	83.53	N/A
Exempt	249.11	N/C	N/C	1/1/2015	12/31/2015	5.00%	87.71	N/A
	261.58	N/C	N/C	1/1/2016	12/31/2016	5.00%	92.10	N/A
	274.68	N/C	N/C	1/1/2017	12/31/2017	5.00%	96.71	N/A
	288.42	N/C	N/C	1/1/2018	12/31/2018	5.00%	101.55	N/A
Warfield, Ken/Sr. Rail Designer	166.89	N/C	N/C	1/1/2014	12/31/2014	0%	58.76	N/A
Exempt	175.24	N/C	N/C	1/1/2015	12/31/2015	5.00%	61.70	N/A
	184.02	N/C	N/C	1/1/2016	12/31/2016	5.00%	64.79	N/A
	193.22	N/C	N/C	1/1/2017	12/31/2017	5.00%	68.03	N/A
	202.88	N/C	N/C	1/1/2018	12/31/2018	5.00%	71.43	N/A
Wolf, Tobias/GIS	198.25	N/C	N/C	1/1/2014	12/31/2014	0%	69.80	N/A
Exempt	208.16	N/C	N/C	1/1/2015	12/31/2015	5.00%	73.29	N/A
	218.55	N/C	N/C	1/1/2016	12/31/2016	5.00%	76.95	N/A
	229.49	N/C	N/C	1/1/2017	12/31/2017	5.00%	80.80	N/A
	240.96	N/C	N/C	1/1/2018	12/31/2018	5.00%	84.84	N/A
CADD/Graphics	142.01	213.02	284.02	1/1/2014	12/31/2014	0%	50.00	\$35-\$50
Non-Exempt	149.11	223.67	298.22	1/1/2015	12/31/2015	5.00%	52.50	N/A
	156.58	234.87	313.16	1/1/2016	12/31/2016	5.00%	55.13	N/A
	164.42	246.63	328.84	1/1/2017	12/31/2017	5.00%	57.89	N/A
	172.63	258.94	345.25	1/1/2018	12/31/2018	5.00%	60.78	N/A
Sr. Contract Administrator/Accountant	198.81	N/C	N/C	1/1/2014	12/31/2014	0%	70.00	N/A
Exempt	208.75	N/C	N/C	1/1/2015	12/31/2015	5.00%	73.50	N/A
	219.21	N/C	N/C	1/1/2016	12/31/2016	5.00%	77.18	N/A
	230.17	N/C	N/C	1/1/2017	12/31/2017	5.00%	81.04	N/A
	241.67	N/C	N/C	1/1/2018	12/31/2018	5.00%	85.09	N/A
Sr. Coordinator	113.61	170.41	227.22	1/1/2014	12/31/2014	0%	40.00	\$30-\$40
Non-Exempt	119.29	178.93	238.58	1/1/2015	12/31/2015	5.00%	42.00	N/A
	125.25	187.88	250.51	1/1/2016	12/31/2016	5.00%	44.10	N/A
	131.53	197.29	263.06	1/1/2017	12/31/2017	5.00%	46.31	N/A
	138.12	207.18	276.24	1/1/2018	12/31/2018	5.00%	48.63	N/A
Intern	62.48	93.73	124.97	1/1/2014	12/31/2014	0%	22.00	\$17-\$22
Non-Exempt	65.61	98.41	131.22	1/1/2015	12/31/2015	5.00%	23.10	N/A
	68.90	103.35	137.81	1/1/2016	12/31/2016	5.00%	24.26	N/A
	72.34	108.51	144.68	1/1/2017	12/31/2017	5.00%	25.47	N/A
	75.95	113.92	151.89	1/1/2018	12/31/2018	5.00%	26.74	N/A

**NOTES:**

- For all key team members that are listed on the Prime Consultant's Organization Chart, list the name and corresponding job classification. For all other employees (i.e. support staff/non-professional) list only the job classification. Team members subject to FLSA are not eligible for overtime.
- For named employees enter the actual hourly rate. For classifications only, list the average hourly rate for that classification.
- Note employees/classifications that are subject to prevailing wage requirements with an asterisk (\*). The actual rate shall be the prevailing wage rate or the rate specified in the cost proposal, whichever is higher.

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Prime: HDR Engineering, Inc.

	<b>Fringe Benefit%</b>		<b>Overhead%</b>		<b>General Administration %</b>		<b>Combined %</b>
NORMAL	49.6%	+	108.6%	+	0.0%	=	158.2%
OVERTIME	49.6%	+	108.6%	+	0.0%	=	158.2%
			FEE %	=	10.0%		

**BILLING INFORMATION**

**CALCULATION INFORMATION**

Name/Classification	Hourly Billing Rate			Effective Date of Hourly Rate		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
	Normal	OT (1.5 X)	OT (2.0 X)	From	To			

- Contract Manager's pre-approval is required for any addition of staff not listed on the cost proposal. The billing rates for these employees, including those that fall under general classifications, will be calculated and reimbursed based on their actual hourly rate on 07/01/2015. Future escalations, if any, will be calculated and reimbursed in accordance with the percentage escalations agreed to in this cost proposal.
- Hourly rates for new employees hired after the date of this cost proposal will not exceed (or shall be in line with) the rates of similar personnel listed on this cost proposal having similar experience.

SCHEDULE OF OTHER DIRECT COST ITEMS					
PRIME: HDR			SUBCONSULTANT		
DESCRIPTION OF ITEMS	UNIT	COST	DESCRIPTION OF ITEMS	UNIT	COST
Special Tooling			Special Tooling		
A. Reproduction Services	EA	At Cost	A. Reproduction Services	EA	
B. Plotting	EA	At Cost	B. Plotting	EA	
C. FedEx/US Postal/UPS Courier	EA	At Cost	C. FedEx/US Postal/UPS Courier	EA	
D. Courier Service	EA	At Cost	D. Courier Service	EA	
E. Vendor cost of services and products should be determined by competitive process			E. Vendor cost of services and products should be determined by competitive process		
Travel			Travel		
A. Mileage-Personal Vehicle	Mile	IRS Rate	A. Mileage-Personal Vehicle	Mile	Footnote 5
B. Travel/Per Diem		Footnote 5	B. Travel/Per Diem		Footnote 5
C. Vehicle Rental		At Cost	C. Vehicle Rental		

**IMPORTANT NOTES:**

1. List direct cost items with estimated costs. These costs should be competitive in their respective industries and supported with appropriate documentations.
2. Proposed items should be consistently billed directly to all clients (Commercial entities, Federal Govt., State Govt., and Local Govt. Agency), and not just when the client will pay for them as a direct cost.
3. Items when incurred for the same purpose, in like circumstance, should not be included in any indirect cost pool or in the overhead rate.
4. Items such as special tooling, will be reimbursed at actual cost with supporting documentation (invoice)
5. Travel related costs should be pre-approved by the contract manager, and is reimbursed in accordance to Caltrans Travel and Expense Claims Guidelines for Consultants.
6. If an item needs to be listed here as "tools of the trade" that is part of indirect cost and not applicable as a direct cost, note as Not Applicable (NA).



# Rates

## EXHIBIT A PENFIELD & SMITH BILLING RATES EFFECTIVE JANUARY 1, 2014

**Engineering**

Engineering Technician .....	\$85
Associate Technician .....	95
Senior Technician .....	105
Designer .....	125
Senior Designer .....	140
Assistant Engineer I .....	105
Assistant Engineer II .....	125
Associate Engineer .....	145
Senior Engineer I .....	160
Senior Engineer II .....	170
Principal Engineer .....	190

**Geomatics (Surveying & Mapping)**

Surveying Technician .....	\$105
Surveying Associate .....	145
Senior Surveyor .....	170
Principal Surveyor .....	190

One-Man Survey Crew .....	\$180
Prevailing Wage .....	200
Two-Man Survey Crew .....	240
Prevailing Wage .....	275

**Planning**

Assistant Planner .....	110
Associate Planner .....	130
Senior Planner I .....	155
Senior Planner II .....	165
Principal Planner .....	180

**Construction Management**

Construction Technician .....	\$95
Assistant Construction Manager .....	125
Associate Construction Manager .....	145
Senior Construction Manager I .....	160
Senior Construction Manager II .....	170
Principal Construction Manager .....	190

Construction Inspector .....	\$100
Prevailing Wage .....	125
Senior Construction Inspector .....	110
Prevailing Wage .....	130
Chief Inspector/Owner's Representative .....	120
Prevailing Wage .....	135

**General**

Technical/Clerical Support .....	\$75
Dry Utility Coordinator .....	150
Special Consultant .....	220
<i>(Principal with specialized skills in engineering, geomatics or planning)</i>	

**Expert Witness/Deposition Rates**

Court appearance – flat fee \$3,300/day  
 Depositions - \$400/hour including travel time  
 Supplementary work – 1.5 times the regular rate

Rapid Response = Minimum charge of four (4) hours at 1.5 times the regular rate

Out-of-town Survey Crew Travel = 1/2 times regular rate

Outside Consultant..... Cost + 15%

Reimbursable Expenses ..... Cost + 15%

In-house reimbursable expense rates available upon request.

*Note: Adjustments to rates are normally made on January 1<sup>st</sup>, however, Penfield & Smith reserves the right to make adjustments at any time.*



**ENGINEERING SERVICES**

Project Director.....	\$250.00/hr
Principal Engineer III.....	\$220.00/hr
Principal Engineer II.....	\$210.00/hr
Principal Engineer I.....	\$200.00/hr
Program Manager.....	\$200.00/hr
Senior Project Manager.....	\$190.00/hr
Project Manager.....	\$185.00/hr
Senior Engineer III.....	\$180.00/hr
Senior Engineer II.....	\$170.00/hr
Senior Engineer I.....	\$160.00/hr
Project Engineer IV/Technician IV.....	\$150.00/hr
Project Engineer III/Technician III.....	\$135.00/hr
Project Engineer II/Technician II.....	\$120.00/hr
Project Engineer I/Technician I.....	\$105.00/hr
Project Coordinator.....	\$85.00/hr
Engineering Assistant.....	\$75.00/hr

**ENVIRONMENTAL SERVICES**

Principal.....	\$225.00/hr
Senior Project Manager/Specialist II.....	\$210.00/hr
Senior Project Manager/Specialist I.....	\$200.00/hr
Environmental Specialist/Planner VI.....	\$180.00/hr
Environmental Specialist/Planner V.....	\$160.00/hr
Environmental Specialist/Planner IV.....	\$150.00/hr
Environmental Specialist/Planner III.....	\$140.00/hr
Environmental Specialist/Planner II.....	\$130.00/hr
Environmental Specialist/Planner I.....	\$120.00/hr
Analyst.....	\$100.00/hr
Planning Research Assistant.....	\$80.00/hr

**COASTAL PLANNING/POLICY SERVICES**

Senior Project Manager/Coastal Planner II.....	\$210.00/hr
Senior Project Manager/Coastal Planner I.....	\$200.00/hr
Environmental Specialist/Coastal Planner VI.....	\$190.00/hr
Environmental Specialist/Coastal Planner V.....	\$170.00/hr
Environmental Specialist/Coastal Planner IV.....	\$160.00/hr
Environmental Specialist/Coastal Planner III.....	\$150.00/hr
Environmental Specialist/Coastal Planner II.....	\$140.00/hr
Environmental Specialist/Coastal Planner I.....	\$130.00/hr

**ARCHAEOLOGICAL SERVICES**

Senior Project Manager/Archaeologist II.....	\$210.00/hr
Senior Project Manager/Archaeologist I.....	\$200.00/hr
Environmental Specialist/Archaeologist VI.....	\$180.00/hr
Environmental Specialist/Archaeologist V.....	\$160.00/hr
Environmental Specialist/Archaeologist IV.....	\$150.00/hr
Environmental Specialist/Archaeologist III.....	\$140.00/hr
Environmental Specialist/Archaeologist II.....	\$130.00/hr
Environmental Specialist/Archaeologist I.....	\$120.00/hr
Archaeologist Technician II.....	\$70.00/hr
Archaeologist Technician I.....	\$50.00/hr

**CONSTRUCTION MANAGEMENT SERVICES**

Principal/Manager.....	\$195.00/hr
Senior Construction Manager.....	\$180.00/hr
Senior Project Manager.....	\$160.00/hr
Construction Manager.....	\$150.00/hr
Project Manager.....	\$140.00/hr
Resident Engineer.....	\$140.00/hr
Construction Engineer.....	\$135.00/hr
On-site Owner's Representative.....	\$130.00/hr
Construction Inspector III.....	\$125.00/hr
Construction Inspector II.....	\$115.00/hr
Construction Inspector I.....	\$105.00/hr
Prevailing Wage Inspector.....	\$135.00/hr

**COMPLIANCE SERVICES**

Compliance Director.....	\$200.00/hr
Compliance Manager.....	\$140.00/hr
Compliance Project Coordinator.....	\$100.00/hr
Compliance Monitor.....	\$90.00/hr

**HYDROGEOLOGICAL SERVICES**

Principal.....	\$235.00/hr
Sr. Hydrogeologist III/Engineer III.....	\$200.00/hr
Sr. Hydrogeologist II/Engineer II.....	\$180.00/hr
Sr. Hydrogeologist I/Engineer I.....	\$165.00/hr
Hydrogeologist V/Engineer V.....	\$150.00/hr
Hydrogeologist IV/Engineer IV.....	\$130.00/hr
Hydrogeologist III/Engineer III.....	\$120.00/hr
Hydrogeologist II/Engineer II.....	\$110.00/hr
Hydrogeologist I/Engineer I.....	\$100.00/hr
Technician.....	\$100.00/hr

**DISTRICT MANAGEMENT & OPERATIONS**

District General Manager.....	\$175.00/hr
District Engineer.....	\$160.00/hr
Operations Manager.....	\$150.00/hr
District Secretary/Accountant.....	\$85.00/hr
Collections System Manager.....	\$95.00/hr
Grade V Operator.....	\$100.00/hr
Grade IV Operator.....	\$85.00/hr
Grade III Operator.....	\$80.00/hr
Grade II Operator.....	\$63.00/hr
Grade I Operator.....	\$55.00/hr
Operator in Training.....	\$40.00/hr
Collection Maintenance Worker II.....	\$55.00/hr
Collection Maintenance Worker I.....	\$40.00/hr

**OFFICE SERVICES**

*Technical/Drafting/CADD Services*

3D Graphic Artist.....	\$150.00/hr
Senior Designer.....	\$135.00/hr
Designer.....	\$125.00/hr
Assistant Designer.....	\$120.00/hr
GIS Specialist IV.....	\$150.00/hr
GIS Specialist III.....	\$140.00/hr
GIS Specialist II.....	\$130.00/hr
GIS Specialist I.....	\$120.00/hr
CADD Operator III.....	\$115.00/hr
CADD Operator II.....	\$110.00/hr
CADD Operator I.....	\$95.00/hr
CADD Drafter.....	\$85.00/hr
CADD Technician.....	\$75.00/hr

**SUPPORT SERVICES**

Technical Editor III.....	\$140.00/hr
Technical Editor II.....	\$125.00/hr
Technical Editor I.....	\$110.00/hr
Publications Assistant III.....	\$100.00/hr
Publications Assistant II.....	\$90.00/hr
Publications Assistant I.....	\$80.00/hr
Clerical Administration II.....	\$80.00/hr
Clerical Administration I.....	\$75.00/hr

**Forensic Engineering** – Court appearances, depositions, and interrogatories as expert witness will be billed at 2.00 times normal rates.

**Emergency and Holidays** – Minimum charge of two hours will be billed at 1.75 times the normal rate.

**Material and Outside Services** – Subcontractors, rental of special equipment, special reproductions and blueprinting, outside data processing and computer services, etc., are charged at 1.15 times the direct cost.

**Travel Expenses** – Mileage at current IRS allowable rates. Per diem where overnight stay is involved is charged at cost.

## 6 Hourly Rate Schedule

### CH2M HILL Professionals and Technicians\* 2014 Hourly Billing Rates

Classification	2014 Rate**
Principal-in-Charge	\$250
Principal Professional 2	\$232
Principal Professional 1	\$195
Sr. Professional 2	\$180
Sr. Professional 1	\$154
Project Professional 2	\$143
Project Professional 1	\$126
Staff Professional 2	\$103
Staff Professional 1	\$95
Engineering Technician	\$145
Technician	\$87
Office/Clerical	\$102

EXPENSES		
Expense Type	Estimating Method	Rate
Health & Safety Assessment***	Service Center	\$1.75
Auto Mileage	Travel	Current IRS Rate + 10%
Auto Rental	Travel	Actual + 10%
Other Travel (FTR Guidelines)	Travel	Actual + 10%
Equipment Rental;	Operating Expense	Actual + 10%
Postage/Freight	Operating Expense	Actual + 10%
Reprographics	Outside Service	Actual + 10%
Subcontractors	Outside Service	Actual + 10%

Notes:

\* Includes engineering, consulting, planner and scientist disciplines

\*\* These rates are effective January 1, 2014 through December 31, 2014

\*\*\* Assessment applies to all Health & Safety trained individuals

A markup of 10% shall be applied to all Other Direct Costs and Expenses

An additional premium of 25% will be added to the above rates for Expert Witness and Testimony Services

## EXHIBIT A-3

**SECTION 6: FEE SCHEDULE****CAROLLO ENGINEERS, INC.  
FEE SCHEDULE****As of January 1, 2014  
California**

	<u>Hourly Rate</u>
<b>Engineers/Scientists</b>	
Assistant Professional I	\$135.00
Assistant Professional II	150.00
Professional I	180.00
Professional II	195.00
Project Professional I	235.00
Project Professional II	250.00
Lead Project Professional I	250.00
Lead Project Professional II	265.00
Senior Professional	265.00
<b>Technicians</b>	
Technicians	115.00
Senior Technicians	162.00
<b>Support Staff</b>	
Document Processing / Clerical	102.00
<b>Project Equipment Communication Expense (PECE) Per DL Hour</b>	<b>11.70</b>
<b>Other Direct Expenses</b>	
Travel and Subsistence	at cost
Mileage at IRS Reimbursement Rate Effective January 1, 2014	\$.56 per mile
Subconsultant	cost + 10%
Other Direct Cost	cost + 10%
Expert Witness	Rate x 2.0

**AECOM**  
**FEE SCHEDULE FOR PROFESSIONAL SERVICES**  
**Effective January 1, 2014**

**Engineers, Planners, Architects, Scientists:**

Student Assistant	\$ 85.00 per hour
Assistant I	\$ 104.00 per hour
Assistant II	\$ 118.00 per hour
Associate	\$ 139.00 per hour
Senior I	\$ 166.00 per hour
Senior II	\$ 191.00 per hour
Principal	\$ 228.00 per hour
Company Officer	\$ 243.00 per hour
Special Consultant	\$ 189.00 per hour

**Construction Administration Personnel:**

Resident Project Representative	\$ 115.00 per hour
Senior Resident Project Representative	\$ 135.00 per hour
Resident Engineer	\$ 165.00 per hour
Construction Services Manager	\$ 217.00 per hour

**Technical Support Staff:**

Clerical/General Office	\$ 74.00 per hour
Administrative Specialist	\$ 88.00 per hour
Drafter/CADD Technician	\$ 77.00 per hour
Assistant CADD Operator	\$ 91.00 per hour
Designer/CADD Operator	\$ 102.00 per hour
Senior Designer/Design CADD Operator	\$ 118.00 per hour
Design/CADD Supervisor	\$ 132.00 per hour

**General Project Expenses <sup>1/</sup>**

8.5% of Labor

**Direct Project Expenses**

Other Reproduction (8 1/2 x11 / 11x17 Color)	\$1.15 / 1.50 per page
Plan Sheet Printing - In House Bond/Vellum/Mylar	\$3.00/4.00/7.00 per sheet
Subcontracted Services/Reproduction	Cost + 15%
Subcontracted or Subconsultant Services	Cost + 15%
Auto Mileage for Construction Phase Services	\$0.60 per mile
Travel & Subsistence (other than mileage)	Cost
Miscellaneous Materials	Cost + 15%

*If authorized by the Client, an overtime premium multiplier of 1.5 may be applied to the billing rate of hourly personnel who work overtime in order to meet a deadline which cannot be met during normal hours.*

*Applicable sales tax, if any, will be added to these rates. Invoices will be rendered monthly. Payment is due upon presentation. A late payment finance charge of 1.5% per month (but not exceeding the maximum rate allowable by law) will be applied to any unpaid balance commencing 30 days after the date of the original invoice.*

*Fee schedule is subject to change annually.*

<sup>1/</sup> *Includes mail, telephone, fax, office photo copies, personal computers and mileage (except as noted).*

## Summary

### Project Summary

Project Number	Project Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
<del>90001</del>	<del>Meritage Senior Living</del>	<del>660.00</del>	<del>0.00</del>	<del>660.00</del>
<a href="#">90010</a>	Crossroads Ctr at The Village 11-FDF	0.00	54,242.50	-54,242.50
<a href="#">90013</a>	Buellton Apartments 12-FDP-02	34,800.00	6,737.70	28,062.30
<del>90015</del>	<del>Live Oak Bowling Alley 13-FDP-03, 1</del>	<del>0.00</del>	<del>8,348.10</del>	<del>-8,348.10</del>
<a href="#">90017</a>	Village Park	0.00	375.00	-375.00
<a href="#">90019</a>	Hampton Inn & Suites 14-FDP-01, 14	35,000.00	8,182.50	26,817.50
<a href="#">90021</a>	Village Capital Pacific Townhomes T	80,000.00	17,387.50	62,612.50
<a href="#">90024</a>	Tilton Racing 14-FDP-04	0.00	2,810.00	-2,810.00
<a href="#">90025</a>	Harry Poor-63,65, & 67 Ind Way Vac	18,380.50	5,837.50	12,543.00
<a href="#">90026</a>	Terravant Annex 14-FDP-05	975.42	0.00	975.42
<del>90029</del>	<del>Appeal Bowling Alley - 15-AP-03</del>	<del>1,320.00</del>	<del>502.60</del>	<del>817.40</del>
<del>90031</del>	<del>Appeal Bowling Alley - (15-AP-04)</del>	<del>0.00</del>	<del>381.90</del>	<del>-381.90</del>
<b>Project Totals:</b>		<b>171,135.92</b>	<b>104,805.30</b>	<b>66,330.62</b>

### Group Summary

Group	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
Private Projects	171,135.92	104,805.30	66,330.62
<b>Group Totals:</b>	<b>171,135.92</b>	<b>104,805.30</b>	<b>66,330.62</b>

### Type Summary

Type	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
Private Projects	171,135.92	104,805.30	66,330.62
<b>Type Totals:</b>	<b>171,135.92</b>	<b>104,805.30</b>	<b>66,330.62</b>

Projects redlined because costs relate to vendors other than MNS, for example, Planning and Legal services only.

90010



201 N. Calle Cesar Chavez, Suite 300  
Santa Barbara, CA 93103

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

January 18, 2016

Project No: CIBUE.110003.00

Invoice No: 66466

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards

Project Manager Jeffrey Edwards

Project CIBUE.110003.00

Crossroads Center at the Village; Track No. 31,055- Acct# 001-216-2825-000-  
Cust #119 90010070

001-22416

**Professional Services for the Period: December 1, 2015 to December 31, 2015**

**Professional Personnel**

		Hours	Rate	Amount
Supervising Surveyor				
Reading, Edward	12/15/2015	1.00	150.00	150.00
Reading, Edward	12/16/2015	2.00	150.00	300.00
Permit Engineer				
Snell, Craig	12/4/2015	1.00	125.00	125.00
Snell, Craig	12/7/2015	1.00	125.00	125.00
Snell, Craig	12/8/2015	1.00	125.00	125.00
Snell, Craig	12/18/2015	1.00	125.00	125.00
Snell, Craig	12/22/2015	1.00	125.00	125.00
Snell, Craig	12/28/2015	2.00	125.00	250.00
Snell, Craig	12/30/2015	2.00	125.00	250.00
City Inspector				
Lemmon, Philip	12/1/2015	8.00	125.00	1,000.00
Lemmon, Philip	12/1/2015 Ovt	2.00	187.50	375.00
Lemmon, Philip	12/2/2015	8.00	125.00	1,000.00
Lemmon, Philip	12/2/2015 Ovt	2.00	187.50	375.00
Lemmon, Philip	12/3/2015	5.00	125.00	625.00
Lemmon, Philip	12/6/2015	7.00	125.00	875.00
Lemmon, Philip	12/7/2015	8.00	125.00	1,000.00
Lemmon, Philip	12/7/2015 Ovt	2.00	187.50	375.00
Lemmon, Philip	12/8/2015	8.00	125.00	1,000.00
Lemmon, Philip	12/8/2015 Ovt	2.00	187.50	375.00
Lemmon, Philip	12/9/2015	8.00	125.00	1,000.00
Lemmon, Philip	12/9/2015 Ovt	2.00	187.50	375.00
Lemmon, Philip	12/10/2015	5.00	125.00	625.00
Lemmon, Philip	12/13/2015	8.00	125.00	1,000.00
Lemmon, Philip	12/13/2015 Ovt	2.00	187.50	375.00
Lemmon, Philip	12/14/2015	8.00	125.00	1,000.00
Lemmon, Philip	12/14/2015 Ovt	2.00	187.50	375.00

**PLEASE REMIT TO:** 201 N. Calle Cesar Chavez, Suite 300, Santa Barbara, CA 93103 | (805) 692-6921 | FAX (805) 692-6931  
**THIS INVOICE IS DUE AND PAYABLE WITHIN 10 DAYS OF PRESENTATION.** Accounts not paid in full within 30 days will be assessed a monthly late payment charge, which will be the lesser of one and one-half percent (1.5%) per month or a monthly charge not to exceed the maximum legal rate.

90010

Project	CIBUE.110003.00	Crossroads Center at the Village			Invoice	66466
Lemmon, Philip		12/15/2015	8.00	125.00	1,000.00	
Lemmon, Philip		12/15/2015 Ovt	2.00	187.50	375.00	
Lemmon, Philip		12/16/2015	8.00	125.00	1,000.00	
Lemmon, Philip		12/16/2015 Ovt	2.00	187.50	375.00	
Lemmon, Philip		12/17/2015	6.00	125.00	750.00	
Lemmon, Philip		12/20/2015	8.00	125.00	1,000.00	
Lemmon, Philip		12/20/2015 Ovt	2.00	187.50	375.00	
Lemmon, Philip		12/21/2015	8.00	125.00	1,000.00	
Lemmon, Philip		12/21/2015 Ovt	2.00	187.50	375.00	
Lemmon, Philip		12/22/2015	8.00	125.00	1,000.00	
Lemmon, Philip		12/22/2015 Ovt	2.00	187.50	375.00	
Lemmon, Philip		12/23/2015	6.00	125.00	750.00	
Lemmon, Philip		12/28/2015	7.00	125.00	875.00	
Lemmon, Philip		12/29/2015	8.00	125.00	1,000.00	
Lemmon, Philip		12/29/2015 Ovt	2.00	187.50	375.00	
Lemmon, Philip		12/30/2015	6.00	125.00	750.00	
Lipp, Dale		12/1/2015	5.00	125.00	625.00	
Lipp, Dale		12/2/2015	3.00	125.00	375.00	
Lipp, Dale		12/3/2015	2.50	125.00	312.50	
Lipp, Dale		12/4/2015	4.00	125.00	500.00	
Lipp, Dale		12/14/2015	1.50	125.00	187.50	
Lipp, Dale		12/15/2015	2.00	125.00	250.00	
Lipp, Dale		12/16/2015	2.50	125.00	312.50	
Lipp, Dale		12/17/2015	.50	125.00	62.50	
Lipp, Dale		12/18/2015	1.00	125.00	125.00	
Lipp, Dale		12/21/2015	1.50	125.00	187.50	
Lipp, Dale		12/22/2015	1.50	125.00	187.50	
Lipp, Dale		12/23/2015	2.00	125.00	250.00	
Lipp, Dale		12/24/2015	1.00	125.00	125.00	
Lipp, Dale		12/29/2015	1.00	125.00	125.00	
Lipp, Dale		12/30/2015	1.00	125.00	125.00	
Totals			214.00		28,450.00	
<b>Total Labor</b>						<b>28,450.00</b>
					<b>Current Invoice Amount</b>	<b>\$28,450.00</b>

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90010



201 N. Calle Cesar Chavez, Suite 300  
Santa Barbara, CA 93103

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

January 18, 2016

Project No: CIBUE.110003.00

Invoice No: 66466

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards

Project Manager Jeffrey Edwards

Project CIBUE.110003.00 Crossroads Center at the Village; Track No. 31,055- Acct# 001-216-2825-000  
Cust #119

**Professional Services for the Period: December 1, 2015 to December 31, 2015**

**Professional Personnel**

Charges include services for the following: inspections, construction oversight, plan review, project permitting operations; communications with City Staff and Development Team; preparation for and attendance at meetings:

- Nightwork construction – 36" Storm installation and Traffic Control Operations: Commenced operations within Caltrans ROW, special operations required at high pressure gas main; placement of trench plates and cold mix; trench backfill operations; temporary paving operations; communications and coordination with Traffic Control Team and Staff; communications and coordination with Contractor, City, and business owners; coordination and communication with Caltrans. Follow-up with traffic control submittals.
- On-site utilities/Southeast corner improvements – Continued 36" RCP storm drain improvements. Observations of work at Hwy 246 drop inlet tie-in. Work modified at this location to eliminate R/R of existing drop inlet. Caltrans inspection performed. Follow-up with increase in east perimeter wall height. Work performed to bring wall height to minimum requirements, ~8' above adjacent grade. Backfill operations; storm drainage improvement installation; finish grading for Pad 'E' TCO.
- On-site storm drain – commenced operations for excavation of and installation of storm drain improvements at and near the north Valley Vineyard Circle/McMurray Road intersection.
- Valley Vineyard Circle – Continued installation of sewer mainline; backfill operations.
- N. McMurray Road – Fire Hydrant Installation – review and respond to RFI from J&S due to error in fire hydrant placement. Miscommunication between Surveyor and Construction Team regarding staking information. Commenced removal operations; 10" ACP watermain.
- Continue Communications/Discussions regarding request for Temporary Certificate of Occupancy for Pad 'E'. Overview of checklist of outstanding items for Development Team. Follow-up inspections and site meetings to review punch-list items and grading/drainage requirements for TCO; coordinated with City Planning, SB County and Development Team for issuance of TCO. Noted outstanding Engineering Items to be completed prior to CO for Starbucks.
- Communications/Discussions and follow-up regarding Pad 'F' revisions and associated impacts to utility installations. Brief overview of potential conflicts due to locations of grease traps and PG&E improvements. Storm drain inlet installations.
- Communications/Discussions and follow-up regarding Grant of Easement Documentation.
- Commence and Complete review of portions of the submitted Traffic Control Plans; responses to RFIs and 'Notifications' for nightwork construction and Weekly Traffic Control operations. Communications/discussions/observations with Development Team and/or City Team regarding construction operations, traffic control, traffic control plans, project revisions/modifications, and permitting. Follow-up review and communications regarding construction scheduling for Christmas/New Year's holiday weekends. Communications with Caltrans.
- Respond to Citizen complaints, Staff and/or City Council communications as needed.
- General construction and storm water oversight. Inspection service management.

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90013



201 N. Calle Cesar Chavez, Suite 300  
Santa Barbara, CA 93103

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

January 18, 2016

Project No: CIBUE.121089.00

Invoice No: 66468

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards

Project Manager Jeffrey Edwards

Project CIBUE.121089.00 2nd Street Chumash Apartments; Acct# 001-216-2825-000 Cust #122 90013070

Charges include services for the following: inspections, construction oversight, plan review, project permitting operations; communications with City Staff and Development Team; preparation for and attendance at meetings:

Sewer Construction: Communications, Discussions, and follow-up to field observations: Existing mainline blocked – Additional work performed by City forces to clear line of blockages; Inspections and observations of excavation for and installation of manhole bases – tie-ins to existing City 8" VCP mainline; follow-up discussions regarding installation of sewer lateral connection for proposed mixed-use building during the underground phase of construction;

Permitting review and preparation for off-site PIPs.

Prepare documents as needed, and attend meetings/tel-conferences as needed for construction updates, permitting, plan reviews, construction oversight, and construction operations.

Review, research, and respond to RFIs. Coordinate distribution of information with D. Townsend and Engineer. Information regarding backflow devices/pressure reducers for high pressure zone of water system; r/r of leaking fire hydrant on 2nd Street, temporary water supply location;

Prepare and Distribute Building Permit Release Memo

**Professional Services for the Period: December 1, 2015 to December 31, 2015**

**Professional Personnel**

		Hours	Rate	Amount
Permit Engineer				
Snell, Craig	12/1/2015	2.00	125.00	250.00
Snell, Craig	12/2/2015	3.00	125.00	375.00
Snell, Craig	12/3/2015	4.00	125.00	500.00
Snell, Craig	12/4/2015	4.00	125.00	500.00
Snell, Craig	12/7/2015	2.00	125.00	250.00
Snell, Craig	12/8/2015	2.00	125.00	250.00
Snell, Craig	12/9/2015	1.00	125.00	125.00
Snell, Craig	12/10/2015	3.00	125.00	375.00
Snell, Craig	12/11/2015	2.00	125.00	250.00
Snell, Craig	12/14/2015	2.00	125.00	250.00
Snell, Craig	12/15/2015	2.00	125.00	250.00
Snell, Craig	12/16/2015	2.00	125.00	250.00
Snell, Craig	12/29/2015	1.00	125.00	125.00
Snell, Craig	12/30/2015	2.00	125.00	250.00

**PLEASE REMIT TO:** 201 N. Calle Cesar Chavez, Suite 300, Santa Barbara, CA 93103 | (805) 692-6921 | FAX (805) 692-6931  
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90013

Project	CIBUE.121089.00	2nd Street Chumash Apartments		Invoice	66468
City Inspector					
Lipp, Dale		12/2/2015	2.00	125.00	250.00
Lipp, Dale		12/3/2015	3.00	125.00	375.00
Lipp, Dale		12/16/2015	.25	125.00	31.25
Lipp, Dale		12/31/2015	.25	125.00	31.25
	Totals		37.50		4,687.50
	<b>Total Labor</b>				<b>4,687.50</b>
				<b>Current Invoice Amount</b>	<b>\$4,687.50</b>

**Outstanding Invoices**

Number	Date	Balance
66262	11/20/2015	2,437.50
66383	12/15/2015	3,932.50
<b>Total</b>		<b>6,370.00</b>

**PLEASE REMIT TO:** 201 N. Calle Cesar Chavez, Suite 300, Santa Barbara, CA 93103 | (805) 692-6921 | FAX (805) 692-6931  
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90017



201 N. Calle Cesar Chavez, Suite 300  
Santa Barbara, CA 93103

000326

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

December 15, 2015

Project No: CIBUE-140157.00  
Invoice No: 66385

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards  
Project Manager Jeffrey Edwards

Project CIBUE.140157.00 Neighborhood Park at the Village; Acct# 001-216-2825-000 Cust #127  
Charges include services for the following: plan review, project permitting, preparation for and attendance at meetings and communications with Staff and/or Development Team:

Complete review of revised plans.  
Prepare Permit and Special Provisions for review by Development Team.  
Prepare additional documents as needed, and attend meetings/tel-conferences as needed for permitting and plan reviews.  
Respond to City Staff and/or Development Team inquiries as necessary.

**Professional Services for the Period: November 1, 2015 to November 30, 2015**

Level 2 TASK01 Municipal Services

**Professional Personnel**

			Hours	Rate	Amount	
Deputy City Engineer						
Edwards, Jeffrey	11/23/2015		2.00	185.00	370.00	
Permit Engineer						
Snell, Craig	11/16/2015		1.00	125.00	125.00	
Snell, Craig	11/17/2015		6.00	125.00	750.00	
Snell, Craig	11/18/2015		2.00	125.00	250.00	
Totals			11.00		1,495.00	
<b>Total Labor</b>						<b>1,495.00</b>
				<b>Level 2 Subtotal</b>		<b>\$1,495.00</b>
				<b>Current Invoice Amount</b>		<b>\$1,495.00</b>

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90019



201 N. Calle Cesar Chavez, Suite 300  
Santa Barbara, CA 93103

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

January 18, 2016

Project No: CIBUE.140183.00

Invoice No: 66470

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards

Project Manager Jeffrey Edwards

Project CIBUE.140183.00 Hampton Inn; Acct# 001-216-2825-000 Cust #129

001-22416

90019 070

Charges include services for the following: inspections, construction oversight, plan review, project permitting operations; communications with City Staff and Development Team; preparation for and attendance at meetings:

Communications, Discussions, and follow-up to field observations: 6" sewer lateral saddle connection into existing 8" City mainline. Problems noted with flow of existing mainline. Coordination with Development Team and City for clearing and assessment of existing 8" mainline. Follow-up to concerns regarding operation of water system and potential line contamination. Developer to delay installation of remaining off-site water improvements. BacT sampling will be required.

Met with Verizon and B. Nelson regarding Verizon vault not shown on plans, but is well within the McMurray widening section. A new vault and lid required. Development Team to coordinate permitting/construction with Verizon.

Prepare documents as needed, and attend meetings/tel-conferences as needed for construction updates, permitting, plan reviews, construction oversight, and construction operations: Building Permit Release Memo; off-site PIPs; sewer lateral construction; water system improvements.

Review, research, and respond to RFIs. Coordinate distribution of information with B. Nelson: McMurray Road TI, 'R' Value, and structural section thickness/design requirements due to grading operations over existing 10" ACP water main.

Respond to Citizen and/or City Staff inquiries and/or complaints as necessary.

**Professional Services for the Period: December 1, 2015 to December 31, 2015**

**Professional Personnel**

		Hours	Rate	Amount
Assistant City Engineer				
Yankee, Kent	12/1/2015	.50	160.00	80.00
Yankee, Kent	12/14/2015	1.00	160.00	160.00
Permit Engineer				
Snell, Craig	12/1/2015	3.00	125.00	375.00
Snell, Craig	12/4/2015	1.00	125.00	125.00
Snell, Craig	12/4/2015 Ovt	1.00	187.50	187.50
Snell, Craig	12/8/2015	1.00	125.00	125.00
Snell, Craig	12/14/2015	2.00	125.00	250.00
Snell, Craig	12/16/2015	2.00	125.00	250.00
Snell, Craig	12/17/2015	1.00	125.00	125.00
Snell, Craig	12/18/2015	5.00	125.00	625.00
Snell, Craig	12/29/2015	4.00	125.00	500.00
Snell, Craig	12/31/2015	2.00	125.00	250.00

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90019

Project	CIBUE.140183.00	Hampton Inn			Invoice	66470
City Inspector						
Lipp, Dale		12/16/2015	.50	125.00	62.50	
Lipp, Dale		12/22/2015	.50	125.00	62.50	
Lipp, Dale		12/29/2015	2.50	125.00	312.50	
Lipp, Dale		12/31/2015	1.00	125.00	125.00	
	Totals		28.00		3,615.00	
	<b>Total Labor</b>					<b>3,615.00</b>

**Current Invoice Amount**      **\$3,615.00**

**Outstanding Invoices**

Number	Date	Balance
66264	11/20/2015	2,872.50
66386	12/15/2015	3,870.00
<b>Total</b>		<b>6,742.50</b>

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90021



201 N. Calle Cesar Chavez, Suite 300  
Santa Barbara, CA 93103

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

January 18, 2016  
Project No: CIBUE.140314.00  
Invoice No: 66472

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards  
Project Manager Jeffrey Edwards

001-22416  
90021 070

Project CIBUE.140314.00 Village Townhomes; Acct# 001-216-2825-000 Cust #131  
Charges include services for the following: inspections, construction oversight, plan review, map review, project permitting, preparation for and attendance at meetings:

Construction operations: Excavation for, construction of, and backfill for Public Sewer mainlines and manholes; Excavation for, installation of, and backfill for Public Water System; including research and review for RFI from DPDG regarding manifold construction;  
Follow-up and response to RFI from G. Moores regarding designation of on-site sewer system. Request that on-site sewer system be a 'Public' system dedicated to the City. Follow-up communications with G. Moores and R. Hess.  
Prepare documents as needed, and attend meetings/tel-conferences as needed for construction updates, permitting, plan reviews, and construction operations.  
Perform research and response(s) to RFIs submitted by Development Team for water service manifold construction (materials changes, installation modifications, City Standard modifications); Parking lot design modifications; Public water system design modifications (per Fire Department Response to phased construction for model units, Bldgs 12 and 13.  
Respond to Citizen and/or City Staff inquiries and/or complaints as necessary.

**Professional Services for the Period: December 1, 2015 to December 31, 2015**

**Professional Personnel**

		Hours	Rate	Amount
Principal Surveyor				
Reinhardt, Mark	12/22/2015	.50	185.00	92.50
Reinhardt, Mark	12/28/2015	1.00	185.00	185.00
Reinhardt, Mark	12/30/2015	1.00	185.00	185.00
Supervising Surveyor				
Reading, Edward	12/11/2015	1.00	150.00	150.00
Permit Engineer				
Snell, Craig	12/1/2015	2.00	125.00	250.00
Snell, Craig	12/2/2015	2.00	125.00	250.00
Snell, Craig	12/3/2015	2.00	125.00	250.00
Snell, Craig	12/4/2015	3.00	125.00	375.00
Snell, Craig	12/7/2015	4.00	125.00	500.00
Snell, Craig	12/8/2015	4.00	125.00	500.00
Snell, Craig	12/9/2015	4.00	125.00	500.00
Snell, Craig	12/10/2015	2.00	125.00	250.00
Snell, Craig	12/11/2015	3.00	125.00	375.00
Snell, Craig	12/15/2015	2.00	125.00	250.00
Snell, Craig	12/16/2015	2.00	125.00	250.00

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90021

Project	CIBUE.140314.00	Village Townhomes			Invoice	66472
Snell, Craig		12/17/2015	2.00	125.00	250.00	
Snell, Craig		12/24/2015	1.00	125.00	125.00	
Snell, Craig		12/30/2015	2.00	125.00	250.00	
Snell, Craig		12/31/2015	4.00	125.00	500.00	
City Inspector						
Lipp, Dale		12/1/2015	3.00	125.00	375.00	
Lipp, Dale		12/2/2015	3.00	125.00	375.00	
Lipp, Dale		12/3/2015	2.50	125.00	312.50	
Lipp, Dale		12/4/2015	2.00	125.00	250.00	
Lipp, Dale		12/14/2015	2.00	125.00	250.00	
Lipp, Dale		12/15/2015	5.75	125.00	718.75	
Lipp, Dale		12/16/2015	4.50	125.00	562.50	
Lipp, Dale		12/17/2015	6.00	125.00	750.00	
Lipp, Dale		12/18/2015	3.00	125.00	375.00	
Lipp, Dale		12/21/2015	1.50	125.00	187.50	
Lipp, Dale		12/22/2015	2.00	125.00	250.00	
Lipp, Dale		12/23/2015	2.00	125.00	250.00	
Lipp, Dale		12/24/2015	1.00	125.00	125.00	
Lipp, Dale		12/28/2015	1.50	125.00	187.50	
Lipp, Dale		12/29/2015	1.00	125.00	125.00	
Lipp, Dale		12/30/2015	2.50	125.00	312.50	
Lipp, Dale		12/31/2015	1.00	125.00	125.00	
Administrative Assistant						
Abbott, Estellita		12/23/2015	1.00	70.00	70.00	
Abbott, Estellita		12/30/2015	1.00	70.00	70.00	
	Totals		88.75		11,158.75	
	<b>Total Labor</b>					<b>11,158.75</b>
				<b>Current Invoice Amount</b>		<b>\$11,158.75</b>

**Outstanding Invoices**

Number	Date	Balance
66266	11/20/2015	8,867.50
66388	12/15/2015	12,262.50
<b>Total</b>		<b>21,130.00</b>

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90024



201 N. Calle Cesar Chavez, Suite 300  
Santa Barbara, CA 93103

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

January 18, 2016

Project No: CIBUE.150087.00

Invoice No: 66474

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards

Project Manager Jeffrey Edwards

Project CIBUE.150087.00 Tilton Engineering Development; Acct# 001-216-2825-000 Cust #134 90024 070

Charges include services for the following: plan review, project permitting operations; communications with City Staff and Development Team; preparation for and attendance at meetings:

Communications, Discussions, and follow-up to RFIs regarding permitting and plan review status.  
Follow-up and provide assistance/direction for demo permit requirements. Communications with City and County Staff for clarification of requirements and directions for work to proceed.  
Follow-up discussions regarding new water service locations and timing of work.  
Respond to Staff inquiries as necessary.

**Professional Services for the Period: December 1, 2015 to December 31, 2015**

**Professional Personnel**

		Hours	Rate	Amount
Permit Engineer				
Snell, Craig	12/2/2015	1.00	125.00	125.00
Snell, Craig	12/10/2015	1.00	125.00	125.00
Snell, Craig	12/11/2015	1.00	125.00	125.00
Snell, Craig	12/15/2015	1.00	125.00	125.00
Snell, Craig	12/16/2015	1.00	125.00	125.00
Snell, Craig	12/22/2015	2.00	125.00	250.00
Snell, Craig	12/28/2015	1.00	125.00	125.00
Snell, Craig	12/29/2015	1.00	125.00	125.00
Snell, Craig	12/30/2015	1.00	125.00	125.00
City Inspector				
Lipp, Dale	12/21/2015	5.00	125.00	625.00
Lipp, Dale	12/22/2015	4.00	125.00	500.00
Lipp, Dale	12/23/2015	4.00	125.00	500.00
Lipp, Dale	12/24/2015	2.00	125.00	250.00
Lipp, Dale	12/28/2015	2.50	125.00	312.50
Lipp, Dale	12/29/2015	3.50	125.00	437.50
Lipp, Dale	12/30/2015	4.50	125.00	562.50
Lipp, Dale	12/31/2015	1.00	125.00	125.00
Totals		36.50		4,562.50
<b>Total Labor</b>				<b>4,562.50</b>

**Current Invoice Amount \$4,562.50**

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90024

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Project	CIBUE.150087.00	Tilton Engineering Development	Invoice	66474
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**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
66268	11/20/2015	2,310.00
66390	12/15/2015	560.00
<b>Total</b>		<b>2,870.00</b>

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90025



201 N. Calle Cesar Chavez, Suite 300  
Santa Barbara, CA 93103

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

January 18, 2016

Project No: CIBUE.150238.00

Invoice No: 66476

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards  
Project Manager Jeffrey Edwards  
Project CIBUE.150238.00

001-22416

Poor Development - Drainage Improvements; Acct# 001-216-2825-000 Cust #135 90025 070

Charges include services for the following: construction inspections; communications with City Staff and Development Team; preparation for and attendance at meetings:

- Construction inspections: Retaining Wall construction – foundation excavation, rebar placement, inlet and outlet headwalls; grout placement; commencement of storm drain installation.
- Review, research, and respond to RFIs from C. Small and/or contractor.
- Respond to Staff inquiries as necessary.

**Professional Services for the Period: December 1, 2015 to December 31, 2015**

**Professional Personnel**

		Hours	Rate	Amount
Assistant City Engineer				
Yankee, Kent	12/14/2015	.50	160.00	80.00
Permit Engineer				
Snell, Craig	12/3/2015	1.00	125.00	125.00
Snell, Craig	12/9/2015	1.00	125.00	125.00
City Inspector				
Lipp, Dale	12/14/2015	.50	125.00	62.50
Lipp, Dale	12/15/2015	.25	125.00	31.25
Lipp, Dale	12/16/2015	.25	125.00	31.25
Lipp, Dale	12/17/2015	1.50	125.00	187.50
Totals		5.00		642.50
<b>Total Labor</b>				<b>642.50</b>

**Current Invoice Amount**

**\$642.50**

**Outstanding Invoices**

Number	Date	Balance
66270	11/20/2015	2,000.00
66392	12/15/2015	812.50
<b>Total</b>		<b>2,812.50</b>

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90026



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Santa Barbara, CA 93103

ENGINEERING  
PLANNING  
SURVEYING  
CONSTRUCTION MANAGEMENT

April 21, 2015  
Project No: CIBUE.150085.00  
Invoice No: 65429

Mr. Marc Bierdzinski  
City Manager  
City of Buellton  
107 West Highway 246  
Buellton, CA 93427

Principal Jeffrey Edwards  
Project Manager Jeffrey Edwards  
Project CIBUE.150085.00 Terravant Annex Building Project; Account No.001-216-2825-000

Charges include meeting and overview with applicant regarding project, submittal requirements and design guidelines. Response to applicant's additional request for information.

**Professional Services for the Period: March 1, 2015 to March 31, 2015**

**Professional Personnel**

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Permit Engineer					
Snell, Craig	3/17/2015	3.00	125.00	375.00	
Snell, Craig	3/27/2015	2.00	125.00	250.00	
Totals		5.00		625.00	
<b>Total Labor</b>					<b>625.00</b>
			<b>Current Invoice Amount</b>		<b>\$625.00</b> ✓

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**CITY OF BUELLTON**  
City Council Agenda Staff Report

City Manager Review: MPB  
Council Agenda Item No.: 6

To: The Honorable Mayor and City Council

From: Carolyn Galloway-Cooper, Finance Director

Meeting Date: February 25, 2016

Subject: Review of Comprehensive Annual Financial Report (CAFR) for  
Fiscal Year Ending June 30, 2015

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**BACKGROUND**

Staff is pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year July 1, 2014 through June 30, 2015. Although submitted to the Mayor and City Council for consideration, the CAFR is also intended to provide relevant financial information to the residents of Buellton, taxpayers, creditors, investors and other interested parties.

The CAFR was prepared at the request of the City Manager to ensure a more comprehensive financial presentation of the City's fiscal position which provides a broader scope than the basic audited financial statements prepared in the past. In fiscal years 2012-13 and 2013-14, the City won an award for the CAFR. We will continue to prepare and submit the CAFR to the Government Finance Officers Association in anticipation of receiving the Certificate of Achievement for Excellence in Financial Reporting each year.

The City contracted with JJACPA, Inc., a Certified Public Accountant licensed to practice in the State of California, to perform the annual independent audit. The auditors expressed an opinion that the City's financial statements for fiscal year 2014-2015 are fairly stated in conformity with accounting principles generally accepted in the United States. This is the most favorable conclusion and is commonly known as an "unmodified" or "clean" opinion. The independent auditor's report is included in the Financial Section of this report.

The CAFR is organized into three sections:

- The Introductory Section is intended to familiarize the reader with the organizational structure of the City, the nature and scope of City services and specifics of the City's legal operating environment.

- The Finance Section includes Management's Discussion & Analysis, Basic Financial Statements, Notes to the Basic Financial Statements include the government-wide financial statements that present an overview of the City's entire financial operations and the fund financial statements that present financial information for each of the City's major funds, non-major governmental funds, as well as propriety funds, internal service funds and fiduciary funds. This section also contains the independent auditor's report on the Basic Financial Statements.
- The Statistical Section presents up to ten year of detailed statistical data on the City's financial trends, revenue capacity, debt capacity, demographic and economic financial statements and note disclosures.

### **FISCAL IMPACT**

There is no fiscal impact to the City as a result of approving the 2014-15 CAFR.

### **RECOMMENDATION**

That the City Council review and file the Comprehensive Annual Financial Report for Fiscal Year ending June 30, 2015.

### **ATTACHMENT**

Attachment 1 – Comprehensive Annual Financial Report for June 30, 2015



**2015**

# **Comprehensive Annual Financial Report**

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Buellton City Hall Drought Resistant Landscape

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**Fiscal Year Ended June 30, 2015  
Buellton, California**

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2015

# Comprehensive Annual Financial Report

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**Fiscal Year Ended June 30, 2015**  
**Buellton, California**

Prepared by:

**Carolyn Galloway-Cooper, CPA**  
**Finance Director**

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**City of Buellton, California  
 Comprehensive Annual Financial Report  
 For the year ended June 30, 2015**

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**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2015**

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**City of Buellton, California**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2015**

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# City of Buellton

January 29, 2016

To the Honorable Mayor, Members of the City Council and Citizens of the City of Buellton:

We are pleased to present the Comprehensive Annual Financial Report (“CAFR”) of the City of Buellton (“City”) for the fiscal year July 1, 2014 through June 30, 2015. Although submitted to the Mayor and City Council (“Council”) for consideration, the CAFR is also intended to provide relevant financial information to the residents of Buellton, taxpayers, creditors, investors and other interested parties.

The letter of transmittal provides a non-technical summary of City finances, services, achievements and economic prospects. We ask that readers who wish a more detailed discussion of the City’s financial results refer to Management’s Discussion & Analysis (“MD&A”). State law requires that every general purpose local government publish, within twelve months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2015.

The City Administration is responsible for the accuracy of the information contained in this report, the adequacy of its disclosures and the fairness of its presentation. We believe this CAFR to be complete and reliable in all material respects. To provide a reasonable basis for making this representation, we have established a comprehensive system of internal controls designed to protect City assets from loss to identify and record transactions accurately, and to compile the information necessary to produce financial statements in conformity with generally accepted accounting principles.

The City contracted with JJACPA, Inc., a Certified Public Accountant licensed to practice in the State of California, to perform the annual independent audit. The auditors expressed an opinion that the City’s financial statements for fiscal year 2014-2015 are fairly stated in conformity with accounting principles generally accepted in the United States. This is the most favorable conclusion and is commonly known as an “unmodified” or “clean” opinion. The independent auditor’s report is included in the Financial Section of this report.

## **REPORTING ENTITY**

The City of Buellton has operated under the Council-Manager form of government since 1992. The Mayor and Council form the legislative body that represents the community and is empowered to formulate citywide policy. Council members serve four-year terms, with three members elected every two years. The Mayor is appointed by the Council but will change because the voters recently passed a measure that requires the Mayor to be elected for a two-year term starting in 2016. The City Manager is appointed by the Council and serves as the chief administrative officer of the organization responsible for the administration of City affairs, day-to-day operations and implementation of Council policies. In addition to the City Manager, the City Attorney is appointed by and reports directly to the Council.

## Letter of Transmittal (Continued)

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The City of Buellton, California incorporated in 1992 and is in the central coast part of the state in the Santa Ynez Valley. It is located at the regional intersection of Highways 101 and 246 about 45 miles North of the City of Santa Barbara. Buellton occupies an area of 1.6 miles and serves a population of about 4,900 consisting of 1,800 households within the City. Thousands of travelers have come to know Buellton as the Home of the Original Split Pea Soup, giving credit to Anderson's Split Pea Soup Restaurant. The City is surrounded by cattle ranches, the beautiful Santa Ynez Mountains, vineyards and wineries. No longer merely a crossroads stop for tourists and travelers, the City has evolved into a highly desirable place to live and work. Buellton's scenic biking routes, hiking trails and wine trails are a popular recreational attraction. The botanical gardens at Riverview Park are a picturesque vista for locals and tourists alike.

The City of Buellton provides a full range of services, including police and fire protection; refuse collection; off-street parking; building inspections; licenses and permits; the construction and maintenance of highways, streets, and other infrastructure; recreational and cultural activities; library services; low-income housing; and transit services. The City contracts with the County of Santa Barbara for Police and Fire services. Refuse collection services are under contract with Marborg Industries. Water distribution and sanitary sewer services are provided through departments of the City of Buellton and are maintained as separate funds in the proprietary section of these financial statements.

The CAFR includes all funds of the City, as well as all governmental organizations and activities for which the Council has financial accountability. These organizations include the Successor Agency to the Redevelopment Agency of the City of Buellton.

### ECONOMIC CONDITION AND FISCAL OUTLOOK

Fiscal year 2014-15 ended with a continued solid growth in a number of revenue categories such as Sales Tax and Transient Occupancy Tax. With revenue increases from a stronger economy and the careful management of expenses, the City's budget continued to be on target in 2014-15. Transient Occupancy Tax increased due to increased occupancy rates. The City experienced strong sales tax revenue increases in Auto and Transportation and Building and Construction. The Business and Industry category outpaced all groups, rising over 50 percent. Other categories such as property tax measured slightly lower than expected at 97 percent of budget. Future growth is anticipated in this category with an approved housing development at the City's Crossroads location. The Village Town Homes will include 156-unit townhome project, and a senior citizen apartment complex and commercial development will be coming on-line in the near future.

The 2014-15 Adopted Budget was developed with the assumption of continued economic strength. Economic indicators and actual revenue performance supported this assumption during 2014-15. The City Council adopted a balanced budget which anticipated an operating budget maintaining City services and allowing for incremental increases in employee compensation. The City prioritized funding Buellton library services with a contribution to the Lompoc Library System. The oversight of the library will change from Lompoc to the Santa Barbara system starting in 2015-16. Community Organization Support increased slightly over the prior year with contributions to the Senior Center, People Helping People, Food Bank of Santa Barbara County and Santa Ynez Valley Fruit and Vegetable Rescue. Funding was provided to the Buellton Visitor's Bureau to promote tourism and economic development. The payment is based on a percentage of Transient Occupancy Tax received and increases proportionately with increases in Transient Occupancy Tax revenue.

## Letter of Transmittal (Continued)

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The City attracts a significant visitor population and numerous employees coming from neighboring Santa Barbara County jurisdictions. Employment is concentrated within accommodation and food services, manufacturing, retail trade and agriculture. The median household income is \$68,480 in Buellton compared to \$61,400 for California and \$53,046 for the United States. The households are mostly owner-occupied, newer housing. There is a large mobile home population consisting of about 20% of the population. The annual population growth rate through 2017 is expected to be .65 percent per year. According to Zillow Home Value Index, median home value for Buellton \$516,200 while California experienced a median value of \$449,500. The median home value for Santa Barbara County compares at \$545,400. All median home values for Buellton, Santa Barbara County and California were up from the prior year.

The unemployment rate in Buellton ended the fiscal year at 5.3 percent, slightly lower than the same period in the prior year. This rate continues to remain well below California. According to the Bureau of Labor Statistics (BLS), the unemployment rate for California in June 2015 is 6.2 percent. The National Unemployment Rate was lower than California at 5.3 percent.

### LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

Examples of Long-Term Financial Planning and Major Initiatives for the fiscal year ended June 30, 2015. Include the following:

- ◆ The City's Economic Development Task Force continued to work with the City's Economic consultant, Kosmont Companies. Consideration of a variety of economic development initiatives will allow the City to bring development projects that will expand the tax base and provide cash flow for funding the City's business plan.
- ◆ Starting in March 2015, two public workshops were held for the Avenue of Flags Specific Plan. The "Avenue" is located in the heart of Buellton's downtown and a focal point of economic development.
- ◆ In May 2015, Earth Day at River View Park and Botanic Garden provided a host of activities for all ages to celebrate the wonders of living on planet Earth.
- ◆ In May 2015, the City submitted an annual report demonstrating water savings from June – November compared to 2013 usage. The City continues to outreach regarding conservation measures. City Hall landscape renovations are planned to replace grass with drought tolerant landscape. Landscape rebate grants were implemented with flyers inserted in monthly water bills.
- ◆ On June 20, 2015, the 4<sup>th</sup> Annual Firestone 805 Avenue of the Flags Criterium event took place in downtown Buellton. The event is designed for the community with free kids' races, expo booths, food, a Firestone Walker 805 Beer Garden in addition to a really fast and exciting short track, NASCAR-style bicycle racing. Kids' bounce houses and plenty of food and drink were available.

## Letter of Transmittal (Continued)

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### CAPITAL IMPROVEMENT PLAN

The use of a Capital Improvement Fund not only tracks costs but guides the City in the planning, scheduling and budgeting of capital improvement projects. The City has completed the development of Five-Year CIP and included it in budget year 2015-16. The City-wide capital improvement budget summarizes each project by “start date” and “end date. The CIP is updated annually and approved by Council. The CIP is the blueprint for resource investments to improve and rehabilitate existing public infrastructure while also making targeted investments that align with the City’s expansion plans. In total, the City’s 2015-16 CIP budget was equal to \$3.5 million and reflects a 25% increase from 2014-15. The CIP includes large investments to upgrade Water and Wastewater Treatment facilities and infrastructure upgrades such as Streets and Sidewalks.

Key components of the 2015-2020 Adopted Capital Improvement Program include:

- Circulation Improvements – Town Center Driveway was completed in 2014-15, McMurray Road Widening, Avenue of Flags Park and Ride structure and Bus Shelter improvements are still in progress with incremental progress assisting with traffic flow. The Majority of funding is through City General Fund and property owners benefitting at the Town Center project.
- Financial Accounting/Utility Billing Software Upgrade – Project to be completed in 2015-16. Total funding of \$150,000 replaced a ten year old software system. This technology upgrade is expected to improve utility billing efficiency for customers and save time for employees.
- Road Maintenance and Storm Drain Retrofit – Phase III Highway 246 Pedestrian Crossing and Street and Pavement rehabilitation activities are ongoing. The majority of this funding is through Measure A and Gas Tax with a contractor reimbursement of almost \$8,000 for Phase III Highway 246 Pedestrian Crossing received in 2014-15.
- Water Treatment Plant Capital Program – Water Facilities, Reservoirs 1 & 2 and Water Treatment Plant Pump Booster Reliability Project, Backwash Reclamation, Recycled Water Study, Water Distribution and Water Meter upgrades. This level of funding did not require a rate increase in 2014-15 but is anticipated in 2016-17.
- Sanitary Sewer System Capital Program – Sewer Collection System (CCTV) project, Sewer Line Replacement, Lift Station Security project, a Pilot Project (no cost to City), Sewer Jetter, Recycled Water (Joint project with Water Treatment Plan) and Head-Works Improvement. This level of funding did not require a rate increase but may be reviewed in 2015-16.
- Parks, Facilities and Miscellaneous – Paws Park Grass, Riverview Park Pedestrian/Sidewalk, Santa Ynez River Trail, Village Park (Combine funding with Developer). Facilities Maintenance and Painting.

### FINANCIAL INFORMATION

#### *Budgetary Controls*

The City maintains budgetary controls through the City council’s adoption of an annual balanced budget. Expenditures for City operations cannot exceed revenues. The budgeted amounts approved in the annual budget are recorded in the City’s accounting system for each fund. Fund level monitoring is performed monthly. Quarterly reports to Council include budget versus actual trend analysis. Budget amendments are submitted to Council when a fund’s actual expenditures are expected to exceed budget.

## Letter of Transmittal (Continued)

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The City continues to meet its responsibility for sound financial management as demonstrated by the statements and schedules included in the financial section of this report.

### *Cash and Investment Policy*

The City invests unreserved idle cash in order to enhance the economic status of the City while protecting its pooled cash. The City's Investment Policy is to exercise prudent judgment and care when investing. The criteria for selecting investments and the order of priority are Safety, Liquidity and Yield. The city attempts to obtain the highest yield obtainable as long as investments meet the criteria established for safety and liquidity. The Statement of Investment Policy is updated annually and approved by the City Council.

### AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded its Certificate of Achievement for Excellence in Financial Reporting to the City for its CAFR for the past two fiscal years ended June 30, 2013 and June 30, 2014. Fiscal year 2014-15 was the second year the City has received this prestigious award. To qualify for the Certificate of Achievement, the governmental entity must publish an easily readable and efficiently organized CAFR, the contents of which conform to program standards. Such report must satisfy accounting principles generally accepted in the United States of America, as well as all applicable legal requirements.

A Certificate of Achievement is valid for only one year. The City believes this CAFR continues to conform to the Certificate of Achievement Program requirements and will be submitting it to the GFOA for consideration of the annual award.

### ACKNOWLEDGMENTS

The preparation of the CAFR represents the culmination of a concerted team effort by the entire staff of the Finance Department. Many members of the Departments demonstrated commendable dedication and long days of focused attention to produce this document.

In addition, staff in all City departments and the Successor Agency should be recognized. The City also recognizes the contributions and positive working relationship with JJACPA, Inc.

On behalf of the entire Finance staff, we express our appreciation to the Mayor and City Council for providing policy direction and support for achieving financial excellence in all aspects of financial reporting.

Respectfully Submitted,



Carolyn Galloway-Cooper, CPA  
Finance Director

**City of Buellton, California**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2015**

**Certificate of Achievement for Excellence in Financial Reporting**

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Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Buellton  
California**

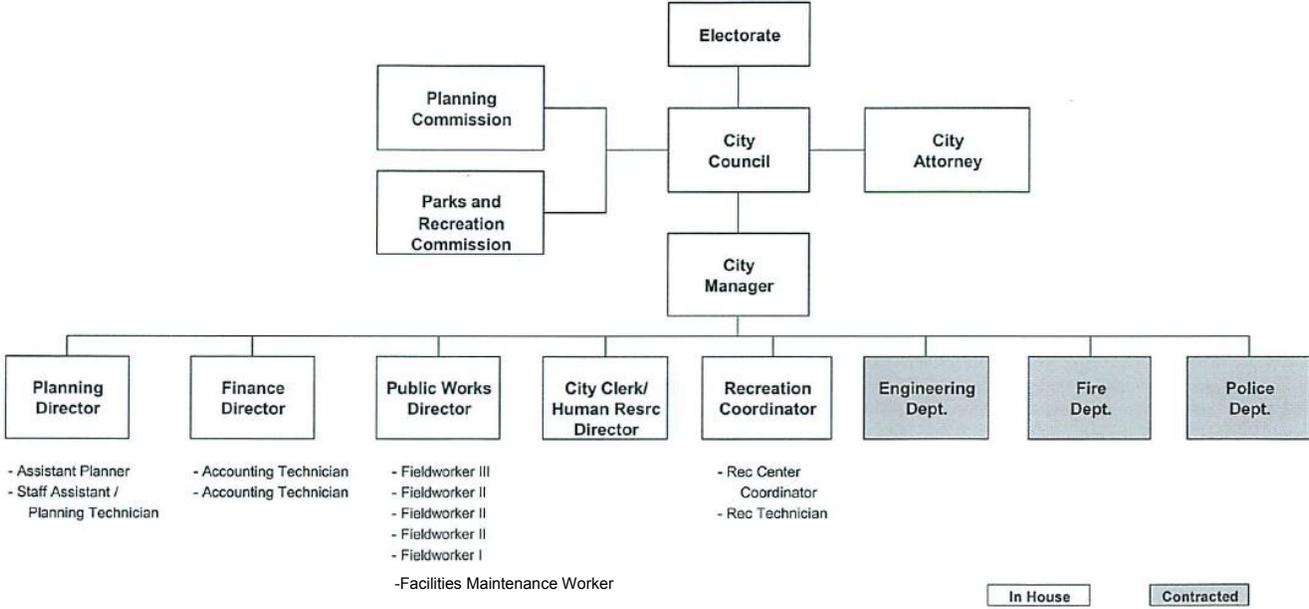
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

Executive Director/CEO

**City of Buellton, California  
 Comprehensive Annual Financial Report  
 For the year ended June 30, 2015**

**Organization Chart**



**City of Buellton, California**  
**Comprehensive Annual Financial Report**  
**For the year ended June 30, 2015**

**List of Officials**

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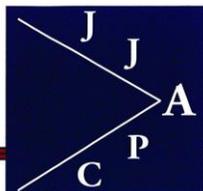
***CITY COUNCIL***

- Holly Sierra, Mayor
- Ed Andrisek, Vice Mayor
- John Connolly
- Leo Elovitz
- Dan Baumann

***CITY OFFICIALS***

- Marc Bierdzinski, City Manager/Planning Director
- Carolyn Galloway-Cooper, CPA, Finance Director
- Rose Hess, Public Works Director/ City Engineer
- Linda Reid, City Clerk/ Human Resources Director
- Kyle Abello, Parks & Recreation Coordinator
- Barbara Knecht, Recreation Center Coordinator

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**JJACPA, Inc.**

A Professional Accounting Services Corp.

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## **INDEPENDENT AUDITORS' REPORT**

To the Honorable Mayor and City Council  
of the City of Buellton  
Buellton, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Buellton, California (City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

To the Honorable Mayor and City Council  
of the City of Buellton  
Buellton, California  
Page 2

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

### ***Opinions***

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

### ***Other Matters***

#### ***Required Supplementary Information***

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

### ***Other Information***

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

To the Honorable Mayor and City Council  
of the City of Buellton  
Buellton, California  
Page 3

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

***Implementation of New Accounting Standards***

As disclosed in the Note 1 to the financial statements, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and *GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, during the fiscal year 2015.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2016 on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City’s internal control over financial reporting and compliance.

January 29, 2016

***JJACPA, Inc.***

**JJACPA, Inc.  
Dublin, CA**

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis**

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This section provides a narrative overview and analysis of the financial activities of the City of Buellton (City) for the fiscal year ended June 30, 2015. It should be read in conjunction with the accompanying transmittal letter and basic financial statements.

**FINANCIAL HIGHLIGHTS**

- The assets of the City of Buellton exceeded its liabilities at the close of the most recent fiscal year by \$39,029,991 (net position). Of this amount, \$7,821,325 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Government's total Net Position increased by \$84,310. This increase is attributable to an increase in grants for business-type activities along with an increase in Transient Occupancy Tax for governmental activities. Governmental activities experienced a reduction in expenses which enhanced the increase in net position. A summary of transactions reflecting Net Position is found on page 8 of this report.
- As of the close of the current fiscal year, the City of Buellton's governmental funds reported combined ending fund balances of \$13,986,666, a decrease of \$73,887 in comparison with the prior fiscal year. Approximately 45 percent of this total amount, \$6,289,573 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, there was an unassigned fund balance for the general fund of \$6,482,765, of which \$3,200,000 is estimated by management to be "spendable" as shown in the adopted fiscal year 2015-16 City budget. There is \$3,282,765 included in the \$6,482,765 General Fund "unassigned" fund balance figure that is not spendable or available.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

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**OVERVIEW OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT**

This Comprehensive Annual Financial Report is in three major parts:

- 1) **Introductory section**, which includes general information;
- 2) **Financial section**, which includes the Management's Discussion and Analysis (this part), the Basic Financial Statements, which include the Government-wide and the Fund Financial Statements along with the notes to these financial statements, and Combining and Individual Fund Financial Statements and Schedules.
- 3) **Statistical section**, which includes detailed information as a context for understanding what the information in the financial statements, and footnotes says about the City's overall financial health.

**The Basic Financial Statements**

The Basic Financial Statements are comprised of the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the City's financial activities and financial position.

**The Government-wide Financial Statements**

The Government-wide Financial Statements provide a broad overview of the City's activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the City as a whole, including all its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all the City's revenues and all its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each the City's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All of the City's activities are grouped into Governmental Activities and Business-type activities, as explained below. All the amounts in the Statement of Net Position and the Statement of Activities are separated into Governmental Activities and Business-type Activities in order to provide a summary of these two activities of the City as a whole.

- ◆ **Governmental activities** – All of the City's basic services are considered to be governmental activities, including general government, community development, culture and leisure, public safety, and public works. These services are supported by general City revenues such as taxes and by specific program revenues such as developer fees.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

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**OVERVIEW OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT, Continued**

**The Government-wide Financial Statements, Continued**

- ◆ ***Business-type activities*** – All the City's enterprise activities are reported here, including Water and Wastewater. Unlike governmental services, these services are supported by charges paid by users based on the amount of the service they use.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

***Governmental funds.*** Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the Governmental Fund Financial Statements is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statement. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Governmental Fund Financial Statements provide detailed information about each of the City's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them as one total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Subordinate schedules present the detail of these non-major funds. Major funds present the major activities of the City for the year, and may change from year to year as a result of changes in the pattern of the City's activities.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

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**OVERVIEW OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT, Continued**

**Fund Financial Statements, Continued**

For the fiscal year ended June 30, 2015, the City's major funds are as follows:

**GOVERNMENTAL FUNDS:**

- ◆ General Fund
- ◆ Traffic Mitigation Special Revenue Fund
- ◆ Transportation Planning Special Revenue Fund
- ◆ General Capital Projects Fund

**PROPRIETARY FUNDS:**

- ◆ Water Enterprise Fund
- ◆ Wastewater Enterprise Fund

**Proprietary funds.** The City maintains Enterprise-type proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the Government-wide Financial Statements. The City uses enterprise funds to account for Water and Wastewater operations. Proprietary funds provide the same type of information as the Government-wide Financial Statements, only in more detail.

**Fiduciary funds.** The City maintains one private-purpose trust fund and one agency fiduciary fund. The agency funds are used to account for resources held for the benefit of parties outside the government. Since agency funds are custodial in nature, (i.e. assets equal liabilities), they do not involve the measurement of results of operations. Private-purpose trust funds are not reflected in the government-wide financial statements for this reason.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements. The notes to the basic financial statements can be found on pages 49–86 of this report.

**Combining and Individual Fund Financial Statements and Schedules**

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements can be found on pages 92–100 of this report.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position.

In the case of the City, assets exceeded liabilities by \$32,029,991 as of June 30, 2015.

The Summary of Net Position as of June 30, 2015, and 2014, follows:

	Summary of Net Position					
	2015			2014		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
Current and other assets	\$ 12,761,135	\$ 4,318,122	\$ 17,079,257	\$ 12,193,361	\$ 5,112,435	\$ 17,305,796
Noncurrent assets	1,876,208	-	1,876,208	1,876,208	-	1,876,208
Capital assets	18,152,109	5,573,002	23,725,111	17,499,108	5,555,611	23,054,719
Deferred outflows of resources	178,731	56,017	234,748	-	-	-
Total assets and deferred outflows of resources	32,968,183	9,947,141	42,915,324	31,568,677	10,668,046	42,236,723
Current and other liabilities	650,677	337,494	988,171	331,103	95,022	426,125
Noncurrent liabilities	2,064,548	432,633	2,497,181	841,632	126,416	968,048
Deferred inflows of resources	304,536	95,445	399,981	-	-	-
Total liabilities	3,019,761	865,572	3,885,333	1,172,735	221,438	1,394,173
Net Position:						
Net investment in capital assets	18,152,109	5,573,002	23,725,111	17,499,108	5,555,611	23,054,719
Restricted	7,483,555	-	7,483,555	7,986,418	-	7,986,418
Unrestricted	4,312,758	3,508,567	7,821,325	5,301,357	4,218,343	9,519,700
<b>Total net position</b>	<b>\$ 29,948,422</b>	<b>\$ 9,081,569</b>	<b>\$ 39,029,991</b>	<b>\$ 30,786,883</b>	<b>\$ 9,773,954</b>	<b>\$ 40,560,837</b>

Net Position increased by \$84,310. This increase is attributable to an increase in grants for business-type activities along with an increase in Transient Occupancy Tax for governmental activities. Governmental activities experienced a reduction in expenses which enhanced the increase in net position.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

The change in Net Position for the fiscal years ended June 30, 2015, and 2014, follows:

	Changes in Net Position					
	2015			2014		
	Governmental Activities	Business- type Activities	Total	Governmental Activities	Business- type Activities	Total
Revenues:						
Program revenues:						
Charges for services	\$ 460,223	\$ 2,170,416	\$ 2,630,639	\$ 388,450	\$ 2,245,135	\$ 2,633,585
Grants and contributions:						
Operating	555,856	293,817	849,673	639,327	1,699	641,026
Capital	-	-	-	-	-	-
General revenues:						
Secured and unsecured property taxes	1,146,289	-	1,146,289	1,116,510	-	1,116,510
Sales and use tax	1,943,723	-	1,943,723	1,935,411	-	1,935,411
Transient lodging tax	1,830,275	-	1,830,275	1,604,086	-	1,604,086
Franchise taxes	418,586	-	418,586	216,444	-	216,444
Other taxes	220,140	-	220,140	387,905	-	387,905
Investment income	107,885	8,146	116,031	41,160	7,932	49,092
Other general revenues	54,257	-	54,257	1,192	-	1,192
Total revenues	<u>6,737,234</u>	<u>2,472,379</u>	<u>9,209,613</u>	<u>6,330,485</u>	<u>2,254,766</u>	<u>8,585,251</u>
Expenses:						
Governmental activities:						
General government	783,769	-	783,769	1,771,834	-	1,771,834
Community development	1,192,571	-	1,192,571	469,675	-	469,675
Culture and leisure	607,761	-	607,761	595,098	-	595,098
Public safety	1,801,989	-	1,801,989	1,792,569	-	1,792,569
Public works	1,959,864	-	1,959,864	2,568,183	-	2,568,183
Business-type activities:						
Water	-	1,822,088	1,822,088	-	1,679,681	1,679,681
Sewer	-	957,261	957,261	-	453,728	453,728
Total expenses	<u>6,345,954</u>	<u>2,779,349</u>	<u>9,125,303</u>	<u>7,197,359</u>	<u>2,133,409</u>	<u>9,330,768</u>
Excess (Deficiency) of revenues over expenses before transfers	391,280	(306,970)	84,310	(866,874)	121,357	(745,517)
Transfers from fiduciary activities	-	-	-	59,073	-	59,073
Transfers	-	-	-	626,822	(626,822)	-
Change in net position	391,280	(306,970)	84,310	(180,979)	(505,465)	(686,444)
Net position:						
Beginning of year	30,786,883	9,773,954	40,560,837	429,906,184	822,274	430,728,458
Adjustments	(1,229,741)	(385,415)	(1,615,156)	-	-	-
Beginning of year, as adjusted	<u>29,557,142</u>	<u>9,388,539</u>	<u>38,945,681</u>	<u>429,906,184</u>	<u>822,274</u>	<u>430,728,458</u>
End of year	<u>\$ 29,948,422</u>	<u>\$ 9,081,569</u>	<u>\$ 39,029,991</u>	<u>\$ 429,725,205</u>	<u>\$ 316,809</u>	<u>\$ 430,042,014</u>

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Revenues**

The City's total revenues for governmental and business-type activities were \$9,209,613 for the fiscal year ended June 30, 2015. Approximately 63% or \$5,769,960 of the City's key revenues is generated from four major sources.

The following discusses variances in key revenues from the prior fiscal year:

- 1. Sales and Use Taxes** – The less than 1% positive change in sales and use tax was mainly due to local vendors maintaining retail sales growth and an overall generally improving economy in California.
- 2. Secured and Unsecured Property Taxes** – Annual receipts increased by approximately 3%, due to slowly recovering property values in Santa Barbara County and throughout the state. The positive trend is expected to continue.
- 3. Grants and Contributions – Governmental and Business-Type Activities Operating** – Grants continue to be a source of revenue for public works uses under Business and Governmental-type activities. Contributions from contractors were maintained in 2015 while revenue grew from grants. This was mainly due to street, road, and community enhancement operating grants for maintenance and operations renewed in the current year.
- 4. Transient Occupancy Tax – Governmental Activities Operating** – This revenue source is a major component and top revenue source of the City's General Fund. The City experienced TOT revenue streams in excess of budget at 114 percent and expects stronger trends in 2015-16. The Hampton Inn is under construction and will be added to the TOT list next fiscal year.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Expenses**

Governmental and business-type activity expenses of the City for the year totaled \$9,125,303. Governmental activity expenses totaled \$6,345,934 or about 70% of total expenses. Business-type activities incurred \$2,779,349 of expenses during the fiscal year. Public Works costs of \$1,959,864 represented almost 31% of total governmental activities expenses, which represented the largest single expense for governmental activities.

**Governmental Activities**

The following table shows the cost of each of the City's major programs and the net cost of the programs. Net cost is the total cost less fees and other direct revenue generated by the activities. The net cost reflects the financial burden that was placed on the City's taxpayers by each of the programs. The total cost of services and the net cost of services for the fiscal years ended June 30, 2015, and 2014, are as follows:

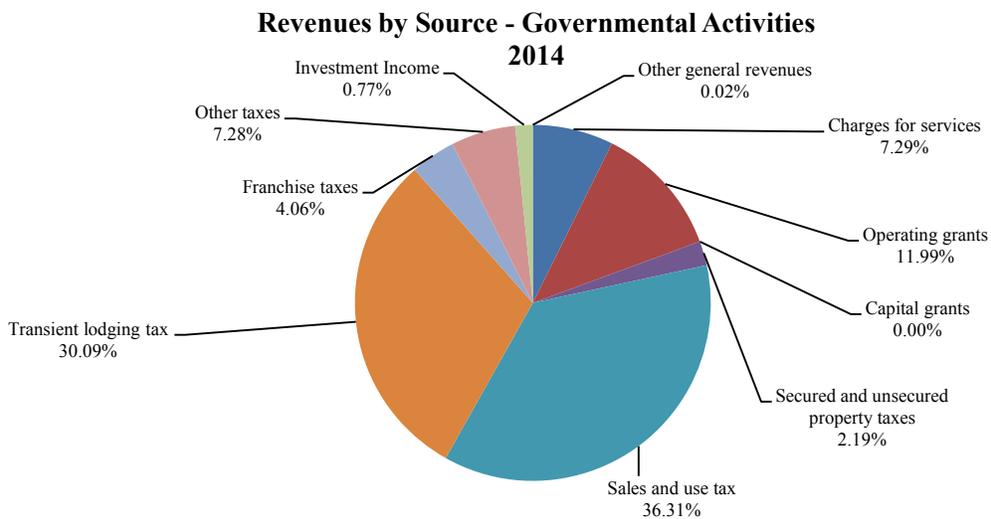
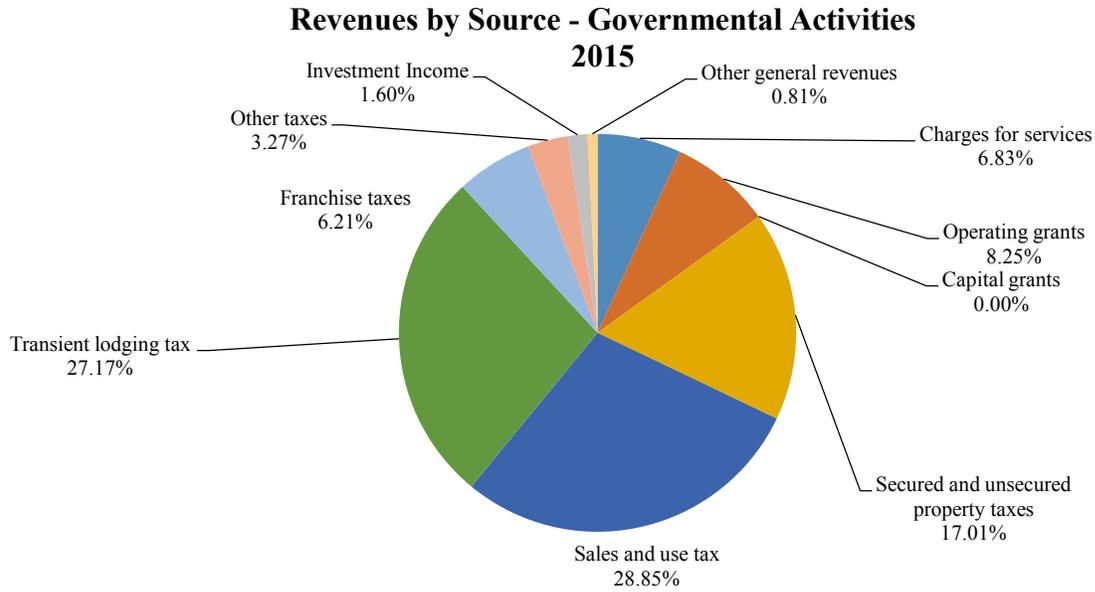
	2015		2014	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	\$ 783,769	\$ 774,674	\$ 1,771,834	\$ 1,637,208
Community development	1,192,571	1,192,571	469,675	469,675
Culture and leisure	607,761	301,201	595,098	323,867
Public safety	1,801,989	1,764,395	1,792,569	1,754,440
Public works	1,959,864	1,297,034	2,568,183	1,984,392
Total	<u>\$ 6,345,954</u>	<u>\$ 5,329,875</u>	<u>\$ 7,197,359</u>	<u>\$ 6,169,582</u>

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

Revenues by source for the fiscal years ended June 30, 2015, and 2014, are as follows:



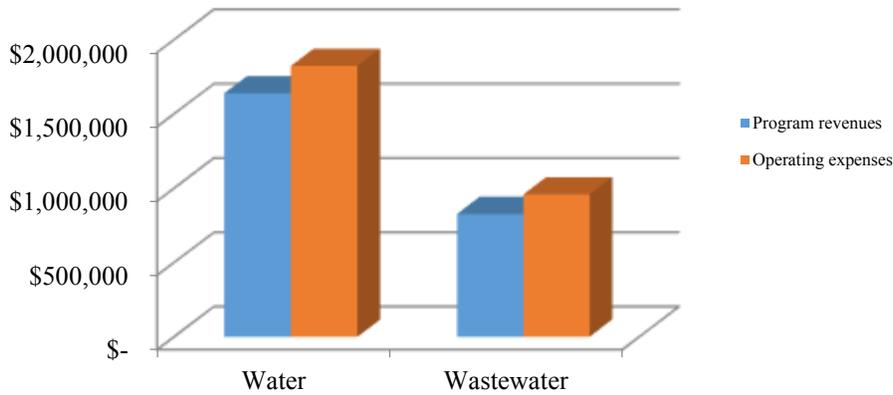
**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management’s Discussion and Analysis, Continued**

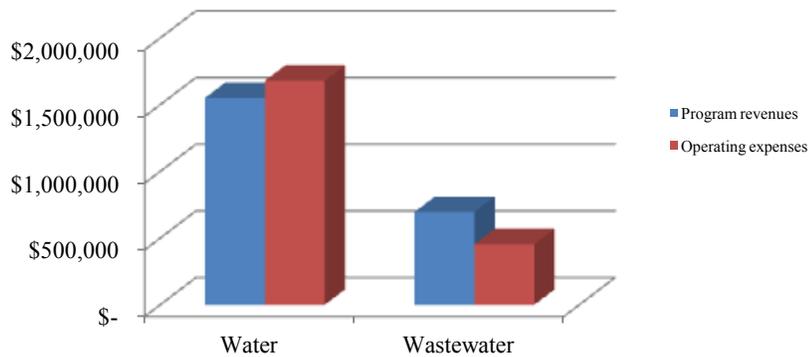
**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Business-type activities.** Business-type activities increased the City’s Net Position by \$9,081,569. The City has two business-type activities: Water and Wastewater. Water accounts for 67%, and Wastewater accounts for 33% of total business-type activity revenue. The expenses and program revenues for the business-type activities for the fiscal year ended June 30, 2015, and 2014, are as follows:

**Expenses and Program Revenues  
 Business-type Activities  
 2015**



**Expenses and Program Revenues  
 Business-type Activities  
 2014**



**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

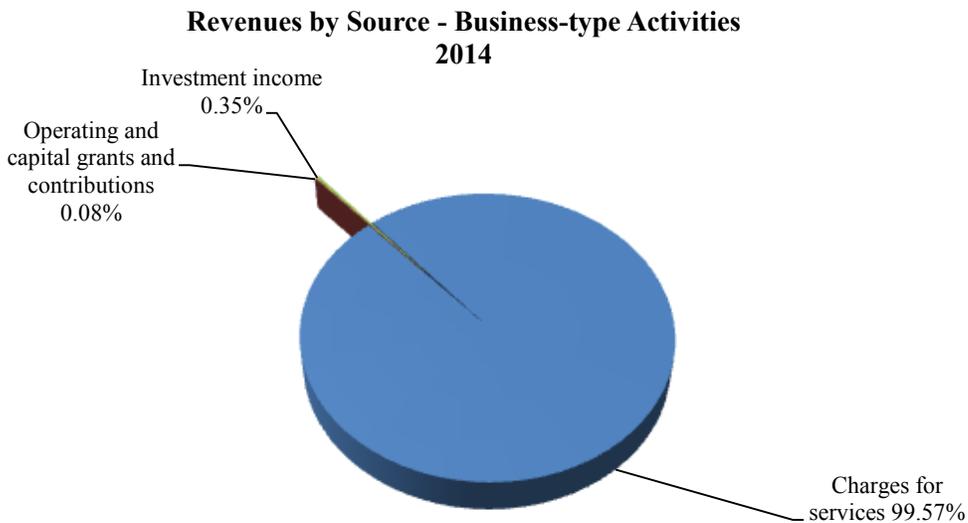
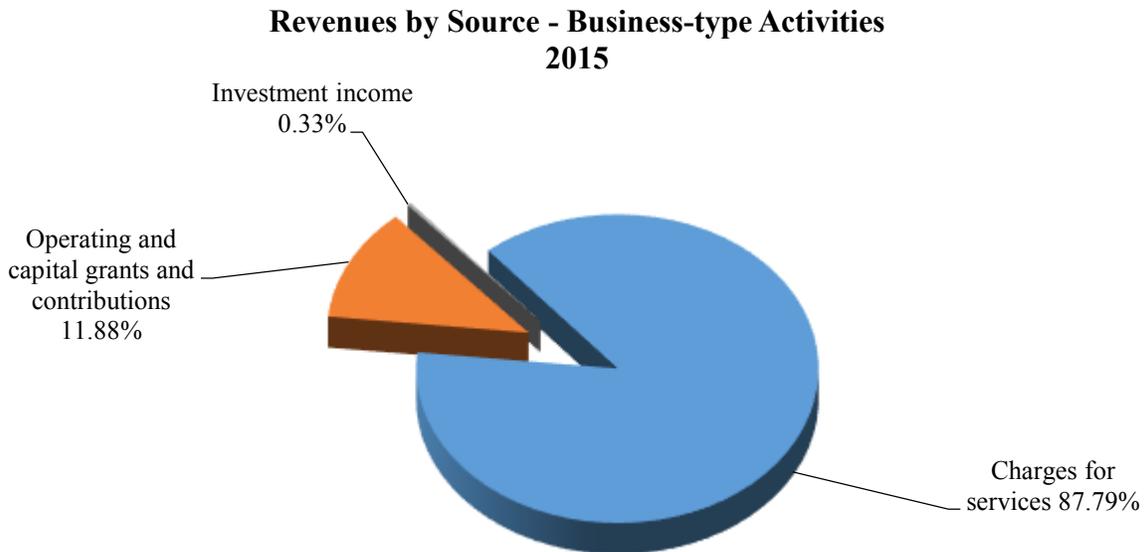
**Management's Discussion and Analysis, Continued**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

The revenues by source for the business-type activities for the fiscal years ended June 30, 2015, and 2014, are as follows:



**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Financial Analysis of the Government's Funds**

The City of Buellton uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements.

**Governmental funds.** The focus of the City of Buellton's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Buellton's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Buellton's governmental funds reported combined ending fund balances of \$13,986,666, a decrease of \$73,887 in comparison with the prior fiscal year. Approximately 45 percent of this total amount (\$6,289,573) constitutes unassigned fund balance. The remainder of fund balance is nonspendable or restricted to indicate that it is not available for new spending because it has already been committed to fund amounts prepaid for the following fiscal year (\$213,538) and a variety of other restricted purposes (\$7,483,555).

The General Fund is the chief operating fund of the City of Buellton. The total fund balance in the general fund is \$12,880,075, of which \$6,482,765 is shown as "unassigned."

The fund balance of the City of Buellton's General Fund increased by \$389,092 during the current fiscal year. Key factors in this growth are as follows:

- A net increase in general fund revenues of \$287,121.
- A net increase in general fund expenditures of \$364,673.

**Proprietary funds.** The City of Buellton's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted Net Position of the water fund at the end of the fiscal year amounted to \$2,286,851 and those for the wastewater fund amounted to \$1,221,716. The total change in unrestricted Net Position for both funds were (\$179,566) and (\$127,404), respectively.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management’s Discussion and Analysis, Continued**

**General Fund Budgetary Highlights**

In fiscal year 2015, appropriation changes between the original and final budgets amounted to a net decrease of \$3,760 for the General Fund. The General Fund experienced slight decreases in various revenue streams while expenditure savings within the General Fund departments offset shortfalls. Other key revenue streams exceeded budget causing the General Fund budget to experience a balanced budget.

**Capital Assets**

The City of Buellton's investment in capital assets for its governmental and business-type activities as of June 30, 2015, amounts to \$23,725,111 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment and infrastructure. The total increase in the City's investment in capital assets for the current fiscal year was \$670,392. Of the total increase, governmental activities showed a decrease of \$653,001, resulting from an increase in net depreciable capital assets. Business-type activities increased by \$17,391, due to an increase in net depreciable capital assets.

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	\$ 1,536,248	\$ 1,536,248	\$ 247,691	\$ 247,691	\$ 1,783,939	\$ 1,783,939
Total Nondepreciable Capital Assets	1,536,248	1,536,248	247,691	247,691	1,783,939	1,783,939
Buildings and improvements	4,221,448	4,221,448	574,387	574,387	4,795,835	4,795,835
Equipment	528,043	444,765	815,800	773,522	1,343,843	1,218,287
Infrastructure	17,367,786	16,364,557	11,578,959	11,207,646	28,946,745	27,572,203
Total Depreciable Capital Assets	22,117,277	21,030,770	12,969,146	12,555,555	35,086,423	33,586,325
Less: Accumulated Depreciation	5,501,416	5,067,910	7,643,835	7,247,635	13,145,251	12,315,545
Net Depreciable Capital Assets	16,615,861	15,962,860	5,325,311	5,307,920	21,941,172	21,270,780
Net Capital Assets	\$ 18,152,109	\$ 17,499,108	\$ 5,573,002	\$ 5,555,611	\$ 23,725,111	\$ 23,054,719

More detail of the capital assets and current activity can be found in the notes to the financial statements on Page 55 for significant accounting policies and Note 4 on Page 66 for other capital asset information.

**Debt Administration**

At the end of the current and previous fiscal year, the City of Buellton had no long-term debt outstanding. The City has no general obligation or revenue bonds.

Buellton enjoys a relatively healthy local economy; however, it does not currently have a bond rating because it has zero bonded debt on its balance sheet. When the City decides to go to Wall Street to sell bonds for future infrastructure improvements for Water or Wastewater systems, the City will go before Moody’s Investor Service or Fitch’s Rating Service for a credit rating. There is a definite need to update the user fees for Water and Wastewater services. An adequate multi-year rate management program will provide the best opportunity for obtaining an investment-grade credit rating for the City of Buellton in the future.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management's Discussion and Analysis, Continued**

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**Economic Outlook**

- The City completed 2014-15 with better operating financial results in some categories than expected when the 2014-15 Adopted Budget was developed. The City finished the year exceeding budgeted revenues in the categories of Taxes and Charges for Current Services. In May of 2015, the City Council approved a balanced General fund budget for 2015-16 that used consistent resources available on an ongoing basis while delivering essential services. The City's sales tax and transient occupancy tax (TOT) revenues are expected to increase with the new Crossroads Shopping Center under construction.
- The General Fund cash reserves are at over \$3 Million and revenues exceed expenditures in the 2015-16 budget by approximately \$12,000. There is a restricted cash amount of \$6.2 Million in addition to the approximate \$3 Million. Those reserves remain restricted until a legal decision is rendered concerning the City's current lawsuit against the State of California Department of Finance. The lawsuit stems from an outstanding loan to the former Buellton Redevelopment Agency.
- The City Council approved utility rate increases to address maintenance needs and to improve the financial viability of the water and wastewater fund. Incremental increases were applied from 2012 through 2015. The City of Buellton has not declared a Stage 1 Water Emergency but continues to advocate water conservation.
- A rate study is budgeted in the 2015-16 to determine if sufficient margins are met to cover operating costs in the Water and Sewer Funds. Rate increases are expected to be implemented in 2016-17. Although the City is experiencing high commercial growth and increases in connection fees, this one-time revenue source may be nonrecurring in future years.
- Quarterly reports to support the financial management of City resources continue to provide information to the City Council and public. As part of the mid-year budget review, the City prepares a report on financial position, considers economic factors and highlights trends based on the City's budget versus what actually occurred during the period. A discussion of other economic factors provides a means of comparing the local economy against the larger economic events that may affect the City. This provides Council with a budget review at four periods during the year. Council has a better control of costs, while identifying financial requirements prior to the close of the fiscal year. Modifications to the original budget take place each quarter as needed.
- The General Fund ended the 2014-15 fiscal year with a fund balance of \$6,289,573 (unassigned). Operating expenditures approved in 2015-16 budget amount to \$5,274,080. The result is a coverage ratio of about 119%. Because it is difficult to fully anticipate dramatic changes in the national and local economies, the Council has set an unassigned fund balance goal of 25% of the general fund's operating expenditures.

**City of Buellton, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2015**

**Management’s Discussion and Analysis, Continued**

**NEXT YEAR’S BUDGETED APPROPRIATIONS**

The adopted budget for all City funds for the new fiscal year of 2015-2016 was \$12,887,808. The adopted budget for fiscal year 2014-15 totals \$12,144,155 and is summarized, with CIP expenditures shown in the Citywide CIP row of the chart below for consistent comparison as follows:

	FY 2015-16	FY 2014-15	Amount Change	Percentage Change
General fund	\$ 6,188,198	\$ 5,900,114	\$ 288,084	4.7%
Water & Sewer Funds	3,075,613	3,100,544	(24,931)	(0.8)%
Citywide CIP Fund	3,492,797	2,792,397	700,400	20.1%
Special revenue funds	131,200	351,100	(219,900)	(167.6)%
<b>Total budget</b>	<b>\$ 12,887,808</b>	<b>\$ 12,144,155</b>	<b>\$ 743,653</b>	<b>(143.7)%</b>

1. General Fund – Shows an increase of \$288,044 or approximately 5%. The increase reflects maintaining essential services by avoiding service cuts while prioritizing the needs of the community. Contract planning services continue in the Community Development Department. Public Works Engineering costs are expected to increase relative to development projects and public infrastructure improvements.
2. Water & Sewer Funds – Shows a decrease of \$24,931 or less than 1%. The decrease is due to maintaining staffing levels and improving efficiencies after replacing antiquated utility billing software. Increases in State Water payments and other contract engineering costs are expected in 2015-16.
3. Citywide Capital Improvement Program (CIP) Fund – The CIP Fund expenditures relate to Capital Improvements. CIP fund shows an increase of \$700,400 or approximately 20%. A combined project summary of circulation improvements, water and sewer facilities, water reservoirs, water recycling, parks and maintenance projects are scheduled in 2015-16.
4. Special Revenue Funds – Show a decrease of \$219,900 or approximately 168%. The decrease is the result of a reduction in transit operating costs from economies realized over time.

**Requests for Information**

This Comprehensive Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City’s finances. If you have any questions about this report, need additional financial information, or would like to obtain component unit financial statements, contact Finance Director, 107 West Highway 246, Buellton, CA 93427, or visit the City’s web page at [www.cityofbuellton.com](http://www.cityofbuellton.com).

## **BASIC FINANCIAL STATEMENTS**

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**City of Buellton, California**  
**Statement of Net Position**  
**June 30, 2015**

ASSETS	Governmental Activities	Business-type Activities	Total
<b>Current assets:</b>			
Cash and investments	\$ 5,808,082	\$ 3,065,239	\$ 8,873,321
Restricted cash and investments	6,185,439	-	6,185,439
Receivables:			
Accounts receivable	546,470	175,712	722,182
Interest receivable	7,606	2,020	9,626
Inventory	-	10,252	10,252
Prepaid items	213,538	1,064,899	1,278,437
<b>Total current assets</b>	<b>12,761,135</b>	<b>4,318,122</b>	<b>17,079,257</b>
<b>Noncurrent assets:</b>			
Advances to fiduciary activities	1,876,208	-	1,876,208
Capital assets:			
Nondepreciable	1,536,248	247,691	1,783,939
Depreciable	16,615,861	5,325,311	21,941,172
<b>Total noncurrent assets</b>	<b>20,028,317</b>	<b>5,573,002</b>	<b>25,601,319</b>
<b>Total assets</b>	<b>32,789,452</b>	<b>9,891,124</b>	<b>42,680,576</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Plan	178,731	56,017	234,748
<b>Total deferred outflows of resources</b>	<b>178,731</b>	<b>56,017</b>	<b>234,748</b>
<b>Total assets and deferred outflows</b>	<b>\$ 32,968,183</b>	<b>\$ 9,947,141</b>	<b>\$ 42,915,324</b>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 419,917	\$ 305,606	\$ 725,523
Wages payable	72,907	-	72,907
Compensated absences	8,102	9,412	17,514
Deposits payable	149,751	22,476	172,227
<b>Total current liabilities</b>	<b>650,677</b>	<b>337,494</b>	<b>988,171</b>
<b>Noncurrent liabilities:</b>			
Compensated absences	71,072	23,120	94,192
Net OPEB obligation	969,222	88,500	1,057,722
Net pension obligation	1,024,254	321,013	1,345,267
<b>Total noncurrent liabilities</b>	<b>2,064,548</b>	<b>432,633</b>	<b>2,497,181</b>
<b>Total liabilities</b>	<b>2,715,225</b>	<b>770,127</b>	<b>3,485,352</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Plan	304,536	95,445	399,981
<b>Total liabilities and deferred inflows of resources</b>	<b>3,019,761</b>	<b>865,572</b>	<b>3,885,333</b>
<b>NET POSITION</b>			
Net investment in capital assets	18,152,109	5,573,002	23,725,111
Restricted:			
Redevelopment	6,185,439	-	6,185,439
Streets and roads	855,754	-	855,754
Housing	442,362	-	442,362
Unrestricted	4,312,758	3,508,567	7,821,325
<b>Total net position</b>	<b>29,948,422</b>	<b>9,081,569</b>	<b>39,029,991</b>
<b>Total liabilities, deferred inflows, and net position</b>	<b>\$ 32,968,183</b>	<b>\$ 9,947,141</b>	<b>\$ 42,915,324</b>

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

**City of Buellton, California**  
**Statement of Activities**  
**For the year ended June 30, 2015**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 783,769	\$ 9,095	\$ -	\$ -
Community development	1,192,571	-	-	-
Culture and leisure	607,761	306,560	-	-
Public safety	1,801,989	37,594	-	-
Public works	1,959,864	106,974	555,856	-
Total governmental activities	6,345,954	460,223	555,856	-
Business-type activities:				
Water	1,822,088	1,436,127	201,740	-
Wastewater	957,261	734,289	92,077	-
Total business-type activities	2,779,349	2,170,416	293,817	-
<b>Total primary government</b>	<b>\$ 9,125,303</b>	<b>\$ 2,630,639</b>	<b>\$ 849,673</b>	<b>\$ -</b>

General revenues:

Taxes:

  Secured and unsecured property taxes

  Sales and use tax

  Transient lodging tax

  Franchise taxes

  Other taxes

Investment income

Other general revenues

  Total general revenues

Transfers

  Total general revenues and transfers

Change in net position

Net position:

  Beginning of year, as originally reported

    Adjustments

    Beginning of year, as adjusted

  Net Position - Ending

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

**Net (Expense) Revenue and  
Changes in Net Position**

<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Totals</b>
\$ (774,674)	\$ -	\$ (774,674)
(1,192,571)	-	(1,192,571)
(301,201)	-	(301,201)
(1,764,395)	-	(1,764,395)
(1,297,034)	-	(1,297,034)
<u>(5,329,875)</u>	<u>-</u>	<u>(5,329,875)</u>
-	(184,221)	(184,221)
-	(130,895)	(130,895)
-	(315,116)	(315,116)
<u>(5,329,875)</u>	<u>(315,116)</u>	<u>(5,644,991)</u>
1,146,289	-	1,146,289
1,943,723	-	1,943,723
1,830,275	-	1,830,275
418,586	-	418,586
220,140	-	220,140
107,885	8,146	116,031
54,257	-	54,257
<u>5,721,155</u>	<u>8,146</u>	<u>5,729,301</u>
-	-	-
<u>5,721,155</u>	<u>8,146</u>	<u>5,729,301</u>
391,280	(306,970)	84,310
30,786,883	9,773,954	40,560,837
(1,229,741)	(385,415)	(1,615,156)
<u>29,557,142</u>	<u>9,388,539</u>	<u>38,945,681</u>
<u>\$ 29,948,422</u>	<u>\$ 9,081,569</u>	<u>\$ 39,029,991</u>

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**FUND FINANCIAL STATEMENTS**  
**MAJOR FUNDS**

<b>Fund</b>	<b>Description</b>
Governmental Funds:	
General Fund	Primary operating fund of the City; accounts for all activities except those legally or administratively required to be accounted for in other funds.
Traffic Mitigation Special Revenue Fund	Accounts for traffic congestion relief funds received for street purposes.
Transportation Planning Special Revenue Fund	Accounts for funds used in the planning for transportation projects restricted by other governments.
General Capital Projects Fund	Accounts for Capital Improvement Projects by centralizing project expenditures. Projects are tracked and managed for purposes of planning, scheduling and budgeting capital improvements.

**City of Buellton, California**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2015**

	<b>Major Funds</b>			
	<b>General Fund</b>	<b>Traffic Mitigation Special Revenue</b>	<b>Transportation Planning Special Revenue</b>	<b>General Capital Projects</b>
<b>ASSETS</b>				
Cash and investments	\$ 4,533,643	\$ -	\$ -	\$ -
Restricted cash and investments	6,185,439	-	-	-
Receivables:				
Accounts	473,305	-	-	-
Interest	6,813	-	-	-
Due from other funds	188,109	-	-	-
Prepaid items	211,871	-	-	-
Advances to Successor Agency private purpose trust fund	1,876,208	-	-	-
<b>Total assets</b>	<b>\$ 13,475,388</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 364,553	\$ -	\$ 5,083	\$ -
Wages payable	72,907	-	-	-
Compensated absences	8,102	-	-	-
Deposits payable	149,751	-	-	-
Due to other funds	-	64,047	124,062	-
<b>Total liabilities</b>	<b>595,313</b>	<b>64,047</b>	<b>129,145</b>	<b>-</b>
<b>Fund balances:</b>				
Nonspendable:				
Prepaid items	211,871	-	-	-
Restricted	6,185,439	-	-	-
Unassigned (Deficit)	6,482,765	(64,047)	(129,145)	-
<b>Total fund balances (Deficits)</b>	<b>12,880,075</b>	<b>(64,047)</b>	<b>(129,145)</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 13,475,388</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>Nonmajor Governmental Funds</b>		<b>Totals</b>	
\$	1,274,439	\$	5,808,082
	-		6,185,439
	73,165		546,470
	793		7,606
	-		188,109
	1,667		213,538
	-		1,876,208
<u>\$</u>	<u>1,350,064</u>	<u>\$</u>	<u>14,825,452</u>

\$	50,281	\$	419,917
	-		72,907
	-		8,102
	-		149,751
	-		188,109
<u></u>	<u>50,281</u>	<u></u>	<u>838,786</u>

	1,667		213,538
	1,298,116		7,483,555
	-		6,289,573
<u></u>	<u>1,299,783</u>	<u></u>	<u>13,986,666</u>
<u>\$</u>	<u>1,350,064</u>	<u>\$</u>	<u>14,825,452</u>

**City of Buellton, California**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2015**

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**Total fund balances - total governmental funds** \$ 13,986,666

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

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. 18,152,109

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.

Compensated absences	\$ (71,072)	
Net OPEB obligation	(969,222)	
Net pension obligation	<u>(1,024,254)</u>	(2,064,548)

Pension obligations result in deferred outflows and inflows of resources associated with actuarial value of contributions, assets, and liabilities

Deferred outflows	178,731	
Deferred inflows	<u>(304,536)</u>	<u>(125,805)</u>

**Net position of governmental activities** \$ 29,948,422

# City of Buellton, California

## Reconciliation of Fund Basis Balance Sheet to Government-wide Statement of Net Position

### Governmental Activities

June 30, 2015

ASSETS	Governmental Funds Balance Sheet	Reclassifications	Changes in GAAP	Statement of Net Position
<b>Current assets:</b>				
Cash and investments	\$ 5,808,082	\$ -	\$ -	\$ 5,808,082
Restricted cash and investments	6,185,439			6,185,439
Receivables:				
Accounts receivable	546,470	-	-	546,470
Interest receivable	7,606	-	-	7,606
Advances to private purpose trust/fiduciary activities	1,876,208	-	-	1,876,208
Prepaid items	213,538	-	-	213,538
Due from other funds	188,109	(188,109)	-	-
<b>Total current assets</b>	<b>14,825,452</b>	<b>(188,109)</b>	<b>-</b>	<b>14,637,343</b>
<b>Noncurrent assets:</b>				
Capital assets, net:				
Nondepreciable	-	-	1,536,248	1,536,248
Depreciable	-	-	16,615,861	16,615,861
<b>Total noncurrent assets</b>	<b>-</b>	<b>-</b>	<b>18,152,109</b>	<b>18,152,109</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Plan	-	-	178,731	178,731
<b>Total assets and deferred outflows of resources</b>	<b>\$ 14,825,452</b>	<b>\$ (188,109)</b>	<b>\$ 18,330,840</b>	<b>\$ 32,968,183</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>				
<b>Current liabilities:</b>				
Accounts payable	\$ 419,917	\$ -	\$ -	\$ 419,917
Wages payable	72,907	-	-	72,907
Compensated absences	8,102	-	-	8,102
Deposits payable	149,751	-	-	149,751
Due to other funds	188,109	(188,109)	-	-
<b>Total current liabilities</b>	<b>838,786</b>	<b>(188,109)</b>	<b>-</b>	<b>650,677</b>
<b>Noncurrent liabilities:</b>				
Compensated absences	-	-	71,072	71,072
Net OPEB obligation	-	-	969,222	969,222
Net pension obligation	-	-	1,024,254	1,024,254
<b>Total noncurrent liabilities</b>	<b>-</b>	<b>-</b>	<b>2,064,548</b>	<b>2,064,548</b>
<b>Total liabilities</b>	<b>838,786</b>	<b>(188,109)</b>	<b>2,064,548</b>	<b>2,715,225</b>
<b>Deferred inflows: Pension Plan</b>	<b>-</b>	<b>-</b>	<b>304,536</b>	<b>304,536</b>
<b>Total liabilities and deferred inflows:</b>	<b>838,786</b>	<b>(188,109)</b>	<b>2,369,084</b>	<b>3,019,761</b>
<b>FUND BALANCES/NET POSITION</b>				
<b>Fund balances:</b>				
Nonspendable				
Prepaid items	213,538	(213,538)	-	-
Restricted				
Redevelopment	6,185,439	(6,185,439)	-	-
Streets and roads	855,754	(855,754)	-	-
Housing	442,362	(442,362)	-	-
Unassigned (Deficit)	6,289,573	(6,289,573)	-	-
<b>Net position:</b>				
Net investment in capital assets	-	-	18,152,109	18,152,109
Restricted	-	7,483,555	-	7,483,555
Unrestricted	-	6,503,111	(2,190,353)	4,312,758
<b>Total fund balances/ net position</b>	<b>13,986,666</b>	<b>-</b>	<b>15,961,756</b>	<b>29,948,422</b>
<b>Total liabilities, deferred inflows, and net position</b>	<b>\$ 14,825,452</b>	<b>\$ (188,109)</b>	<b>\$ 18,330,840</b>	<b>\$ 32,968,183</b>

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

# City of Buellton, California

## Statement of Revenues, Expenditures, and Changes in Fund Balances

### Governmental Funds

For the year ended June 30, 2015

	Major Funds			
	General Fund	Traffic Mitigation Special Revenue	Transportation Planning Special Revenue	General Capital Projects
<b>REVENUES:</b>				
Taxes	\$ 5,179,413	\$ -	\$ -	\$ -
Licenses, permits, and fees	10,854	-	-	-
Intergovernmental	386,250	-	-	-
Charges for services	284,829	-	-	-
Fines and forfeitures	37,508	-	-	-
Use of money and property	104,564	108	-	-
Other	60,782	93,507	-	-
<b>Total revenues</b>	6,064,200	93,615	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	568,229	-	-	-
Community development	1,192,571	-	-	-
Culture and leisure	591,096	-	-	-
Public safety	1,801,989	-	-	-
Public works	1,499,452	-	41,338	-
Capital outlay	3,196	-	-	1,086,506
<b>Total expenditures</b>	5,656,533	-	41,338	1,086,506
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	407,667	93,615	(41,338)	(1,086,506)
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sales of assets	5,288	-	-	-
Transfers in	119,976	-	-	1,086,506
Transfers out	(143,839)	-	-	-
<b>Total other financing sources (uses)</b>	(18,575)	-	-	1,086,506
<b>Net change in fund balances</b>	389,092	93,615	(41,338)	-
<b>FUND BALANCES (Deficit):</b>				
Beginning of year	12,490,983	(157,662)	(87,807)	-
End of year	\$ 12,880,075	\$ (64,047)	\$ (129,145)	\$ -

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

<b>Other</b>	
<b>Governmental</b>	
<b>Funds</b>	<b>Totals</b>
\$ -	\$ 5,179,413
-	10,854
555,856	942,106
-	284,829
-	37,508
3,213	107,885
15,062	169,351
<u>574,131</u>	<u>6,731,946</u>
-	568,229
-	1,192,571
-	591,096
-	1,801,989
26,744	1,567,534
-	1,089,702
<u>26,744</u>	<u>6,811,121</u>
<u>547,387</u>	<u>(79,175)</u>
-	5,288
50,000	1,256,482
<u>(1,112,643)</u>	<u>(1,256,482)</u>
<u>(1,062,643)</u>	<u>5,288</u>
(515,256)	(73,887)
<u>1,815,039</u>	<u>14,060,553</u>
<u>\$ 1,299,783</u>	<u>\$ 13,986,666</u>

**City of Buellton, California**

**Reconciliation of Fund Basis Statements to Government-wide Statement of Activities**

**For the year ended June 30, 2015**

<b>Functions/Programs</b>	<b>Fund Based Totals</b>	<b>Compensated Absences</b>	<b>Depreciation</b>	<b>Capital Asset (Additions)/ Retirements</b>	<b>Net OPEB Obligation</b>	<b>Pension Plan</b>	<b>Government- wide Totals</b>
<b>Governmental activities:</b>							
General government	\$ 568,229	\$ 71,072	\$ 27,706	\$ -	\$ 196,444	\$ (79,682)	\$ 783,769
Community development	1,192,571	-	-	-	-	-	1,192,571
Culture and leisure	591,096	-	16,665	-	-	-	607,761
Public safety	1,801,989	-	-	-	-	-	1,801,989
Public works	1,567,534	-	389,135	3,195	-	-	1,959,864
Capital outlay	1,089,702	-	-	(1,089,702)	-	-	-
<b>Total governmental activities</b>	<b>\$ 6,811,121</b>	<b>\$ 71,072</b>	<b>\$ 433,506</b>	<b>\$ (1,086,507)</b>	<b>\$ 196,444</b>	<b>\$ (79,682)</b>	<b>\$ 6,345,954</b>

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

# City of Buellton, California

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in

### Fund Balances of Governmental Funds to the Statement of Activities

For the year ended June 30, 2015

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**Net change in fund balances - total governmental funds** \$ (73,887)

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

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	\$ 101,578	
Capital asset retirements	(18,300)	
Depreciation expense	(433,506)	
Capital asset adjustment	<u>1,003,229</u>	653,001

Certain employee benefit obligations are recorded on a pay-as-you-go basis in the governmental funds, but are accrued as liabilities in the Statement of Net Position:

Net OPEB obligation	(196,444)	(196,444)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in government funds

Change in pension expense	79,682	
Change in long-term compensated absences	<u>(71,072)</u>	<u>8,610</u>

**Change in net position of governmental activities**

**\$ 391,280**

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

# City of Buellton, California

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual - General Fund and Major Special Revenue Funds For the year ended June 30, 2015

	<b>General Fund</b>			Variance w/Final Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 5,041,000	\$ 5,041,000	\$ 5,179,413	\$ 138,413
Licenses, permits, and fees	4,200	4,200	10,854	6,654
Intergovernmental	560,776	560,776	386,250	(174,526)
Charges for services	161,500	151,500	284,829	133,329
Fines and forfeitures	42,500	42,500	37,508	(4,992)
Use of money and property	143,865	143,865	104,564	(39,301)
Other	206,600	206,600	60,782	(145,818)
<b>Total revenues</b>	<b>6,160,441</b>	<b>6,150,441</b>	<b>6,064,200</b>	<b>(86,241)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	586,075	586,075	568,229	17,846
Community development	960,408	960,408	1,192,571	(232,163)
Culture and leisure	502,391	512,391	591,096	(78,705)
Public safety	1,888,348	1,888,348	1,801,989	86,359
Public works	1,790,792	1,790,792	1,499,452	291,340
Capital outlay	1,000	1,000	3,196	(2,196)
<b>Total expenditures</b>	<b>5,729,014</b>	<b>5,739,014</b>	<b>5,656,533</b>	<b>82,481</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>431,427</b>	<b>411,427</b>	<b>407,667</b>	<b>(3,760)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sales of assets	-	-	5,288	5,288
Transfers in	-	-	119,976	119,976
Transfers out	(412,100)	(412,100)	(143,839)	268,261
<b>Total other financing sources (uses)</b>	<b>(412,100)</b>	<b>(412,100)</b>	<b>(18,575)</b>	<b>393,525</b>
<b>Net change in fund balances</b>	<b>19,327</b>	<b>(673)</b>	<b>389,092</b>	<b>389,765</b>
<b>FUND BALANCES (Deficit):</b>				
Beginning of year	12,490,983	12,490,983	12,490,983	-
End of year	<u>\$ 12,510,310</u>	<u>\$ 12,490,310</u>	<u>\$ 12,880,075</u>	<u>\$ 389,765</u>

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

Traffic Mitigation Special Revenue Fund				Transportation Planning Special Revenue Fund			
Budgeted Amounts		Actual	Variance w/Final Positive (Negative)	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	25,000	25,000	-	(25,000)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25	25	108	83	-	-	-	-
-	-	93,507	93,507	-	-	-	-
25	25	93,615	93,590	25,000	25,000	-	(25,000)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	45,000	45,000	41,338	3,662
-	-	-	-	-	-	-	-
-	-	-	-	45,000	45,000	41,338	3,662
25	25	93,615	93,590	(20,000)	(20,000)	(41,338)	(21,338)
-	-	-	-	-	-	-	-
-	-	-	-	45,000	45,000	-	(45,000)
-	-	-	-	-	-	-	-
-	-	-	-	45,000	45,000	-	(45,000)
25	25	93,615	93,590	25,000	25,000	(41,338)	(66,338)
(157,662)	(157,662)	(157,662)	-	(87,807)	(87,807)	(87,807)	-
\$ (157,637)	\$ (157,637)	\$ (64,047)	\$ 93,590	\$ (62,807)	\$ (62,807)	\$ (129,145)	\$ (66,338)

(continued)

# City of Buellton, California

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual - General Fund and Major Special Revenue Funds For the year ended June 30, 2015

	<b>Total</b>			Variance w/Final Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 5,041,000	\$ 5,041,000	\$ 5,179,413	\$ 138,413
Licenses, permits, and fees	4,200	4,200	10,854	6,654
Intergovernmental	585,776	585,776	386,250	(199,526)
Charges for services	161,500	151,500	284,829	133,329
Fines and forfeitures	42,500	42,500	37,508	(4,992)
Use of money and property	143,890	143,890	104,672	(39,218)
Other	206,600	206,600	154,289	(52,311)
<b>Total revenues</b>	<b>6,185,466</b>	<b>6,175,466</b>	<b>6,157,815</b>	<b>(17,651)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	586,075	586,075	568,229	17,846
Community development	960,408	960,408	1,192,571	(232,163)
Culture and leisure	502,391	512,391	591,096	(78,705)
Public safety	1,888,348	1,888,348	1,801,989	86,359
Public works	1,835,792	1,835,792	1,540,790	295,002
Capital outlay	1,000	1,000	3,196	(2,196)
<b>Total expenditures</b>	<b>5,774,014</b>	<b>5,784,014</b>	<b>5,697,871</b>	<b>86,143</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>411,452</b>	<b>391,452</b>	<b>459,944</b>	<b>68,492</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sales of assets	-	-	5,288	5,288
Transfers in	45,000	45,000	119,976	74,976
Transfers out	(412,100)	(412,100)	(143,839)	268,261
<b>Total other financing sources (uses)</b>	<b>(367,100)</b>	<b>(367,100)</b>	<b>(18,575)</b>	<b>348,525</b>
<b>Net change in fund balances</b>	<b>44,352</b>	<b>24,352</b>	<b>441,369</b>	<b>417,017</b>
<b>FUND BALANCES (Deficit):</b>				
Beginning of year	12,245,514	12,245,514	12,245,514	-
End of year	<u>\$ 12,289,866</u>	<u>\$ 12,269,866</u>	<u>\$ 12,686,883</u>	<u>\$ 417,017</u>

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

(concluded)

## PROPRIETARY FUNDS

Fund	Description
<b>MAJOR FUNDS:</b>	
Water Fund	Accounts for revenues and expenses associated with the City's Water enterprise operation.
Wastewater Fund	Accounts for all activities associated with the operation and maintenance of providing Sewer services.

**City of Buellton, California**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2015**

	<u>Water Fund</u>	<u>Wastewater Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and investments	\$ 1,615,742	\$ 1,449,497	\$ 3,065,239
Receivables:			
Accounts	116,037	59,675	175,712
Interest	967	1,053	2,020
Inventory	10,252	-	10,252
Prepaid items	1,035,427	29,472	1,064,899
<b>Total current assets</b>	<u>2,778,425</u>	<u>1,539,697</u>	<u>4,318,122</u>
<b>Noncurrent assets:</b>			
Capital assets, net			
Buildings and improvements	822,078	-	822,078
Equipment	393,062	422,738	815,800
Infrastructure	5,778,928	5,800,031	11,578,959
Less: accumulated depreciation	(3,926,398)	(3,717,437)	(7,643,835)
Total capital assets (net of accumulated depreciation)	<u>3,067,670</u>	<u>2,505,332</u>	<u>5,573,002</u>
<b>Total noncurrent assets</b>	<u>3,067,670</u>	<u>2,505,332</u>	<u>5,573,002</u>
<b>Total assets</b>	<u>5,846,095</u>	<u>4,045,029</u>	<u>9,891,124</u>
Deferred outflows: Pension Plan	25,343	30,674	56,017
<b>Total assets and deferred outflows</b>	<u>\$ 5,871,438</u>	<u>\$ 4,075,703</u>	<u>\$ 9,947,141</u>
<b>LIABILITIES AND NET POSITION</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 245,513	\$ 60,093	\$ 305,606
Deposits	22,476	-	22,476
Compensated absences	4,706	4,706	9,412
<b>Total current liabilities</b>	<u>272,695</u>	<u>64,799</u>	<u>337,494</u>
<b>Noncurrent liabilities:</b>			
Compensated absences	11,560	11,560	23,120
Net OPEB obligation	44,250	44,250	88,500
Net pension obligation	145,231	175,782	321,013
<b>Total noncurrent liabilities</b>	<u>201,041</u>	<u>231,592</u>	<u>432,633</u>
<b>Total liabilities</b>	<u>473,736</u>	<u>296,391</u>	<u>770,127</u>
Deferred inflows: Pension Plan	43,181	52,264	95,445
<b>Total liabilities and deferred inflows</b>	<u>516,917</u>	<u>348,655</u>	<u>865,572</u>
<b>Net Position:</b>			
Net investment in capital assets	3,067,670	2,505,332	5,573,002
Unrestricted	2,286,851	1,221,716	3,508,567
<b>Total net position</b>	<u>5,354,521</u>	<u>3,727,048</u>	<u>9,081,569</u>
<b>Total liabilities and net position</b>	<u>\$ 5,871,438</u>	<u>\$ 4,075,703</u>	<u>\$ 9,947,141</u>

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

**City of Buellton, California**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the year ended June 30, 2015**

	<b>Water Fund</b>	<b>Wastewater Fund</b>	<b>Totals</b>
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 1,436,127	\$ 734,289	\$ 2,170,416
Other operating revenues	201,740	92,077	293,817
<b>Total operating revenues</b>	<b>1,637,867</b>	<b>826,366</b>	<b>2,464,233</b>
<b>OPERATING EXPENSES:</b>			
Personnel services	230,902	228,440	459,342
Operations and maintenance	1,445,571	478,236	1,923,807
Depreciation	145,615	250,585	396,200
<b>Total operating expenses</b>	<b>1,822,088</b>	<b>957,261</b>	<b>2,779,349</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(184,221)</b>	<b>(130,895)</b>	<b>(315,116)</b>
<b>NONOPERATING REVENUES:</b>			
Interest revenue	4,655	3,491	8,146
<b>Total non-operating revenues</b>	<b>4,655</b>	<b>3,491</b>	<b>8,146</b>
<b>CHANGE IN NET POSITION</b>	<b>(179,566)</b>	<b>(127,404)</b>	<b>(306,970)</b>
<b>NET POSITION:</b>			
Beginning of year	5,708,454	4,065,500	9,773,954
Prior period adjustments	(174,367)	(211,048)	(385,415)
Beginning of year, as adjusted	5,534,087	3,854,452	9,388,539
End of year	<b>\$ 5,354,521</b>	<b>\$ 3,727,048</b>	<b>\$ 9,081,569</b>

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

**City of Buellton, California**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended June 30, 2015**

	<b>Water Fund</b>	<b>Wastewater Fund</b>	<b>Totals</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received (refunds paid) from (to) customers/users for services provided	\$ 1,664,735	\$ 831,900	\$ 2,496,635
Cash payments to suppliers for goods and services	(1,290,442)	(435,755)	(1,726,197)
Cash payments to employees for services	(233,594)	(231,132)	(464,726)
<b>Net cash provided by operating activities</b>	<b>140,699</b>	<b>165,013</b>	<b>305,712</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Changes in pension obligations	(11,298)	(13,676)	(24,974)
<b>Net cash used by noncapital financing activities</b>	<b>(11,298)</b>	<b>(13,676)</b>	<b>(24,974)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Acquisition and construction of capital assets	(356,412)	(57,179)	(413,591)
<b>Net cash (used) by capital and related financing activities</b>	<b>(356,412)</b>	<b>(57,179)</b>	<b>(413,591)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Investment income received	4,499	3,125	7,624
<b>Net cash provided by investing activities</b>	<b>4,499</b>	<b>3,125</b>	<b>7,624</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(222,512)</b>	<b>97,283</b>	<b>(125,229)</b>
<b>CASH AND CASH EQUIVALENTS:</b>			
Beginning of year	1,838,254	1,352,214	3,190,468
End of year	<u>\$ 1,615,742</u>	<u>\$ 1,449,497</u>	<u>\$ 3,065,239</u>
<b>Reconciliation of income from operations to net cash provided by operating activities:</b>			
Operating income (loss)	\$ (184,221)	\$ (130,895)	\$ (315,116)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	145,615	250,585	396,200
(Increase) decrease in current assets:			
Accounts receivable	26,534	5,534	32,068
Prepaid items	(45,740)	10,624	(35,116)
Increase (decrease) in liabilities:			
Accounts payable	200,869	31,857	232,726
Deposits payable	334	-	334
Compensated absences	(2,692)	(2,692)	(5,384)
<b>Net cash provided by operating activities</b>	<b>\$ 140,699</b>	<b>\$ 165,013</b>	<b>\$ 305,712</b>

There were no noncash investing, capital, or financing activities affecting recognized assets and liabilities for the year ended June 30, 2015.

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

## FIDUCIARY FUNDS

Fund Type	Description
<b>Private Purpose Trust Fund</b>	
Successor Agency	Accounts for funds collected and disbursed for the dissolution of the former Buellton Redevelopment Agency related to Administration and Retirement of enforceable obligations.
<b>Agency Fund</b>	
Deposits Agency Fund	This fund accounts for various deposits that are held on behalf of the City for various projects or programs

**City of Buellton, California**  
**Statement of Fiduciary Net Position**  
Fiduciary Funds  
June 30, 2015

<b>ASSETS</b>	<u>Successor Agency Private Purpose Trust Fund</u>	<u>Deposits Agency Fund</u>
<b>Current Assets:</b>		
Cash and investments	\$ 37,124	\$ 175,898
Receivables:		
Interest	40	122
<b>Total current assets</b>	<u>37,164</u>	<u>176,020</u>
<b>Noncurrent Assets</b>		
Investment in land and building held for resale	345,683	-
<b>Total noncurrent Assets:</b>	<u>345,683</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 382,847</u>	<u>\$ 176,020</u>
<b>LIABILITIES AND NET POSITION</b>		
<b>Current Liabilities:</b>		
Accounts payable	\$ 2,504	\$ -
Refundable deposits	-	176,020
<b>Total current liabilities:</b>	<u>2,504</u>	<u>176,020</u>
<b>Noncurrent liabilities:</b>		
Advances from Governmental Activities	1,876,208	-
<b>Total noncurrent liabilities</b>	<u>1,876,208</u>	<u>-</u>
<b>Total liabilities</b>	<u>1,878,712</u>	<u>\$ 176,020</u>
<b>Net Position (Deficit)</b>		
Net deficit held in trust for Redevelopment Dissolution	<u>(1,495,865)</u>	
<b>Total liabilities and net position</b>	<u>\$ 382,847</u>	

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

**City of Buellton, California**  
**Statement of Changes in Fiduciary Net Position**  
 Successor Agency Private Purpose Trust Fund  
 For the year ended June 30, 2015

	Successor Agency <u>Private Purpose Trust Fund</u>
<b>ADDITIONS:</b>	
Property taxes	\$ -
Investment earnings	<u>133</u>
<b>Total additions:</b>	133
<b>DEDUCTIONS:</b>	
Community development	<u>52,105</u>
<b>Total deductions:</b>	52,105
<b>CHANGE IN FIDUCIARY NET POSITION</b>	(51,972)
<b>NET POSITION (Deficit):</b>	
Beginning of year	<u>(1,443,893)</u>
End of year	<u><u>\$ (1,495,865)</u></u>

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

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**NOTES TO BASIC FINANCIAL STATEMENTS**

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**City of Buellton, California**  
**Index to Notes to Basic Financial Statements**  
**For the year ended June 30, 2015**

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**City of Buellton, California**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the City of Buellton, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

**A. Financial Reporting Entity**

The City of Buellton (City) was incorporated in 1992, under the laws and regulations of the State of California (State). The City operates under a City Council/Manager form of government and provides the following services: public safety (Police and Fire), highways and streets, water service, wastewater, public improvements, planning and zoning, and general administration.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The City applies all GASB pronouncements to its activities.

The City was incorporated under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such "General Law" cities. The City uses the City Council/Manager form of government. The financial reporting entity consists of: (a) the primary government, the City; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government's exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**A. Financial Reporting Entity, Continued**

The following is a brief review of the Successor Agency included in the accompanying basic financial statements of the City:

**Former Redevelopment Agency of the City of Buellton (RDA)** was established in fiscal year 1992-93 pursuant to the State of California Health and Safety Codes, Section 33000, entitled “Community Redevelopment Law.” Its purpose is to prepare and carry out plans for the improvement, rehabilitation, and redevelopment of blighted areas within the territorial limits of the City. In fiscal year 2011-12, due to dissolution of all redevelopment agencies by the State, all redevelopment activities were transferred to a Successor Agency reported in a private purpose trust fund.

The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit’s board, or because the component unit will provide a financial benefit or impose a financial burden on the City. The City has no component units reported in these financial statements.

**B. Basis of Accounting and Measurement Focus**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Government–Wide Financial Statements**

The government–wide financial statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental and business-type activities for the City, the primary government, accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These government-wide financial statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets and liabilities, including capital assets and related infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position.

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Accounting and Measurement Focus, Continued***

**Government–Wide Financial Statements, continued**

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. Transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

The City applies all applicable GASB pronouncements (including all National Council on Governmental Accounting (NCGA) Statements and Interpretations currently in effect) to the business-type activities, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the committee on Accounting Procedure.

**Governmental Fund Financial Statements**

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in Net Position as presented in these statements to the Net Position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria. The following were the City’s major governmental funds:

- ***The General Fund*** - Accounts for all general revenues of the city not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit which are not accounted for in other funds.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Accounting and Measurement Focus, Continued***

**Governmental Fund Financial Statements, Continued**

Major governmental funds, continued

- ***Traffic Mitigation Special Revenue Fund*** - Accounts for traffic congestion relief revenue received for street purposes.
- ***Transportation Planning Special Revenue Fund*** - Accounts for revenue used in the planning for transportation projects restricted by other governments.
- ***General Capital Projects Fund*** - Accounts for Capital Improvement Projects by centralizing project expenditures. Projects are tracked and managed for purposes of planning, scheduling and budgeting capital improvements.

All governmental funds are accounted for on a spending or “*current financial resources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Deferred revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the deferred revenue is removed from the balance sheet and revenue is recognized.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences between the two methods of measurement focus.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Accounting and Measurement Focus, Continued***

**Proprietary Fund Financial Statements**

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Change in Net Position, and a Statement of Cash Flows for all proprietary funds. The City has determined that all its enterprise funds are major funds. The following were the City's major enterprise funds:

- ***The Water Fund*** - This fund was established as a separate fund to account for the operation of the City's water utility. It is a self-supporting activity that provides services on a user-charge basis to residents and businesses located in the City.
- ***The Wastewater Fund*** - This fund was established as a separate fund to account for the operation of the City's wastewater utility. It is a self-supporting activity that provides services on a user-charge basis to residents and businesses located in the City.

Proprietary funds are accounted for using the “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position present increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

**Fiduciary Fund Financial Statements**

***Successor Agency Private Purpose Trust Fund***

Successor Agency Private Purpose Trust Fund accounts for resources held for other individuals or entities in a manner similar to private enterprise.

***Agency Funds***

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The fiduciary funds are accounted for using the accrual basis of accounting.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***C. Cash, Cash Equivalents, and Investments***

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments. For purposes of the statement of cash flows of the proprietary fund types, cash and cash equivalents include all investments, as the City operates an internal cash management pool which maintains the general characteristics of a demand deposit account.

Disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

The City participates in the Local Agency Investment Fund (LAIF), an investment pool managed by the State of California. LAIF has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as a result of changes in interest rates.

***D. Restricted Cash and Investments***

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects. Cash and investments are also restricted for deposits held for others within the enterprise funds.

***E. Inventories***

The City accounts for inventories using the first-in, first-out method. Inventories in the Water Fund consist primarily of meters and are carried at cost.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***F. Capital Assets***

**Government-Wide Financial Statements**

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. City policy is to capitalize all capital assets with costs exceeding a minimum threshold of \$2,000 and with useful lives exceeding one year. Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

Structures and Improvements	50 years
Machinery and Equipment	3-15 years
Infrastructure	15-100 years

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include streets, wastewater, park lands, and buildings. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, landscaping, and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

Interest accrued during capital assets construction, if any, is capitalized for the business-type and proprietary funds as part of the asset cost.

For all infrastructure systems, the City elected to use the Basic Approach defined by GASB Statement No. 34, which requires all infrastructures be reported at historical cost and be depreciated over their estimated useful lives.

***G. Long-Term Liabilities***

**Government-Wide Financial Statements**

Long-term debt and other financial obligations are reported as liabilities in the appropriate activities. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable premium or discount. Issuance costs are reported as deferred outflows if they constitute bond insurance.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**G. Long-Term Liabilities, continued**

**Fund Financial Statements**

The Governmental Fund Financial Statements do not present long-term debt. Consequently, long-term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

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

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

**H. Compensated Absences**

**Government-Wide Financial Statements**

For governmental and business-type activities, compensated absences are recorded as incurred and the related expenses and liabilities are reported in the appropriate activity.

**Fund Financial Statements**

In compliance with Governmental Accounting Standards Board Statement *No.* 16, the City has established a liability for accrued vacation in relevant funds. For governmental type funds, the current liability appears in the respective funds. All vacation paid is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is set up for the current employees at the current rates of pay. Each fiscal year, an adjustment to the liability is made based on pay rate changes and adjustments for the current portion. The General Fund is primarily responsible for the repayment of the governmental portion of compensated absences.

Accumulated employee sick leave benefits are not recognized as liabilities of the City. The City's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***I. Deferred outflows/inflows of resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The District has only has one item that qualifies for reporting in this category. It is the deferred charge on pension plan contributions on the statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item reported as a deferred inflow of resources. The deferred inflow our resources is the net difference between projected and actual earnings on pension plan investments and is reported on the statement of net position.

***J. Net Position and Fund Equity***

**Government-Wide Financial Statements**

In the Government-Wide Financial Statements, Net Position is classified in the following categories:

*Net Investment in Capital Assets* – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

*Restricted Net Position* – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

*Unrestricted Net Position* – This amount is all Net Position that does not meet the definition of “investment in capital assets” or “restricted net position.”

**Fund Financial Statements**

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. Proprietary fund equity is classified the same as in the government-wide statements. The classifications for governmental funds are defined as follows for the City:

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***J. Net Position and Fund Equity, Continued***

**Fund Financial Statements, Continued**

***Nonspendable Fund Balance –***

- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

***Restricted Fund Balance –***

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (Creditors, Grantors, Contributors and Other Governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation (Gas Tax).

***Committed Fund Balance –***

- Self imposed limitations set in place prior to the end of the period. (Encumbrances, economic contingencies and uncertainties)
- Limitation at the highest level of decision-making (Council) that requires formal action at the same level to remove.

***Assigned Fund Balance –***

- Amounts in excess of nonspendable, restricted and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.

***Unassigned Fund Balance –***

- Residual net resources
- Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***K. Property Taxes***

California Constitution Article XIII A, limits the combined property tax rate to one percent of a property's assessed valuation. Additional taxes may be imposed with voter approval. Assessed value is calculated at one hundred percent of a property's fair value, as defined by Article XIII A, and may be increased no more than two percent per year unless a change in ownership occurs. The State Legislature has determined the method of distributing the one percent tax levy among the various taxing jurisdictions.

Property tax revenues are recognized in the fiscal year for which taxes have been levied, and collected within sixty days of fiscal year end. Property taxes are billed and collected as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation/Lien Dates	January 1	January 1
Levy Dates	July 1	August 1
Due Dates	November 1 (50%) February 1 (50%)	
Delinquency Dates	December 10 (Nov.) April 10 (Feb)	August 31

The City adopted an alternative method of property tax distribution (the "Teeter Plan"). Under this method, the City receives 100% of its secured property tax levied in exchange for foregoing any interest and penalties collected on delinquent taxes. The City receives payments as a series of advances made by the County throughout the fiscal year. The secured property tax levy is recognized as revenue upon receipt including the final payment, which generally is received within 60 days after the fiscal year end.

***L. Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amount of expenses. Actual results could differ from these estimates and assumptions.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***M. Implementation of GASB Statements 68 and 71 related to Pension Plan***

The GASB issued Statement No. 68, "Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27" The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for nonemployer governments that have a legal obligation to contribute to those plans.

In addition, the GASB issued Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date" The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, "Accounting and Financial Reporting for Pensions".

The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

In implementing these Statements, the City recognizes a net pension liability, which represents the City's proportionate share of the excess of the total pension liability over the fiduciary net position of the Plan reflected in an actuarial report provided by the California Public Employees' Retirement System (CalPERS). The net pension liability is measured as of the City's prior Plan year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change in the liability. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

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

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***N. Prior Period Adjustment***

Due to the City’s adoption of GASB 68, net position was adjusted at June 30, 2015. The following is a reconciliation of the total net position as previously reported at July 1, 2014, to the restated net position.

	<b>Governmental Activities</b>	<b>Proprietary - Water</b>	<b>Proprietary - Wastewater</b>
Net Position at June 30, 2014	\$ 30,786,883	\$ 5,708,454	\$ 4,065,500
Adjustment:			
Adoption of GASB 68, pensions	(1,229,741)	(174,367)	(211,048)
Total Adjustments	<u>(1,229,741)</u>	<u>(174,367)</u>	<u>(211,048)</u>
Net Position at July 1, 2014, as adjusted	<u>\$ 29,557,142</u>	<u>\$ 5,534,087</u>	<u>\$ 3,854,452</u>

***O. Reclassifications***

Certain amounts have been reclassified to provide for comparable results on a year to year basis.

***P. Interfund Balances/Internal Balances***

Advances to and advances from other funds represent interfund loans in the fund financial statements. Advances between funds are offset by a fund liability or by deferred revenue in the applicable governmental funds to indicate that they are not expendable available financial resources. Any unpaid interest due to lack of funds in the borrowing fund increases the principal owed and is reported in the lending fund as deferred revenue.

All other outstanding balances between funds are reported as due to and due from other funds. These are generally repaid within the following fiscal year.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-Wide Financial Statements as “internal balances.”

***Q. Use of Restricted and Unrestricted Net Position***

When an expense is incurred for purposes for which both restricted and unrestricted Net Position is available, the City’s policy is to apply restricted Net Position first.

***R. Budgetary Accounting***

The City Council establishes budgets for the General Fund and all Special Revenue Funds, except for certain Special Revenue Funds for which expenditures are controlled by grant funding or by assessments received. Budgetary control is legally maintained at the fund level for these funds. Department heads submit budget requests to the City Manager. The City Manager prepares an estimate of revenues and prepares recommendations for the next year’s budget. The preliminary budget may or may not be amended by the City Council and is adopted by resolution by the City Council on or before June 30 in accordance with the municipal code.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***R. Budgetary Accounting, Continued***

The City Council may amend the budget by motion during the fiscal year. Only the Council can authorize transfers between funds and approve inter-fund loans. The City Manager is authorized to transfer budgeted amounts within a fund without formal council action or approval. The City Manager is authorized to increase expenditures in relation to revenues in funds receiving assigned revenues without approval by the City Council.

Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control. Supplemental appropriations, which increase appropriations, may be made during the fiscal year. There were no material supplemental appropriations made for the fiscal year ended June 30, 2015. Budget information is presented for the General and budgeted Special Revenue Funds in the fund financial statements. The budget information is presented on a basis consistent with generally accepted accounting principles. Appropriations, except open project appropriations, and unexpended grant appropriations, lapse at the end of each fiscal year.

Appropriations lapse at the end of the fiscal year and then are rebudgeted for the coming year. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2015, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit. Budgeted appropriations for the various governmental funds become effective each July 1.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**2. CASH AND INVESTMENTS**

At June 30, 2015, the City's pooled cash and investments, classified by maturity, consisted of the following stated at fair market value:

	Maturities (in years)			Deposits	Fair Market Value
	< 1	1 to 2	> 2		
<u>Cash equivalents and investments pooled</u>					
Pooled cash, at fair value:					
Cash in bank	\$ -	\$ -	\$ -	\$ 716,096	\$ 716,096
Money Market Savings	-	-	-	204,725	204,725
Petty cash	-	-	-	650	650
Total pooled items	-	-	-	921,471	921,471
Pooled investments, at fair value					
<u>Interest obligations</u>					
Negotiable Certificates of Deposit 1.2% - 1.85%					
\$1,737,000 par	-	250,804	502,825	-	753,629
State of California Local Agency Investment Fund	13,596,682	-	-	-	13,596,682
Total pooled investments - interest obligations	13,596,682	250,804	502,825	-	14,350,311
Total cash equivalents and investments pooled	\$ 13,596,682	\$ 250,804	\$ 502,825	\$ 921,471	\$ 15,271,782

Amounts reported in:

Governmental activities	\$ 5,808,082
Governmental activities - restricted	6,185,439
Business-type activities	3,065,239
Fiduciary activities	
Private Purpose Trust	37,124
Deposits Agency Fund	175,898
Total	\$ 15,271,782

Investment Type	Fair Value	Maturity (in years)
Negotiable Certificates of Deposit	\$ 753,629	1.38
Local Agency Investment Fund	13,596,682	0.76
Total fair value	\$ 14,350,311	
Portfolio weighted average maturity		0.84

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the year ended June 30, 2015, the City's permissible investments included the following instruments:

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**2. CASH AND INVESTMENTS, Continued**

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	15%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund.	N/A	None	None

*Interest rate risk* – In accordance with its investment policy, the City manages its exposures to declines in fair values by limiting the weighted average maturity of its investment portfolio to not exceed 5 years. As of June 30, 2015, the weighted average maturity was 0.84 years.

*Credit risk* – It is the City’s policy that medium-term notes, with a final maturity not exceeding five years from the date of purchase, must have a rating of “AAAm” or “AAAm-G” or better by the Standard & Poor’s Corporation. The LAIF, administered by the State of California, has a separate investment policy, governed by Government Code Sections 16480-16481.2, that provides credit standards for its investments.

*Concentration of credit risk* – The City’s investment policy does not allow for an investment in any one issuer that is in excess of five percent of the government’s total investments. The investments made by the City Treasurer are limited to those allowable under State statutes as incorporated into the City’s Investment Policy, which is accepted annually by the City Council. There were no concentrations in any one issuer for the year.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested none of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**2. CASH AND INVESTMENTS, Continued**

*Custodial credit risk – deposits.* For deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's Investment Policy addresses custodial credit risk, which follows the Government Code. As of June 30, 2015, the City had a balance of \$205,914 in the pool exposed to custodial credit risk because they exceeded the \$250,000 Federal Deposit Insurance Corporation's insurance limits. The uninsured bank balance is collateralized by the pledging financial institutions at 110% of the deposits, in accordance with the State of California Government Code.

*Custodial credit risk – investments.* For investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside counterparty. For the investments maintained by the City, no security was uninsured or unregistered or held by a brokerage firm which is also the counterparty for the security.

At June 30, 2015, the carrying amount of the City's deposits was \$716,096 and the balances in financial institutions were \$705,914. Of the balance in financial institutions, \$500,000 was covered by federal depository insurance and \$205,914 was collateralized as required by State law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the City and other governmental agencies, but not in the name of the City. As of June 30, 2015, the City's investments were held by the City's custodial agent, but not in the City's name, and were insured up to specified limits by the Securities Investor Protection Corporation (SIPC) and supplemental private insurance up to a limit of \$150 million.

**Investment in LAIF:** LAIF is stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF is \$69,606,487,716 of which the City had a balance of \$13,596,682, which approximated market value and was managed by the State Treasurer. Of the total invested, 99.03% was invested in non-derivative financial products and 0.97% in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**3. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following at June 30, 2015:

	Governmental Activities	Business-type Activities	Fiduciary Activities	Total
Current:				
Accounts receivable	\$ 546,470	\$ 175,712	\$ -	\$ 722,182
Interest receivable	7,606	2,020	162	9,788
Total receivables	<u>\$ 554,076</u>	<u>\$ 177,732</u>	<u>\$ 162</u>	<u>\$ 731,970</u>

These amounts resulted in the following concentrations in receivables:

Individuals/Businesses	98.7%
Financial	1.3%

Amounts do not indicate a significant concentration (greater than 25%) with any single individual, business, or agency.

**4. CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions	Deletions	Adjustments	Balance June 30, 2015
<b><u>Governmental activities:</u></b>					
<b>Nondepreciable assets:</b>					
Land	\$ 1,536,248	\$ -	\$ -	\$ -	\$ 1,536,248
<b>Total nondepreciable assets</b>	<u>1,536,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,536,248</u>
<b>Depreciable assets:</b>					
Buildings and improvements	4,221,448	-	-	-	4,221,448
Equipment	444,765	101,578	(18,300)	-	528,043
Infrastructure	16,364,557	-	-	1,003,229	17,367,786
<b>Total depreciable assets</b>	<u>21,030,770</u>	<u>101,578</u>	<u>(18,300)</u>	<u>1,003,229</u>	<u>22,117,277</u>
<b>Total</b>	<u>22,567,018</u>	<u>101,578</u>	<u>(18,300)</u>	<u>1,003,229</u>	<u>23,653,525</u>
<b>Accumulated depreciation:</b>					
Buildings and improvements	(464,432)	(34,986)	-	-	(499,418)
Equipments	(378,407)	(35,239)	-	-	(413,646)
Infrastructure	(4,225,071)	(344,669)	-	(18,612)	(4,588,352)
<b>Total accumulated depreciation</b>	<u>(5,067,910)</u>	<u>(414,894)</u>	<u>-</u>	<u>(18,612)</u>	<u>(5,501,416)</u>
<b>Net depreciable assets</b>	<u>15,962,860</u>	<u>(313,316)</u>	<u>(18,300)</u>	<u>984,617</u>	<u>16,615,861</u>
<b>Total net capital assets</b>	<u>\$ 17,499,108</u>	<u>\$ (313,316)</u>	<u>\$ (18,300)</u>	<u>\$ 984,617</u>	<u>\$ 18,152,109</u>

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**4. CAPITAL ASSETS, Continued**

Capital asset activity for business-type activities for the year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
<b>Business-type activities:</b>				
<b>Nondepreciable assets:</b>				
Land	\$ 247,691	\$ -	\$ -	\$ 247,691
<b>Total nondepreciable assets</b>	<b>247,691</b>	<b>-</b>	<b>-</b>	<b>247,691</b>
<b>Depreciable assets:</b>				
Buildings	574,387	-	-	574,387
Equipment	773,522	42,278	-	815,800
Infrastructure	11,207,646	371,313	-	11,578,959
<b>Total depreciable assets</b>	<b>12,555,555</b>	<b>413,591</b>	<b>-</b>	<b>12,969,146</b>
<b>Total</b>	<b>12,803,246</b>	<b>413,591</b>	<b>-</b>	<b>13,216,837</b>
<b>Accumulated depreciation:</b>				
Buildings and improvements	(498,980)	(17,358)	-	(516,338)
Equipment	(526,475)	(21,578)	-	(548,053)
Infrastructure	(6,222,180)	(357,264)	-	(6,579,444)
<b>Total accumulated depreciation</b>	<b>(7,247,635)</b>	<b>(396,200)</b>	<b>-</b>	<b>(7,643,835)</b>
<b>Net depreciable assets</b>	<b>5,307,920</b>	<b>17,391</b>	<b>-</b>	<b>5,325,311</b>
<b>Total net capital assets</b>	<b>\$ 5,555,611</b>	<b>\$ 17,391</b>	<b>\$ -</b>	<b>\$ 5,573,002</b>

**Depreciation Allocations**

Depreciation expense was charged to function and programs based on their usage of the related assets. The amounts allocated to each function or programs were as follows:

<b>Governmental Activities:</b>	
General government	\$ 27,706
Culture and leisure	16,665
Public works	370,523
Total depreciation expense governmental activities	<b>\$ 414,894</b>
<b>Business-type Activities:</b>	
Water	\$ 145,615
Wastewater	250,585
Total depreciation expense - business-type activities	<b>\$ 396,200</b>

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable and accrued liabilities consisted of the following at June 30, 2015:

	Governmental Activities	Business-type Activities	Fiduciary Activities	Total
Accounts payable	\$ 419,917	\$ 305,606	\$ 2,504	\$ 728,027
Wages payable	72,907	-	-	72,907
Deposits payable	149,751	22,476	176,020	348,247
Total	<u>\$ 642,575</u>	<u>\$ 328,082</u>	<u>\$ 178,524</u>	<u>\$ 1,149,181</u>

These amounts resulted in the following concentrations in payables:

Vendors	63.4%
Employees	6.3%
Individuals/Businesses	30.3%

Amounts do not indicate a significant concentration (greater than 25%) with any single vendor or employee.

**6. NONCURRENT LIABILITIES**

Changes in Noncurrent Liabilities

Noncurrent liability activity for the fiscal year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015	Due Within One Year
<b>Governmental Activities:</b>					
Compensated Absences	\$ 68,854	\$ 10,320	\$ -	\$ 79,174	\$ 8,102
Net OPEB Obligation	772,778	196,444	-	969,222	-
Net Pension Obligation	-	1,024,254	-	1,024,254	-
Total Governmental Activities:	<u>\$ 841,632</u>	<u>\$ 1,231,018</u>	<u>\$ -</u>	<u>\$ 2,072,650</u>	<u>\$ 8,102</u>
<b>Business-type activities:</b>					
Compensated Absences	\$ 37,916	\$ -	\$ (5,384)	\$ 32,532	\$ 9,412
Net OPEB Obligation	88,500	-	-	88,500	-
Net Pension Obligation	-	321,013	-	321,013	-
Total Business-type Activities:	<u>\$ 126,416</u>	<u>\$ 321,013</u>	<u>\$ (5,384)</u>	<u>\$ 442,045</u>	<u>\$ 9,412</u>

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**6. NONCURRENT LIABILITIES, Continued**

Claims liabilities

The City has no recorded liability for potential claims in excess of amounts covered by the insurance pool for the year ended June 30, 2015. See Note 10 for further discussion on the City's risk management activities.

Compensated Absences

Governmental Accounting Standards Board Statement No. 16 identifies certain items that should be accrued as a liability as the benefits are earned by the employees but only to the extent it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employee's termination or retirement.

City employees accumulate earned but unused benefits which can be converted to cash at termination of employment. The non-current portion of these vested benefits at June 30, 2015, total \$71,072 for governmental activities and \$23,120 for business-type activities.

Net OPEB Obligation

A net OPEB Obligation is the cumulative difference between annual OPEB cost and an employer's contribution to a plan. At June 30, 2015, the City had a total net OPEB Obligation of \$1,057,722. Governmental activities were \$969,222 and business-type activities were \$88,500. See Note 12 for further discussion on OPEB.

**7. NET POSITION/ FUND BALANCES**

**Net Position**

	Governmental Activities	Business-type Activities	Totals
Net investment in capital assets	\$ 18,152,109	\$ 5,573,002	\$ 23,725,111
Restricted	7,483,555	-	7,483,555
Unrestricted	4,312,758	3,508,567	7,821,325
Total	<u>\$ 29,948,422</u>	<u>\$ 9,081,569</u>	<u>\$ 39,029,991</u>

- Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions below

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**7. NET POSITION/ FUND BALANCES, Continued**

**Fund Balance**

Nonspendable, Restricted, and Unassigned (deficit) fund balance consisted of the following at June 30, 2015:

Nonspendable:	
Prepaid items	\$ 213,538
Total nonspendable	<u>\$ 213,538</u>
Restricted for:	
General	\$ 6,185,439
Housing	442,362
Gas Tax	646,417
Measure A	180,128
Local Transportation	29,209
Total restricted	<u>\$ 7,483,555</u>
Unassigned (deficit):	
General Fund	\$ 6,482,765
Nonmajor governmental funds (deficits)	(193,192)
Total unassigned	<u>\$ 6,289,573</u>
Total fund balances	<u><u>\$ 13,986,666</u></u>

The following describe the purpose of each nonspendable, restriction and unassigned used by the City:

**Nonspendable**

**Prepaid items** - used to segregate that portion of fund balance to indicate that prepaid amounts do not represent available, spendable resources even though they are components of assets.

**Restricted**

**General**– represents amounts restricted as a result of the dissolution of the Buellton Redevelopment Agency.

**Housing** – includes amounts set aside to increase the number of affordable housing units as provided by affordable housing regulations.

**Gas Tax** – represents amounts restricted for street purposes by the California Streets and Highways Code.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**7. NET POSITION/ FUND BALANCES, Continued**

**Measure A** – represents amounts restricted for Measure A.

**Local Transportation** – represents amounts restricted for local transportation.

Deficit fund balances consisted of the following at June 30, 2015:

**Major Special Revenue Funds:**

Traffic Mitigation Funds - (\$64,047)

Transportation Planning - (\$129,145)

These amounts will be eliminated over time as resources become available through grants and intergovernmental revenues.

**8. INTERFUND TRANSACTIONS**

Due to and due from other funds consisted of the following as of June 30, 2015:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
<u>Governmental Activities</u>		
Major Funds:		
General Fund	\$ 188,109	\$ -
Traffic Mitigation Special Revenue	-	64,047
Transportation Planning Special Revenue	-	124,062
Total Major Funds	<u>188,109</u>	<u>188,109</u>
Total Governmental Activities	<u><u>188,109</u></u>	<u><u>188,109</u></u>

Due to and from balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Advances receivable and payable constitute long-term borrowing between the City and the Successor Agency. Each advance carries a stated interest rate and has scheduled debt service payments. Advances receivable and payable balances at June 30, 2015, are as follows:

An advance in the amount of \$1,876,208 was made from the General Fund to the Successor Agency Private Purpose Trust Fund as a result of the dissolution of redevelopment agencies in the State of California.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**8. INTERFUND TRANSACTIONS, Continued**

Transfers consisted of the following at June 30, 2015:

	<u>Transfers In</u>	<u>Transfers Out</u>
<b><u>Governmental Activities</u></b>		
<b><u>Major Funds:</u></b>		
General Fund	\$ 119,976	\$ 143,839
General Capital Projects	1,086,506	-
Total Major Funds	<u>1,206,482</u>	<u>143,839</u>
<b><u>Non-major Funds:</u></b>		
<b><u>Special Revenue Funds:</u></b>		
Gas Tax	-	570,023
Measure A	-	542,620
Local Transportation	50,000	-
Total Non-major Special Revenue Funds	<u>50,000</u>	<u>1,112,643</u>
Total Non-major Funds	<u>50,000</u>	<u>1,112,643</u>
<b>Total Transfers</b>	<u><u>\$ 1,256,482</u></u>	<u><u>\$ 1,256,482</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. The use of one fund maximizes efficiency by consolidating all transactions.

**9. RISK MANAGEMENT**

**Description of Self-Insurance Pool Pursuant to Joint Powers Agreement**

The City of Buellton is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 122 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine member Executive Committee.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**9. RISK MANAGEMENT, Continued**

**Self-Insurance Programs of the Authority**

Amount	Coverage Provider	Payment Source
General and Automobile Liability Claims:		
\$0 - \$30,000	Charged directly to the City's primary deposit	City funds
30,001 - 750,000	Pooled based on the City's share of losses under \$30,000	City funds
750,001 - 5,000,000	Pooled based on payroll	Authority
5,000,001 - 10,000,000	Paid under reinsurance policies	Authority
10,000,001 - 50,000,000	Covered through purchase of excess insurance policies	Authority
Workers' Compensation Claims:		
\$0 - \$50,000	Charged directly to City's primary deposit	City funds
50,001 - 100,000	Pooled based on the member's share of losses under \$50,000	City funds
100,001 - 2,000,000	Pooled based on payroll	Authority
2,000,001 - 4,000,000	Covered through purchase of excess insurance policies	Authority
4,000,001 - 10,000,000	Covered through purchase of excess insurance policies	Authority

**Purchased Insurance**

***Environmental Insurance*** – The City of Buellton participates in the pollution legal liability and remediation legal liability insurance which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Buellton. Coverage is on a claims-made basis. There is a \$50,000 deductible.

***Earthquake and Flood Insurance*** – The City of Buellton purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City of Buellton property currently has earthquake protection in the amount of \$6,262,385. There is a deductible of 5% per unit of value with a minimum deductible of \$100,000. Premiums for the coverage are paid annually and are not subject to retroactive adjustments.

***Crime Insurance*** – The City of Buellton purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority. Premiums are paid annually and are not subject to retroactive adjustments.

**Adequacy of Protection**

During the past three fiscal (claims) years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior fiscal year.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

**A. General Information about the Pension Plans**

**Plan Descriptions** - All qualified full-time employees are eligible to participate in the City's Miscellaneous First Tier Plan and Miscellaneous PEPR Plan (The Plans), agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

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

	<u>Miscellaneous Plan</u>
Hire date	Prior to January 1, 1978
Benefit formula	2% @ 55
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	55
Monthly benefits, as a % of eligible compensation	2% to 2.7%
Required employee contribution rates	7%
Required employer contribution rates	13.85%

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued**

**A. General Information about the Pension Plans, Continued**

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

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

	<u>Miscellaneous</u>
Contributions - employer	\$ 154,787
Contributions - employee (paid employer)	-

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

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

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 1,345,267
Total Net Pension Liability	<u>\$ 1,345,267</u>

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued**

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2014, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2014 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2014	0.02162%

For the year ended June 30, 2015, the City recognized pension expense of \$137,877. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions paid to CalPERS subsequent to measurement date	\$ 234,747	\$ -
Differences between actual and expected economic experience	-	-
Changes in assumptions	-	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of the contributions	-	-
Net differences between projected and actual earnings on plan investments	-	399,981
Total	<u>\$ 234,747</u>	<u>\$ 399,981</u>

\$234,347 reported as deferred outflows of resources related to contributions subsequent to the measurement date and other contribution differences, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2016.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued**

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

Year Ended June 30	
2016	\$ (129,489)
2017	105,258
2018	105,258
2019	84,207
2020	-
Thereafter	-

**Actuarial Assumptions** -The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Assumptions	
Valuation date	June 30, 2013
Measurement date	June 30, 2014
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	7.5%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment Rate of Return	7.50% net pension plan investment and administrative expenses; includes inflation
Post-retirement benefit increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter.

The underlying mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study can be obtained at CalPERS' website under Forms and Publications.

**10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued**

**Discount Rate** - The discount rate used to measure the total pension liability was 7.50 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued**

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 <sup>1</sup>	Real Return Year 11+ <sup>2</sup>
Global Equity	47%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	12%	6.83%	6.95%
Real Estate	11%	4.50%	5.13%
Infrastructure and Forestland	3%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%

(1) An expected inflation of 2.5% used for this period.

(2) An expected inflation of 3.0% used for this period.

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Miscellaneous	2,296,244	1,345,267	556,047

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

**Payable to the Pension Plans** - At June 30, 2015, the City reported a payable of \$165,184 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**11. POSTEMPLOYMENT HEALTH CARE BENEFITS**

***Plan Description***

Medical coverage is provided through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA), also referred to as PERS Health. The City contributes up to \$800 per month on behalf of each active employee and covered dependents. The employee is responsible for excess, if any of the total PEMHCA premium over \$800 per month.

The City offers the same medical plans to its retirees as to its active employees, with the general exception that upon reaching age 65 and becoming eligible for Medicare, the retiree must join one of the Medicare Supplement coverage's offered under PEMHCA.

Employees become eligible to retire and receive City-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service, or by attaining qualifying disability retirement status. The City's contribution on behalf of retirees is the same as for active employees - 100% of PEMHCA premium for retiree and covered dependents, but not to exceed \$800 per month. Benefits continue for the lifetime of the retiree with survivor benefits extended to surviving spouses.

Membership of the plan consisted of the following at June 30, 2015

Retirees and beneficiaries receiving benefits	8
Current staff receiving benefits	0
Other participants not yet fully eligible for benefits	18
<b>Total</b>	<b>26</b>

The City pays a 0.43% of premium administrative fee on behalf of employees and retirees.

***Funding Policy***

As required by GASB Statement No. 45, an actuary will determine the City's Annual Required Contribution (ARC) at least once every two fiscal years. The ARC is calculated in accordance with certain parameters, and includes (1) the Normal Cost for one year, and (2) a component for amortization of the total unfunded actuarial accrued liability (UAL) over a period not to exceed 30 years. GASB Statement No. 45 does not require pre-funding of OPEB benefits. Therefore, the City's funding policy is to continue to pay healthcare premiums for retirees as they fall due. The City has elected not to establish an irrevocable trust at this time. The City Council reserves the authority to review and amend this funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the City. Typically, the General Fund has been used in the past to liquidate the net OPEB obligation.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

**11. POSTEMPLOYMENT HEALTH CARE BENEFITS, Continued**

***Annual OPEB Cost and Net OPEB Obligation***

The City's annual other postemployment benefit cost (expense) is calculated based on the annual required contribution (ARC) of the employer. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

The following table shows the components of the City's annual OPEB Cost for the fiscal year ended June 30, 2015, the amount actually contributed to the plan, and changes in the City's Net OPEB obligation:

Annual required contribution (ARC)	\$ 264,555
Interest on net OPEB Obligation	34,451
Adjustment to annual required contribution	<u>(49,808)</u>
Annual OPEB cost (expense)	\$ 249,198
Employer contributions made	<u>(52,754)</u>
Increase (Decrease) in net OPEB obligation	\$ 196,444
Net OPEB Obligation - beginning of year	<u>861,278</u>
Net OPEB Obligation - end of year	<u><u>\$ 1,057,722</u></u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for fiscal year 2015 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/13	\$ 256,515	19%	\$ 658,042
6/30/14	252,822	20%	861,278
6/30/15	249,198	21%	1,057,722

***Funded Status and Funding Progress***

The funded status of the plan as June 30, 2015, the Plan's most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 1,862,711
Actuarial value of Plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	\$ 1,862,711
Funded ratio (actuarial value of Plan assets/AAL)	0%
Covered payroll (active Plan participants)	\$ 1,196,377
UAAL as a percentage of covered payroll	155.7%

## **11. POSTEMPLOYMENT HEALTH CARE BENEFITS, Continued**

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

### ***Actuarial Methods and Assumptions***

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

The plan's most recent actuarial valuation was performed as of July 1, 2012. In that valuation, the Projected Unit Credit (PUC) Cost Method was used. The actuarial assumptions included a 4 percent investment rate (net of administrative expense) and an annual health care cost trend rate of 8 percent to better reflect expectations of average premium increases over the next several years. The City's unfunded actuarial accrued liability is being amortized as a level dollar amount on an open basis over 30 years. The remaining amortization period as of July 1, 2012, was 30 years.

## **12. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY**

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Buellton that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. On June 4, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 12-02.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**12. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued**

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2012. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012. Prior to that date, the final seven months of the activity of the redevelopment agency continued to be reported in the governmental funds of the City included in the fund financial statements as Former Redevelopment Agency Community Development Fund.

After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City. The transfer of the assets and liabilities of the former redevelopment agency as of February 1, 2012 (effectively the same date as January 31, 2012) from governmental funds of the City to fiduciary funds was reported in the governmental funds as an extraordinary loss (or gain) in the governmental fund financial statements. The receipt of these assets and liabilities as of January 31, 2012 was reported in the private-purpose trust fund as an extraordinary gain (or loss) in the June 30, 2012 financial statements.

Because of the different measurement focus of the governmental funds (*current financial resources measurement focus*) and the measurement focus of the trust funds (*economic resources measurement focus*), the extraordinary loss (gain) recognized in the governmental funds was not the same amount as the extraordinary gain (loss) that was recognized in the fiduciary fund financial statements.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**12. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued**

**Investment in Land and Building Held for Resale** – consists of a commercial condominium purchased by the Former Redevelopment Agency for the Visitor’s Bureau headquarters. The purchase cost was \$345,682 and represents the value received for disposition by the Successor Agency.

**13. COMMITMENTS AND CONTINGENCIES**

The City is a party to claims and lawsuits arising in the ordinary course of business. The City’s management and legal council are of the opinion that the ultimate liability, if any, arising from these claims will not have material adverse impact on the financial position of the City. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

**14. JOINT OPERATING AGREEMENTS**

**Water operations** – The Central Coast Water Authority (CCWA) is a Joint Power Authority authorized to finance, develop, operate, and maintain the Mission Hills and Santa Ynez extension to the Coastal Branch Phase II Extension of the California aqueduct of the State water project. Each member has entered into a water supply agreement with the Authority to pay their proportionate share of the project costs from local water revenues. These costs are reported in the Water Fund as operations and maintenance.

**15. NEW ACCOUNTING PRONOUNCEMENTS**

The GASB has issued Statement No. 72, “*Fair Value Measurement and Application*”. The objective of this Statement is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. These improvements are based in part on the concepts and definitions established in Concepts Statement No. 6, *Measurement of Elements of Financial Statements*, and other relevant literature. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2015.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**15. NEW ACCOUNTING PRONOUNCEMENTS, Continued**

The GASB has issued Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68”. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, “Accounting and Financial Reporting for Pensions”, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, “Financial Reporting for Pension Plans”, and Statement 68 for pension plans and pensions that are within their respective scopes.

The requirements of this Statement that address accounting and financial reporting by employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2016, and the requirements of this Statement that address financial reporting for assets accumulated for purposes of providing those pensions are effective for fiscal years beginning after June 15, 2015. The requirements of this Statement for pension plans that are within the scope of Statement 67 or for pensions that are within the scope of Statement 68 are effective for fiscal years beginning after June 15, 2015.

The GASB has issued Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces Statements No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, as amended, Statement 43, and Statement No. 50, Pension Disclosures. Effective Date: The provisions in Statement 74 are effective for fiscal years beginning after June 15, 2016.

**City of Buellton, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2015**

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**15. NEW ACCOUNTING PRONOUNCEMENTS, Continued**

The GASB has issued Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”, as amended, and No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, for OPEB. Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”, establishes new accounting and financial reporting requirements for OPEB plans. Effective Date: The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017.

The GASB has issued Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively.

The GASB has issued Statement No. 77, “Tax Abatement Disclosures”. This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government’s current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government’s financial resources come from and how it uses them, and (4) a government’s financial position and economic condition and how they have changed over time. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015

**REQUIRED SUPPLEMENTARY INFORMATION**

## City of Buellton, California

### Required Supplementary Information - Schedule of Contributions

#### Miscellaneous Plan

Last 10 Fiscal Years\*

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	<u>2014</u>
Actuarially determined contribution	\$ 154,787
Contributions in relation to the actuarially determined contributions	<u>(154,787)</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee payroll	\$ 1,158,940
Contribution as a percentage of covered-employee payroll	13.36%

#### Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

\* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

## City of Buellton, California

### Required Supplementary Information - Schedule of the City's Proportionate Share of the Net Pension Liability

#### Miscellaneous Plan

Last 10 Fiscal Years\*

	<u>2014</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02162%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 1,345,267
Plan's Covered-Employee Payroll	\$ 1,158,940
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	116.08%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	81.23%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 157,466

#### Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

\* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

## NON-MAJOR GOVERNMENTAL FUNDS

<b>Fund Type</b>	<b>Description</b>
Housing Fund	Accounts for funds used to maintain the City's supply of affordable housing.
Gas Tax Fund	Accounts for funds received and expended for street maintenance as defined in the Streets and Highways Code.
Measure A Fund	Accounts for revenues and expenditures of Measure A funds.
Local Transportation Fund	Accounts for revenues and expenditures used for local transportation funds.

**City of Buellton, California**  
**Combining Balance Sheet**  
**Non-major Governmental Funds**  
**June 30, 2015**

	<b>Special Revenue Funds</b>		
	Housing Fund	Gas Tax Fund	Measure A Fund
<b>ASSETS</b>			
Cash and investments	\$ 442,056	\$ 586,031	\$ 211,315
Receivables:			
Accounts	-	73,165	-
Interest	306	369	118
Prepaid items	-	-	-
<b>Total assets</b>	<b>\$ 442,362</b>	<b>\$ 659,565</b>	<b>\$ 211,433</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 13,148	\$ 31,305
<b>Total liabilities</b>	<b>-</b>	<b>13,148</b>	<b>31,305</b>
<b>Fund Balances:</b>			
Nonspendable:			
Prepaid items	-	-	-
Restricted	442,362	646,417	180,128
<b>Total fund balances</b>	<b>442,362</b>	<b>646,417</b>	<b>180,128</b>
<b>Total liabilities and fund balances</b>	<b>\$ 442,362</b>	<b>\$ 659,565</b>	<b>\$ 211,433</b>

**Special Revenue Funds**

Local Transportation Fund	Total Non-major Governmental Funds
\$ 35,037	\$ 1,274,439
-	73,165
-	793
1,667	1,667
<u>\$ 36,704</u>	<u>\$ 1,350,064</u>
<u>\$ 5,828</u>	<u>\$ 50,281</u>
<u>5,828</u>	<u>50,281</u>
1,667	1,667
<u>29,209</u>	<u>1,298,116</u>
<u>30,876</u>	<u>1,299,783</u>
<u>\$ 36,704</u>	<u>\$ 1,350,064</u>

**City of Buellton, California**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the year ended June 30, 2015**

	<b>Special Revenue Funds</b>		
	Housing Fund	Gas Tax Fund	Measure A Fund
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ 215,283	\$ 336,806
Use of money and property	1,024	1,585	456
Other	-	-	15,062
<b>Total revenues</b>	<u>1,024</u>	<u>216,868</u>	<u>352,324</u>
<b>EXPENDITURES:</b>			
Current:			
Public works	1,130	250	-
<b>Total expenditures</b>	<u>1,130</u>	<u>250</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(106)</u>	<u>216,618</u>	<u>352,324</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	-	-	-
Transfers out	-	(570,023)	(542,620)
<b>Total other financing sources and uses</b>	<u>-</u>	<u>(570,023)</u>	<u>(542,620)</u>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>(106)</u>	<u>(353,405)</u>	<u>(190,296)</u>
<b>FUND BALANCES:</b>			
Beginning of year	442,468	999,822	370,424
End of year	<u>\$ 442,362</u>	<u>\$ 646,417</u>	<u>\$ 180,128</u>

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**Special Revenue Funds**

Local Transportation Fund	Total Non-major Governmental Funds
\$ 3,767	\$ 555,856
148	3,213
-	15,062
<u>3,915</u>	<u>574,131</u>
25,364	26,744
<u>25,364</u>	<u>26,744</u>
(21,449)	547,387
50,000	50,000
-	<u>(1,112,643)</u>
<u>50,000</u>	<u>(1,062,643)</u>
28,551	(515,256)
2,325	1,815,039
<u>\$ 30,876</u>	<u>\$ 1,299,783</u>

**City of Buellton, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**Housing Special Revenue Fund**

**For the year ended June 30, 2015**

	Budgeted Amounts		Actual	Variance w/Final
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ 5,000	\$ 5,000	\$ 1,024	\$ (3,976)
<b>Total revenues</b>	<b>5,000</b>	<b>5,000</b>	<b>1,024</b>	<b>(3,976)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	3,000	3,000	1,130	1,870
<b>Total expenditures</b>	<b>3,000</b>	<b>3,000</b>	<b>1,130</b>	<b>1,870</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>2,000</b>	<b>2,000</b>	<b>(106)</b>	<b>(2,106)</b>
<b>Net change in fund balances</b>	<b>2,000</b>	<b>2,000</b>	<b>(106)</b>	<b>(2,106)</b>
<b>FUND BALANCES (Deficit):</b>				
Beginning of year	442,468	442,468	442,468	-
End of year	\$ 444,468	\$ 444,468	\$ 442,362	\$ (2,106)

**City of Buellton, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**Gas Tax Special Revenue Fund**

**For the year ended June 30, 2015**

	Budgeted Amounts		Actual	Variance w/Final
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 197,267	\$ 197,267	\$ 215,283	\$ 18,016
Use of money and property	2,000	2,000	1,585	(415)
<b>Total revenues</b>	<b>199,267</b>	<b>199,267</b>	<b>216,868</b>	<b>17,601</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	142,000	142,000	250	141,750
<b>Total expenditures</b>	<b>142,000</b>	<b>142,000</b>	<b>250</b>	<b>141,750</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>57,267</b>	<b>57,267</b>	<b>216,618</b>	<b>159,351</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(744,000)	(744,000)	(570,023)	173,977
<b>Total other financing sources (uses)</b>	<b>(744,000)</b>	<b>(744,000)</b>	<b>(570,023)</b>	<b>173,977</b>
<b>Net change in fund balances</b>	<b>(686,733)</b>	<b>(686,733)</b>	<b>(353,405)</b>	<b>333,328</b>
<b>FUND BALANCES:</b>				
Beginning of year	999,822	999,822	999,822	-
End of year	\$ 313,089	\$ 313,089	\$ 646,417	\$ 333,328

**City of Buellton, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**Measure A Special Revenue Fund**

**For the year ended June 30, 2015**

	Budgeted Amounts		Actual	Variance w/Final
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 322,897	\$ 322,897	\$ 336,806	\$ 13,909
Use of money and property	350	350	456	106
Other	-	-	15,062	15,062
<b>Total revenues</b>	<b>323,247</b>	<b>323,247</b>	<b>352,324</b>	<b>29,077</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>323,247</b>	<b>323,247</b>	<b>352,324</b>	<b>29,077</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(807,397)	(807,397)	(542,620)	264,777
<b>Total other financing sources (uses)</b>	<b>(807,397)</b>	<b>(807,397)</b>	<b>(542,620)</b>	<b>264,777</b>
<b>Net change in fund balances</b>	<b>(484,150)</b>	<b>(484,150)</b>	<b>(190,296)</b>	<b>293,854</b>
<b>FUND BALANCES (Deficit):</b>				
Beginning of year	370,424	370,424	370,424	-
End of year	\$ (113,726)	\$ (113,726)	\$ 180,128	\$ 293,854

**City of Buellton, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**Local Transportation Special Revenue Fund**

**For the year ended June 30, 2015**

	Budgeted Amounts		Actual	Variance w/Final
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 3,718	\$ 3,718	\$ 3,767	\$ 49
Use of money and property	150	150	148	(2)
<b>Total revenues</b>	<b>3,868</b>	<b>3,868</b>	<b>3,915</b>	<b>47</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	101,100	101,100	25,364	75,736
<b>Total expenditures</b>	<b>101,100</b>	<b>101,100</b>	<b>25,364</b>	<b>75,736</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>(97,232)</b>	<b>(97,232)</b>	<b>(21,449)</b>	<b>75,783</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	126,100	126,100	50,000	(76,100)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>126,100</b>	<b>126,100</b>	<b>50,000</b>	<b>(76,100)</b>
<b>Net change in fund balances</b>	<b>28,868</b>	<b>28,868</b>	<b>28,551</b>	<b>(317)</b>
<b>FUND BALANCES (Deficit):</b>				
Beginning of year	2,325	2,325	2,325	-
End of year	\$ 31,193	\$ 31,193	\$ 30,876	\$ (317)

**City of Buellton, California**  
**Statement of Changes in Assets and Liabilities**  
**Deposits Agency Fund**  
**For the year ended June 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Cash and investments	\$ 150,535	\$ 50,743	\$ (25,380)	\$ 175,898
Receivables:				
Interest	-	122	-	122
<b>Total assets</b>	<u>\$ 150,535</u>	<u>\$ 50,865</u>	<u>\$ (25,380)</u>	<u>\$ 176,020</u>
<b>LIABILITIES</b>				
Refundable deposits	\$ 150,535	\$ 50,743	\$ (25,258)	\$ 176,020
<b>Total liabilities</b>	<u>\$ 150,535</u>	<u>\$ 50,743</u>	<u>\$ (25,258)</u>	<u>\$ 176,020</u>

## STATISTICAL SECTION

This part of the City of Buellton's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, footnotes, and required supplementary information says about the City's overall financial health.

<b>Contents</b>	<b>Page(s)</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	102-112
<b>Revenue Capacity</b> generate revenues. Property taxes, sales and use taxes, charges for services, licenses, permits and fees and intergovernmental revenue are the City's most significant revenue sources.	113-118
<b>Debt Capacity</b> These schedules contain information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt	119-121
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	122
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	124-129

**Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.**

**City of Buellton, California**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**  
**(Accrual basis of accounting)**

	2006	2007	2008	2009
<b>Governmental activities</b>				
Net investment in capital assets	\$ 10,289,733	\$ 16,797,701	\$ 16,246,876	\$ 17,157,515
Restricted	626,250	-	-	-
Unrestricted	9,427,610	11,753,103	12,960,500	12,919,389
<b>Total governmental activities net position</b>	<b>\$ 20,343,593</b>	<b>\$ 28,550,804</b>	<b>\$ 29,207,376</b>	<b>\$ 30,076,904</b>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 5,530,652	\$ 5,255,393	\$ 5,389,703	5,151,913
Restricted	-	-	-	-
Unrestricted	5,524,798	6,111,889	6,514,815	6,653,810
<b>Total business-type activities net position</b>	<b>\$ 11,055,450</b>	<b>\$ 11,367,282</b>	<b>\$ 11,904,518</b>	<b>\$ 11,805,723</b>
<b>Primary government</b>				
Net investment in capital assets	\$ 15,820,385	\$ 22,053,094	\$ 21,636,579	\$ 22,309,428
Restricted	626,250	-	-	-
Unrestricted	14,952,408	17,864,992	19,475,315	19,573,199
<b>Total primary government net position</b>	<b>\$ 31,399,043</b>	<b>\$ 39,918,086</b>	<b>\$ 41,111,894</b>	<b>\$ 41,882,627</b>

Source: City Finance Department

2010	2011	2012	2013	2014	2015
\$ 16,562,754	\$ 16,445,038	\$ 17,403,453	\$ 17,650,808	\$ 17,499,108	\$ 18,152,109
-	4,282,496	1,848,781	7,993,664	7,986,418	7,483,555
12,391,360	8,470,455	11,014,594	5,323,390	5,301,357	4,312,758
<u>\$ 28,954,114</u>	<u>\$ 29,197,989</u>	<u>\$ 30,266,828</u>	<u>\$ 30,967,862</u>	<u>\$ 30,786,883</u>	<u>\$ 29,948,422</u>
\$ 5,096,842	\$ 5,530,407	\$ 5,563,438	\$ 5,420,400	\$ 5,555,611	\$ 5,573,002
-	-	-	-	-	-
6,381,738	5,604,145	5,136,194	4,859,019	4,218,343	3,508,567
<u>\$ 11,478,580</u>	<u>\$ 11,134,552</u>	<u>\$ 10,699,632</u>	<u>\$ 10,279,419</u>	<u>\$ 9,773,954</u>	<u>\$ 9,081,569</u>
\$ 21,659,596	\$ 21,975,445	\$ 22,966,891	\$ 23,071,208	\$ 23,054,719	\$ 23,725,111
-	4,282,496	1,848,781	7,993,664	7,986,418	7,483,555
18,773,098	14,074,600	16,150,788	10,182,409	9,519,700	7,821,325
<u>\$ 40,432,694</u>	<u>\$ 40,332,541</u>	<u>\$ 40,966,460</u>	<u>\$ 41,247,281</u>	<u>\$ 40,560,837</u>	<u>\$ 39,029,991</u>

# City of Buellton, California

## Changes in Net Position

### Last Ten Fiscal Years

(Fiscal year ended June 30)

(Accrual basis of accounting)

	2006	2007	2008	2009
<b>Expenses</b>				
Governmental activities:				
General government	\$ 1,963,313	\$ 1,063,958	\$ 1,139,402	\$ 952,729
Community development	2,062,763	610,397	617,300	908,792
Culture and leisure	72,149	1,737,275	2,311,368	607,147
Public safety	1,257,100	1,346,880	1,563,977	1,640,233
Public works	3,790,856	684,238	795,921	886,380
Unallocated depreciation	-	677,340	685,152	705,212
Total governmental activities expenses	<u>9,146,181</u>	<u>6,120,088</u>	<u>7,113,120</u>	<u>5,700,493</u>
Business-type activities:				
Water Utility	1,533,373	1,621,907	1,543,927	1,591,019
Wastewater Utility	719,227	781,517	825,680	869,595
Total business-type activities expenses	<u>2,252,600</u>	<u>2,403,424</u>	<u>2,369,607</u>	<u>2,460,614</u>
Total primary government expenses	<u>11,398,781</u>	<u>8,523,512</u>	<u>9,482,727</u>	<u>8,161,107</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government	326,229	240,516	338,389	186,909
Community development	-	-	-	42,818
Culture and leisure	-	128,955	74,040	82,900
Public safety	-	17,477	32,747	12,210
Public works	-	-	-	-
Operating grants and contributions	29,565	439,319	313,596	286,756
Capital grants and contributions	-	1,156,790	797,368	474,562
Total governmental activities program revenues:	<u>355,794</u>	<u>1,983,057</u>	<u>1,556,140</u>	<u>1,086,155</u>
Business-type activities:				
Charges for services:				
Water utility	1,456,241	1,480,189	1,495,709	1,467,933
Sewer utility	622,440	561,989	562,467	556,822
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	367,055	563,863	179,062
Total business-type activities program revenues:	<u>2,078,681</u>	<u>2,409,233</u>	<u>2,622,039</u>	<u>2,203,817</u>
Total primary government program revenues	<u>2,434,475</u>	<u>4,392,290</u>	<u>4,178,179</u>	<u>3,289,972</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	(8,790,387)	(4,137,031)	(5,556,980)	(4,614,338)
Business-type activities	(173,919)	5,809	252,432	(256,797)
Total primary government net expense	<u>(8,964,306)</u>	<u>(4,131,222)</u>	<u>(5,304,548)</u>	<u>(4,871,135)</u>

2010	2011	2012	2013	2014	2015
\$ 1,027,858	\$ 1,040,330	\$ 1,484,345	\$ 1,519,771	\$ 1,771,834	\$ 783,769
1,343,533	947,844	1,131,764	313,216	469,675	1,192,571
648,944	638,904	621,570	588,733	595,098	607,761
1,755,474	1,804,188	1,350,473	1,872,020	1,792,569	1,801,989
1,743,224	819,223	862,578	1,526,752	2,568,183	1,959,864
723,587	737,978	-	-	-	-
7,242,620	5,988,467	5,450,730	5,820,492	7,197,359	6,345,954
1,633,422	1,623,335	1,699,457	1,734,083	1,679,681	1,822,088
909,121	842,378	771,940	847,522	453,728	957,261
2,542,543	2,465,713	2,471,397	2,581,605	2,133,409	2,779,349
9,785,163	8,454,180	7,922,127	8,402,097	9,330,768	9,125,303
133,995	92,618	1,712	3,975	51,250	9,095
42,818	160,854	-	-	-	-
183,933	155,316	59,786	231,337	271,231	306,560
58,207	66,616	48,678	47,982	38,129	37,594
-	-	88,865	9,480	27,840	106,974
400,787	356,627	1,225,407	919,707	639,327	555,856
225,429	182,490	-	-	-	-
1,045,169	1,014,521	1,424,448	1,212,481	1,027,777	1,016,079
1,467,931	1,387,651	1,388,813	1,460,658	1,549,410	1,436,127
569,344	572,545	597,963	649,703	695,725	734,289
-	-	462	3,250	1,699	293,817
108,960	114,575	34,720	36,380	-	-
2,146,235	2,074,771	2,021,958	2,149,991	2,246,834	2,464,233
3,191,404	3,089,292	3,446,406	3,362,472	3,274,611	3,480,312
(6,197,451)	(4,973,946)	(4,026,282)	(4,608,011)	(6,169,582)	(5,329,875)
(396,308)	(390,942)	(449,439)	(431,614)	113,425	(315,116)
(6,593,759)	(5,364,888)	(4,475,721)	(5,039,625)	(6,056,157)	(5,644,991)

(continued)

**City of Buellton, California**  
**Changes in Net Position, Continued**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**  
**(Accrual basis of accounting)**

	2006	2007	2008	2009
Continued from previous page:				
<b>General Revenues and Other Changes</b>				
<b>in Net Position:</b>				
Governmental activities:				
Taxes:				
Secured and unsecured property taxes	1,410,284	1,408,990	1,683,116	1,713,355
Sales and use tax	1,541,828	1,616,089	1,878,982	1,539,733
Transient lodging tax	1,142,210	1,273,905	1,290,705	1,223,797
Franchise taxes	-	132,300	136,557	142,731
Other taxes	776,961	393,784	384,178	405,637
Investment income	593,226	878,259	814,768	448,519
Other general revenues	189,030	69,799	25,246	10,094
Transfer from fiduciary activities	-	-	-	-
Transfer in (out)	-	-	-	-
Extraordinary item	-	-	-	-
Total governmental activities	<u>5,653,539</u>	<u>5,773,126</u>	<u>6,213,552</u>	<u>5,483,866</u>
Business-type activities:				
Use of money and property	193,712	277,670	252,798	131,760
Other revenues	154,781	28,353	32,006	26,242
Transfer in (out)	-	-	-	-
Total business-type activities	<u>348,493</u>	<u>306,023</u>	<u>284,804</u>	<u>158,002</u>
Total primary government	<u>6,002,032</u>	<u>6,079,149</u>	<u>6,498,356</u>	<u>5,641,868</u>
<b>Changes in Net Position</b>				
Governmental activities	(3,136,848)	1,636,095	656,572	869,528
Business-type activities	174,574	311,832	537,236	(98,795)
Total primary government	<u><u>\$ (2,962,274)</u></u>	<u><u>\$ 1,947,927</u></u>	<u><u>\$ 1,193,808</u></u>	<u><u>\$ 770,733</u></u>

Source: City Finance Department

2010	2011	2012	2013	2014	2015
1,750,774	1,718,074	1,679,732	1,528,000	1,116,510	1,146,289
1,414,049	1,552,752	1,611,788	1,744,085	1,935,411	1,943,723
1,164,409	1,193,216	1,239,617	1,344,904	1,604,086	1,830,275
131,659	209,220	202,981	207,922	216,444	418,586
403,748	411,514	383,604	381,358	387,905	220,140
129,300	127,128	268,680	102,197	41,160	107,885
13,632	5,917	-	579	1,192	54,257
-	-	-	-	59,073	-
-	-	-	-	626,822	-
-	-	(291,281)	-	-	-
<u>5,007,571</u>	<u>5,217,821</u>	<u>5,095,121</u>	<u>5,309,045</u>	<u>5,988,603</u>	<u>5,721,155</u>
39,922	23,774	14,519	11,401	7,932	8,146
29,243	23,140	-	-	-	-
-	-	-	-	(626,822)	-
<u>69,165</u>	<u>46,914</u>	<u>14,519</u>	<u>11,401</u>	<u>(618,890)</u>	<u>8,146</u>
<u>5,076,736</u>	<u>5,264,735</u>	<u>5,109,640</u>	<u>5,320,446</u>	<u>5,369,713</u>	<u>5,729,301</u>
(1,189,880)	243,875	1,068,839	701,034	(180,979)	391,280
<u>(327,143)</u>	<u>(344,028)</u>	<u>(434,920)</u>	<u>(420,213)</u>	<u>(505,465)</u>	<u>(306,970)</u>
<u>\$ (1,517,023)</u>	<u>\$ (100,153)</u>	<u>\$ 633,919</u>	<u>\$ 280,821</u>	<u>\$ (686,444)</u>	<u>\$ 84,310</u>

(concluded)

**City of Buellton, California**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**  
**(Modified accrual basis of accounting)**

	2006	2007	2008	2009
<b>General Fund:</b>				
Nonspendable	\$ 3,759,836	\$ 7,479,546	\$ 7,782,741	\$ 7,957,130
Restricted	-	-	-	-
Committed	626,250	-	-	-
Unassigned	4,696,058	2,668,372	2,768,083	2,974,145
<b>Total general fund</b>	<u>9,082,144</u>	<u>10,147,918</u>	<u>10,550,824</u>	<u>10,931,275</u>
<b>All Other Governmental Funds:</b>				
Nonspendable	200,053	203,787	205,181	208,069
Restricted	4,715,297	5,156,233	6,123,560	6,751,213
Unassigned (deficit)	(3,908,801)	(3,717,810)	(3,869,785)	(4,916,803)
<b>Total all other governmental funds</b>	<u>1,006,549</u>	<u>1,642,210</u>	<u>2,458,956</u>	<u>2,042,479</u>
<b>Total all governmental funds</b>	<u>\$ 10,088,693</u>	<u>\$ 11,790,128</u>	<u>\$ 13,009,780</u>	<u>\$ 12,973,754</u>

Source: City Finance Department

2010	2011	2012	2013	2014	2015
\$ 8,067,010	\$ 2,968,765	\$ 114,737	\$ 98,630	\$ 267,916	\$ 211,871
-	-	-	6,169,316	6,173,046	6,185,439
-	25,000	-	-	-	-
3,187,103	9,045,094	11,334,055	5,829,005	6,050,021	6,482,765
<u>11,254,113</u>	<u>12,038,859</u>	<u>11,448,792</u>	<u>12,096,951</u>	<u>12,490,983</u>	<u>12,880,075</u>
225,917	5,971	200,000	201,667	1,667	1,667
7,016,895	4,282,496	1,848,781	1,824,348	1,813,372	1,298,116
<u>(6,091,969)</u>	<u>(3,439,610)</u>	<u>(277,578)</u>	<u>(273,652)</u>	<u>(245,469)</u>	<u>(193,192)</u>
<u>1,150,843</u>	<u>848,857</u>	<u>1,771,203</u>	<u>1,752,363</u>	<u>1,569,570</u>	<u>1,106,591</u>
<u>\$ 12,404,956</u>	<u>\$ 12,887,716</u>	<u>\$ 13,219,995</u>	<u>\$ 13,849,314</u>	<u>\$ 14,060,553</u>	<u>\$ 13,986,666</u>

**City of Buellton, California**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**  
**(Modified accrual basis of accounting)**

	2006	2007	2008	2009
<b>Revenues:</b>				
Taxes	\$ 4,388,271	\$ 4,476,399	\$ 5,002,441	\$ 4,641,967
Licenses, permits, and fees	114,470	186,321	254,325	90,702
Intergovernmental	398,107	1,454,554	1,337,608	1,068,235
Charges for services	-	128,955	74,040	82,900
Fines and forfeitures	270,080	54,015	38,240	36,951
Use of money and property	649,375	938,109	874,615	508,368
Other	189,030	517,830	188,423	140,898
<b>Total revenues</b>	<b>6,009,333</b>	<b>7,756,183</b>	<b>7,769,692</b>	<b>6,570,021</b>
<b>Expenditures:</b>				
Current:-				
General government	913,367	1,061,623	964,392	946,501
Community development	2,404,698	601,277	616,123	1,084,618
Culture and leisure	72,007	1,237,275	2,306,960	606,549
Public safety	1,257,100	1,346,880	1,560,994	1,638,619
Public works	4,198,719	684,238	794,403	885,508
Capital outlay	396,026	1,346,712	307,168	1,444,252
<b>Total expenditures</b>	<b>9,241,917</b>	<b>6,278,005</b>	<b>6,550,040</b>	<b>6,606,047</b>
<b>Reconciliation of Governmental Revenues</b>				
<b>Less Expenditures to Fund Equity:</b>				
Revenues over (under) expenditures	\$ (3,232,584)	\$ 1,478,178	\$ 1,219,652	\$ (36,026)
Other financing sources (uses):				
Proceeds from sales of assets	-	-	-	-
Transfer from Successor Agency Private Purpose Trust	-	-	-	-
Extraordinary loss on dissolution of redevelopment	-	-	-	-
Transfers in	427,721	1,000,000	1,800,000	-
Transfers out	(427,721)	(1,000,000)	(1,800,000)	-
Payment to Santa Barbara County	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	<b>\$ (3,232,584)</b>	<b>\$ 1,478,178</b>	<b>\$ 1,219,652</b>	<b>\$ (36,026)</b>
Debt service as a percentage of noncapital expenditures	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

Source: City Finance Department

2010	2011	2012	2013	2014	2015
\$ 4,339,672	\$ 4,696,667	\$ 4,917,859	\$ 5,246,898	\$ 5,260,356	\$ 5,179,413
74,144	30,049	85,777	13,666	79,181	10,854
1,027,513	1,106,355	1,230,607	879,078	639,327	942,106
183,933	155,316	-	165,717	189,475	284,829
44,809	48,342	49,223	49,261	39,203	37,508
189,152	189,696	525,508	162,312	108,775	107,885
48,632	5,917	1,876	4,594	14,168	169,351
<u>5,907,855</u>	<u>6,232,342</u>	<u>6,810,850</u>	<u>6,521,526</u>	<u>6,330,485</u>	<u>6,731,946</u>
995,266	1,002,400	1,046,267	1,317,924	1,511,614	568,229
1,312,599	911,843	1,131,764	313,216	262,175	1,192,571
629,171	621,181	608,804	575,128	590,873	591,096
1,755,474	1,804,188	1,350,473	1,872,020	1,792,569	1,801,989
1,540,579	789,708	660,515	1,303,965	1,225,306	1,567,534
310,654	620,262	1,389,467	510,038	1,215,104	1,089,702
<u>6,543,743</u>	<u>5,749,582</u>	<u>6,187,290</u>	<u>5,892,291</u>	<u>6,597,641</u>	<u>6,811,121</u>
\$ (635,888)	\$ 482,760	\$ 623,560	\$ 629,235	\$ (267,156)	\$ (79,175)
-	-	-	-	-	5,288
-	-	-	-	59,073	-
-	-	(291,281)	-	-	-
-	4,602,777	-	-	1,264,556	1,256,482
-	(4,602,777)	-	-	(637,734)	(1,256,482)
-	-	-	-	(207,500)	-
-	-	(291,281)	-	478,395	5,288
<u>\$ (635,888)</u>	<u>\$ 482,760</u>	<u>\$ 332,279</u>	<u>\$ 629,235</u>	<u>\$ 211,239</u>	<u>\$ (73,887)</u>
<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>

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**City of Buellton, California**  
**Assessed Value and Actual Value of Taxable Property**  
**For the last ten fiscal years**

	City			Former Redevelopment Agency			Total Direct Tax Rate
	Secured	Unsecured	Taxable	Secured	Unsecured	Taxable	
			Assessed Value			Assessed Value	
FY 05-06	574,383,945	24,949,831	599,333,776	74,993,984	8,058,041	83,052,025	1.000%
FY 06-07	621,975,128	27,378,443	649,353,571	79,183,064	8,682,562	87,865,626	1.000%
FY 07-08	679,402,694	28,649,150	708,051,844	88,497,770	7,892,351	96,390,121	1.000%
FY 08-09	707,619,233	34,655,099	742,274,332	103,932,132	8,554,860	112,486,992	1.000%
FY 09-10	686,233,598	53,552,918	739,786,516	107,966,325	9,107,721	117,074,046	1.000%
FY 10-11	684,320,951	55,490,755	739,811,706	108,444,880	8,877,972	117,322,852	1.000%
FY 11-12	683,948,070	58,348,786	742,296,856	108,257,121	7,676,358	115,933,479	1.000%
FY 12-13	677,670,315	56,809,979	734,480,294	107,901,412	7,364,330	115,265,742	1.000%
FY 13-14	693,882,411	58,627,154	752,509,565	109,941,037	7,636,523	117,577,560	1.000%
FY 14-15	715,256,461	48,056,143	763,312,604	111,820,186	7,764,135	119,584,321	1.000%

Note: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

**City of Buellton, California**  
**Direct and Overlapping Tax Rates**  
**For the last ten fiscal years**  
**(Rate per \$1,000 of assessed value)**

	Direct Rates		Overlapping Rates	
	Basic Rate	Total Direct	Buellton Union School District 1992	Buellton Union School District 2004
FY 05-06	1.000	1.000	0.0526	-
FY 06-07	1.000	1.000	0.0241	0.0279
FY 07-08	1.000	1.000	0.0234	0.0279
FY 08-09	1.000	1.000	0.0231	0.0279
FY 09-10	1.000	1.000	0.0242	0.0279
FY 10-11	1.000	1.000	0.0242	0.0279
FY 11-12	1.000	1.000	0.0250	0.0288
FY 12-13	1.000	1.000	0.0250	0.0298
FY 13-14	1.000	1.000	0.0250	0.0298
FY 14-15	1.000	1.000	0.0250	0.0298

Note: In 1978, California voters passed Proposition 13, which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies whose boundaries include the subject property. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of debt issued by the taxing agencies shown above.

\* The RDA rate is based on the largest RDA tax rate area (TRA) and includes only rates from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. In accordance with the timeline set forth in AB1x26 (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

Source: County of Santa Barbara Auditor-Controller's Office

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AHCC Bond 2006	Total Tax Rate	Redevelopment Agency *
-	1.05255	1.05255
0.0250	1.07706	1.07706
0.0248	1.07609	1.07609
0.0250	1.07599	1.07599
0.0250	1.07714	1.07714
0.0250	1.07714	1.07714
0.0250	1.07871	-
0.0250	1.07972	-
0.0250	1.07972	-
0.0250	1.07972	-

**City of Buellton, California**  
**Principal Property Tax Payers - Secured Roll Only**  
**Current Year and Six Years Ago**

Property Owner	FY 2014-15			FY 2009-10		
	Assessed Valuation	Rank	% of Total	Assessed Valuation	Rank	% of Total
FPA Flying Flags Associates, LP	\$ 15,198,273	1	18.7%	\$ 14,467,701	2	17.3%
Oak Springs Village Properties LLC	12,390,578	2	15.2%	15,606,000	1	18.7%
Kang Family Partners	8,578,224	3	10.5%	7,811,985	5	9.3%
Buellton Self-Storage, LP	7,424,283	4	9.1%	7,969,779	4	9.5%
Kaywine, LLC	6,965,746	5	8.6%	-	-	-
Santa Ynez Valley Properties, LP	6,774,328	6	8.3%	-	-	-
ABS CA-O LLC	6,521,553	7	8.0%	-	-	-
Los Olivos Meadows LLC	6,277,244	8	7.7%	-	-	-
Santa Ynez Self Storage, LLC	5,899,127	9	7.2%	5,626,454	7	6.7%
Buellton Village Center, LLC	5,399,500	10	6.6%	-	-	-
Hauber Family Trust	-	-	-	5,050,479	8	6.0%
Los Padres Properties	-	-	-	4,879,567	10	5.8%
Buellton Industrial Partners II, LLC	-	-	-	11,113,702	3	13.3%
New Albertsons, Inc	-	-	-	6,208,066	6	7.4%
Santa Ynez Band of Mission Indians	-	-	-	4,900,000	9	5.9%
	<u>\$81,428,856</u>		<u>100.0%</u>	<u>\$83,633,733</u>		<u>100.0%</u>

Source: County of Santa Barbara Auditor-Controller's Office

## City of Buellton, California

### Schedule of Top 25 Principal Sales Tax Remitters (listed in alphabetical order) Current Year and Five Years Ago

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Jan-Mar 2015	Oct-Dec 2010
Rio Vista Chevrolet	Toms Gas & Market
Jim Vreeland Ford	Rio Vista Chevrolet
Toms Gas & Market	Jim Vreeland Ford
Buellton Shell	Buellton Shell
Conserv Fuel	Tim Fuel
Albertsons	Todd Pipe & Supply
CVS Pharmacy	Albertsons
Pfg	Longs
Todd Pipe & Supply	Platinum Performance
Platinum Performance	Buellton Chevron
Tesoro Refining & Marketing	Ralphs Valley Service
Terravant Wine Company	Eagle Energy
The Hitching Post II	Hitching Post
Buellton Mobil	Andersons Pea Soup
Eagle Energy	AJ Spurs Saloon & Dining Hall
Platinum Performance Vet	Santa Ynez Valley Marriot
Andersons Pea Soup	McDonalds
AJ Spurs Saloon & Dining Hall	Firestone Walker Brewing
Firestone Walker Brewery	Carls Jr.
Farm Supply	Thin Film Technology
Santa Ynez Valley Mariott	Coast Auto Sales
McDonalds	Mother Hubbards
Industrial Eats	New West Catering
Wild Wood Door Factory	Gracian Agricultural
O'Reilly Auto Parts	Sears

Note: The lists above includes both public and private entities for the most recent and prior comparable period available and therefore the dollar values have been omitted because the information is not public information. Rankings are determined by the sales dollar amount.

Source: City Finance Department

**City of Buellton, California**  
**Property Tax Levies and Collections**  
**For the last ten fiscal years**

Fiscal Year Ended June 30,	Countywide Full Cash Value	Taxes Levied for the Fiscal Year*	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2006	\$ 459,630,599	\$ 855,657	\$ 843,410	98.6%	\$ 12,247	\$ 855,657	100.0%
2007	508,780,407	928,269	908,772	97.9%	19,497	928,269	100.0%
2008	547,037,318	1,024,612	999,816	97.6%	24,796	1,024,612	100.0%
2009	570,319,442	1,087,350	1,056,581	97.2%	30,769	1,087,350	100.0%
2010	573,825,003	1,098,733	1,071,856	97.6%	26,877	1,098,733	100.0%
2011	575,911,027	1,099,024	1,080,276	98.3%	18,748	1,099,024	100.0%
2012	582,738,827	1,100,892	1,086,758	98.7%	14,134	1,100,892	100.0%
2013	590,636,407	1,098,286	1,087,164	99.0%	11,122	1,098,286	100.0%
2014	617,343,477	1,118,521	1,109,598	99.2%	8,362	1,117,960	99.9%
2015	649,369,538	1,137,192	1,127,669	99.2%	-	112,669	99.2%

**Source:** Santa Barbara County Auditor-Controller's Office

**Note:** For the fiscal year ended June 30, 2015, amounts are estimates as of 12/17/2015.

**City of Buellton, California**  
**Direct and Overlapping Debt**  
**Current Year**  
**June 30, 2015**

<hr/> <hr/>			
2014-15 Assessed Valuation	\$768,785,204	\$768,785,204	
	Total Debt		
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>		<u>% Applicable (1)</u>	<u>Debt 6/30/2015</u>
Allan Hancock Joint Community College District - GO Bonds		3.281%	\$ 2,553,742
Buellton Union School District - GO Bonds and Bond Anticipation Notes		73.012%	<u>6,069,176</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 8,622,918
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>			
Buellton Union School District - Certificates of Participation		73.012%	\$ 328,554
Santa Ynez Valley Union High School District - Certificates of Participation		12.597%	353,352
Santa Barbara County Certificates of Participation		1.107%	<u>670,393</u>
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 1,352,299
COMBINED TOTAL DEBT			<u>\$ 9,975,217</u> (2)

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue and mortgage revenue bonds and non-bonded lease obligations.

Ratios to 2014-15 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	1.12%
Combined Total Debt	1.30%

**City of Buellton, California**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(Dollars in thousands)**

	2006	2007	2008	2009
Assessed Value	\$ 621,975,128	\$ 679,402,694	\$ 707,619,233	\$ 686,233,598
Conversion Percentage	25%	25%	25%	25%
Adjusted Assessed Value	155,493,782	169,850,674	176,904,808	171,558,400
Debt Limit Percentage	15%	15%	15%	15%
Debt limit	23,324,067	25,477,601	26,535,721	25,733,760
Total net debt applicable to limit	-	-	-	-
Legal debt margin	\$ 23,324,067	\$ 25,477,601	\$ 26,535,721	\$ 25,733,760
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%

Notes: The Government Code of the State of California provides for a legal debt limit of 15% of grossed assessed secured tax valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of the assessed value for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

The City does not have any outstanding general obligation debt subject to the limit.

Source: City Finance Department

2010	2011	2012	2013	2014	2015
\$ 684,320,951	\$ 683,948,070	\$ 677,670,315	\$ 693,882,411	\$ 693,882,411	\$ 715,256,461
25%	25%	25%	25%	25%	25%
171,080,238	170,987,018	169,417,579	173,470,603	173,470,603	178,814,115
15%	15%	15%	15%	15%	15%
25,662,036	25,648,053	25,412,637	26,020,590	26,020,590	26,822,117
-	-	-	-	-	-
\$ 25,662,036	\$ 25,648,053	\$ 25,412,637	\$ 26,020,590	\$ 26,020,590	\$ 26,822,117
0%	0%	0%	0%	0%	0%

**City of Buellton, California**  
**Demographic and Economic Statistics**  
**Last Ten Calendar Years**

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<u>Year</u>	<u>Population <sup>(1)</sup></u>	<u>Personal Income Santa Barbara County (in thousands) <sup>(2)</sup></u>	<u>Per Capita Personal Income Santa Barbara County <sup>(3)</sup></u>	<u>Unemployment Rate Santa Barbara County <sup>(4)</sup></u>
2006	4,548	18,300	43.4	3.5
2007	4,663	18,900	44.6	3.8
2008	4,700	19,100	44.5	5.2
2009	4,740	18,100	42.0	8.2
2010	4,833	18,600	42.9	8.8
2011	4,878	19,000	44.6	8.9
2012	4,858	19,000	44.5	7.9
2013	4,863	19,300	45.0	6.3
2014	4,893	20,600	47.6	5.4
2015	4,931	21,700	49.7	4.7

Notes:

\*\* Information presented is for the Santa Barbara County Region, except for population data which relate to the City's population, since separate data is not available for the City of Buellton.

Sources:

<sup>(1)</sup> State Department of Finance, numbers are based on January 1

<sup>(2)</sup> U.S. Dept. of Commerce Bureau of Economic Analysis.

<sup>(3)</sup> U.S. Dept. of Commerce Bureau of Economic Analysis.

<sup>(4)</sup> Bureau of Labor Statistics.

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# City of Buellton, California

## Full-time and Part-time City Employees by Function (Full Time Equivalent)

Last Ten Fiscal Years

(Fiscal year ended June 30)

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>General Government</b>										
- City Council	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
- City Clerk / HR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
- City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
- City Attorney *	1.00	1.00	1.00	-	-	-	-	-	-	-
- Finance	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.28	4.05
<b>Community Development</b>										
- Planning	3.00	3.00	3.00	3.00	3.05	3.13	3.19	3.10	3.16	2.45
<b>Culture and Leisure</b>										
- Parks & Recreation	-	-	1.00	2.51	3.35	3.43	3.61	3.97	5.09	6.65
- Library **	-	-	-	-	-	-	-	-	-	-
<b>Public Safety</b>										
- Police ***	-	-	-	-	-	-	-	-	-	-
- Fire ****	-	-	-	-	-	-	-	-	-	-
<b>Public works</b>										
- Street Lights	-	-	-	-	-	-	-	-	-	-
- Engineering	-	-	-	-	-	-	-	-	-	-
- General	7.00	7.00	7.00	7.00	6.09	6.53	7.40	7.00	9.05	9.20
<b>Total</b>	<b>22.00</b>	<b>22.00</b>	<b>23.00</b>	<b>23.51</b>	<b>22.49</b>	<b>23.09</b>	<b>24.21</b>	<b>24.07</b>	<b>27.58</b>	<b>29.35</b>

Note:

\* Starting in FY2009 the City Attorney is contract personnel .

\*\* The City of Buellton contracted with City of Lompoc Library System to manage the Buellton Branch of the County Library.

\*\*\* Contract with Santa Barbara County Sheriff Department for law enforcement services.

\*\*\*\* Contract with Santa Barbara County Fire Department to provide staffing at County Fire Station 31 in Buellton.

Source: City Finance Department

**City of Buellton, California**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Police *</b>										
- Arrests	386	383	412	339	429	313	260	231	147	127
- Non-criminal Citations	165	867	489	507	644	452	292	348	768	667
<b>Total Police Actions</b>	<b>551</b>	<b>1,250</b>	<b>901</b>	<b>846</b>	<b>1,073</b>	<b>765</b>	<b>552</b>	<b>579</b>	<b>915</b>	<b>794</b>
<b>Fire **</b>										
- Number of Calls for Service	NA	NA	NA	NA	NA	167	526	777	538	796
- Emergency Call Responses	NA	NA	NA	NA	NA	119	197	186	351	508
- Fire Prevention Activities	NA	NA	NA	NA	NA	2	19	21	14	29
<b>Total Fire Actions</b>						<b>288</b>	<b>742</b>	<b>984</b>	<b>903</b>	<b>1,333</b>
<b>Planning Permits:</b>										
- Certificate of Compliance	-	1	-	-	-	-	-	-	-	-
- Conditional Use	2	-	2	-	3	1	-	2	1	-
- Development Plan Modification	-	2	1	2	-	-	-	-	-	1
- Final Development Plan	2	5	1	3	-	1	2	1	5	3
- General Plan Amendment	1	3	-	3	-	-	-	-	-	3
- Preliminary Development Plan	-	1	-	-	-	-	-	1	-	-
- Home Occupation	5	1	3	5	1	2	5	3	4	7
- Land Use Exemption ***	80	89	73	78	35	42	49	48	68	63
- Lot Line Adjustment	-	2	1	-	1	-	-	-	2	-
- Minor Use Permit	2	2	2	2	-	1	-	-	-	1
- Sign Ordinance Exemption	1	1	1	1	-	-	1	2	-	1
- Specific Plan	-	1	-	-	-	-	-	1	-	-
- Time Extensions	2	-	3	2	-	-	-	2	2	-
- Tentative Parcel Map	-	2	2	1	-	-	1	-	-	-
- Tentative Tract Map	-	2	1	-	-	-	-	-	1	-
- Variance	1	-	-	-	-	-	-	-	-	-
- Zoning Clearance	24	49	16	54	39	37	42	41	27	38
- Zoning Ordinance Amendment	4	5	-	4	2	2	1	-	1	1
<b>Total planning actions</b>	<b>124</b>	<b>166</b>	<b>106</b>	<b>155</b>	<b>81</b>	<b>86</b>	<b>101</b>	<b>101</b>	<b>111</b>	<b>118</b>

\*Police services are provided by the Santa Barbara County Sheriff's Office.

\*\* Fire services are provided by the Santa Barbara County Fire Department

1. FY2011 data is for Apr - June 2011 activities

2. FY2012 data is for Oct 2011 - June 2012 activities

3. FY2015 data is for July 2013 - Dec 2013 & Apr 2015 - June 2015

NA indicates the information is not available.

**Source:** City Finance, Public Works and Planning Departments

**City of Buellton, California**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**

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Function	2006	2007	2008	2009
Police *:				
Stations	1	1	1	1
Fire *				
Fire stations	1	1	1	1
Public works				
Streets (miles)	22	22	22	22
Streetlights	50	50	50	50
Parks and recreation				
Parks	2	2	2	2
Sewer				
Sanitary sewers (miles)	18	18	18	18
Number of pump stations	2	2	2	2
Wastewater treatment plant	1	1	1	1
Water				
Water lines	27	27	27	27
Wells	5	5	5	5
Water treatment plants	2	2	2	2
Reservoirs	3	3	3	3

\* Services are provided by the County or Special Districts, which are separate from the City. The data provided are for those portions of the system located within the City of Buellton.

Source: City Finance, Public Works and Planning Departments

2010	2011	2012	2013	2014	2015
1	1	1	1	1	1
1	1	1	1	1	1
22	22	22	22	22	22
50	64	64	64	64	64
2	2	2	2	4	4
18	18	18	18	18	18
2	2	2	2	2	2
1	1	1	1	1	1
27	27	27	27	27	27
5	5	5	5	5	5
2	2	2	2	2	2
3	3	3	3	3	3

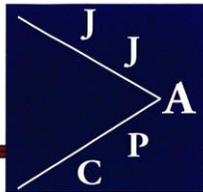
**City of Buellton, California**  
**Capital Asset Statistics by Funds**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**

	2006	2007	2008	2009
<b>Governmental-type</b>				
Land	\$ 1,118,648	\$ 1,118,648	\$ 1,118,648	\$ 1,118,648
Construction-in-progress	-	-	-	92,397
Buildings and improvements	666,664	7,626,199	7,759,526	8,388,508
Equipment	548,810	394,828	376,438	292,115
Infrastructure	14,986,648	14,986,648	14,986,648	15,824,033
Total	<u>17,320,770</u>	<u>24,126,323</u>	<u>24,241,260</u>	<u>25,715,701</u>
<b>Accumulated depreciation</b>				
Total Accumulated depreciation	(7,030,837)	(7,328,622)	(7,994,384)	(8,558,186)
Total Governmental net capital assets	<u>10,289,933</u>	<u>16,797,701</u>	<u>16,246,876</u>	<u>17,157,515</u>
<b>Business-type Activities</b>				
Land	\$ -	\$ 247,691	\$ 247,691	\$ 247,691
Construction-in-progress	-	-	-	-
Buildings and improvements	-	-	-	-
Equipment	-	348,660	428,084	428,084
Infrastructure	10,142,541	9,572,352	9,985,252	10,065,452
Total	<u>10,142,541</u>	<u>10,168,703</u>	<u>10,661,027</u>	<u>10,741,227</u>
<b>Accumulated depreciation</b>				
Total accumulated depreciation	(4,611,889)	(4,913,310)	(5,271,324)	(5,589,314)
Total Business-type net capital assets	<u>\$ 5,530,652</u>	<u>\$ 5,255,393</u>	<u>\$ 5,389,703</u>	<u>\$ 5,151,913</u>

Source: City Finance Department

2010	2011	2012	2013	2014	2015
\$ 1,118,648	\$ 1,536,248	\$ 1,536,248	\$ 1,536,248	\$ 1,536,248	\$ 1,536,248
-	-	-	-	-	-
8,318,333	8,346,414	4,221,448	4,221,448	4,221,448	4,221,448
306,543	392,039	385,766	425,998	444,765	528,043
16,094,430	16,183,515	15,815,655	16,279,484	16,364,557	17,367,786
<u>25,837,954</u>	<u>26,458,216</u>	<u>21,959,117</u>	<u>22,463,178</u>	<u>22,567,018</u>	<u>23,653,525</u>
(9,275,200)	(10,013,178)	(4,555,664)	(4,812,370)	(5,067,910)	(5,501,416)
<u>16,562,754</u>	<u>16,445,038</u>	<u>17,403,453</u>	<u>17,650,808</u>	<u>17,499,108</u>	<u>18,152,109</u>
\$ 247,691	\$ 247,691	\$ 247,691	\$ 247,691	\$ 247,691	\$ 247,691
88,645	-	-	-	-	-
-	-	574,387	574,387	574,387	574,387
552,625	557,499	582,952	740,718	773,522	815,800
10,116,246	10,968,077	10,729,454	10,765,834	11,207,646	11,578,959
<u>11,005,207</u>	<u>11,773,267</u>	<u>12,134,484</u>	<u>12,328,630</u>	<u>12,803,246</u>	<u>13,216,837</u>
(5,908,365)	(6,242,860)	(6,571,046)	(6,908,230)	(7,247,635)	(7,643,835)
<u>\$ 5,096,842</u>	<u>\$ 5,530,407</u>	<u>\$ 5,563,438</u>	<u>\$ 5,420,400</u>	<u>\$ 5,555,611</u>	<u>\$ 5,573,002</u>

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JJACPA, Inc.

A Professional Accounting Services Corp.

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

To the Honorable Mayor and City Council  
of the City of Buellton  
Buellton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Buellton, California (City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 29, 2016.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Mayor and City Council  
of the City of Buellton  
Buellton, California  
Page 132

### **Compliance and Other Matters**

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

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

January 29, 2016

**JJACPA, Inc.**

**JJACPA, Inc.  
Dublin, CA**

**CITY OF BUELLTON**  
Successor Agency Agenda Staff Report

City Manager Review: MPB  
Council Agenda Item No.: 7

To: The Honorable Mayor and City Council

From: Marc Bierdzinski, City Manager

Meeting Date: February 25, 2016

Subject: Resolution No. SA 16-01 – “A Resolution of the Successor Agency of the Former Buellton Redevelopment Agency, Transferring the Property Located at 597 Avenue of Flags (Unit 101) to the City of Buellton”

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**BACKGROUND**

On the recommendation of the Oversight Board (Attachment 1 – Resolution No. 15-06), the State Department of Finance has approved (Attachment 2) the transfer of the commercial condominium located at 597 Avenue of Flags (Unit 101) from the Successor Agency to the City of Buellton (Community Redevelopment Property Trust Fund of the Agency). This property was originally purchased by the Redevelopment Agency and is leased to the Chamber of Commerce for governmental economic development purposes.

Attachment 3 is the grant deed transferring the property to the City of Buellton (Community Redevelopment Property Trust Fund of the Agency).

**RECOMMENDATION**

That the Successor Agency consider adoption of Resolution No. SA 16-01 – “A Resolution of the Successor Agency of the Former Buellton Redevelopment Agency, Transferring the Property Located at 597 Avenue of Flags (Unit 101) to the City of Buellton”

**ATTACHMENTS**

Resolution No. SA 16-01  
Attachment 1 – Oversight Board Resolution No. 15-06  
Attachment 2 – Letter from State Department of Finance  
Attachment 3 – Grant Deed

**RESOLUTION NO. SA 16-01**

**A RESOLUTION OF THE SUCCESSOR AGENCY OF THE  
FORMER BUELLTON REDEVELOPMENT AGENCY,  
TRANSFERRING THE PROPERTY LOCATED AT 597  
AVENUE OF FLAGS (UNIT 101) TO THE CITY OF  
BUELLTON**

**WHEREAS**, on December 30, 2015, the Oversight Board adopted Resolution No. 15-06 approving the Successor Agency's Long Range Property Management Plan (LRPMP) for the property located at 597 Avenue of Flags, Unit 101 (the Property). The LRPMP transfers the Property to the City of Buellton; and,

**WHEREAS**, on December 30, 2015, the State Department of Finance approved the LRPMP and authorized the Successor Agency to transfer the Property to the City of Buellton (Community Redevelopment Property Trust Fund of the Agency); and,

**WHEREAS**, the proposed Grant Deed is attached to the February 25, 2016, Successor Agency Staff Report and hereby incorporated by reference; and

**WHEREAS**, the Property is legally described in "Exhibit A" to said referenced Grant Deed and incorporated herein by this reference; and,

**WHEREAS**, the Successor Agency has reviewed the proposed Grant Deed of the Property and is fully advised with respect thereto; and,

**BE IT RESOLVED** by the Successor Agency of the Former Buellton Redevelopment Agency as follows:

**SECTION 1:** The Successor Agency finds that all of the facts, findings and conclusions set forth above are true and correct.

**SECTION 2:** The Successor Agency's Executive Director is authorized to execute the Grant Deed on behalf of the Successor Agency.

**PASSED AND ADOPTED** this 25th day of February 2016.

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Ed Andrisek  
Mayor

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Linda Reid  
City Clerk

## RESOLUTION NO. 15-06

### **A RESOLUTION OF THE OVERSIGHT BOARD TO THE SUCCESSOR AGENCY TO THE DISSOLVED BUELLTON REDEVELOPMENT AGENCY ADOPTING AND APPROVING A LONG-RANGE PROPERTY MANAGEMENT PLAN**

**WHEREAS**, Health and Safety Code section 34191.5 (c) (1) requires each Successor Agency to prepare a Long-Range Property Management Plan that details each property that was owned by the former Redevelopment Agency when it was eliminated; and

**WHEREAS**, the Long-Range Property Management Plan must be reviewed and approved by the State Department of Finance before any potential real estate transaction can occur; and

**WHEREAS**, the Buellton Redevelopment Agency owned one property when redevelopment was eliminated, and said property is in the control of the Successor Agency, which has prepared the Long-Range Property Management Plan; and

**WHEREAS**, pursuant to Health and Safety Code Section 34173(g), the Successor Agency is now a separate legal entity from the City; and

**WHEREAS**, pursuant to Health and Safety Code Section 34179.7, the Department of Finance issued a finding of completion to the Successor Agency on November 23, 2015; and

**NOW, THEREFORE, BE IT RESOLVED** that the Oversight Board to the Successor Agency to the dissolved Buellton Redevelopment Agency does hereby resolve as follows:

**SECTION 1.** The Recitals set forth above are true and correct and are incorporated into this Resolution by reference.

**SECTION 2.** The approval of the Long-Range Property Management Plan through this Resolution does not commit the Oversight Board to any action that may have a significant effect on the environment. As a result, such action does not constitute a project subject to the requirement of the California Environmental Quality Act.

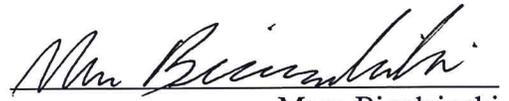
**SECTION 3.** The Oversight Board hereby approves and adopts the Long-Range Property Management Plan, in substantially the form attached to this Resolution as Exhibit A, pursuant to Health and Safety Code section 34191.5 (c) (1).

**SECTION 4.** The Oversight Board hereby directs staff to submit a copy of the Long-Range Property Management Plan to the Department of Finance for approval.

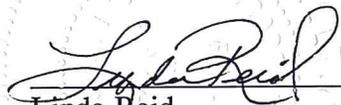
**SECTION 5.** If any provision of this Resolution or the application of any such provision to any person or circumstance is held invalid, such invalidity shall not affect other provisions or application of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The Oversight Board hereby directs staff to submit a copy of the Long-Range Property Management Plan to the State of California Department of Finance after the effective date of this Resolution.

**SECTION 6.** Pursuant to Health and Safety code Section 34179(h), all actions taken by the Oversight Board may be reviewed by the State of California State Department of Finance and, therefore, this Resolution shall not be effective for five (5) business days, pending a request for review by the State of California Department of Finance.

**PASSED, APPROVED AND ADOPTED** this 30<sup>th</sup> day of December 2015.

  
\_\_\_\_\_  
Marc Bierdzinski  
Board Member

ATTEST:

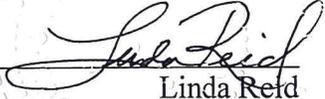
  
\_\_\_\_\_  
Linda Reid  
Oversight Board Secretary

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I, Linda Reid, Oversight Board Secretary for the Buellton Successor Agency, do hereby certify that the foregoing Oversight Board Resolution No. 15-06 was duly adopted by the Oversight Board for the City of Buellton at the regular meeting held on the 30<sup>th</sup> day of December 2015 by the following vote:

AYES: 4 Board Members Kyle Abello, Tom Alvarez, Marc Bierdzinski, Carolyn Galloway-Cooper,  
NOES: 0  
ABSENT: 3 Board Member Mark Paul, Vice Chair Dan Secord, and Chair Richard Carmody  
ABSTAIN: 0

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Linda Reid  
Oversight Board Secretary





**LONG-RANGE PROPERTY  
MANAGEMENT PLAN**

Prepared By  
**City of Buellton Successor Agency**

**November 2015**

**City of Buellton Successor Agency**  
**Long Range Property Management Plan**

**Background and Purpose**

Health and Safety code Section 34191.5, added by AB 1484 (signed into law on June 27, 2012), requires each Successor Agency to prepare and approve a Long-Range Property Management Plan (LRPMP) that addresses the disposition and use of the properties of the former Redevelopment Agency of the City of Buellton. Properties held by a Successor Agency cannot be disposed of until the State Department of Finance (DOF) has approved the LRPMP. The LRPMP must be submitted to the Oversight Board and DOF for approval no later than six months following the issuance to the Successor Agency of the Finding of Completion (FOC). Health and Safety Code Section 34191.3 (a) requires the DOF to approve the LRPMP by January 1, 2016. This document is the LRPMP for the Successor Agency to the former City of Buellton Redevelopment Agency. The Successor Agency FOC was issued by DOF on November 23, 2015.

The LRPMP addresses the disposition and use of the real properties of the former Agency and must include an inventory of all properties. The inventory shall consist of:

- The date of the acquisition of the property and the value of the property at that time, and an estimate of the current value of the property.
- The purpose for which the property was acquired.
- Parcel data, including address, lot size and current zoning in the former agency redevelopment plan or specific community or general plan.
- An estimate of the current value of the parcel including any appraisal information if available.
- An estimate of any lease, rental or any other revenues generated by the property, and a description of the contractual requirements for the disposition of those funds.
- The history of environmental contamination, any related environmental studies, and history of any remediation efforts.
- The property's potential for transit-oriented development and the advancement of planning objectives of the Successor Agency.
- A brief history of previous development proposals and activity, including the rental or lease of property.
- Address the use or disposition of all the properties, such as the retention of property for governmental use, or the use of property to fulfill an enforceable obligation. If the plan directs the use or disposition of the property for a project identified in an approved redevelopment plan, the property shall transfer to the City.

There is one (1) property owned and controlled by the Successor Agency. It is listed as follows:

**Site 1: 597 Avenue of Flags, Buellton, CA - Unit 101; APN 099-840-007**

This commercial condominium unit is located along Avenue of the Flags within the City of Buellton. The unit is part of a mixed use private development known as Vintage Walk. The development consists of 9 commercial condominiums, 11 residential condominiums and 6 affordable apartments. Commercial unit 101 contains approximately 956 square feet.

**Acquisition Date/Acquisition Property Value/Current Value Estimate/Acquisition Purpose/Parcel Data:**

- Acquisition Date: July 2, 2009
- Purchase Price: \$345,683 (Paid in full at acquisition – Cash Sale)
- Current Value Estimate: \$172,000 (Per appraisal 1/3/2013 – See Attached)
- Purpose Acquired: Economic Development
- Parcel Data: Lot 2, Unit C7, Vintage Walk  
Assessor Parcel Number: 099-840-007  
29,083 square feet (unit size: 956 square feet)
- Zoning: General Commercial (CR)

**History of Environmental Contamination/Remediation Efforts:**

- There is no history of environmental contamination on this site.

**Description of the property’s potential for transit-oriented development and the advancement of the planning objectives of the Successor Agency:**

- The use of this property for transit oriented development does not fit the planning objectives of the Successor Agency. The commercial condominium is part of a mixed use development and is not zoned to allow high-density residential or other types of transit-oriented development. The zoning provides areas to serve community retail business and commercial needs including stores, shops and offices on individual lots and in shopping centers, supplying commodities or performing services for the residents of the entire community. The CR zoning district is consistent with the general commercial designation of the Buellton General Plan.

**A brief history of the previous development proposals and activities, including the rental or lease of property:**

- The property was acquired in an effort to redevelop and revitalize the Redevelopment Agency project area in the City of Buellton.
- A lease between the Buellton Visitors Bureau/Chamber of Commerce and the former Buellton Redevelopment Agency/Successor Agency has been in existence since the purchase of the property in July 2009. The property was purchased for this specific purpose. The current market value of the rent is listed in the lease document at \$1,350

per month; forgivable rent in exchange for economic development services. There have been no development proposals and/or activities presented.

- The Successor Agency pays utilities, insurance, repairs, maintenance and improvements related to the property.

#### **USE OF DISPOSITION OF PROPERTIES:**

Section 34191.5 (c) (2) of the Health and Safety Code requires that Successor Agencies address the use of disposition of all properties. The properties can be retained for governmental use, retained for future development, sold or used to fulfill an enforceable obligation. The legislation goes on to state the following:

- *The plan should separately identify and list properties dedicated to governmental use purposes and properties retained for purposes of fulfilling an enforceable obligation.*
- *Property intended to be used for a project identified in an approved redevelopment plan will be transferred to the host city or county.*
- *If the successor agency plans to liquidate the property or use the revenues from the property for any purpose other than fulfilling an enforceable obligation or for a contemplated redevelopment project, the proceeds for the sale shall be distributed as property tax to the taxing entities.*

The Buellton Successor Agency wishes to utilize the parcel as follows:

#### **Site 1: 597 Avenue of Flags, Buellton, CA - Unit 101; APN 099-840-007**

The Buellton Successor Agency wishes to retain the property for governmental use purposes. The Successor Agency desires to transfer ownership to the City of Buellton and continue leasing the commercial unit for the original purpose intended.

**Finding of Completion**

**Dated 11/23/2015**

November 23, 2015

Ms. Carolyn Galloway-Cooper, Finance Director  
City of Buellton  
107 West Hwy 246  
P.O. Box 1819  
Buellton, CA 93427

Dear Ms. Galloway-Cooper:

Subject: Finding of Completion

The California Department of Finance (Finance) has completed the Finding of Completion for the City of Buellton Successor Agency.

Finance has completed its review of your documentation, which may have included reviewing supporting documentation submitted to substantiate payment or obtaining confirmation from the county auditor-controller. Pursuant to Health and Safety Code (HSC) section 34179.7, we are pleased to inform you that Finance has verified that the Agency has made full payment of the amounts determined under HSC section 34179.6, subdivisions (d) or (e) and HSC section 34183.5.

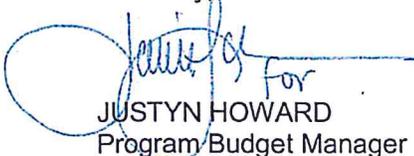
This letter serves as notification that a Finding of Completion has been granted. The Agency may now do the following:

- Place loan agreements between the former redevelopment agency and sponsoring entity on the ROPS, as an enforceable obligation, provided the oversight board makes a finding that the loan was for legitimate redevelopment purposes per HSC section 34191.4 (b) (1). Loan repayments will be governed by criteria in HSC section 34191.4 (a) (2).
- Utilize proceeds derived from bonds issued prior to January 1, 2011 in a manner consistent with the original bond covenants per HSC section 34191.4 (c).

Additionally, the Agency is required to submit a Long-Range Property Management Plan to Finance for review and approval, per HSC section 34191.5 (b), within six months from the date of this letter.

Please direct inquiries to Derk Symons, Staff Finance Budget Analyst, or Chris Hill, Principal Program Budget Analyst, at (916) 445-1546.

Sincerely,



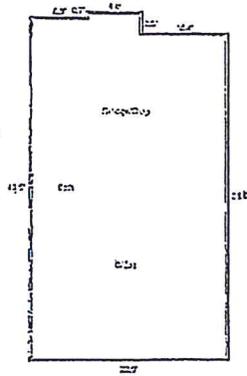
For  
JUSTYN HOWARD  
Program Budget Manager

cc: Mr. Marc P. Bierdzinski, City Manager, City of Buellton  
Mr. Ed Price, Division Chief Property Tax Division, Santa Barbara County

**Photographs and Map data for  
Site 1 – 597 Avenue of Flags**

**(Only property controlled by the Successor Agency)**





Comments

Scale: 1"=10'

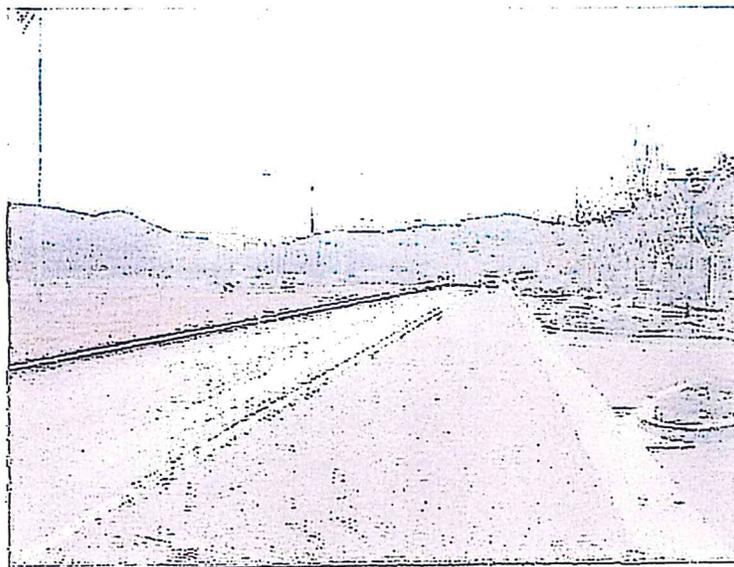
AREA CALCULATIONS SUMMARY			
Code	Description	Sq. Ft.	Total
001	Overall Area	955.77	955.77
TOTAL LIVABLE (rounded)			955

LIVING AREA BREAKDOWN		
Dimensions	Area	Subtotal
25.3 x 32.0		726.90
2.2 x 22.5		24.17
0.1 x 0.6		2.71
3 Areas Total (rounded)		955

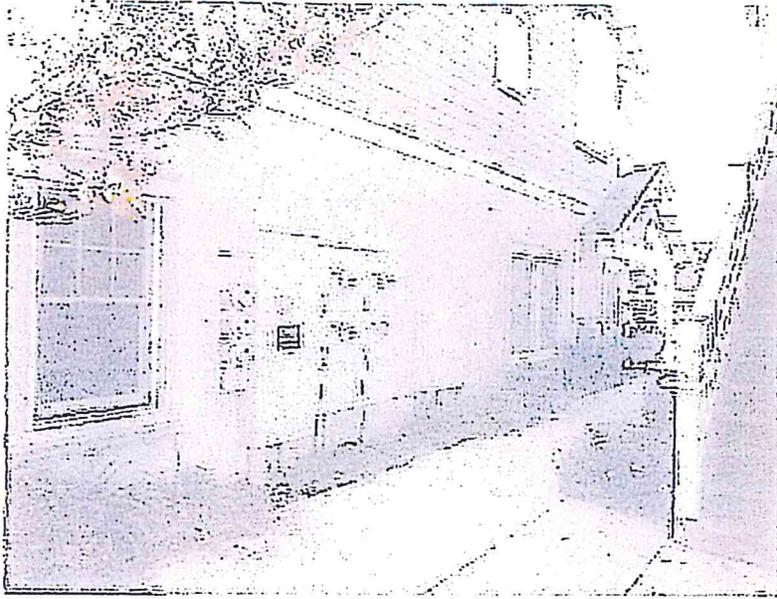
Building Sketch



Front of property



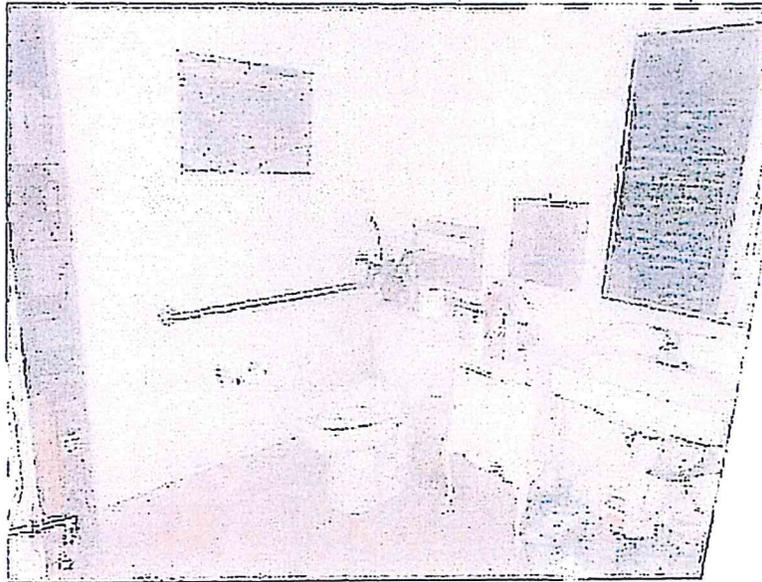
Avenue of the Flags



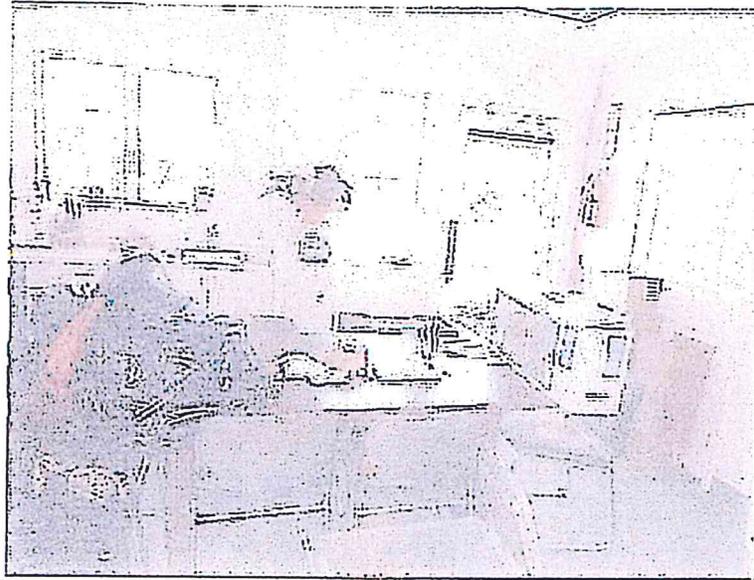
Side of building



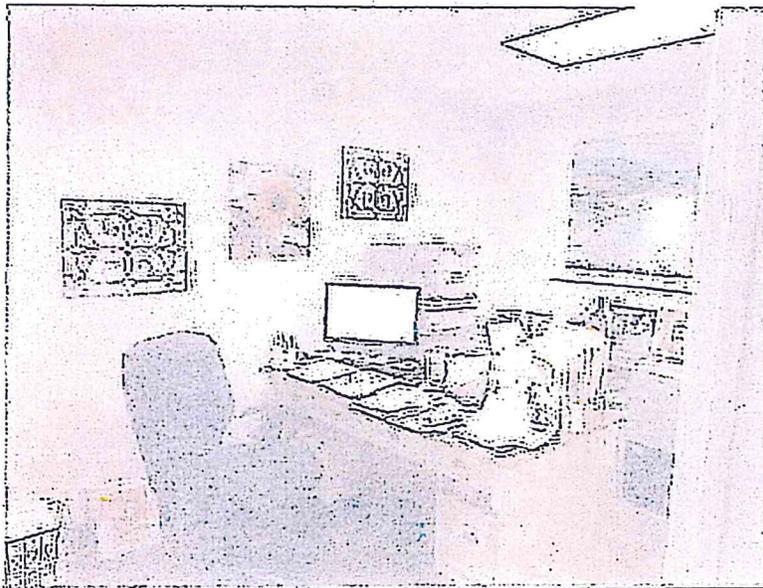
Reception area



Bathroom



Break room/conference



Office

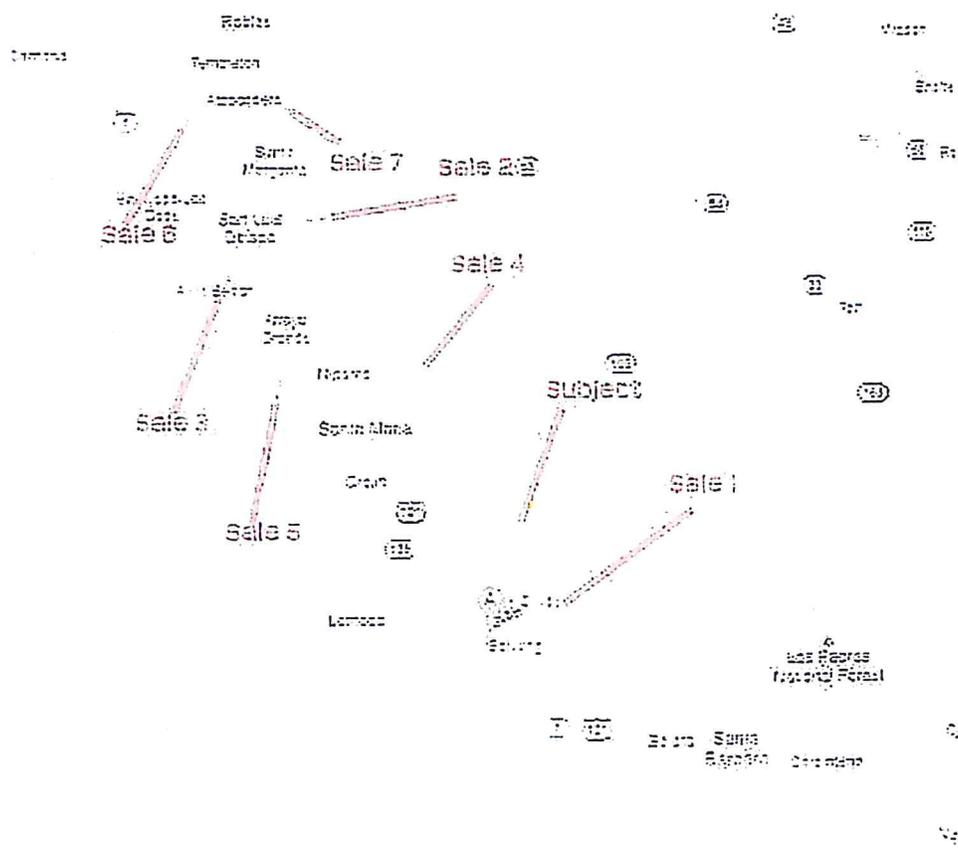
**APPRAISAL DOCUMENTATION**

## SALES COMPARISON APPROACH

The market approach involves locating sales of properties considered similar to the subject in terms of location and size, condition, number of units, quality etc. It is based on the principle of substitution which states that an informed purchaser will not pay more for a property than he would pay for another property offering equivalent utility. The success of this approach depends on the availability of sufficient market information which can be adjusted for such variables as conditions of sale, financing terms, marketing conditions, location and other physical conditions.

The most typical units of comparison in this approach is the price square foot. A search was made for sales of commercial condominiums in the Santa Ynez Valley. Only 1 commercial condominium sale could be found, hence it was necessary to expand my search to other areas. I also searched Santa Maria, San Luis Obispo, Paso Robles, Templeton, Atascadero and Arroyo Grande. 2 sales were found in San Luis Obispo, 1 in Santa Maria, 1 in Arroyo Grande and 2 in Templeton. These areas have similar property values and are considered a good alternative for the Santa Ynez Valley. Following is a summary of the sales found.

Sale	Address	Date	Size	Price	\$/SF
1	680 Alamo Pintado Solvang 93463	04/11	1307 sf	\$240,000	\$183.63
2	1551 Bishop #310 San Luis Obispo 93401	10/12	2145 sf	\$580,000	\$270.40
3	3591 Sacramento #100 San Luis Obispo 93401	05/12	689 sf	\$105,000	\$152.40
4	2151 S College #203 Santa Maria 93455	10/12	1741 sf	\$425,000	\$244.11
5	310 S Halcyon #102-3 Arroyo Grande 93420	11/12	3322 sf	\$600,000	\$180.61
6	1050 Las Tablas #4 Templeton 93465	Escrow	1200 sf	\$149,900	\$124.92
7	1050 Las Tablas #1 Templeton 93465	08/12	1196 sf	\$137,500	\$114.97



Sales Location Map

## COMMENTS ON COMPARABLES

All sales with the exception of Sale 3 are finished units. Sale 3 is shell space.

Sale 1 is the only recent sale of a commercial condominium in the Santa Ynez Valley. Location in Solvang is superior due to higher overall property values. Unit is older, however interior is finished. Adjustments were necessary for location (-10%) and age (+10%). Indicated price per square foot for shell space would be \$183.63

Sale 2 is a larger unit in San Luis Obispo. Interior is extensively finished as this is a medical condominium. Even though the subject unit is finished the finish items are very basic and inferior to this unit. A 20% finish adjustment was necessary. Indicated price would be \$216.32. No age adjustment necessary as effective age is similar.

Sale 3 is a small basic shell unit in San Luis Obispo. A 10% finish adjustment was made indicating as price per square foot of \$167.64.

Sale 4 is a larger unit with extensive interior finish in the City of Santa Maria. A 20% finish adjustment was necessary. Santa Maria is a slightly inferior location, hence a 10% location adjustment was necessary. Indicated price per square foot is \$219.70. No age adjustment was necessary as effective age is similar.

Sale 5 is a larger unit located in Arroyo Grande. Unit is slightly older, however effective age is similar. This is also a medical however interior finish is considered similar to the subject. Indicated price per square foot is \$180.61

Sale 6 is located in Templeton which is considered an inferior location and was adjusted 25%. This is a medical condominium, however interior finish is similar to the subject. Indicated price per square foot is \$156.15.

Sale 7 is located in the same development as Sale 6. Once again this is a medical condominium with basic interior finish. A 25% location adjustment was necessary indicating a price per square foot of \$143.71

Indicated adjusted value range for is approximately \$144 to \$220. At the lower end of the range are the units in Templeton which is an inferior location. At the upper end of the range are the highly improved medical units in San Luis Obispo and Santa Maria. The indicated range is fairly large. Sales 1, 3, 6 and 7 are felt to be the best indicators as these units are most similar in terms of size. These 4 sales indicate a range of \$144 to \$184 (rounded) Given the size, age, finish, location and condition of the subject unit I believe a price per square foot of \$180 to be reasonable.

## VALUE INDICATED BY THE SALES COMPARISON APPROACH

956 square feet x \$180 = \$\$172,080

Say \$172,000

## RECONCILIATION AND FINAL VALUE ESTIMATE

Reconciliation is the process by which the values indicated by the three approaches to value are reconciled into a final value estimate. As discussed earlier the Cost Approach was not considered due to the difficulty in allocating common area costs and the fact buyers and sellers do not consider this approach for condominium units. The Income Approach would normally be considered for a commercial property, however these small condominium units are typically bought and sold by owner/users and not by investors. This is supported by the fact that 5 of the 7 comparable in the Sales Comparison Approach were purchased by owner/users. Additional support is provided by the fact that of the units sold in the subject development all are owner occupied. The 2 leased units are still owned by the developer. For this reason the Income Approach was not used. Only the Sales Comparison Approach was used in this report. 7 sales were found of both shell units and finished units. The sales found produced a fairly narrow value range and the appraised value of the units is well supported.

### Value Indicated

It is my opinion that the market value of the fee simple interest in the subject property, as January 3, 2013 was: \$172,000.



December 30, 2015

Ms. Carolyn Galloway-Cooper, Finance Director  
City of Buellton  
107 West Hwy 246  
P.O. Box 1819  
Buellton, CA 93427

Dear Ms. Galloway-Cooper:

Subject: Long-Range Property Management Plan

Pursuant to Health and Safety Code (HSC) section 34191.5 (b), the City of Buellton Successor Agency (Agency) submitted a Long-Range Property Management Plan (LRPMP) to the California Department of Finance (Finance) on December 10, 2015. The Agency subsequently submitted a revised LRPMP to Finance on December 30, 2015. Finance has completed its review of the revised LRPMP, which may have included obtaining clarification for various items.

The Agency received a Finding of Completion on November 23, 2015. Further, based on our review and application of the law, we are approving the Agency's use and disposition of the property listed on the LRPMP.

In accordance with HSC section 34191.4 (a), upon receiving a Finding of Completion from Finance and approval of a LRPMP, all real property and interests in real property shall be transferred to the Community Redevelopment Property Trust Fund of the Agency, unless that property is subject to the requirements of an existing enforceable obligation. Pursuant to HSC section 34191.3 (a) the approved LRPMP shall govern, and supersede all other provisions relating to, the disposition and use of all the real property assets of the former redevelopment agency.

Please direct inquiries to Wendy Griffe, Supervisor, or Erika Santiago, Lead Analyst, at (916) 445-1546.

Sincerely,

JUSTYN HOWARD  
Program Budget Manager

cc: Mr. Marc P. Bierdzinski, City Manager, City of Buellton  
Mr. Ed Price, Division Chief Property Tax Division, Santa Barbara County

Recording Requested by:  
CITY OF BUELLTON  
When Recorded Mail to:  
City of Buellton  
P.O. Box 1819  
Buellton, CA 93427

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No Fee Per Government Code 6103

APN 099-840-07

**GRANT DEED**

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

The SUCCESSOR AGENCY OF THE FORMER BUELLTON REDEVELOPMENT AGENCY, GRANTOR

hereby GRANTS to

The CITY OF BUELLTON, a municipal corporation, GRANTEE

All that real property in the CITY OF BUELLTON, County of Santa Barbara, State of California, described in Exhibit A, attached hereto and incorporated by reference herein.

IN WITNESS WHEREOF, the grantor has executed this instrument this 25th day February 2016.

SUCCESSOR AGENCY OF THE FORMER  
BUELLTON REDEVELOPMENT AGENCY

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

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



## EXHIBIT "A"

All that certain real property situated in the City of Buellton, County of Santa Barbara, State of California, described as follows:

**Parcel I:** A condominium comprised of: A separate interest in Unit #C7 as shown on the Condominium Plan (the "Plan") attached as Exhibit "A" to the "Enabling Declaration Establishing a Plan for Condominium Ownership Vintage Walk, a Mixed Use Condominium Project", recorded on the 14<sup>th</sup> day of November, 2007, Santa Barbara County Records, Document No. 2007-0078981, and an undivided 1/12<sup>th</sup> interest as a tenant in common in the Building Common Area of Building 3, the condominium building in which the unit is located, as described in the Plan and the Declaration, which condominium is located on the real property described as Lot 2 on the Map entitled "Parcel Map No. 31,047" (the "Map") recorded on May 2<sup>nd</sup>, 2007, in Book 60 of Parcel Maps, pages 75 and 76, in Santa Barbara County Records.

**EXCEPTING THEREFROM AND RESERVING EASEMENTS** as defined in the Declaration.

**FURTHER EXCEPTING THEREFROM** all numbered condominium units shown on the Plan and described in the Declaration other than the unit conveyed as Parcel I above, and those portions of the "Exclusive Use Common Area" as defined in the Declaration and/or shown on the Plan which are set aside and allocated for the exclusive use of the owners of condominiums other than the condominium described here in as Parcel I.

This conveyance is made and accepted, and the real property is hereby granted, in accordance with and subject to the Declaration, and any amendments thereto, which document is, by this reference, incorporated herein and made a part hereof, as though fully set forth at length herein.

CERTIFICATE OF ACCEPTANCE

AND CONSENT TO RECORDATION OF  
GRANT DEED

This is to certify that the interest in real property conveyed by the Grant Deed dated 25<sup>th</sup> of February 2016 from the Successor Agency of the Former Buellton Redevelopment Agency to the City of Buellton, a municipal corporation of the State of California, is hereby accepted by the undersigned City Clerk on behalf of the City Council, pursuant to the action of the City Council at its meeting of February 25, 2016 and the grantee consents to recordation thereof by its duly authorized officer.

Dated: \_\_\_\_\_

City of Buellton

By \_\_\_\_\_  
City Clerk

POR. RANCHO SAN CARLOS DE JONATA

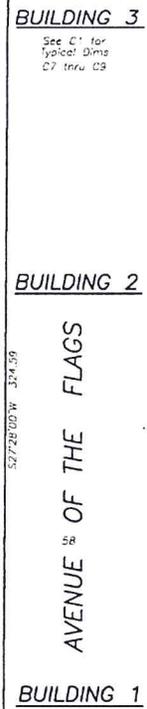
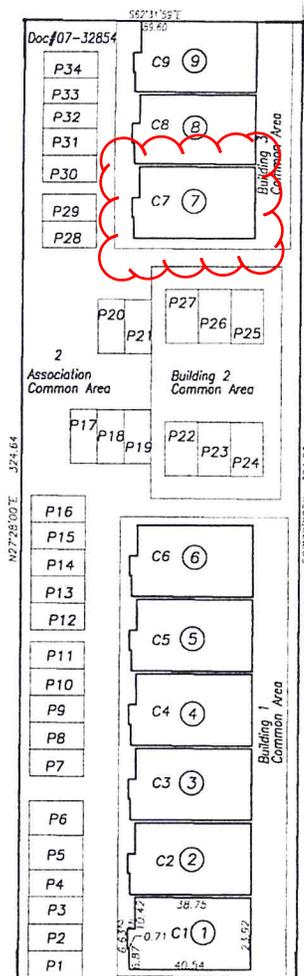
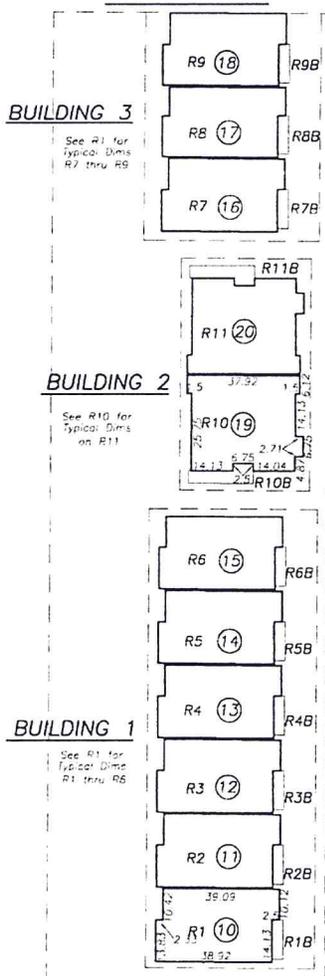
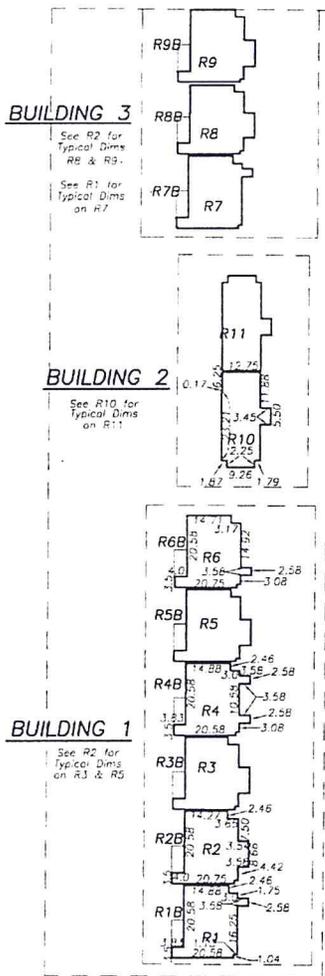
29

099-84

3RD LEVEL

2ND LEVEL

FIRST LEVEL



rotation = 27°  
1" = 40' scale

29

29

**NOTICE**  
Assessor Parcels are for tax assessment purposes only and do not indicate either parcel legality or a valid building site.

**LEGEND**  
C=Commercial Unit  
R=Residential Unit  
B=Balcony  
P=Parking Unit

5/02/07 Recorded Document 2007-032854; "Condominium Plan for Lot 2 of Parcel map No. 31,047, Vintage Walk"

12/07 Revised

City of Buellton  
Assessor's Map Bk, 099-Pg, 84  
County of Santa Barbara, Calif.