



CITY OF ATASCADERO CITY COUNCIL AGENDA

*** COVID-19 NOTICE ***

Consistent with the SLO County Region 1 – Southern California Regional Stay at Home Order, the City Council Meeting will not be physically open to the public and City Council Members will be teleconferencing into the meeting.

HOW TO OBSERVE THE MEETING:

To maximize public safety while still maintaining transparency and public access, the meeting will be live-streamed on SLO-SPAN.org, on Spectrum cable Channel 20 in Atascadero, and on KPRL Radio 1230AM. The video recording of the meeting will repeat daily on Channel 20 at 1:00 am, 9:00 am, and 6:00 pm and will be available through the City's website or by visiting https://us02web.zoom.us/webinar/register/WN_ZwJ7a031S3KXauEym9ehaA.

HOW TO SUBMIT PUBLIC COMMENT:

Members of the public are highly encouraged to call **805-538-2888** to listen and provide public comment via phone, or submit written public comments to cityclerk@atascadero.org by 5:00 pm on the day of the meeting. Such email **comments must identify the Agenda Item Number in the subject line of the email**. The comments will be read into the record, with a maximum allowance of 3 minutes per individual comment, subject to the Mayor's discretion. All comments should be a maximum of 500 words, which corresponds to approximately 3 minutes of speaking time. If a comment is received after the agenda item is heard but before the close of the meeting, the comment will still be included as a part of the record of the meeting but will not be read into the record.

AMERICAN DISABILITY ACT ACCOMMODATIONS:

Any member of the public who needs accommodations should contact the City Clerk's Office at cityclerk@atascadero.org or by calling 805-470-3400 at least 48 hours prior to the meeting or time when services are needed. The City will use their best efforts to provide reasonable accommodations to afford as much accessibility as possible while also maintaining public safety in accordance with the City procedure for resolving reasonable accommodation requests.

City Council agendas and minutes may be viewed on the City's website: www.atascadero.org.

Copies of the staff reports or other documentation relating to each item of business referred to on the Agenda are on file in the office of the City Clerk and are available for public inspection on our website, www.atascadero.org. Contracts, Resolutions and Ordinances will be allocated a number once they are approved by the City Council. The Minutes of this meeting will reflect these numbers. All documents submitted by the public during Council meetings that are either read into the record or referred to in their statement will be noted in the Minutes and available for review by contacting the City Clerk's office. All documents will be available for public inspection during City Hall business hours once City Hall is open to the public following the termination of the Shelter at Home Order.



CITY OF ATASCADERO CITY COUNCIL

AGENDA

Tuesday, January 26, 2021

**City Hall Council Chambers, 4th floor
6500 Palma Avenue, Atascadero, California**

<u>City Council Regular Session:</u>	6:00 P.M.
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REGULAR SESSION – CALL TO ORDER: 6:00 P.M.

PLEDGE OF ALLEGIANCE: Council Member Dariz

ROLL CALL: Mayor Moreno
Mayor Pro Tem Newsom
Council Member Bourbeau
Council Member Dariz
Council Member Funk

APPROVAL OF AGENDA: Roll Call

Recommendation: Council:

1. Approve this agenda; and
2. Waive the reading in full of all ordinances appearing on this agenda, and the titles of the ordinances will be read aloud by the City Clerk at the first reading, after the motion and before the City Council votes.

PRESENTATIONS: None.

A. CONSENT CALENDAR: (All items on the consent calendar are considered to be routine and non-controversial by City staff and will be approved by one motion if no member of the Council or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the Consent Calendar and will be considered in the listed sequence with an opportunity for any member of the public to address the Council concerning the item before action is taken.)

1. City Council Draft Action Minutes – January 12, 2021 & January 19, 2021

- Recommendation: Council approve the January 12, 2021 Draft City Council Regular Meeting Minutes and the January 19, 2021 Draft City Council Special Meeting Minutes. [City Clerk]

2. December 2020 Accounts Payable and Payroll

- Fiscal Impact: \$2,573,066.05
- Recommendation: Council approve certified City accounts payable, payroll and payroll vendor checks for December 2020. [Administrative Services]

3. State Route 41 Cooperative Maintenance Agreement 05-0337

- Fiscal Impact: The total cost over the next 20 years is expected to be approximately \$40,000, for an annualized cost of approximately \$2,000 per year.
- Recommendation: Council adopt Draft Cooperative Maintenance Agreement 05-0337 and authorize the City Manager to execute Cooperative Maintenance Agreement 05-0337 and Letter of Self Insurance with Caltrans. [Public Works]

4. Parcel Map AT 18-0111 (7900 Curbaril Avenue)

- Fiscal Impact: None.
- Recommendations: Council:
 1. Approve Parcel Map AT 18-0111.
 2. Accept, on behalf of the public, the offer of dedication for a six-foot Public Utility Easements (P.U.E.) along Curbaril Avenue. [Public Works]

5. Adoption of Multi-Jurisdiction Hazard Mitigation Plan (Local Hazard Mitigation Plan update)

- Fiscal Impact: None.
- Recommendation: Council adopt Draft Resolution, approving the San Luis Obispo County Multi-Jurisdictional Hazard Mitigation Plan and Annex B (City of Atascadero Local Hazard Mitigation Plan). [Fire Department]

UPDATES FROM THE CITY MANAGER: (The City Manager will give an oral report on any current issues of concern to the City Council.)

1. Fire Department Update - Evacuation Planning (Zone Haven)

COMMUNITY FORUM: (This portion of the meeting is reserved for persons wanting to address the Council on any matter not on this agenda and over which the Council has jurisdiction. Speakers are limited to three minutes. Please state your name for the record before making your presentation Comments made during Community Forum will not be a subject of discussion. A maximum of 30 minutes will be allowed for Community Forum, unless changed by the Council. Any members of the public who have questions or need information may contact the City Clerk's Office, between the hours of 8:30 a.m. and 5:00 p.m. at (805) 470-3400, or cityclerk@atascadero.org.)

B. PUBLIC HEARINGS: None.

C. MANAGEMENT REPORTS:

1. Fiscal Year 2019-2020 Audit

- Fiscal Impact: None.
- Recommendation: Council review and accept the financial audit for the period ended June 30, 2020. [Administrative Services]

2. Fiscal Year 2020 Annual Road Report

- Fiscal Impact: Distribution of the 2020 Community Road Report is estimated to cost about \$5,000 in budgeted General Funds.
- Recommendations: Council:
 1. Approve the Fiscal Year 2020 Annual Road Report.
 2. Approve the 2020 Community Road Report. [Public Works]

D. DISCUSSION ITEM: Discussion of COVID 19 issues including oral updates by Mayor Moreno and City Manager Rickard, questions by City Council, public comment and comments by City Council.

1. Coronavirus (COVID-19) update – Mayor Moreno
2. Coronavirus (COVID-19) update – City Manager Rickard

E. COUNCIL ANNOUNCEMENTS AND COMMITTEE REPORTS: (On their own initiative, Council Members may make a brief announcement or a brief report on their own activities. The following represent standing committees. Informative status reports will be given, as felt necessary):

Mayor Moreno

1. City Selection Committee
2. County Mayors Round Table
3. Economic Vitality Corporation, Board of Directors (EVC)
4. SLO Council of Governments (SLOCOG)
5. SLO Regional Transit Authority (RTA)

Mayor Pro Tem Newsom

1. City / Schools Committee
2. Design Review Committee
3. League of California Cities – Council Liaison
4. Visit SLO CAL Advisory Committee

Council Member Bourbeau

1. City of Atascadero Finance Committee
2. City / Schools Committee
3. Integrated Waste Management Authority (IWMA)
4. SLO County Water Resources Advisory Committee (WRAC)

Council Member Dariz

1. Air Pollution Control District
2. California Joint Powers Insurance Authority (CJPIA) Board
3. City of Atascadero Finance Committee

Council Member Funk

1. Atascadero Basin Ground Water Sustainability Agency (GSA)
2. Design Review Committee
3. Homeless Services Oversight Council

F. INDIVIDUAL DETERMINATION AND / OR ACTION: (Council Members may ask a question for clarification, make a referral to staff or take action to have staff place a matter of business on a future agenda. The Council may take action on items listed on the Agenda.)

1. City Council
2. City Clerk
3. City Treasurer
4. City Attorney
5. City Manager

ADJOURN

Please note: Should anyone challenge any proposed development entitlement listed on this Agenda in court, that person may be limited to raising those issues addressed at the public hearing described in this notice, or in written correspondence delivered to the City Council at or prior to this public hearing. Correspondence submitted at this public hearing will be distributed to the Council and available for review in the City Clerk's office.



CITY OF ATASCADERO CITY COUNCIL

DRAFT MINUTES

Tuesday, January 12, 2021

**City Hall Council Chambers, 4th floor
6500 Palma Avenue, Atascadero, California**

City Council Regular Session:

6:00 P.M.

**Successor Agency to the Community
Redevelopment Agency of Atascadero:**

**Immediately following
conclusion of the City
Council Regular Session**

Public Financing Authority:

**Immediately following
conclusion of the Successor
to the Community
Redevelopment Agency of
Atascadero Session**

REGULAR SESSION – CALL TO ORDER: 6:00 P.M.

Mayor Moreno called the meeting to order at 6:05 p.m. and Council Member Funk led the Pledge of Allegiance.

ROLL CALL:

Present: **By Teleconference** – Council Members Bourbeau, Dariz, Funk, Mayor Pro Tem Newsom and Mayor Moreno

Absent: None

Staff Present: **By Teleconference** – City Manager Rachelle Rickard, Police Chief Bob Masterson, Fire Chief Casey Bryson, Administrative Services Director Jeri Rangel, Public Works Director Nick DeBar, Community Development Director Phil Dunsmore, City Attorney Brian Pierik, Deputy City Manager/City Clerk Lara Christensen, and IT Manager Luke Knight

APPROVAL OF AGENDA:

MOTION: By Mayor Pro Tem Newsom and seconded by Council Member Funk to:

1. Approve this agenda; and,
2. Waive the reading in full of all ordinances appearing on this agenda, and the titles of the ordinances will be read aloud by the City Clerk at the first reading, after the motion and before the City Council votes.

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

PRESENTATIONS:

1. Administration of Oath of Office - Police Chief Robert (Bob) Masterson

City Manager Rickard introduced Chief Masterson in combination with videos depicting the administration of Chief Masterson's Oath of Office and his badge pinning.

2. Chief of Police Commendation - Officer Craig Martineau

Chief Masterson introduced a video of a commendation that was presented to Officer Craig Martineau.

A. CONSENT CALENDAR:

1. City Council Draft Action Minutes – December 8, 2020 & December 15, 2020

- Recommendation: Council approve the December 8, 2020 Draft City Council Regular Meeting Minutes and the December 15, 2020 Draft City Council Special Meeting Minutes. [City Clerk]

2. October 2020 Amended Accounts Payable and Payroll

- Fiscal Impact: \$2,775,703.30
- Recommendation: Council approve amended certified City accounts payable, payroll and payroll vendor checks for October 2020. [Administrative Services]

3. November 2020 Accounts Payable and Payroll

- Fiscal Impact: \$2,332,558.11
- Recommendation: Council approve certified City accounts payable, payroll and payroll vendor checks for November 2020. [Administrative Services]

4. Appropriation of Parkland Facilities Fees for Construction of Pickleball Courts at Colony Park

- Fiscal Impact: \$150,000.00
- Recommendation: Council authorize the Director of Administrative Service to appropriate \$150,000 in Parkland Facilities Fees Funds for construction of Pickleball Courts at Colony Park for Fiscal Year 2021/2022. [Public Works]

5. Lift Station No. 2 Motor Control Center Purchase

- Fiscal Impact: \$230,000.00
- Recommendation: Council authorize the City Manager to execute a contract for \$230,000 with Tesco Controls Inc. to purchase a new Motor Control Center for the Lift Station No. 2 Replacement project. [Public Works]

MOTION: By Council Member Bourbeau and seconded by Council Member Funk to approve the Consent Calendar. (#A-5: Contract No. 2021-001)
Motion passed 5:0 by a roll-call vote.

UPDATES FROM THE CITY MANAGER:

City Manager Rachelle Rickard gave an update on projects and issues within the City.

Lieutenant Molle provide an update on new Department of Justice crime reporting requirements.

COMMUNITY FORUM:

The following citizens spoke by telephone or through the webinar during Community Forum: Mike Cussen, Marty Brown, Lee Perkins, Raechelle Bowlay, Josh Cross, Geoff Auslen, David May, and Edward Veek

B. PUBLIC HEARINGS: None.**C. MANAGEMENT REPORTS:****1. 2021-2023 and D-20 Priorities Public Outreach Kickoff Session**

- Fiscal Impact: None.
- Recommendation: Council provide input and receive information from the public on priorities for the 2021-2023 Budget Cycle and the expenditure of Measure D-20 funds. [Administrative Services]

Administrative Services Director Rangel gave the presentation and answered questions from the Council.

Mayor Moreno recessed the meeting at 7:51 p.m.

Mayor Moreno reconvened the meeting with all present at 8:01 p.m.

PUBLIC COMMENT:

The following citizens spoke on this item: Brandon Roberts and Geoff Auslen

Emails from the following citizens were read into the record by Deputy City Manager/City Clerk Christensen: Victoria Carranza

Mayor Moreno closed the Public Comment period.

The City Council provided input to staff on how to conduct the 9 scheduled study sessions to receive information from the public on priorities for the 2021-2023 Budget Cycle and the expenditure of Measure D-20 funds.

D. DISCUSSION ITEM: Discussion of COVID 19 issues including oral updates by Mayor Moreno and City Manager Rickard, questions by City Council, public comment and comments by City Council.

1. Coronavirus (COVID-19) update – Mayor Moreno
2. Coronavirus (COVID-19) update – City Manager Rickard

City Manager Rickard provided updates on Coronavirus (COVID-19) and answered questions from the Council.

PUBLIC COMMENT:

The following citizens spoke on this item: None.

Mayor Moreno closed the Public Comment period.

E. COUNCIL ANNOUNCEMENTS AND COMMITTEE REPORTS:

The following Council Members made brief announcements and gave brief update reports on their committees since their last Council meeting:

Mayor Moreno

1. City Selection Committee
2. Economic Vitality Corporation, Board of Directors (EVC)
3. SLO Council of Governments (SLOCOG)
4. SLO Regional Transit Authority (RTA)

Council Member Bourbeau

1. Integrated Waste Management Authority (IWMA)
2. League of Cities Revenue and Taxation Committee

Council Member Dariz

1. Air Pollution Control District

Council Member Funk

1. Homeless Services Oversight Council

F. INDIVIDUAL DETERMINATION AND / OR ACTION: None

G. ADJOURN

Mayor Moreno adjourned at 8:43 p.m. to a meeting of the Successor Agency.

MINUTES PREPARED BY:

Lara K. Christensen
City Clerk

APPROVED:

SPECIAL MEETING ATASCADERO CITY COUNCIL

Tuesday, January 19, 2021
4:00 p.m.

City of Atascadero City Hall
6500 Palma Ave., Council Chambers
Atascadero, California

COMMISSIONS INTERVIEWS AND APPOINTMENTS

DRAFT MINUTES

Mayor Moreno called the meeting to order at 4:03 p.m.

ROLL CALL:

Present: **By Teleconference** – Council Members Bourbeau, Dariz, Funk, Mayor Pro Tem Newsom, and Mayor Moreno

Absent: None

Staff Present: **By Teleconference** – Deputy City Manager/City Clerk Lara Christensen and IT Manager Luke Knight

INTERVIEWS AND APPOINTMENTS:

1. Interview Process

- *City Clerk recommendation: Council discuss process for conducting Commissions/Committee interviews.*

Deputy City Manager/City Clerk Christensen briefed the City Council on the virtual interviews and Mayor Moreno led a discussion on how the interview process would proceed.

2. Planning Commission

- *City Clerk recommendation: Council interview the candidates and select by ballot, two citizens to serve on the Planning Commission and two citizens to serve on the Citizens' Sales Tax Oversight Committee.*

Mayor Moreno recessed the meeting at 5:00 p.m.

Mayor Moreno reconvened the meeting at 5:15 pm with all present.

The City Council interviewed the eight candidates and selected, by ballot, Jeff van den Eikhof and Ryan Betz to serve in the At-Large positions on the Planning Commission.

3. Announcement of Appointments

The City Council Members announced their directly appointed Commissioners:

CITY COUNCIL MEMBER	PLANNING COMMISSION
Mayor Moreno	Jennifer McIntyre
Mayor Pro Tem Newsom	Dennis Schmidt
Council Member Bourbeau	Victoria Carranza
Council Member Dariz	Jason Anderson
Council Member Funk	Tori Keen

PUBLIC COMMENT: None

ADJOURNMENT:

Mayor Moreno adjourned the meeting at 6:29 p.m. to the next Regular Session scheduled for Tuesday, January 26, 2021 at 6:00 p.m.

MINUTES PREPARED BY:

Lara K. Christensen
Deputy City Manager/City Clerk

APPROVED:



Atascadero City Council

Staff Report - Administrative Services Department

December 2020 Accounts Payable and Payroll

RECOMMENDATION:

Council approve certified City accounts payable, payroll and payroll vendor checks for December 2020.

DISCUSSION:

Attached for City Council review and approval are the following:

Payroll

Dated 12/10/20	Checks # 35030 - 35039	\$ 10,169.22
	Direct Deposits	303,784.66
Dated 12/23/20	Checks # 35040 - 35051	9,034.82
	Direct Deposits	281,359.40

Accounts Payable

Dated 12/1/20-12/31/20	Checks # 166088 - 166412 & EFTs 3884 - 3912	1,968,717.95
	TOTAL AMOUNT	\$ 2,573,066.05

FISCAL IMPACT:

Total expenditures for all funds is \$ 2,573,066.05

CERTIFICATION:

The undersigned certifies that the attached demands have been released for payment and that funds are available for these demands.

A handwritten signature in blue ink that reads "J. Rangel".

Jeri Rangel
Director of Administrative Services

ATTACHMENT:

December 2020 Eden Warrant Register in the amount of \$ 1,968,717.95

City of Atascadero
Disbursement Listing

ITEM NUMBER: A-2
DATE: 01/26/21
ATTACHMENT: 1

For the Month of December 2020

Check Number	Check Date	Vendor	Description	Amount
3884	12/01/2020	RABOBANK, N.A.	Payroll Vendor Payment	53,259.58
3885	12/01/2020	EMPLOYMENT DEV DEPARTMENT	Payroll Vendor Payment	16,250.49
3886	12/01/2020	EMPLOYMENT DEV. DEPARTMENT	Payroll Vendor Payment	2,170.26
166088	12/04/2020	13 STARS MEDIA	Accounts Payable Check	80.25
166089	12/04/2020	ALAMEDA ELECTRICAL DISTRIBUTOR	Accounts Payable Check	3,917.03
166090	12/04/2020	ALL SIGNS AND GRAPHICS	Accounts Payable Check	143.10
166091	12/04/2020	ALTHOUSE & MEADE, INC.	Accounts Payable Check	1,791.75
166092	12/04/2020	AMERICAN WEST TIRE & AUTO INC	Accounts Payable Check	1,654.08
166093	12/04/2020	AT&T	Accounts Payable Check	509.16
166094	12/04/2020	AT&T	Accounts Payable Check	801.35
166096	12/04/2020	ATASCADERO MUTUAL WATER CO.	Accounts Payable Check	16,607.50
166097	12/04/2020	BAY LAUREL NURSERY	Accounts Payable Check	512.89
166098	12/04/2020	BURT INDUSTRIAL SUPPLY	Accounts Payable Check	1,401.70
166099	12/04/2020	CA DEPT OF TAX AND FEE ADMIN.	Accounts Payable Check	619.98
166100	12/04/2020	CALPORTLAND COMPANY	Accounts Payable Check	468.43
166101	12/04/2020	CARQUEST OF ATASCADERO	Accounts Payable Check	319.51
166102	12/04/2020	CED CONSOLIDATED ELECTRICAL	Accounts Payable Check	1,291.48
166103	12/04/2020	CHARTER COMMUNICATIONS	Accounts Payable Check	2,513.26
166104	12/04/2020	BOBBY DAVIS	Accounts Payable Check	599.94
166105	12/04/2020	NICHOLAS DEBAR	Accounts Payable Check	300.00
166106	12/04/2020	DEEP BLUE INTEGRATION, INC.	Accounts Payable Check	702.26
166107	12/04/2020	PATRICIA DEIRMENJIAN	Accounts Payable Check	127.02
166108	12/04/2020	DELTA LIQUID ENERGY	Accounts Payable Check	665.82
166109	12/04/2020	DEPARTMENT OF TRANSPORTATION	Accounts Payable Check	4,291.88
166110	12/04/2020	DUKE'S ROOT CONTROL, INC.	Accounts Payable Check	7,047.76
166111	12/04/2020	PHILIP DUNSMORE	Accounts Payable Check	300.00
166112	12/04/2020	EARTH SYSTEMS PACIFIC	Accounts Payable Check	727.50
166113	12/04/2020	FARM SUPPLY COMPANY	Accounts Payable Check	600.55
166114	12/04/2020	FASTENAL COMPANY	Accounts Payable Check	154.85
166115	12/04/2020	FENCE FACTORY ATASCADERO	Accounts Payable Check	50.69
166116	12/04/2020	BRIAN FERRELL	Accounts Payable Check	172.35
166117	12/04/2020	FERRELL'S AUTO REPAIR	Accounts Payable Check	1,705.22
166118	12/04/2020	FGL ENVIRONMENTAL	Accounts Payable Check	670.00
166119	12/04/2020	FRANCHISE TAX BOARD	Accounts Payable Check	160.00
166120	12/04/2020	GAS COMPANY	Accounts Payable Check	1,254.84
166121	12/04/2020	HANSEN BRO'S CUSTOM FARMING	Accounts Payable Check	6,407.73
166122	12/04/2020	J. CARROLL CORPORATION	Accounts Payable Check	431.91
166123	12/04/2020	JK'S UNLIMITED, INC.	Accounts Payable Check	375.07

City of Atascadero
Disbursement Listing

ITEM NUMBER: A-2
DATE: 01/26/21
ATTACHMENT: 1

For the Month of December 2020

Check Number	Check Date	Vendor	Description	Amount
166124	12/04/2020	LEE WILSON ELECTRIC CO. INC	Accounts Payable Check	23,169.17
166125	12/04/2020	LIFE ASSIST, INC.	Accounts Payable Check	710.44
166126	12/04/2020	MADRONE LANDSCAPES, INC.	Accounts Payable Check	380.00
166127	12/04/2020	MAINLINE UTILITY CO.	Accounts Payable Check	2,075.00
166128	12/04/2020	MARBORG INDUSTRIES	Accounts Payable Check	124.56
166129	12/04/2020	MID-COAST MOWER & SAW, INC.	Accounts Payable Check	109.49
166130	12/04/2020	MIG	Accounts Payable Check	4,545.00
166131	12/04/2020	MINER'S ACE HARDWARE	Accounts Payable Check	527.00
166132	12/04/2020	MISSION UNIFORM SERVICE	Accounts Payable Check	252.29
166133	12/04/2020	MNS ENGINEERS, INC.	Accounts Payable Check	20,091.25
166134	12/04/2020	MONSOON CONSULTANTS	Accounts Payable Check	14,667.50
166135	12/04/2020	JULIAN A. MORA	Accounts Payable Check	1,240.00
166136	12/04/2020	MORRO SECURE STORAGE	Accounts Payable Check	4,388.00
166137	12/04/2020	MV TRANSPORTATION, INC.	Accounts Payable Check	25,471.58
166138	12/04/2020	NEW TIMES	Accounts Payable Check	1,666.00
166139	12/04/2020	NORTH COAST ENGINEERING INC.	Accounts Payable Check	1,547.00
166140	12/04/2020	NORTH COUNTY BACKFLOW	Accounts Payable Check	2,475.00
166141	12/04/2020	OFFICE DEPOT INC.	Accounts Payable Check	142.62
166142	12/04/2020	PACIFIC CNTRL COAST HLTH CTRS	Accounts Payable Check	340.00
166144	12/04/2020	PACIFIC GAS AND ELECTRIC	Accounts Payable Check	18,712.79
166145	12/04/2020	PASO ROBLES SAFE & LOCK, INC.	Accounts Payable Check	2,258.88
166146	12/04/2020	PERRY'S ELECTRIC MOTORS & CTRL	Accounts Payable Check	1,828.53
166147	12/04/2020	PERRY'S PARCEL & GIFT	Accounts Payable Check	437.10
166148	12/04/2020	PROCARE JANITORIAL SUPPLY, INC.	Accounts Payable Check	1,129.26
166149	12/04/2020	QUINCY ENGINEERING, INC.	Accounts Payable Check	18,929.68
166150	12/04/2020	RAINSCAPE, A LANDSCAPE SVC CO.	Accounts Payable Check	16,637.39
166151	12/04/2020	JERI RANGEL	Accounts Payable Check	300.00
166152	12/04/2020	READYREFRESH BY NESTLE	Accounts Payable Check	62.50
166153	12/04/2020	RICK ENGINEERING COMPANY	Accounts Payable Check	37,076.58
166154	12/04/2020	RACHELLE RICKARD	Accounts Payable Check	500.00
166155	12/04/2020	SANCON TECHNOLOGIES, INC.	Accounts Payable Check	9,000.00
166156	12/04/2020	SLO CO AUDITOR CONTROLLER	Accounts Payable Check	36.00
166157	12/04/2020	RYAN SMITH	Accounts Payable Check	200.00
166158	12/04/2020	STATE WATER RES CONTROL BOARD	Accounts Payable Check	26,111.00
166159	12/04/2020	SUNLIGHT JANITORIAL, INC.	Accounts Payable Check	2,661.00
166160	12/04/2020	TESCO CONTROLS, INC.	Accounts Payable Check	4,633.25
166161	12/04/2020	THE TOP SHOP UPHOLSTERY	Accounts Payable Check	369.00
166162	12/04/2020	U.S. POSTAL SERVICE	Accounts Payable Check	3,000.00

City of Atascadero
Disbursement Listing

ITEM NUMBER: A-2
DATE: 01/26/21
ATTACHMENT: 1

For the Month of December 2020

Check Number	Check Date	Vendor	Description	Amount
166163	12/04/2020	UNDERGROUND SERVICE ALERT OF	Accounts Payable Check	1,995.61
166164	12/04/2020	UNITED RENTALS (NORTH AM), INC	Accounts Payable Check	8,953.68
166165	12/04/2020	UNITED STAFFING ASSC., INC.	Accounts Payable Check	2,665.87
166166	12/04/2020	USA BLUE BOOK	Accounts Payable Check	493.86
166167	12/04/2020	VERDIN	Accounts Payable Check	2,069.88
166168	12/04/2020	VERIZON WIRELESS	Accounts Payable Check	2,487.91
166169	12/04/2020	WCJ PROPERTY SERVICES	Accounts Payable Check	480.00
166170	12/04/2020	WEX BANK - 76 UNIVERSL	Accounts Payable Check	7,491.48
166171	12/04/2020	WEX BANK - WEX FLEET UNIVERSAL	Accounts Payable Check	5,965.70
166172	12/04/2020	WILBUR-ELLIS COMPANY	Accounts Payable Check	178.11
166173	12/04/2020	WILKINS ACTION GRAPHICS	Accounts Payable Check	851.01
166174	12/04/2020	XO PANDORA	Accounts Payable Check	75.00
166175	12/08/2020	ANTHEM BLUE CROSS HEALTH	Payroll Vendor Payment	174,878.29
166176	12/08/2020	LINCOLN NATIONAL LIFE INS CO	Payroll Vendor Payment	1,522.19
166177	12/08/2020	MEDICAL EYE SERVICES	Payroll Vendor Payment	1,648.61
166178	12/08/2020	PREFERRED BENEFITS INSURANCE	Payroll Vendor Payment	8,266.40
3887	12/10/2020	ANTHEM BLUE CROSS HSA	Payroll Vendor Payment	6,486.21
166179	12/10/2020	ATASCADERO MID MGRS ORG UNION	Payroll Vendor Payment	60.00
166180	12/10/2020	ATASCADERO POLICE OFFICERS	Payroll Vendor Payment	1,858.00
166181	12/10/2020	ATASCADERO PROF. FIREFIGHTERS	Payroll Vendor Payment	1,176.50
166182	12/10/2020	ICMA-RC	Payroll Vendor Payment	125.00
166183	12/10/2020	MASS MUTUAL WORKPLACE SOLUTION	Payroll Vendor Payment	6,347.55
166184	12/10/2020	NATIONWIDE RETIREMENT SOLUTION	Payroll Vendor Payment	231.74
166185	12/10/2020	NAVIA BENEFIT SOLUTIONS	Payroll Vendor Payment	1,809.22
166186	12/10/2020	SEIU LOCAL 620	Payroll Vendor Payment	810.30
166187	12/10/2020	VANTAGEPOINT TRNSFR AGT 106099	Payroll Vendor Payment	357.85
166188	12/10/2020	VANTAGEPOINT TRNSFR AGT 304633	Payroll Vendor Payment	3,448.86
166189	12/10/2020	VANTAGEPOINT TRNSFR AGT 706276	Payroll Vendor Payment	296.00
3888	12/11/2020	STATE DISBURSEMENT UNIT	Payroll Vendor Payment	209.54
3889	12/11/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	22,392.22
3890	12/11/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	32,246.59
3891	12/11/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	1,969.42
3892	12/11/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	2,035.26
3893	12/11/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	3,160.07
3894	12/11/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	4,818.35
3895	12/11/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	7,450.90
3896	12/11/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	13,009.22
3897	12/15/2020	RABOBANK, N.A.	Payroll Vendor Payment	58,405.14

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Check Number	Check Date	Vendor	Description	Amount
3898	12/15/2020	EMPLOYMENT DEV DEPARTMENT	Payroll Vendor Payment	18,260.86
3899	12/15/2020	EMPLOYMENT DEV. DEPARTMENT	Payroll Vendor Payment	2,291.32
166190	12/18/2020	13 STARS MEDIA	Accounts Payable Check	171.50
166191	12/18/2020	ADAMSKI,MOROSKI,MADDEN,	Accounts Payable Check	1,307.50
166192	12/18/2020	AGM CALIFORNIA, INC.	Accounts Payable Check	1,065.00
166193	12/18/2020	AGP VIDEO, INC.	Accounts Payable Check	2,707.50
166194	12/18/2020	ALL SIGNS AND GRAPHICS	Accounts Payable Check	463.33
166195	12/18/2020	ALLAN HANCOCK COLLEGE	Accounts Payable Check	230.00
166196	12/18/2020	ALTHOUSE & MEADE, INC.	Accounts Payable Check	450.00
166197	12/18/2020	AMERICAN WEST TIRE & AUTO INC	Accounts Payable Check	1,382.50
166198	12/18/2020	APPLIED CONCEPTS, INC.	Accounts Payable Check	7,351.23
166199	12/18/2020	KELLY AREBALO	Accounts Payable Check	794.60
166201	12/18/2020	AT&T	Accounts Payable Check	1,256.17
166202	12/18/2020	AT&T	Accounts Payable Check	240.54
166203	12/18/2020	ATASCADERO HAY & FEED	Accounts Payable Check	2,875.81
166204	12/18/2020	BASSETT'S CRICKET RANCH,INC.	Accounts Payable Check	1,567.34
166205	12/18/2020	BELL'S PLUMBING REPAIR, INC.	Accounts Payable Check	398.00
166206	12/18/2020	JOSE R. BENITEZ	Accounts Payable Check	120.00
166207	12/18/2020	KEITH R. BERGHER	Accounts Payable Check	393.75
166208	12/18/2020	BERRY MAN, INC.	Accounts Payable Check	2,057.35
166209	12/18/2020	BIG RED MARKETING, INC.	Accounts Payable Check	2,650.00
166210	12/18/2020	BOUND TREE MEDICAL, LLC	Accounts Payable Check	16.17
166211	12/18/2020	BURKE,WILLIAMS, & SORENSON LLP	Accounts Payable Check	40,000.00
166212	12/18/2020	CHARTER COMMUNICATIONS	Accounts Payable Check	174.91
166213	12/18/2020	CLEVER CONCEPTS, INC.	Accounts Payable Check	47.95
166214	12/18/2020	COASTAL COPY, INC.	Accounts Payable Check	423.55
166215	12/18/2020	COUNTY OF SAN LUIS OBISPO	Accounts Payable Check	454.00
166216	12/18/2020	CREWSENSE, LLC	Accounts Payable Check	193.35
166217	12/18/2020	CRYSTAL SPRINGS WATER	Accounts Payable Check	20.00
166218	12/18/2020	CULLIGAN/CENTRAL COAST WTR TRT	Accounts Payable Check	70.00
166219	12/18/2020	DEPARTMENT OF JUSTICE	Accounts Payable Check	325.00
166220	12/18/2020	DESTINATION TRAVEL NETWORK	Accounts Payable Check	325.00
166221	12/18/2020	ELECTRICRAFT, INC.	Accounts Payable Check	2,061.69
166222	12/18/2020	FEDEX	Accounts Payable Check	6.66
166223	12/18/2020	FENCE FACTORY ATASCADERO	Accounts Payable Check	265.06
166224	12/18/2020	FERGUSON ENTERPRISES, LLC	Accounts Payable Check	60.21
166225	12/18/2020	FERRAVANTI GRADING & PAVING	Accounts Payable Check	544,882.42
166226	12/18/2020	FERRELL'S AUTO REPAIR	Accounts Payable Check	461.21

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Check Number	Check Date	Vendor	Description	Amount
166227	12/18/2020	FGL ENVIRONMENTAL	Accounts Payable Check	560.00
166228	12/18/2020	FRANCHISE TAX BOARD	Accounts Payable Check	150.00
166229	12/18/2020	FUNFLICKS CENTRAL COAST	Accounts Payable Check	331.40
166230	12/18/2020	GAS COMPANY	Accounts Payable Check	542.60
166231	12/18/2020	GOLDING CONCRETE SAWING	Accounts Payable Check	400.00
166232	12/18/2020	HAMNER, JEWELL & ASSOCIATES	Accounts Payable Check	6,691.69
166233	12/18/2020	ROCHELLE O. HANSON-TORRES	Accounts Payable Check	42.55
166235	12/18/2020	HOME DEPOT CREDIT SERVICES	Accounts Payable Check	3,844.55
166236	12/18/2020	JK'S UNLIMITED, INC.	Accounts Payable Check	335.72
166237	12/18/2020	JOE A. GONSALVES & SON	Accounts Payable Check	3,000.00
166238	12/18/2020	STEVEN KAHN	Accounts Payable Check	1,093.56
166239	12/18/2020	KPRL 1230 AM	Accounts Payable Check	820.00
166240	12/18/2020	KRITZ EXCAVATING & TRUCKNG INC	Accounts Payable Check	1,158.03
166241	12/18/2020	KTU+A	Accounts Payable Check	847.50
166242	12/18/2020	LAWSON PRODUCTS, INC.	Accounts Payable Check	473.27
166243	12/18/2020	LIFE ASSIST, INC.	Accounts Payable Check	426.30
166244	12/18/2020	MAUL PLUMBING	Accounts Payable Check	1,248.98
166245	12/18/2020	MEDINA LIGHT SHOW DESIGNS	Accounts Payable Check	625.00
166246	12/18/2020	MICHAEL K. NUNLEY & ASSC, INC.	Accounts Payable Check	1,133.88
166247	12/18/2020	MID-COAST MOWER & SAW, INC.	Accounts Payable Check	2.05
166248	12/18/2020	MINER'S ACE HARDWARE	Accounts Payable Check	1,116.83
166249	12/18/2020	MISSION UNIFORM SERVICE	Accounts Payable Check	388.21
166250	12/18/2020	MOSS, LEVY, & HARTZHEIM LLP	Accounts Payable Check	9,000.00
166251	12/18/2020	KATIE MULDER	Accounts Payable Check	115.24
166252	12/18/2020	NEW TIMES	Accounts Payable Check	833.00
166253	12/18/2020	NORTH COAST ENGINEERING INC.	Accounts Payable Check	528.50
166254	12/18/2020	O.C. TANNER	Accounts Payable Check	326.64
166255	12/18/2020	OFFICE DEPOT INC.	Accounts Payable Check	165.81
166256	12/18/2020	PACIFIC GAS AND ELECTRIC	Accounts Payable Check	30,459.38
166257	12/18/2020	PACIFIC GAS AND ELECTRIC	Accounts Payable Check	1,459.20
166258	12/18/2020	PEAKWIFI, LLC	Accounts Payable Check	650.00
166259	12/18/2020	PROCARE JANITORIAL SUPPLY, INC.	Accounts Payable Check	770.63
166260	12/18/2020	PROSOUND BUSINESS MEDIA, INC.	Accounts Payable Check	99.00
166261	12/18/2020	READYREFRESH BY NESTLE	Accounts Payable Check	400.17
166262	12/18/2020	RECOGNITION WORKS	Accounts Payable Check	93.74
166263	12/18/2020	ROTARY CLUB OF ATASCADERO	Accounts Payable Check	408.00
166264	12/18/2020	GLADYS RUSSELL	Accounts Payable Check	101.00
166265	12/18/2020	SERVICE SYSTEMS ASSC, INC.	Accounts Payable Check	2,500.00

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Check Number	Check Date	Vendor	Description	Amount
166266	12/18/2020	SMART AND FINAL	Accounts Payable Check	10.99
166267	12/18/2020	SOUTH COAST EMERGENCY VEH SVC	Accounts Payable Check	704.47
166268	12/18/2020	SPEAKWRITE, LLC.	Accounts Payable Check	300.85
166269	12/18/2020	SPECIES 360	Accounts Payable Check	1,467.53
166270	12/18/2020	STANLEY CONVERGENT SECURITY	Accounts Payable Check	357.47
166271	12/18/2020	STAPLES CREDIT PLAN	Accounts Payable Check	64.65
166272	12/18/2020	TEMPLETON UNIFORMS, LLC	Accounts Payable Check	373.82
166273	12/18/2020	THOMSON REUTERS - WEST	Accounts Payable Check	170.00
166278	12/18/2020	U.S. BANK	Accounts Payable Check	27,669.12
166279	12/18/2020	ULTREX BUSINESS PRODUCTS	Accounts Payable Check	32.44
166280	12/18/2020	ULTREX LEASING	Accounts Payable Check	260.76
166281	12/18/2020	USA BLUE BOOK	Accounts Payable Check	86.15
166282	12/18/2020	VERDIN	Accounts Payable Check	11,492.95
166283	12/18/2020	VERIZON WIRELESS	Accounts Payable Check	556.52
166284	12/18/2020	VISITOR TELEVISION LLC	Accounts Payable Check	595.00
166285	12/18/2020	WALLACE GROUP	Accounts Payable Check	15,045.49
166286	12/18/2020	WCJ PROPERTY SERVICES	Accounts Payable Check	450.00
166287	12/18/2020	WRIGHT WAY COLLISION, INC.	Accounts Payable Check	2,568.65
166288	12/18/2020	ZOO MED LABORATORIES, INC.	Accounts Payable Check	774.18
166289	12/18/2020	ZOOM IMAGING SOLUTIONS, INC.	Accounts Payable Check	977.83
3900	12/23/2020	ANTHEM BLUE CROSS HSA	Payroll Vendor Payment	6,886.21
166290	12/23/2020	ATASCADERO MID MGRS ORG UNION	Payroll Vendor Payment	60.00
166291	12/23/2020	ATASCADERO POLICE OFFICERS	Payroll Vendor Payment	1,858.00
166292	12/23/2020	ATASCADERO PROF. FIREFIGHTERS	Payroll Vendor Payment	1,176.50
166293	12/23/2020	MASS MUTUAL WORKPLACE SOLUTION	Payroll Vendor Payment	6,258.06
166294	12/23/2020	NATIONWIDE RETIREMENT SOLUTION	Payroll Vendor Payment	189.97
166295	12/23/2020	NAVIA BENEFIT SOLUTIONS	Payroll Vendor Payment	1,599.76
166296	12/23/2020	SEIU LOCAL 620	Payroll Vendor Payment	810.30
166297	12/23/2020	VANTAGEPOINT TRNSFR AGT 106099	Payroll Vendor Payment	357.85
166298	12/23/2020	VANTAGEPOINT TRNSFR AGT 304633	Payroll Vendor Payment	3,432.54
166299	12/23/2020	VANTAGEPOINT TRNSFR AGT 706276	Payroll Vendor Payment	296.00
3901	12/24/2020	STATE DISBURSEMENT UNIT	Payroll Vendor Payment	209.54
3902	12/24/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	22,270.00
3903	12/24/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	32,020.77
3904	12/24/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	2,021.30
3905	12/24/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	2,008.51
3906	12/24/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	3,160.07
3907	12/24/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	4,854.74

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Check Number	Check Date	Vendor	Description	Amount
3908	12/24/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	7,450.90
3909	12/24/2020	CALIF PUBLIC EMPLOYEES RETIREMENT SYSTEM	Payroll Vendor Payment	13,102.71
3910	12/29/2020	RABOBANK, N.A.	Payroll Vendor Payment	55,422.14
3911	12/29/2020	EMPLOYMENT DEV DEPARTMENT	Payroll Vendor Payment	17,015.72
3912	12/29/2020	EMPLOYMENT DEV. DEPARTMENT	Payroll Vendor Payment	2,174.05
166300	12/31/2020	A J'S APPLIANCE SERVICE	Accounts Payable Check	736.38
166301	12/31/2020	ACTIVE NETWORK, LLC	Accounts Payable Check	459.53
166302	12/31/2020	AMERICAN WEST TIRE & AUTO INC	Accounts Payable Check	1,115.13
166303	12/31/2020	SHAUNA AMES	Accounts Payable Check	150.00
166304	12/31/2020	ANTECH DIAGNOSTICS	Accounts Payable Check	361.52
166305	12/31/2020	SHANNON C. ASHBY	Accounts Payable Check	66.50
166306	12/31/2020	AT&T	Accounts Payable Check	24.00
166308	12/31/2020	ATASCADERO MUTUAL WATER CO.	Accounts Payable Check	12,618.30
166309	12/31/2020	ATASCADERO NEWS	Accounts Payable Check	79.95
166310	12/31/2020	TERRIE BANISH	Accounts Payable Check	102.35
166311	12/31/2020	BASSETT'S CRICKET RANCH, INC.	Accounts Payable Check	520.14
166312	12/31/2020	NATHAN BECK	Accounts Payable Check	150.00
166313	12/31/2020	BERRY MAN, INC.	Accounts Payable Check	909.25
166314	12/31/2020	JEFF BOCKERT	Accounts Payable Check	75.00
166315	12/31/2020	BRANCH SMITH PROPERTIES	Accounts Payable Check	700.00
166316	12/31/2020	ALEXA CADWALLADER	Accounts Payable Check	75.00
166317	12/31/2020	CARISSA CAIN	Accounts Payable Check	75.00
166318	12/31/2020	CARQUEST OF ATASCADERO	Accounts Payable Check	36.72
166319	12/31/2020	CHARTER COMMUNICATIONS	Accounts Payable Check	204.97
166320	12/31/2020	KAREN A. CLANIN	Accounts Payable Check	399.00
166321	12/31/2020	CLEAR, INC.	Accounts Payable Check	50.00
166322	12/31/2020	COAST ELECTRONICS	Accounts Payable Check	1,262.80
166323	12/31/2020	LAURI CONRAD	Accounts Payable Check	75.00
166324	12/31/2020	DAY WIRELESS SYSTEMS	Accounts Payable Check	6,055.47
166325	12/31/2020	DEPARTMENT OF JUSTICE	Accounts Payable Check	186.00
166326	12/31/2020	DIGITAL WEST NETWORKS, INC.	Accounts Payable Check	371.25
166327	12/31/2020	EARTH SYSTEMS PACIFIC	Accounts Payable Check	12,480.00
166328	12/31/2020	JAMIE FAZIO	Accounts Payable Check	75.00
166329	12/31/2020	FERRELL'S AUTO REPAIR	Accounts Payable Check	461.21
166330	12/31/2020	JESSICA FERRIERA	Accounts Payable Check	225.00
166331	12/31/2020	FRANCHISE TAX BOARD	Accounts Payable Check	180.00
166332	12/31/2020	GAS COMPANY	Accounts Payable Check	2,362.32
166333	12/31/2020	SARAH GOIBLE	Accounts Payable Check	75.00

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Check Number	Check Date	Vendor	Description	Amount
166334	12/31/2020	LAURI GRAHAM	Accounts Payable Check	150.00
166335	12/31/2020	LISA GRAY	Accounts Payable Check	75.00
166336	12/31/2020	SCOTT GROOMER	Accounts Payable Check	630.00
166337	12/31/2020	ALLISON HASCH	Accounts Payable Check	75.00
166338	12/31/2020	RACHEL HAZELWOOD	Accounts Payable Check	75.00
166339	12/31/2020	SCOTT HEAD	Accounts Payable Check	150.00
166340	12/31/2020	KARINA HENDRICKS	Accounts Payable Check	75.00
166341	12/31/2020	REBECCA HERZIG	Accounts Payable Check	150.00
166342	12/31/2020	SARAH HINRICHS	Accounts Payable Check	150.00
166343	12/31/2020	SARAH HUMPHREY	Accounts Payable Check	75.00
166344	12/31/2020	RACHEL HUNTER	Accounts Payable Check	157.50
166345	12/31/2020	STACY HUTTON	Accounts Payable Check	101.00
166346	12/31/2020	JENNIFER IDLER	Accounts Payable Check	75.00
166347	12/31/2020	EDDIE JENSEN	Accounts Payable Check	150.00
166348	12/31/2020	JK'S UNLIMITED, INC.	Accounts Payable Check	2,350.78
166349	12/31/2020	NINA JOHNSON	Accounts Payable Check	75.00
166350	12/31/2020	JENNIFER KARAN	Accounts Payable Check	75.00
166351	12/31/2020	SEAN KNOPH	Accounts Payable Check	150.00
166352	12/31/2020	CRISTIN KNUTSON	Accounts Payable Check	75.00
166353	12/31/2020	DARCY KRISTY	Accounts Payable Check	150.00
166354	12/31/2020	LONNIE LEPORE	Accounts Payable Check	75.00
166355	12/31/2020	LIFE ASSIST, INC.	Accounts Payable Check	254.38
166356	12/31/2020	JACKSON LIGHT	Accounts Payable Check	230.00
166357	12/31/2020	TORI LONEY	Accounts Payable Check	150.00
166358	12/31/2020	TONY LUCERO	Accounts Payable Check	75.00
166359	12/31/2020	JOYCE LYON	Accounts Payable Check	75.00
166360	12/31/2020	JESSICA MALDONADO	Accounts Payable Check	150.00
166361	12/31/2020	SARAH MARTINEZ	Accounts Payable Check	75.00
166362	12/31/2020	HAYLEY MATTSON	Accounts Payable Check	150.00
166363	12/31/2020	CAROL MCCOLLEY	Accounts Payable Check	75.00
166364	12/31/2020	CAROLYN MCGAUGHEY	Accounts Payable Check	75.00
166365	12/31/2020	JAEL MCGOWAN	Accounts Payable Check	75.00
166366	12/31/2020	CHERIE MCKINLEY	Accounts Payable Check	75.00
166367	12/31/2020	MCMILLAN LAND SURVEYS	Accounts Payable Check	800.00
166368	12/31/2020	MICHAEL K. NUNLEY & ASSC, INC.	Accounts Payable Check	5,725.31
166369	12/31/2020	JESSICA MILNE	Accounts Payable Check	82.50
166370	12/31/2020	MINER'S ACE HARDWARE	Accounts Payable Check	180.66
166371	12/31/2020	HEATHER MIRANDA	Accounts Payable Check	150.00

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Check Number	Check Date	Vendor	Description	Amount
166372	12/31/2020	MISSION UNIFORM SERVICE	Accounts Payable Check	30.40
166373	12/31/2020	MNS ENGINEERS, INC.	Accounts Payable Check	2,680.00
166374	12/31/2020	HEATHER MORENO	Accounts Payable Check	160.43
166375	12/31/2020	SUEANN NICOLA	Accounts Payable Check	75.00
166376	12/31/2020	CANDACE OESTREICH	Accounts Payable Check	75.00
166377	12/31/2020	OFFICE DEPOT INC.	Accounts Payable Check	56.62
166378	12/31/2020	YAZMIN PADILLA	Accounts Payable Check	150.00
166379	12/31/2020	TRACY PEARCE	Accounts Payable Check	75.00
166380	12/31/2020	PROCARE JANITORIAL SUPPLY, INC.	Accounts Payable Check	76.03
166381	12/31/2020	MELISSA PULLEN	Accounts Payable Check	150.00
166382	12/31/2020	AUBREY PYLE	Accounts Payable Check	75.00
166383	12/31/2020	QUINCY ENGINEERING, INC.	Accounts Payable Check	6,622.28
166384	12/31/2020	RICK ENGINEERING COMPANY	Accounts Payable Check	29,264.20
166385	12/31/2020	MICHELINA RUSSELL	Accounts Payable Check	75.00
166386	12/31/2020	SERVICE SYSTEMS ASSC, INC.	Accounts Payable Check	2,500.00
166387	12/31/2020	MISSY SHEA	Accounts Payable Check	150.00
166388	12/31/2020	SIGTRONICS CORP.	Accounts Payable Check	197.10
166389	12/31/2020	SLO COUNTY HEALTH AGENCY	Accounts Payable Check	81,104.50
166390	12/31/2020	LACEY SMITH	Accounts Payable Check	75.00
166391	12/31/2020	LISA SPEARS	Accounts Payable Check	75.00
166392	12/31/2020	CRISTA STANLEY	Accounts Payable Check	75.00
166393	12/31/2020	STATE WATER RES CONTROL BOARD	Accounts Payable Check	234.00
166394	12/31/2020	STACEY STEFANCICH	Accounts Payable Check	240.00
166395	12/31/2020	SUPERION, LLC	Accounts Payable Check	51,716.75
166396	12/31/2020	NICOLETTE TEITELBAUM	Accounts Payable Check	75.00
166397	12/31/2020	SARA TODARO	Accounts Payable Check	150.00
166398	12/31/2020	AMY TREJO	Accounts Payable Check	75.00
166399	12/31/2020	DAVID ULIBARRI	Accounts Payable Check	75.00
166400	12/31/2020	ULTREX LEASING	Accounts Payable Check	260.76
166401	12/31/2020	UNITED RENTALS (NORTH AM), INC	Accounts Payable Check	6,490.26
166402	12/31/2020	NOELLE UZZI	Accounts Payable Check	75.00
166403	12/31/2020	HEIDI VANCE	Accounts Payable Check	150.00
166404	12/31/2020	MICHELLE VANOLI	Accounts Payable Check	75.00
166405	12/31/2020	MARISOL VELAZQUEZ	Accounts Payable Check	75.00
166406	12/31/2020	VITAL RECORDS CONTROL	Accounts Payable Check	163.86
166407	12/31/2020	JODY WATTY	Accounts Payable Check	75.00
166408	12/31/2020	WCJ PROPERTY SERVICES	Accounts Payable Check	540.00
166409	12/31/2020	APRIL WILLS	Accounts Payable Check	75.00

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166410	12/31/2020	JESSICA WOOD	Accounts Payable Check	75.00
166411	12/31/2020	MIKE ZEMAITIS	Accounts Payable Check	75.00
166412	12/31/2020	ZOOM IMAGING SOLUTIONS, INC.	Accounts Payable Check	977.83
				<hr/>
				\$ 1,968,717.95
				<hr/>



Atascadero City Council

Staff Report - Public Works Department

State Route 41 Cooperative Maintenance Agreement 05-0337

RECOMMENDATION:

Council adopt Draft Cooperative Maintenance Agreement 05-0337 and authorize the City Manager to execute Cooperative Maintenance Agreement 05-0337 and Letter of Self Insurance with Caltrans.

DISCUSSION:

Caltrans is currently completing construction improvements associated with the SHOPP-funded State Route 41 (SR 41) accessibility project. The primary purpose of this project is to address accessibility deficiencies associated with pedestrians, including providing contiguous sidewalks and ADA ramp improvements. The City collaborated with Caltrans to incorporate continuous marked bike lanes in each direction as part of the project, including buffered bike lanes along fully developed frontages. In these locations, the bike lane will be situated between the sidewalk and on-street parallel parking and include a buffer, or hatched pattern, on each side of the bike lanes. Along undeveloped parcels (in general), a detached sidewalk will be installed and the bike lane will transition to the edge of the travel lane, with no on-street parking.

There were various locations where the road pavement required widening along undeveloped parcels to accommodate a consistent bike lane width next to the travel lane. In addition, green pavement markings will be installed through intersections, right-turn lanes, and other transition locations to delineate the bike lanes. In order to incorporate the bike lane upgrades into the project, Caltrans required the City to pay \$120,000 in associated costs for these additional improvements. The San Luis Obispo Council of Governments (SLOCOG) provided the City with a grant of \$120,000 to cover these costs.

Caltrans also requires that the City be responsible for maintaining the green pavement markings in the bike lanes through a cooperative maintenance agreement. As previously mentioned, the green pavement markings are located in certain locations to delineate the bike lanes, not along the entire corridor, and total approximately 6,280 square feet. New pavement markings will be thermoplastic markings and require maintenance every five to seven years and replacement after 20 years. It is anticipated that the City will contract for this work independent of Caltrans contracting activities.

A copy of the Caltrans cooperative maintenance agreement and green pavement marking layout for this project is attached for reference. This agreement is similar to other standard Caltrans maintenance agreements and is limited to requiring the City to only maintain the green pavement markings in the bike lanes of State Route 41 from El Camino Real to Portola Road.

FISCAL IMPACT:

Under this Cooperative Maintenance Agreement, City would assume costs to maintain existing green markings when needed, and to replace pavement markings after Caltrans paving projects. The total cost over the next 20 years is expected to be approximately \$40,000, for an annualized cost of approximately \$2,000 per year.

ATTACHMENTS:

1. Draft Cooperative Maintenance Agreement 05-0337
2. Paint Marking Exhibit A to Agreement

**PROJECT SPECIFIC MAINTENANCE AGREEMENT
FOR PAVEMENT DELINEATION IN THE CITY OF ATASCADERO**

THIS AGREEMENT is made effective this _____ day of _____, 20__, by and between the State of California, acting by and through the Department of Transportation, hereinafter referred to as "STATE" and the City of Atascadero; hereinafter referred to as "CITY"; and collectively referred to as "PARTIES".

SECTION I

RECITALS

1. Cooperative Agreement Number 05-0337 was executed between CITY and STATE to construct new ADA accessible pedestrian pathways, install Accessible Pedestrian Signal (APS) systems and green pavement marking for bike use on State Route (SR) 41, hereinafter referred to as "PROJECT", and
2. The PARTIES hereto mutually desire to identify the maintenance responsibilities of CITY for the improvements of PROJECT constructed within the STATE right of way under the Cooperative Agreement Number 05-0337.

NOW THEREFORE, IT IS AGREED AS FOLLOWS:

SECTION II

AGREEMENT

1. Exhibit A consists of plan drawings that delineate the areas within STATE right of way which are the responsibility of the CITY to maintain in accordance with this Agreement.
2. If there is mutual agreement on a change in the maintenance responsibilities between PARTIES, the PARTIES can revise the Exhibit A by a mutual written-execution of the exhibit.
3. CITY must obtain the necessary Encroachment Permits from STATE's District 05 Encroachment Permit Office prior to entering STATE right of way to perform CITY maintenance responsibilities. This permit will be issued at no cost to CITY.

SLO 41 PM 14.2 / 15.9

4. BICYCLE LANES. City is solely responsible for maintaining bicycle lane delineation within STATE's right of way, as shown on Exhibit A. . CITY will maintain, at CITY expense, all green pavement markings. CITY is responsible for the replacement of green pavement markings when pavement preservation measures are made by STATE.

5. LEGAL RELATIONS AND RESPONSIBILITIES

- 5.1. Nothing within the provisions of this Agreement is intended to create duties or obligations to or rights in third parties not parties to this Agreement or to affect the legal liability of a PARTY to the Agreement by imposing any standard of care with respect to the operation and maintenance of STATE highways and local facilities different from the standard of care imposed by law.

- 5.2. Neither CITY nor any officer or employee thereof is responsible for any injury, damage or liability occurring by reason of anything done or omitted to be done by, under or in connection with any work, authority or jurisdiction conferred upon STATE under this Agreement. It is understood and agreed that STATE shall fully defend, indemnify and save harmless CITY and all of their officers and employees from all claims, suits or actions of every name, kind and description brought forth under, including, but not limited to, tortious, contractual, inverse condemnation or other theories or assertions of liability occurring by reason of anything done or omitted to be done by STATE under this Agreement.

- 5.3. Neither STATE nor any officer or employee thereof is responsible for any injury, damage or liability occurring by reason of anything done or omitted to be done by CITY under or in connection with any work, authority or jurisdiction conferred upon CITY under this Agreement. It is understood and agreed that CITY shall fully defend, indemnify and save harmless STATE and all of its officers and employees from all claims, suits or actions of every name, kind and description brought forth under, including section but not limited to, tortious, contractual, inverse condemnation or other theories or assertions of liability occurring by reason of anything done or omitted to be done by CITY under this Agreement.

6. PREVAILING WAGES:

- 6.1. Labor Code Compliance- If the work performed under this Agreement is done under contract and falls within the Labor Code section 1720(a)(1) definition of a "public works" in that it is construction,

alteration, demolition, installation, or repair; or maintenance work under Labor Code section 1771. CITY must conform to the provisions of Labor Code sections 1720 through 1815, and all applicable provisions of California Code of Regulations found in Title 8, Chapter 8, Subchapter 3, Articles 1-7. CITY agrees to include prevailing wage requirements in its contracts for public works. Work performed by CITY's own forces is exempt from the Labor Code's Prevailing Wage requirements.

- 6.2. Requirements in Subcontracts - CITY shall require its contractors to include prevailing wage requirements in all subcontracts when the work to be performed by the subcontractor under this Agreement is a "public works" as defined in Labor Code Section 1720(a)(1) and Labor Code Section 1771. Subcontracts shall include all prevailing wage requirements set forth in CITY's contracts.
7. INSURANCE - CITY is self-insured. CITY agrees to deliver evidence of self-insured coverage providing general liability insurance, coverage of bodily injury liability and property damage liability, naming the STATE, its officers, agents and employees as the additional insured in an amount of \$1 million per occurrence and \$2 million in aggregate and \$5 million in excess. Coverage shall be evidenced by a letter of self-insurance, satisfactory to the STATE, certifying that CITY meets the requirements of this section. CITY shall deliver to STATE said letter of self-insurance with a signed copy of this AGREEMENT, and provide an updated letter of self-insurance with encroachment permit applications.
- 7.1. If the work performed under this AGREEMENT is done by CITY's contractor(s), CITY shall require its contractor(s) to maintain in force, during the term of this agreement, a policy of general liability insurance, including coverage of bodily injury liability and property damage liability, naming the STATE, its officers, agents and employees as the additional insured in an amount of \$1 million per occurrence and \$2 million in aggregate and \$5 million in excess. Coverage shall be evidenced by a certificate of insurance in a form satisfactory to the STATE that shall be delivered to the STATE with a signed copy of this AGREEMENT."
8. TERMINATION - This Agreement may be terminated by mutual written consent by PARTIES or by STATE for cause. CITY's failure to comply with

the provisions of this Agreement may be grounds for a Notice of Termination by STATE.

9. TERM OF AGREEMENT - This Agreement shall become effective on the date first shown on its face sheet and shall remain in full force and effect until amended or terminated as set forth in Article 8 above.

PARTIES are empowered by Streets and Highways Code Section 116 and 130 to enter into this Agreement and have delegated to the undersigned the authority to execute this Agreement on behalf of the respective agencies and covenants to have followed all the necessary legal requirements to validly execute this Agreement.

IN WITNESS WHEREOF, the PARTIES hereto have set their hands and seals the day and year first above written.

THE CITY OF ATASCADERO

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION

By: _____
Mayor/Chairmen

TOKS OMISHAKIN
Director of Transportation

Initiated and Approved

By: _____
CITY Manager

By: _____
Deputy District Director
Maintenance District 05

ATTEST:

By: _____
CITY Clerk

By: _____
CITY Attorney

EXHIBIT “A”

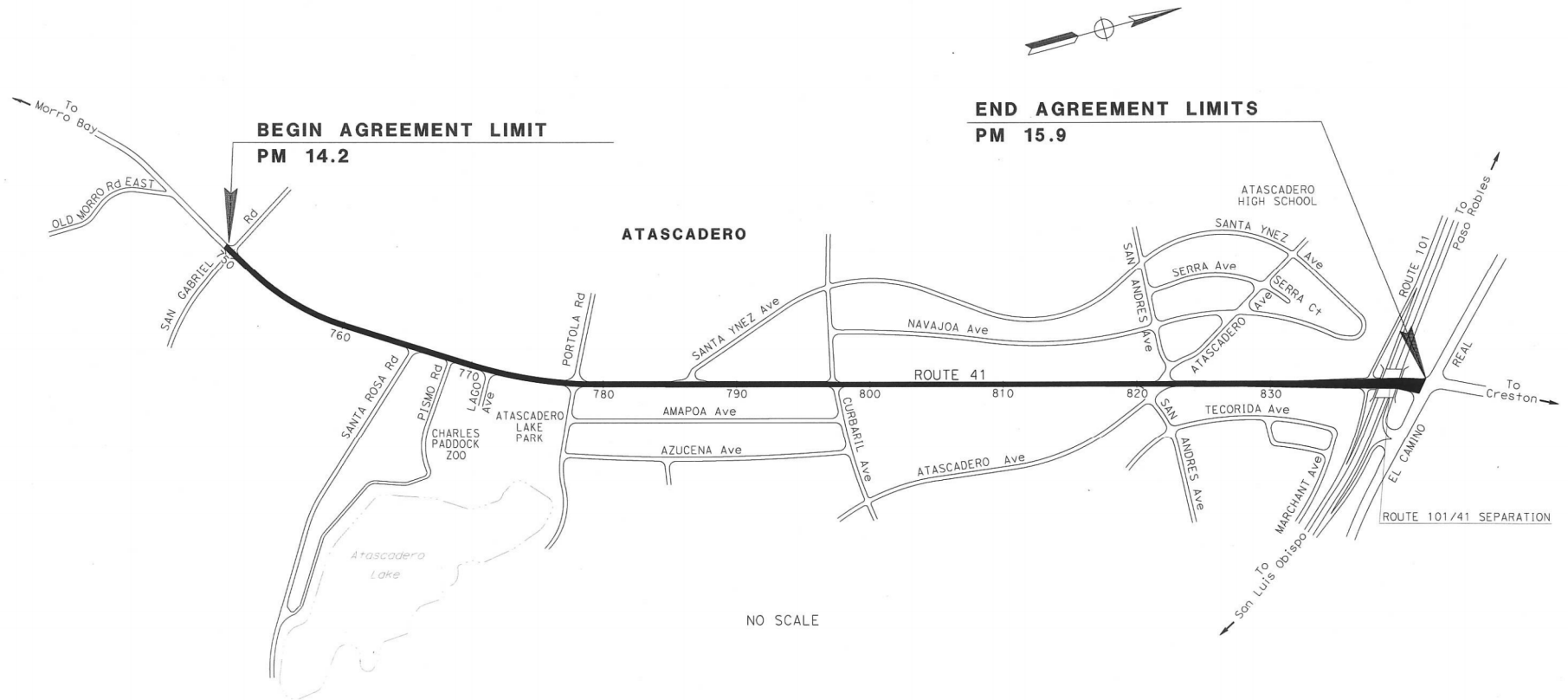
(Plan map identifying the applicable STATE Routes (Freeway proper) and CITY road(s) and facilities)



Dist	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET No.	TOTAL SHEETS
05	SLO	41	14.2/15.9	1	12

PROJECT SPECIFIC MAINTENANCE AGREEMENT WITH THE CITY OF ATASCADERO

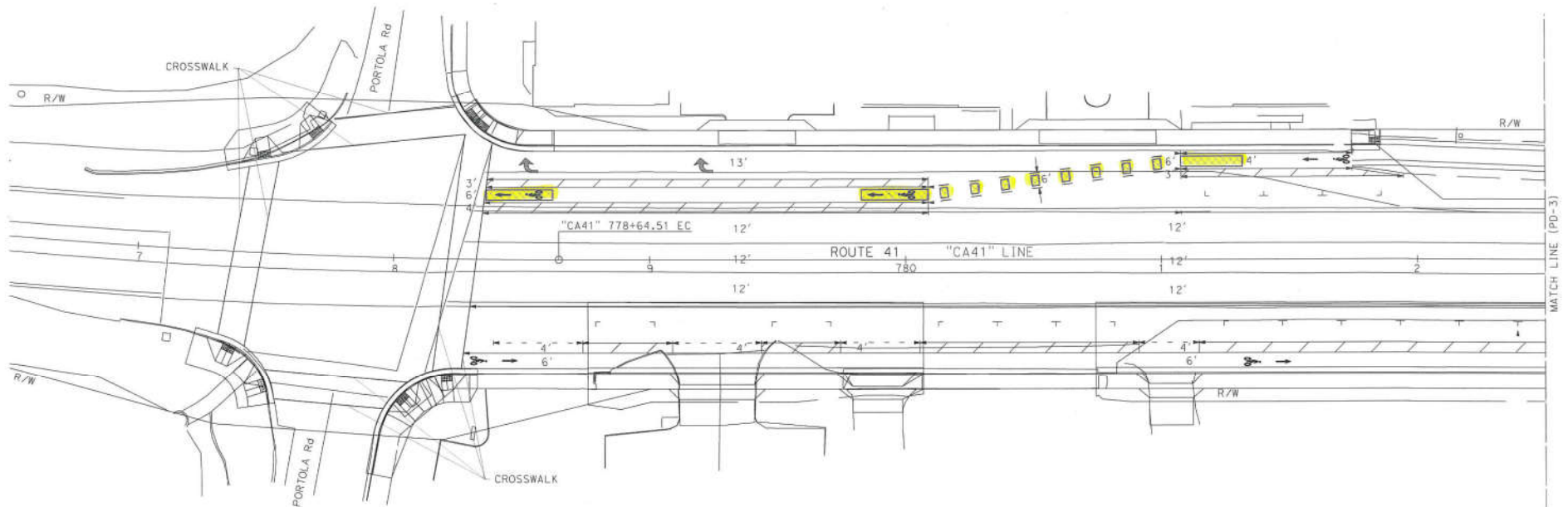
EXHIBIT A VICINITY MAP



DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	2	12

PROJECT SPECIFIC MAINTENANCE AGREEMENT WITH THE CITY OF ATASCADERO

EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

APPROVED FOR PAVEMENT DELINEATION

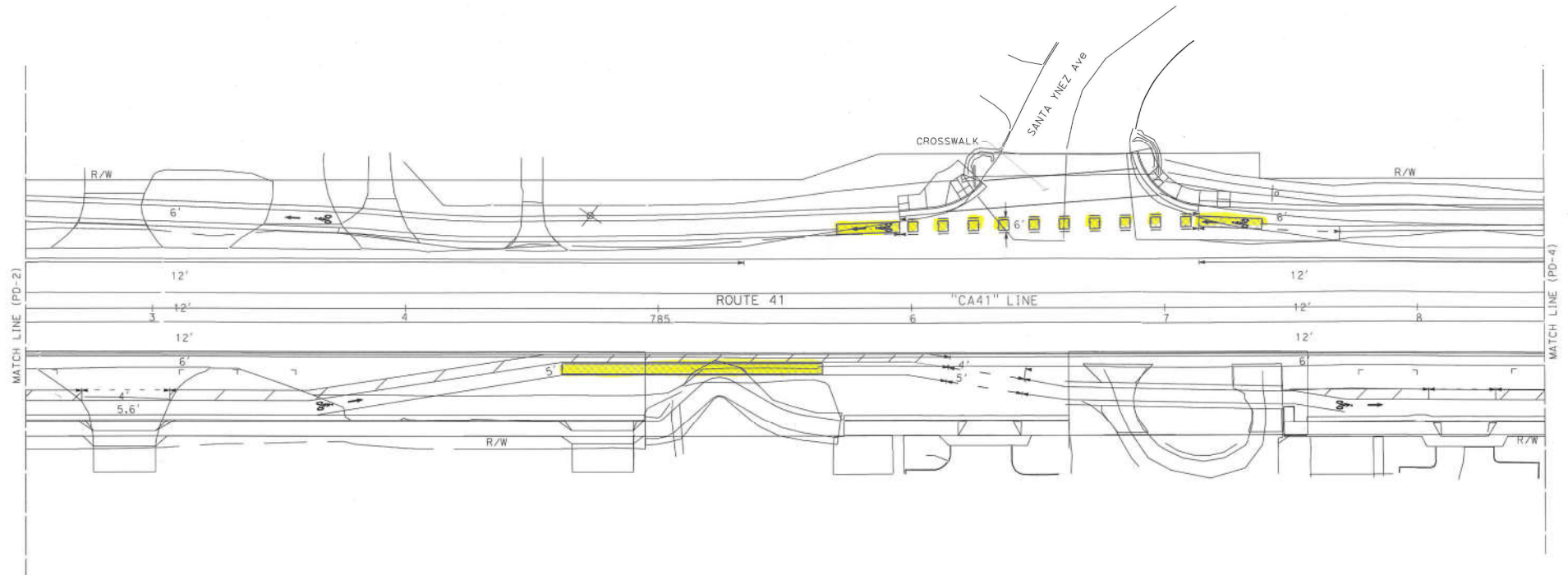
SCALE: 1" = 20'

PD-2

DIS+	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	3	12

PROJECT SPECIFIC MAINTENANCE AGREEMENT WITH THE CITY OF ATASCADERO

EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

SCALE: 1" = 20'

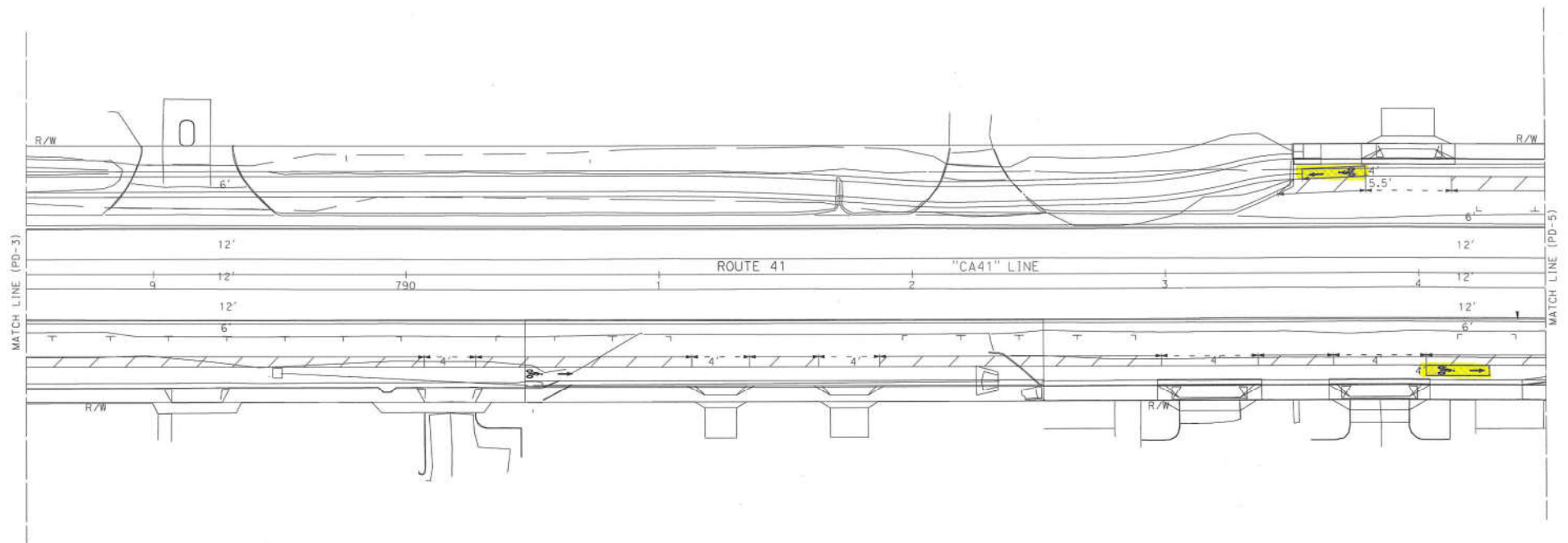
PD-3

APPROVED FOR PAVEMENT DELINEATION

DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	4	12

**PROJECT SPECIFIC MAINTENANCE AGREEMENT
 WITH THE CITY OF ATASCADERO**

EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

SCALE: 1" = 20'

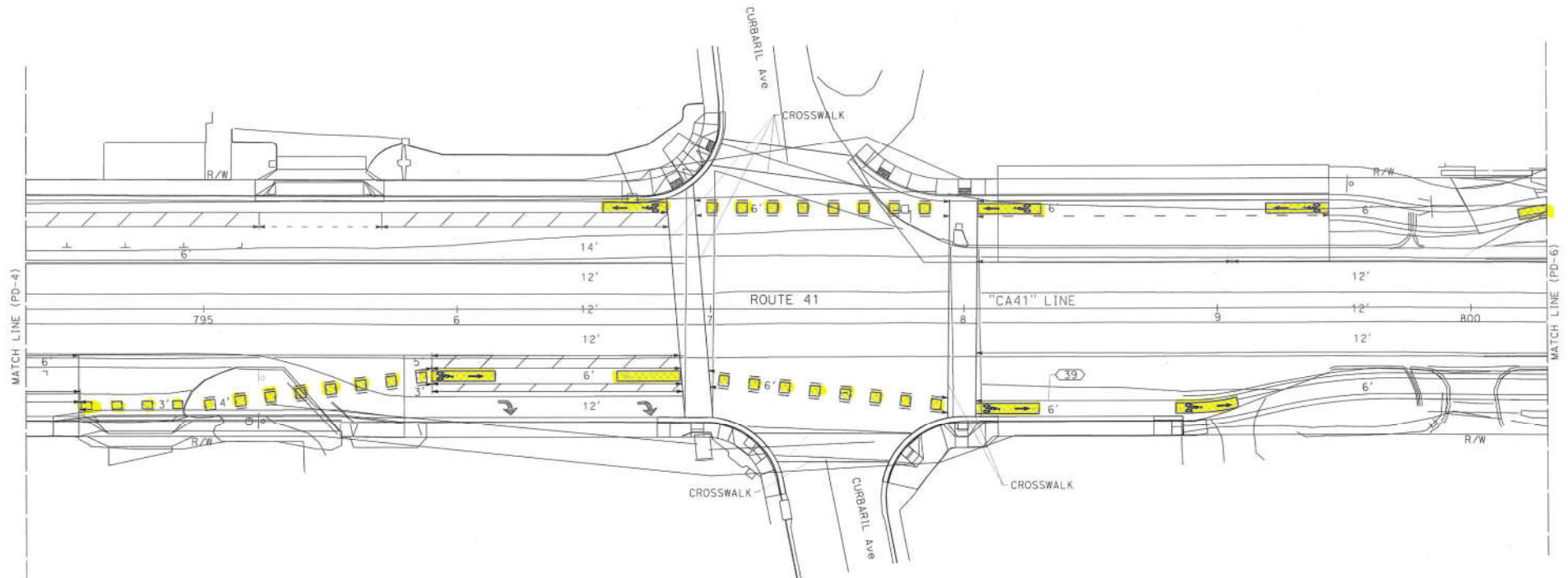
PD-4

APPROVED FOR PAVEMENT DELINEATION

DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	5	12

PROJECT SPECIFIC MAINTENANCE AGREEMENT WITH THE CITY OF ATASCADERO

EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

APPROVED FOR PAVEMENT DELINEATION

SCALE: 1" = 20'

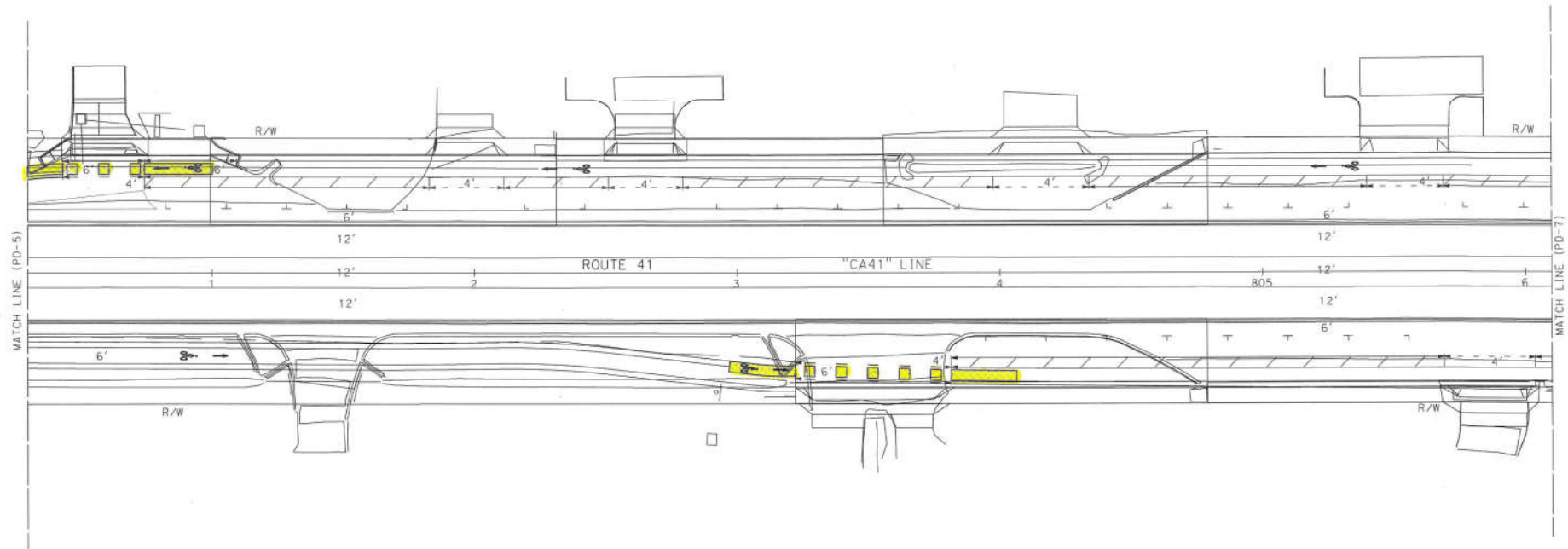
PD-5

DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	6	12

PROJECT SPECIFIC MAINTENANCE AGREEMENT WITH THE CITY OF ATASCADERO



EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

APPROVED FOR PAVEMENT DELINEATION

SCALE: 1" = 20'

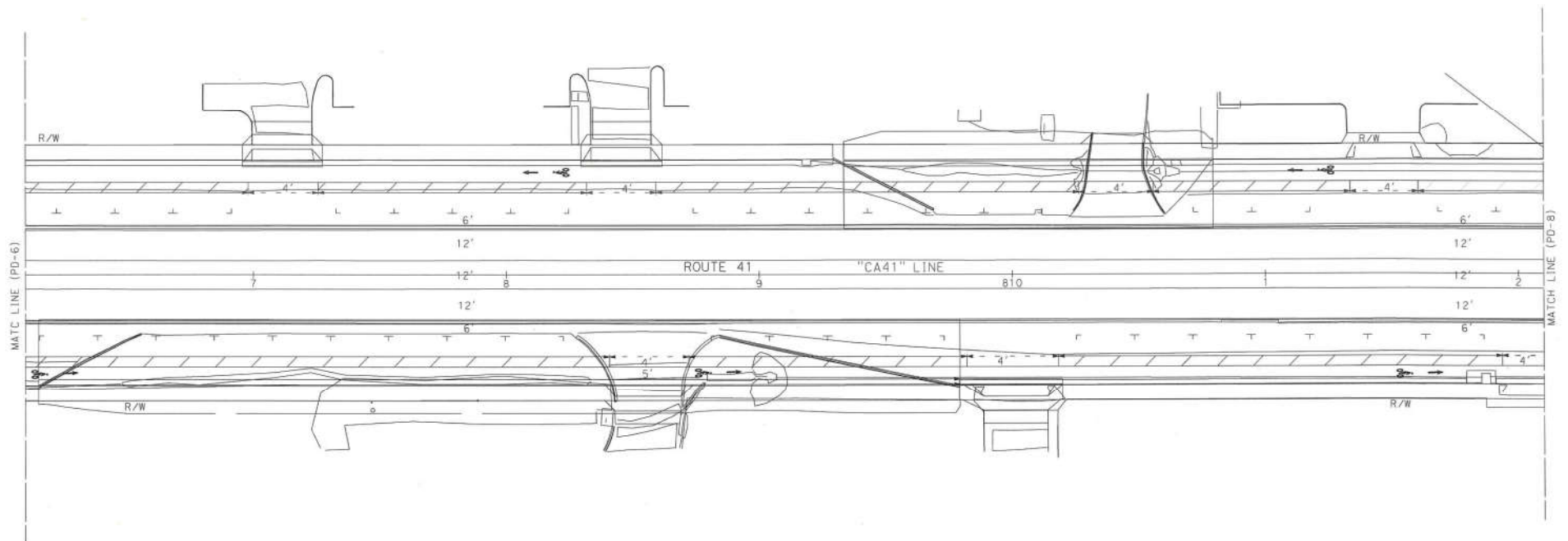
PD-6

DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	7	12

**PROJECT SPECIFIC MAINTENANCE AGREEMENT
 WITH THE CITY OF ATASCADERO**



EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

SCALE: 1" = 20'

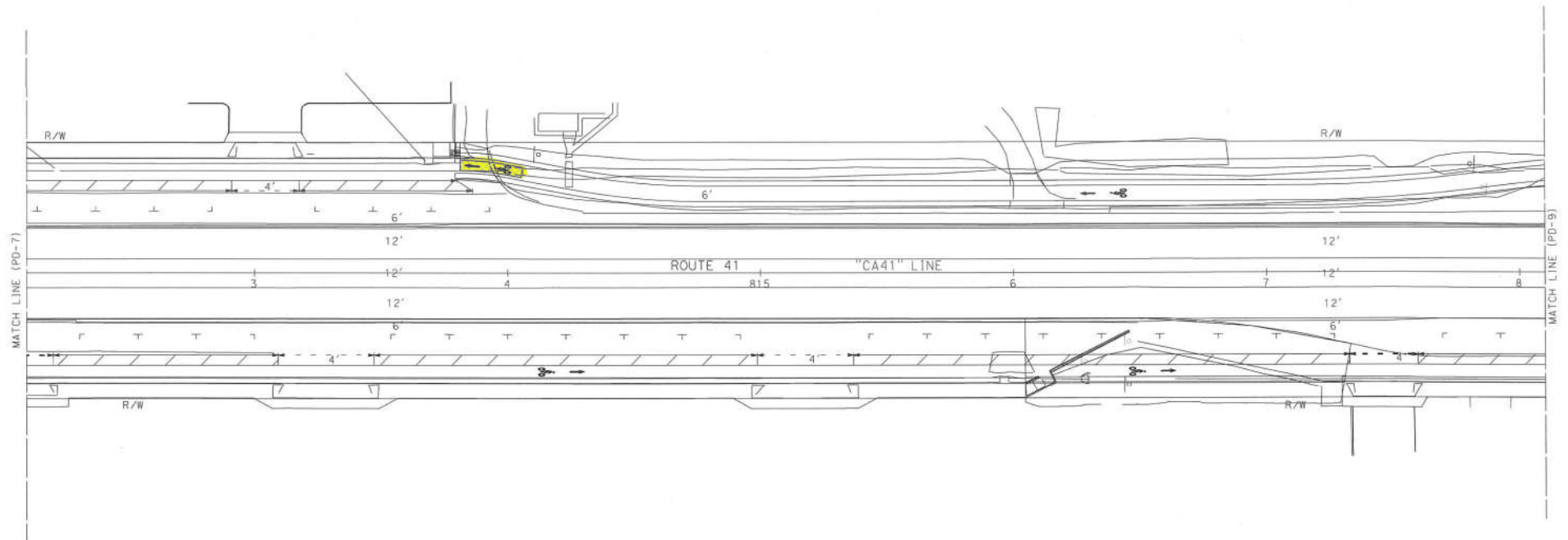
PD-7

APPROVED FOR PAVEMENT DELINEATION

DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	8	12

PROJECT SPECIFIC MAINTENANCE AGREEMENT WITH THE CITY OF ATASCADERO

EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

SCALE: 1" = 20'

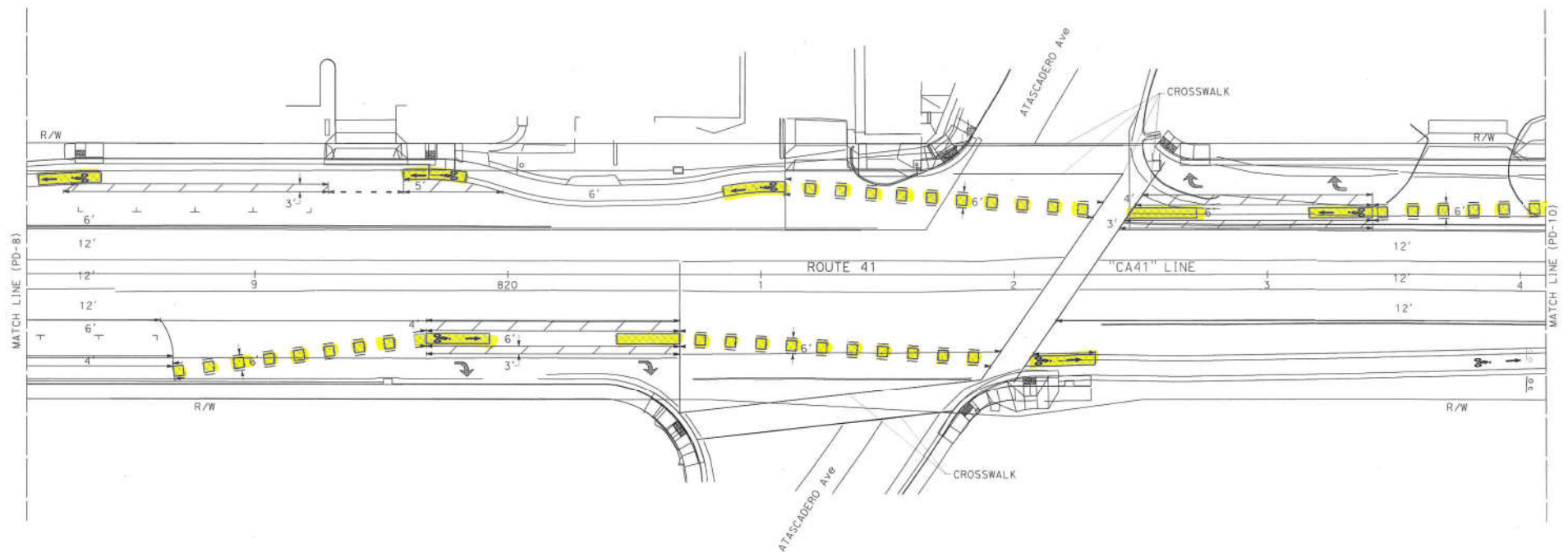
PD-8

APPROVED FOR PAVEMENT DELINEATION

**PROJECT SPECIFIC MAINTENANCE AGREEMENT
 WITH THE CITY OF ATASCADERO**

DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	9	12

EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

SCALE: 1" = 20'

PD-9

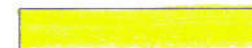
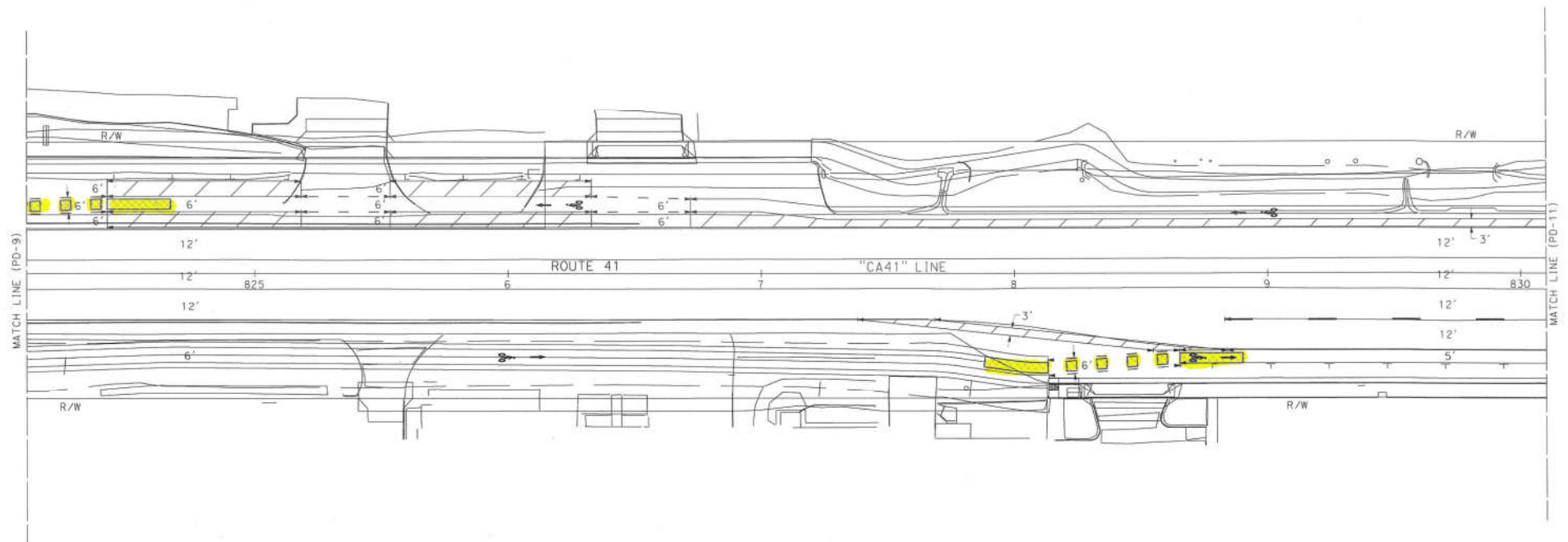
APPROVED FOR PAVEMENT DELINEATION

DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	10	12

PROJECT SPECIFIC MAINTENANCE AGREEMENT WITH THE CITY OF ATASCADERO



EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

APPROVED FOR PAVEMENT DELINEATION

SCALE: 1" = 20'

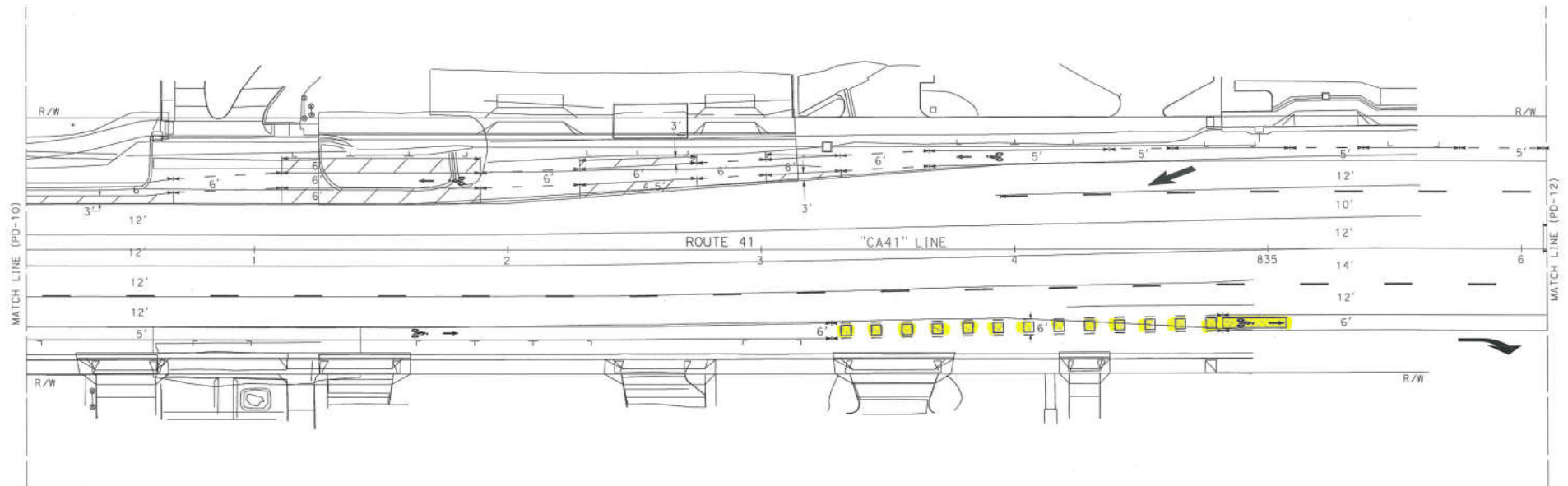
PD-10

DIST	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	11	12

**PROJECT SPECIFIC MAINTENANCE AGREEMENT
 WITH THE CITY OF ATASCADERO**



EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

SCALE: 1" = 20'

PD-11

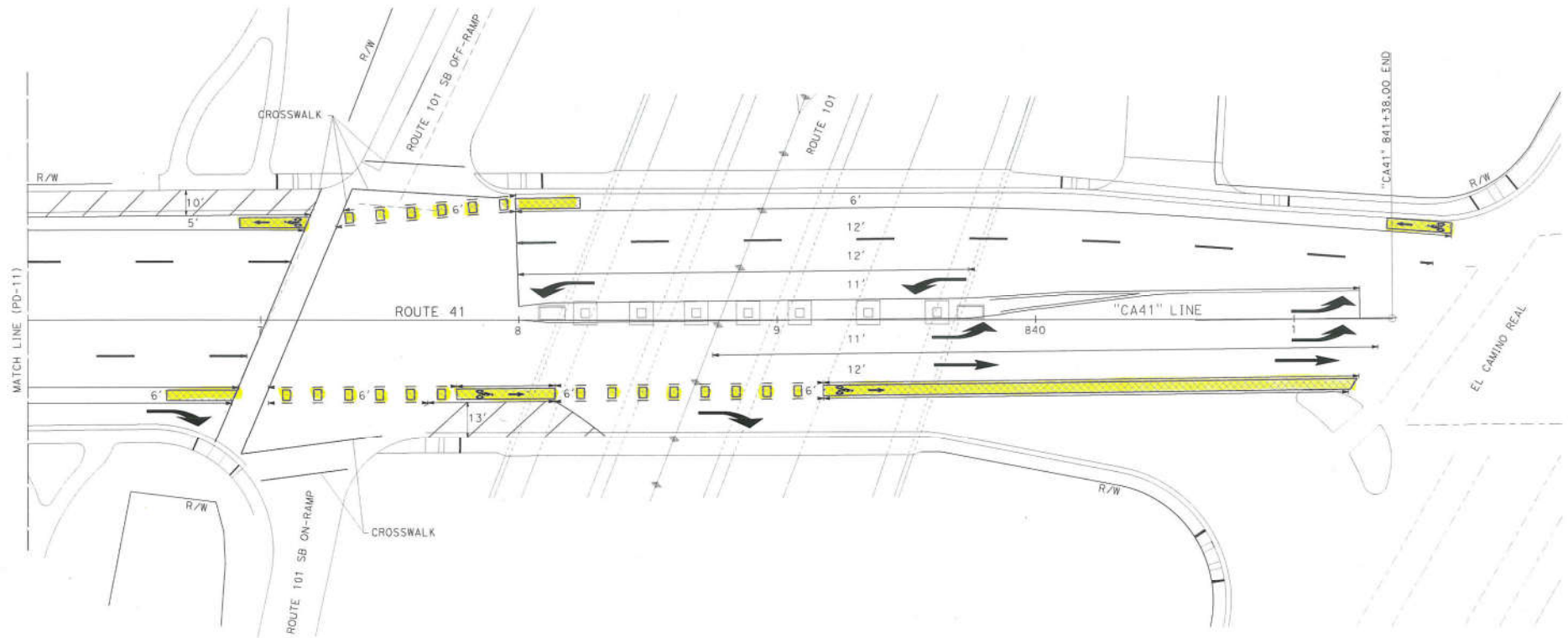
APPROVED FOR PAVEMENT DELINEATION

Dist	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET NO.	TOTAL SHEETS
05	SLO	41	14.2/15.9	12	12

PROJECT SPECIFIC MAINTENANCE AGREEMENT WITH THE CITY OF ATASCADERO



EXHIBIT A



**PAVEMENT DELINEATION
 MAINTAINED BY CITY**

APPROVED FOR PAVEMENT DELINEATION

SCALE: 1" = 20'

PD-12



Atascadero City Council

Staff Report – Public Works Department

Parcel Map AT 18-0111 (7900 Curbaril Avenue)

RECOMMENDATIONS:

Council:

1. Approve Parcel Map AT 18-0111.
2. Accept, on behalf of the public, the offer of dedication for a six-foot Public Utility Easement (P.U.E.) along Curbaril Avenue.

DISCUSSION:

Tentative Parcel Map AT 18-0111 (DEV18-0124) was approved by the Planning Commission on October 15, 2019 (PC Resolution 2019-0030). The Tentative Parcel Map authorized the subdivision of one existing parcel (7900 Curbaril Avenue) into four (4) residential lots. Staff has coordinated with the subdivider (Mannon) to ensure that Tentative Parcel Map Conditions of Approval have been satisfied.

Requirements for Off-site Improvements

Off-site improvements required for the subdivision include frontage improvements comprised of a five-foot wide integral sidewalk, curb and gutter, a new driveway approach, and road widening. These improvements will be constructed during or prior to the construction for the first building permit issued.

On-site (shared) improvements

On-site improvements shared by the parcels include an access driveway, shared parking, fire department turn-around, grading, drainage facilities, and utilities. These improvements will be constructed to serve individual lots but in a manner that will not require construction on developed lots.

A covenant to install public improvements, upon the request of the City of Atascadero, has been executed and will be recorded to ensure any buyers install off-site improvements prior to the finalization of the first building permit.

Easements and Offers of Dedication

Offers of dedication for Public Utility Easements are included on the Parcel Map. One six (6) foot wide Public Utility Easement is located over the private frontage for

placement of public utilities. *Staff recommends that this offer of a public utility easement be accepted by the City Council.*

The City Engineer and Community Development Director have reviewed the Parcel Map and Conditions of Approval and find the Parcel Map to be in substantial conformance with the approved Tentative Parcel Map. Pursuant to California Government Code Title 7, Division 2, the approving legislative body (City Council) shall not deny a Parcel Map provided it finds the Parcel Map is in substantial conformance with the previously approved Tentative Parcel Map.

If approved, the Parcel Map will be delivered to the County Recorder for recordation.

FISCAL IMPACT:

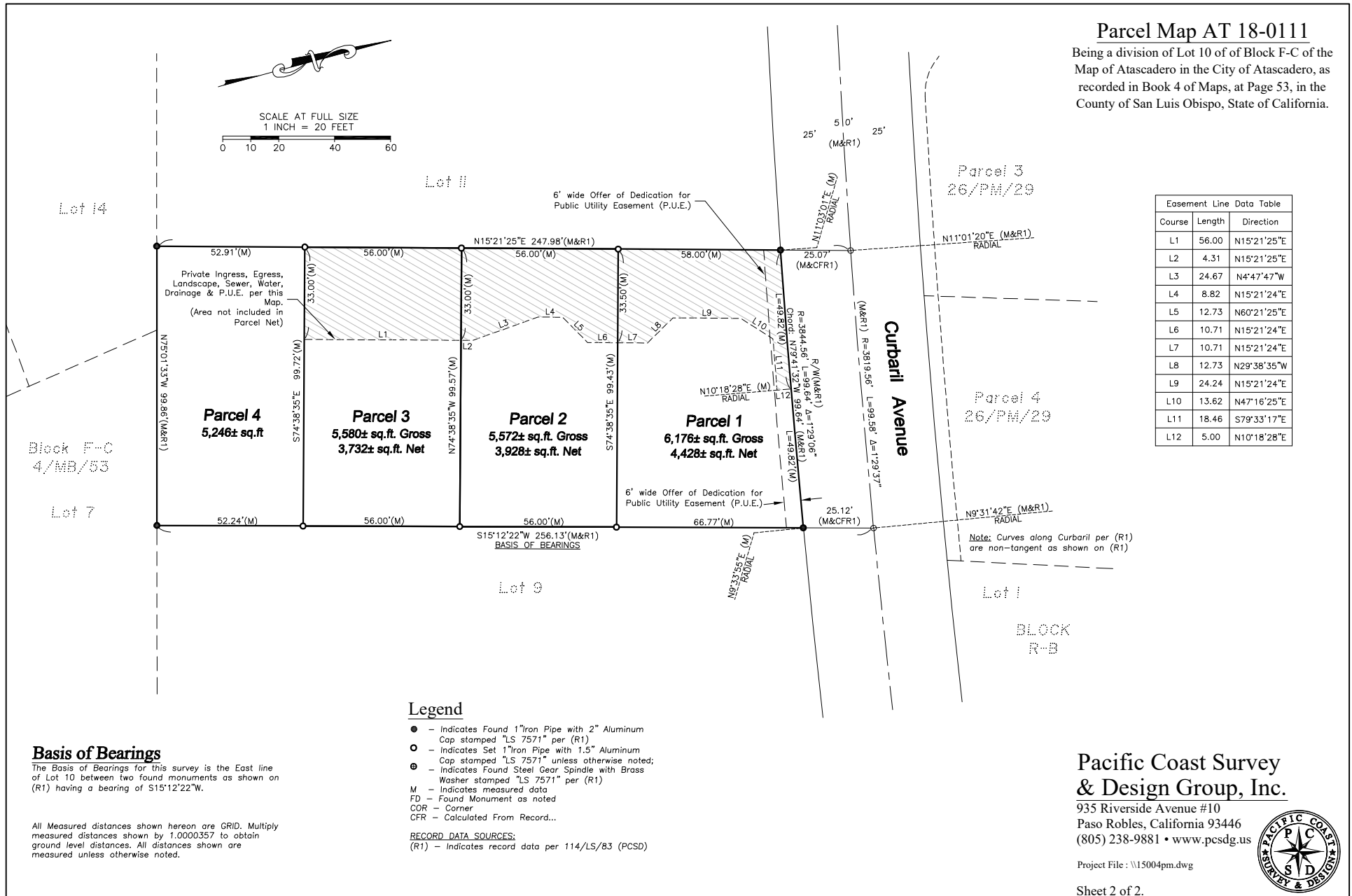
None.

ATTACHMENT:

Parcel Map AT 18-0111

Parcel Map AT 18-0111

Being a division of Lot 10 of Block F-C of the Map of Atascadero in the City of Atascadero, as recorded in Book 4 of Maps, at Page 53, in the County of San Luis Obispo, State of California.





Atascadero City Council

Staff Report – Atascadero Fire & Emergency Services Department

Adoption of Multi-Jurisdiction Hazard Mitigation Plan (Local Hazard Mitigation Plan update)

RECOMMENDATION:

Council adopt Draft Resolution, approving the San Luis Obispo County Multi-Jurisdictional Hazard Mitigation Plan and Annex B (City of Atascadero Local Hazard Mitigation Plan).

DISCUSSION:

Through the Hazard Mitigation Act of 2000 (DMA 2000), the U.S. Congress set a goal to encourage local governments and states to develop plans and undertake projects to mitigate the impact of natural disasters to communities before disasters occur. Requirements established by the Federal Emergency Management Agency (FEMA), as a result of this legislation, include a requirement that hazard mitigation plans (HMP) be reviewed and updated a minimum of every five years, and following any major disaster declaration, to maintain eligibility for funding and technical assistance from State and Federal hazard mitigation programs.

As with other agencies in San Luis Obispo County, the City of Atascadero has historically completed HMPs locally. In 2018, the County of San Luis Obispo's Office of Emergency Services proposed creating a Multi-Jurisdictional HMP (MJHMP) for all interested cities, community services districts and special districts and received grant funding to complete this endeavor. The plan will meet federal and state requirements, create efficiencies for supporting agencies and provide cost savings to the participating agencies. The proposed timeline fit within the City of Atascadero's need to update the existing 2015 Local Hazard Mitigation Plan (LHMP) and would ensure the plan was properly updated and maintained. In response, the City agreed to participate in the multi-jurisdictional plan along with twenty (20) other agencies. The participating agencies include the County of San Luis Obispo, seven (7) cities, nine (9) community services districts and four (4) special districts, all of which are identified in the plan.

The draft MJHMP was completed in October of 2019 and was submitted to CalOES and FEMA for review. FEMA provided approval pending adoption on April 7, 2020. Following adoption by all participating agencies, the County of San Luis Obispo can adopt the overall plan and FEMA can formally approve the plan.

The San Luis Obispo MJHMP represents the County's and participating agencies' primary hazard mitigation guidance document. It provides an updated analysis of each jurisdiction's historical and current hazards, hazard mitigation goals and objectives, and hazard mitigation strategies and actions. The plan also represents the City of Atascadero's and the region's overall commitment to supporting a comprehensive mitigation strategy to reduce or eliminate potential risks and impacts of disasters in order to promote faster recovery after disasters and an overall more resilient region.

The Planning Process

Through the grant secured by the County, a contractor was hired to oversee the project with the County, which led the participating agencies. The planning process was developed for the MJHMP using the DMA 2000 planning requirements and FEMA's associated guidance. The original FEMA planning guidance is structured around a four-phase process, however, the team integrated a more detailed 10-step planning process for FEMA's Community Rating System (CRS) and Flood Mitigation Assistance programs. Thus, the modified 10-step process used for this plan meets the requirements of major grant programs including: FEMA's Hazard Mitigation Grant Program, Pre-Disaster Mitigation Program, Flood Mitigation Assistance Program, and flood control projects authorized by the U.S. Army Corps of Engineers. The DMA 2000 planning requirements are identified in their appropriate sections throughout the HMP.

Public Participation

Involving the public is a critical part of the planning process and is required per the DMA 2000. The public had many opportunities to provide input on the plan including:

- **Public Workshop** – March 19, 2019
- **Online Public Survey** – March 2019 to May 14, 2019
- **Public Workshop** – April 30, 2019
- **Public Workshop** – April 30, 2019
- **Morro Bays Public Workshop**- September 2019
- **Public Review of Draft Plan** – October 14, 2019 to November 15, 2019

This MJHMP was prepared jointly by the County of San Luis Obispo and numerous agencies from the Central Coast. The hazard plan includes an assessment of the planning area's risks from hazardous events such as earthquake, flood, tsunami, and wildfire, and identifies initiatives and projects intended to minimize future hazard-related damage. Several avenues of media were used to involve the public, neighboring jurisdictions, local agencies, and regional agencies in the planning process. Public participation was an integral component to the mitigation planning process. Further outreach for the plan included media press releases to local news organizations and departments, Facebook posts, Twitter posts, and press releases posted on agency websites for public study workshop sessions.

Plan Organization

The MJHMP consists of eight sections, jurisdictional specific annexes and appendices as described below. The eight sections are written at the County level, however, the sections are repeated in each jurisdictional annex specific to each agency. The MJHMP and supporting annexes and appendices are lengthy and, as such,

Council should direct their plan review to the “Introduction and Executive Summary” and the City of Atascadero specific annex.

1. **Promulgation and Adoption** - Includes history of previous adoptions.
2. **Introduction and Executive Summary** – Provides a plan description purpose and authority.
3. **Planning Process** – Describes and documents the planning process, including coordination among agencies and the key stakeholders. In addition, this section documents the public participation process.
4. **County Profile** – Provides County history, geography, demographics, population profile, economy, climate, transportation, land use, and development trends.
5. **Risk Assessment** – Describes the process through which the HMP team identified and prioritized relevant hazards including methodology and results. This section also provides disaster declaration history, climate change consideration summary, asset summary, and detailed hazard analysis and risk assessment for each identified hazard.
6. **Capability Assessment** - Presents San Luis Obispo County’s mitigation capabilities: programs and policies currently in use to reduce hazard impacts or that could be used to implement hazard mitigation activities. It also identifies select state and federal departments/agencies that can supplement the County’s mitigation capabilities.
7. **Mitigation Strategy** – Describes mitigation goals and objectives, identification, and analysis of mitigation actions and a mitigation action plan.
8. **Implementation and Monitoring** – Describes the role of the HMP planning committee in implementation and maintenance and processes for incorporation into existing planning mechanisms. This section also outlines maintenance monitoring and evaluation and continued public involvement.
9. **Jurisdictional Annexes** – Developed annexes for the participating agencies including cities, community services districts, and special districts.
10. **Appendices** – (A) Hazard Mitigation Planning Committee; (B) Mitigation Categories, Alternatives, and Selection Criteria; (C) Planning Process Documentation; (D) Jurisdiction Adoption Resolutions; (E) Critical Facilities; (F) Climate Change Adaptation Planning Guide Consistency Summary; (G) Climate Change Adaptation and Resilience Statutory Consistency Summary; (H) References.

City of Atascadero Annex

The Jurisdictional Annex builds upon and supersedes the 2015 City of Atascadero LHMP. The Annex matches the content identified in the MJHMP and does so in a manner that is specific to the City of Atascadero.

Hazard	Geographic Area	Probability of Future Occurrence	Magnitude/Severity (Extent)	Overall Significance
Adverse Weather: Thunderstorm/Heavy Rain/Hail/Lighting/Dense Fog/Freeze	NI	NI	NI	NI
Adverse Weather: High Wind/Tornado	Extensive	Likely	Limited	Low
Adverse Weather: Extreme Heat	NI	NI	NI	NI
Agricultural Pest Infestation and Disease	Limited	Highly Likely	Negligible	Medium
Biological Agents (naturally occurring)	Extensive	Occasional	Critical	Medium
Coastal Storm/Coastal Erosion/Sea Level Rise	N/A	N/A	N/A	N/A
Dam Incidents	Limited	Unlikely	Limited	Low
Drought and Water Shortage	Extensive	Likely	Limited	Medium
Earthquake	Limited	Unlikely	Limited	Low
Flood	Significant	Occasional	Critical	Medium
Landslides and Debris Flow	Significant	Likely	Significant	Medium
Subsidence	Significant	Likely	Negligible	Low
Tsunami and Seiche	N/A	N/A	N/A	N/A
Wildfire	Extensive	Likely	Critical	High
Human Caused: Hazardous Materials	Significant	Highly Likely	Negligible	Medium

Because it has been over 5 years since the adoption of the 2015 City of Atascadero LHMP, and the City agreed to be part of the MJHMP, adopting the updated plan as presented maintains the City's eligibility for funding and technical assistance from State and Federal hazard mitigation programs. A more robust review team, specific to Atascadero, will re-evaluate the City of Atascadero Annex within the next two years for any needed updates or modifications.

ALTERNATIVES:

1. Council could direct staff to modify the City of Atascadero LHMP Annex.
2. Council could choose not to adopt the proposed update to the LHMP.

FISCAL IMPACT:

No additional fiscal impact is associated with the recommendation of adopting the HMP. The County of San Luis Obispo secured a grant to develop the Multi-Jurisdictional HMP. Each participating agency was required to provide a matching contribution based on the proportional population. The City of Atascadero's portion was determined to be \$6,000. The project cost was less than originally projected and the final cost to the City was \$3,500.

ATTACHMENTS:

1. Draft Resolution
2. City of Atascadero Hazard Mitigation Plan Annex B

DRAFT RESOLUTION

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ATASCADERO, CALIFORNIA, ADOPTING THE SAN LUIS OBISPO
COUNTY MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN
UPDATE 2019**

WHEREAS, the City of Atascadero recognizes the threat that natural hazards pose to people and property within our community; and

WHEREAS, undertaking hazard mitigation actions will reduce the potential for harm to people and property from future hazard occurrences; and

WHEREAS, an adopted Local Hazard Mitigation Plan is required as a condition of future funding for mitigation projects under multiple FEMA pre- and post-disaster mitigation grant programs; and

WHEREAS, the City of Atascadero participated in the FEMA-prescribed mitigation planning process to prepare this Multi-Jurisdictional Hazard Mitigation Plan; and

WHEREAS, the 2019 Multi-Jurisdictional Hazard Mitigation Plan will serve as the City of Atascadero's required update of the 2015 Local Hazard Mitigation Plan; and

WHEREAS, the California Office of Emergency Services and Federal Emergency Management Agency, Region IX officials have reviewed the San Luis Obispo County Multi-Jurisdictional Hazard Mitigation Plan and approved it contingent upon this official adoption of the governing body.

NOW, THEREFORE BE IT RESOLVED, by the Council of the City of Atascadero:

SECTION 1. That the County Multi-Jurisdictional Hazard Mitigation Plan, on file in the Atascadero and Emergency Services Department and incorporated herein by this reference, is hereby adopted, as presented to the City Council on January 26, 2021.

PASSED AND ADOPTED at a regular meeting of the City Council held on the ____th day of_____, 2020.

On motion by Council Member _____ and seconded by Council Member _____, the foregoing Resolution is hereby adopted in its entirety on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

CITY OF ATASCADERO

Heather Moreno, Mayor

ITEM NUMBER:
DATE:
ATTACHMENT:

A-5
01/26/21
1

ATTEST:

Lara K. Christensen, City Clerk

APPROVED AS TO FORM:

Brian A. Pierik, City Attorney



B.1 Community Profile

B.1.1 Mitigation Planning History and 2019 Process

This annex was created during the development of the 2019 San Luis Obispo County Hazard Mitigation Plan update. This Jurisdictional Annex builds upon the previous version of the City of Atascadero Local Hazard Mitigation Plan completed in September 2015. That previous mitigation plan was not incorporated into the City's General Plan, Municipal Code, or Fire Department Master Plan; however this updated mitigation plan will be integrated into those documents. A review of jurisdictional priorities found no significant changes in priorities since the last update.

The City's Local Planning Team (LPT) held responsibility for implementation and maintenance of the plan. The City Fire Chief is responsible for updating the plan.

Table B.1 Atascadero Hazard Mitigation Plan Revision Planning Group

Department or Stakeholder	Title
Atascadero Fire Department	Fire Chief
Atascadero Fire Department	Fire Marshal

More details on the planning process follow and how the jurisdictions, service districts and stakeholders participated, as well as how the public was involved during the 2019 update, can be found in Chapter 3 of the Base Plan.

B.1.2 Geography and Climate

Atascadero is located 17 miles inland from the Pacific coast and lies midway between Los Angeles and San Francisco on U.S. Highway 101 (US 101), about 220 miles from each city. The City is one of seven incorporated communities in San Luis Obispo County. The City consists of 26.15 square miles, is 879' above sea level and is located 40 miles west of the San Andreas Fault.

The City is situated in the southern portion of the Salinas River Valley. The Salinas River flows along the eastern City limits from south to north. Steep hills and canyons border the community on the west, and open rolling hills surround the City center. The City lies within an agricultural area where ranchlands are becoming vineyards to support the growing wine industry. Suburban residential development approved by San Luis Obispo County borders the City on the southern and eastern edges, and lower-density residential development lies to the north and west.

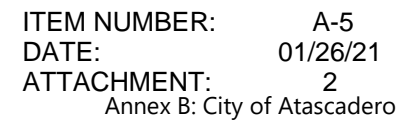
Atascadero is bordered on the west by the rugged mountainous ridges of the Santa Lucia Coastal Range, on the east by the low hills of the La Panza and Temblor Ranges, and on the north by the low hills and flat-topped mesas of the Diablo Range. The highest elevations in the vicinity are within the Santa Lucia Coastal Range, where many peaks are 2,000 to 3,400 feet above mean sea level.

The area has a Mediterranean climate with a wet season from October to early April and a dry summer season with low humidity. The City has an average annual precipitation of 17.31 inches. In winter, the average high temperatures range from the 50s to the 60s, with lows in the 30s. In summer, the average daily highs are in the 90s, with some days exceeding 100. Summertime lows are typically in the 60s and 70s.



Atascadero is a General Law City operating within rules established by the California Legislature. The organizational structure of the local government is of the City Council–City Manager form. The City Manager, hired by the City Council, is responsible for planning, organizing, and directing all administrative activities such as enforcing municipal laws, directing the daily operations of the City, and preparing and observing the municipal budget. The City Council is composed of a Mayor and four City Council members elected at large by the citizens of Atascadero. The City Council acts upon all legislative matters concerning Atascadero, approving and adopting all ordinances, resolutions, contracts, and other matters requiring overall policy decisions and leadership.

Figure B.1 displays a map of the City of Atascadero planning area.



The map displays the Atascadero Sphere of Influence (SOI) in San Luis Obispo County, California. The SOI is shaded in light red and is bounded by a red dotted line. It is surrounded by various land stewardship areas: Bureau of Land Management (BLM) areas are shown with orange diagonal hatching, and US Forest Service areas are shown with green diagonal hatching. The map includes a legend in the top left corner defining symbols for Railroads, Local Roads, Highway, Freeway, Lakes, Waterways, Atascadero, Sphere of Influence, Land Stewardship, Bureau of Land Management, and US Forest Service. Major roads shown include Highway 101, Highway 41, and several local roads such as Templeton Rd, El Camino Real, and Santa Lucia Rd. Waterways include Paso Robles Creek, Cayucos Creek, El Monte Rd, Grues Creek, Toro Creek, Morro Creek, Little Morro Creek, Atascadero Creek, Hale Creek, Poloma Creek, Santa Clara Rd, Tuna Creek, Moreno Creek, West Branch Huachucho Creek, Salinas River, and Rocky Canyon Rd. The map also shows the location of Templeton and Atascadero Lake. A scale bar at the bottom indicates distances of 0, 2.5, and 5 miles. A north arrow is located in the bottom right corner.

Map compiled 6/2019;
intended for planning purposes only.
Data Source: San Luis Obispo County,
US Census TIGER Database, CA Open
Data Portal, BLM/California State Office, LAFCO



The U.S. Census Bureau estimated Atascadero's 2017 population as 29,797, a 3.5% increase from 28,792 in 2014. Table B.2 shows an overview of the City's key social and demographic characteristics taken from the California Department of Finance and the U.S. Census Bureau's American Community Survey.

Table B.2 Atascadero Demographic and Social Characteristics, 2014-2017

City of Atascadero	2014	2017	% Change
Population	28,792	29,797	3.5%
Median Age	42.2	38.2	-8.8%
Total Housing Units	11,559	12,106	4.7%
Housing Occupancy Rate	94.4%	96.9%	2.6%
% of Housing Units with no Vehicles Available	4%	3.9%	0%
Median Home Value	\$380,000	\$433,900	14.2%
Unemployment	3.3%	3.2%	0%
Mean Travel Time to Work (minutes)	22.8	22.9	0%
Median Household Income	\$66,342	\$72,240	9%
Per Capita Income	\$32,602	\$36,131	10.8%
% of Individuals Below Poverty Level	8.3%	7.5%	-9.6%
# of Households	11,065	11,431	3.3%
Average Household Size	2.5	2.5	0%
% of Population Over 25 with High School Diploma	92.1%	94.7%	2.8%
% of Population Over 25 with Bachelor's Degree or Higher	28.2%	32.4%	4.2%
% with Disability	15.2%	12.4%	-18%

Source: U.S. Census Bureau American Community Survey 2014-2017 3-Year Estimates, www.census.gov/

Table B.3 shows how Atascadero's labor force breaks down by occupation and industry estimates from the U.S. Census Bureau's 2017 American Community Survey.



Table B.3 Atascadero Employment by Industry (2017)

Industry	# Employed
Population (2017)	29,797
In Labor Force	15,296
Agriculture, forestry, fishing and hunting, and mining	4,576
Armed Forces	1,195
Construction	1,641
Manufacturing	1,312
Wholesale trade	1,306
Retail trade	961
Transportation and warehousing, and utilities	1,024
Information	727
Finance and insurance, and real estate and rental and leasing	492
Professional, scientific, and management, and administrative and waste management services	673
Educational services, and health care and social assistance	563
Arts, entertainment, and recreation, and accommodation and food services	219
Other services, except public administration	305
Public administration	279
Unemployed	23

Source: U.S. Census Bureau American Community Survey 2012-2017 5-Year Estimates, www.census.gov/

B.1.3 History

The area was originally home to the Salinan Indians. In the late 18th Century and early 19th Century, Spanish missionaries established 21 missions along the California coast, including the nearby Mission San Miguel Arcángel, and Mission San Luis Obispo de Tolosa. When Mexico won its independence from Spain, and California became a Mexican province, the Mexican government secularized the mission lands. Rancho Atascadero was granted to Trifon Garcia in 1842, and Rancho Asuncion was granted to Pedro Estrada in 1845.

Toward the end of the 19th century, J.H. Henry consolidated a number of tracts into the 23,770-acre Atascadero Ranch, which included all of the present planning area, except for Baron von Schroeder's Eaglet, now part of Eagle Ranch. In 1913, E.G. Lewis founded Atascadero as California's first planned community, consisting of 26.15 square miles of the original 38 square miles of the historic Atascadero Ranch, later known as the Colony.

The Atascadero Fire Department was first established as an all-volunteer department in 1915. In 1922 the Atascadero Fire Protection District was founded on the heels of a disastrous 5,000-acre wildland fire near the Eagle Ranch property. Originally the District was 7 square miles in area with a population less than 3,000. On February 4, 1926 Atascadero's first paid fire department was established.

In June 1979 the residents of Atascadero voted in favor of incorporation. The Fire District dissolved in 1979 when the department became an official part of the newly incorporated City. The 1980 General Plan became the first major planning document adopted by the newly incorporated City of Atascadero. In 1983, a new zoning ordinance was adopted to implement that plan.



B.1.4 Economy

Based on the 2017 American Community Survey (ACS) Atascadero's labor force is estimated to be 15,297 persons. The City's economic base primarily consists of employees within the educational services, health care and social services, which accounts for 29.9% of jobs. The City's largest employers include the Atascadero State Hospital and the Atascadero Unified School District (AUSD). The second largest type of industry in the City is the retail trade and services sector at 10.7% of employment. Unemployment has dropped from a historic high of 8.5% in 2010 due to the economic recession, to only 3.2% in 2017.

All consumable goods must be transported to the City via trucks utilizing U. S. Highway 101. It should be noted there are two rail spurs located in the undeveloped area of the County adjacent to the City. There is no airport in the City.

Table B.4 shows how Atascadero's labor force breaks down by occupation and industry based on estimates from the U.S. Census Bureau's 2017 American Community Survey.

Table B.4 City of Atascadero Employment by Industry (2017)

Industry	# Employed
Population (2017)	29,797
In Labor Force	15,296
Agriculture, forestry, fishing and hunting, and mining	219
Armed Forces	23
Construction	1,306
Manufacturing	961
Wholesale trade	305
Retail trade	1,641
Transportation and warehousing, and utilities	673
Information	279
Finance and insurance, and real estate and rental and leasing	563
Professional, scientific, and management, and administrative and waste management services	1,312
Educational services, and health care and social assistance	4,576
Arts, entertainment, and recreation, and accommodation and food services	1,195
Other services, except public administration	727
Public administration	1,024
Unemployed	492

Source: U.S. Census Bureau American Community Survey 2012-2017 5-Year Estimates, www.census.gov/

B.1.5 Population

The U.S. Census Bureau estimated the City's 2017 population as 29,797, up from 28,310 at the 2010 census. Table B.3 shows an overview of key social and demographic characteristics of the City taken from the U.S. Census Bureau's American Community Survey.



Table B.5 City of Atascadero Demographic and Social Characteristics, 2012-2017

City of Atascadero	2012	2017	% Change
Population	28,441	29,797	+4.8%
Median Age	41.9	38.2	-8.8%
Total Housing Units	11,559	12,106	4.7%
Housing Occupancy Rate	92.0%	96.9%	+4.9%
% of Housing Units with no Vehicles Available	4.1%	4.2%	+0.1%
Median Home Value	\$394,400	\$433,900	+10.0%
Unemployment	7.9%	3.2%	-4.7%
Mean Travel Time to Work (minutes)	21.1	22.9	+8.5%
Median Household Income	\$66,603	\$72,240	+8.5%
Per Capita Income	\$31,443	\$36,131	+14.9%
% of Individuals Below Poverty Level	10.7%	7.5%	-3.2%
# of Households	11,112	11,431	+2.9%
Average Household Size	2.46	2.57	+4.5%
% of Population Over 25 with High School Diploma	92.0%	94.7%	+2.7%
% of Population Over 25 with Bachelor's Degree or Higher	28.2%	32.4%	+4.2%
% with Disability	12.0%	11.6%	-0.4%
% Speak English less than "Very Well"	3.8%	2.8%	-1.0%

Source: U.S. Census Bureau American Community Survey 2012-2017 5-Year Estimates, www.census.gov/

Note that the City's median household and per capita income are both above average for the County and the State, although the median home price is slightly below average for the County. The percentage of individuals living below the poverty level (7.5%) is almost half that of the County (13.8%), or California as a whole (15.1%). The number of individuals who speak English less than very well is also significantly below the County and State averages (6.8% and 18.4% respectively).

B.1.6 Development Trends

Prior to the City's incorporation, San Luis Obispo County guided growth in the unincorporated County through its General Plan. San Luis Obispo County adopted the General Plan in 1968 and by 1972 developed more stringent growth standards in accordance with State of California (State) planning standards. With the incorporation of Atascadero in 1979, the newly formed Planning Commission adopted the 1980 General Plan and subsequently, in 1983, a new zoning ordinance. The City updated the General Plan in the mid-1980s and adopted a revised version in 1992.

The General Plan 2025, adopted in 2002, is the most recent version of the City's Plan. This version readopted the Guiding Community Goals and introduced the Smart Growth Principles and General Plan Framework Principles. In addition, the Preferred General Plan Land Use Alternatives identified a build-out population of approximately 36,000.

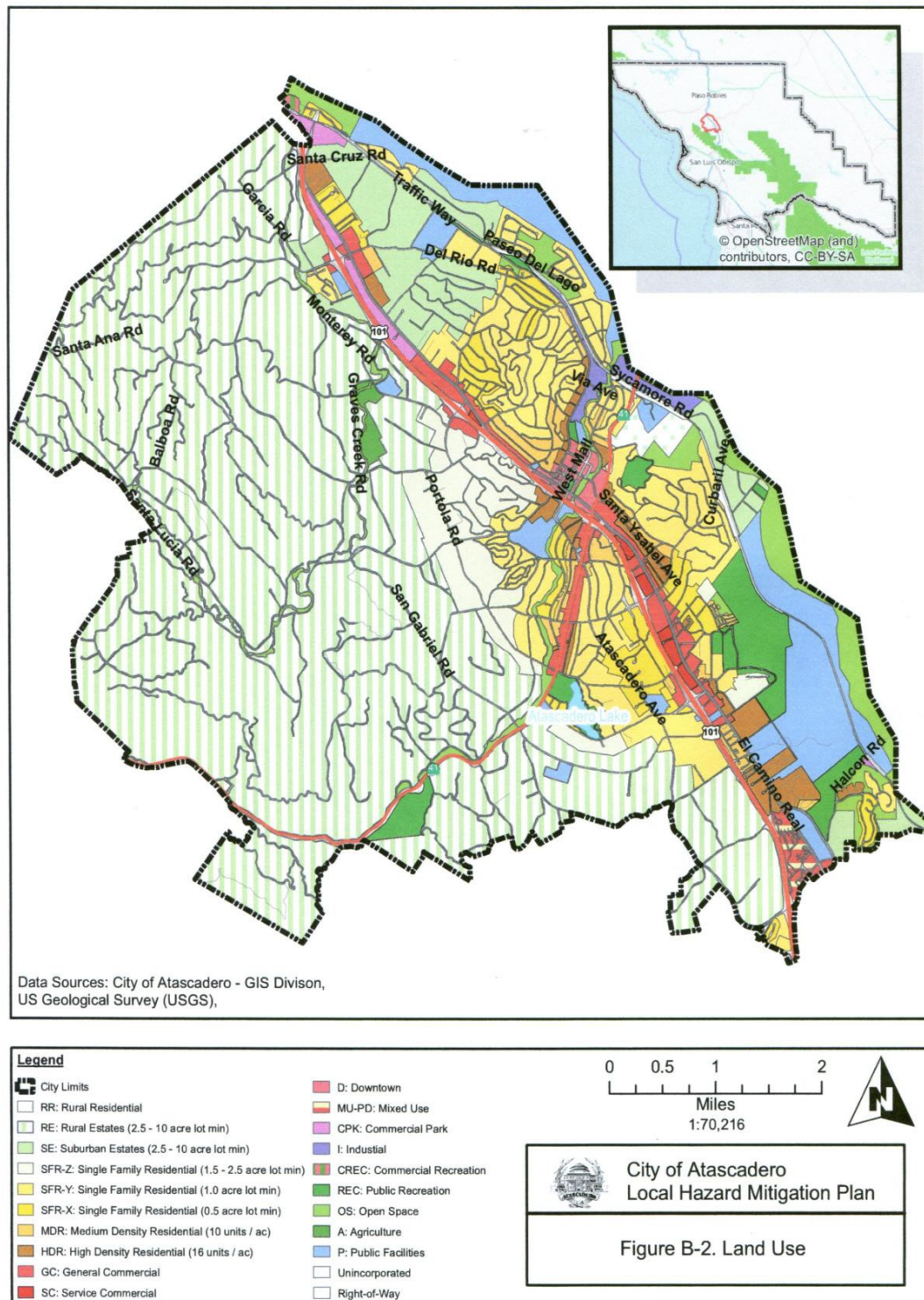
The majority of commercial activity, including 3 million square feet of commercial and industrial buildings, takes place along El Camino Real, Morro Road, and near US 101 interchanges. The historic downtown, located in the City center, is surrounded by residential neighborhoods (with approximately 8,000 dwelling units) that transition into low-density rural areas west of US 101 and open space, public recreation, and public facilities east of US 101 (Figure B.2).



The General Plan 2025 identifies approximately 400 acres of the Eagle Ranch area as the primary area of future growth. The area is located outside of the current City's western boundaries but within the Urban Reserve Line, an area within the Colony boundary that is planned for urban and suburban uses with City services and facilities. In addition to the Eagle Ranch development project, the General Plan 2025 identifies small residential and commercial development projects in the northern and southeastern portions of the City limits (Figure B-3).



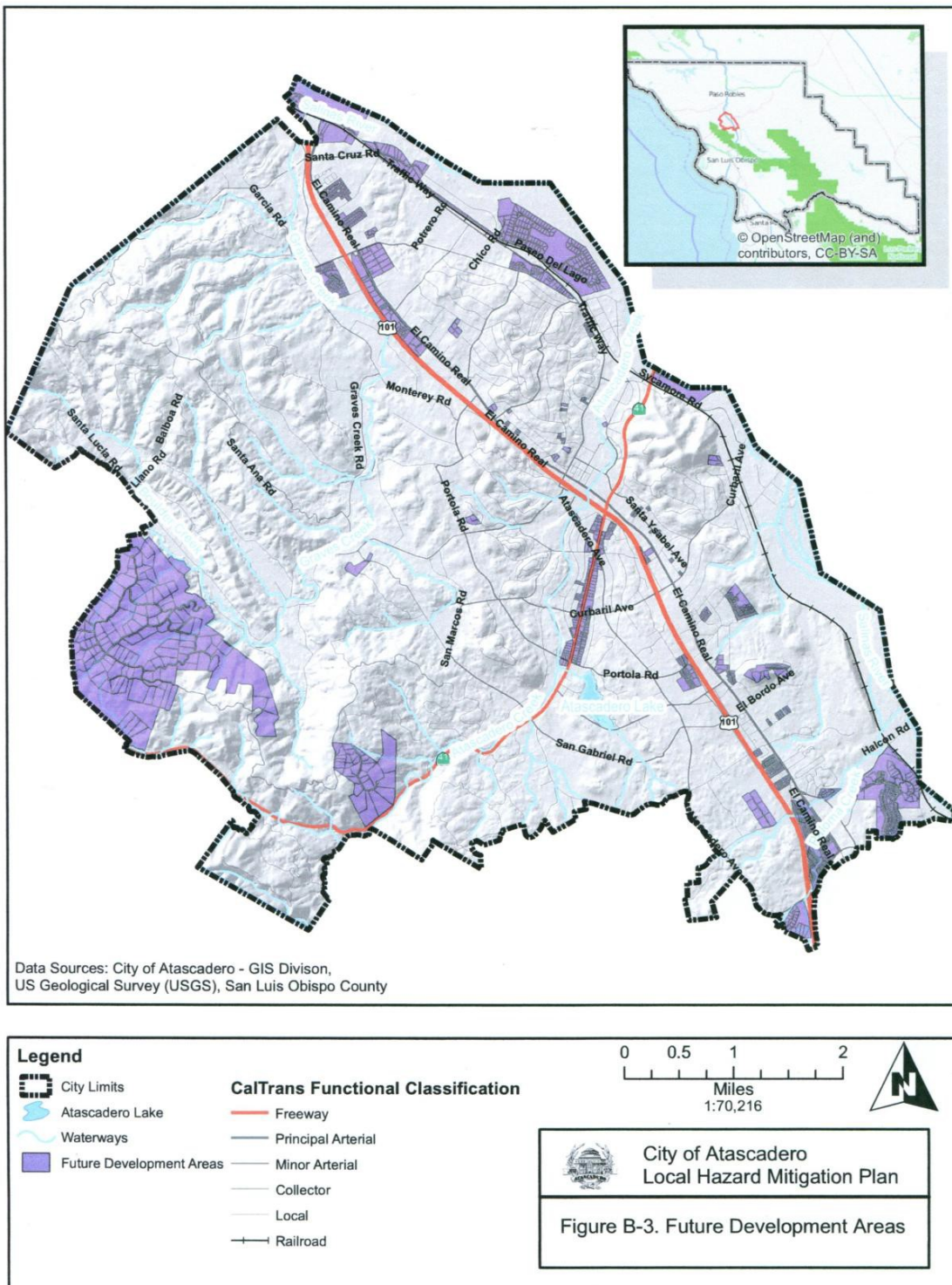
Figure B.2 City of Atascadero Land Use Map



Source: City of Atascadero 2014 Local Hazard Mitigation Plan



Figure B.3 City of Atascadero Future Development Areas



Source: City of Atascadero 2014 Local Hazard Mitigation Plan



B.2 Hazard Identification and Summary

The Atascadero planning team identified the hazards that affect the City and summarized their frequency of occurrence, spatial extent, potential magnitude, and significance specific to their community (see Table B.6). There are no hazards that are unique to Atascadero. The overall hazard significance takes into account the geographic area, probability and magnitude as a way to identify priority hazards for mitigation purposes. 'NI' in the table means not identified. This is discussed further in the Vulnerability Section.

Table B.6 City of Atascadero – Hazard Summaries

Hazard	Geographic Area	Probability of Future Occurrence	Magnitude/Severity (Extent)	Overall Significance
Adverse Weather: Thunderstorm/Heavy Rain/Hail/Lighting/Dense Fog/Freeze	NI	NI	NI	NI
Adverse Weather: High Wind/Tornado	Extensive	Likely	Limited	Low
Adverse Weather: Extreme Heat	NI	NI	NI	NI
Agricultural Pest Infestation and Disease	Limited	Highly Likely	Negligible	Medium
Biological Agents (naturally occurring)	Extensive	Occasional	Critical	Medium
Coastal Storm/Coastal Erosion/Sea Level Rise	N/A	N/A	N/A	N/A
Dam Incidents	Limited	Unlikely	Limited	Low
Drought and Water Shortage	Extensive	Likely	Limited	Medium
Earthquake	Limited	Unlikely	Limited	Low
Flood	Significant	Occasional	Critical	Medium
Landslides and Debris Flow	Significant	Likely	Significant	Medium
Subsidence	Significant	Likely	Negligible	Low
Tsunami and Seiche	N/A	N/A	N/A	N/A
Wildfire	Extensive	Likely	Critical	High
Human Caused: Hazardous Materials	Significant	Highly Likely	Negligible	Medium
Geographic Area Limited: Less than 10% of planning area Significant: 10-50% of planning area Extensive: 50-100% of planning area Probability of Future Occurrences Highly Likely: Near 100% chance of occurrence in next year or happens every year. Likely: Between 10 and 100% chance of occurrence in next year or has a recurrence interval of 10 years or less. Occasional: Between 1 and 10% chance of occurrence in the next year or has a recurrence interval of 11 to 100 years.		Magnitude/Severity (Extent) Catastrophic—More than 50 percent of property severely damaged; shutdown of facilities for more than 30 days; and/or multiple deaths Critical—25-50 percent of property severely damaged; shutdown of facilities for at least two weeks; and/or injuries and/or illnesses result in permanent disability Limited—10-25 percent of property severely damaged; shutdown of facilities for more than a week; and/or injuries/illnesses treatable do not result in permanent disability		



Unlikely: Less than 1% chance of occurrence in next 100 years or has a recurrence interval of greater than every 100 years.	Negligible—Less than 10 percent of property severely damaged, shutdown of facilities and services for less than 24 hours; and/or injuries/illnesses treatable with first aid Significance Low: minimal potential impact Medium: moderate potential impact High: widespread potential impact
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B.3 Vulnerability Assessment

The intent of this section is to assess Atascadero’s vulnerability separately from that of the planning area as a whole, which has already been assessed in Section 5.3 Risk Assessment in the main plan. This vulnerability assessment analyzes the population, property, and other assets at risk to hazards ranked of medium or high significance that may vary from other parts of the planning area.

The information to support the hazard identification and risk assessment was based of the City’s previous LHMP. A Local Hazard Mitigation Plan Update Guide and associated worksheets was distributed to each participating municipality or special district to complete during update process in 2019. Information collected was analyzed and summarized in order to identify and rank all the hazards that could impact anywhere within the County, as well as to rank the hazards and identify the related vulnerabilities unique to each jurisdiction.

Each participating jurisdiction was in support of the main hazard summary identified in the Base Plan (See Table 5-2). However, the hazard summary rankings for each jurisdictional annex may vary slightly due to specific hazard risk and vulnerabilities unique to that jurisdiction. Identifying these differences helps the reader to differentiate the jurisdiction’s risk and vulnerabilities from that of the overall County.

Note: The hazard “Significance” reflects overall ranking for each hazard and is based on the City of Atascadero’s HMPC member input from the Data Collection Guide and the risk assessment developed during the planning process (see Section 5.1 of the Base Plan), which included a more detailed qualitative analysis with best available data.

The hazard summaries in Table B.6 above reflect the hazards that could potentially affect the City. The discussion of vulnerability for each of the following hazards is located in Section B.3.2 Estimating Potential Losses. Based on this analysis, the priority hazard (High Significance) for mitigation is wildfire. Those of Medium or High significance for the City of Atascadero are identified below.

- Agricultural Pest Infestation and Disease
- Biological Agents (naturally occurring)
- Drought or Water Shortage
- Flood
- Landslide and Debris Flow
- Human Caused: Hazardous Materials

Other Hazards

Hazards assigned a significance rating of Low and which do not differ significantly from the County ranking (e.g., Low vs. High) are not addressed further in this plan and are not assessed individually for specific vulnerabilities in this section. In the City of Atascadero, those hazards include dam incidents, earthquakes, and land subsidence.



Additionally, the City's Committee members decided to rate several hazards as Not Applicable (N/A) to the planning area due to a lack of exposure, vulnerability, and/or no probability of occurrence. Those hazards deemed not applicable to the City of Atascadero include coastal storm/coastal erosion/sea level rise, and tsunami/seiche.

B.3.1 Assets at Risk

This section considers Atascadero's assets at risk, including values at risk, critical facilities and infrastructure, historic assets, economic assets and growth and development trends.

Values at Risk

The following data on property exposure is derived from the San Luis Obispo County 2019 Parcel and Assessor data. This data should only be used as a guideline to overall values in the City as the information has some limitations. The most significant limitation is created by Proposition 13. Instead of adjusting property values annually, the values are not adjusted or assessed at fair market value until a property transfer occurs. As a result, overall value information is likely low and does not reflect current market value of properties. It is also important to note that in the event of a disaster, it is generally the value of the infrastructure or improvements to the land that is of concern or at risk. Generally, the land itself is not a loss. Table B.7 shows the exposure of properties (e.g., the values at risk) broken down by property type for the City of Atascadero.

Table B.7 2019 Property Exposure for the City of Atascadero by Property Types

Property Type	Parcel Count	Improved Value	Content Value	Total Value
Commercial	565	\$191,651,882	\$191,651,882	\$383,303,764
Government/Utilities*	152	\$840	--	\$840
Other/Exempt/Misc.	327	\$57,551,872	--	\$57,551,872
Residential	7,661	\$1,670,488,610	\$835,244,305	\$2,505,732,915
Multi-Family Residential	1,083	\$252,413,520	\$126,206,760	\$378,620,280
Mobile/Manufactured Homes	131	\$13,702,740	\$6,851,370	\$20,554,110
Residential: Other	264	\$96,286,718	\$48,143,359	\$144,430,077
Industrial	29	\$10,189,075	\$15,283,613	\$25,472,688
Vacant	86	\$19,001,171	--	\$19,001,171
Total	10,298	\$2,311,286,428	\$1,223,381,289	\$3,534,667,717

Source: Wood Plc analysis based on ParcelQuest and San Luis Obispo County Assessor's Office data 2019;

* Improved value is not accurate as these properties are exempt in the assessor's data.



Critical Facilities and Infrastructure

A critical facility may be defined as one that is essential in providing utility or direction either during the response to an emergency or during the recovery operation. See Section 5 of the Base Plan for more details on the definitions and categories of critical facilities.

An inventory of critical facilities in the City of Atascadero from San Luis Obispo County GIS is provided in Table B.8 and illustrated in Figure B.3.

Table B.8 City of Atascadero's Critical Facilities

Facility Type	Counts
Day Care Facilities	13
Emergency Medical Service Stations	2
Fire Stations	3
Hospitals	1
Local Law Enforcement	1
Nursing Homes	8
Private Schools	2
Public Schools	9
Supplemental Colleges	1
Urgent Care	1
Power Plants	2
Microwave Service Towers	2
TV Analog Station Transmitters	1
Energy Commission Facilities	1
Total	47

Source: San Luis Obispo County Planning & Building, HIFLD 2017

Table B.9 below lists additional critical facilities and infrastructure identified by the planning team.



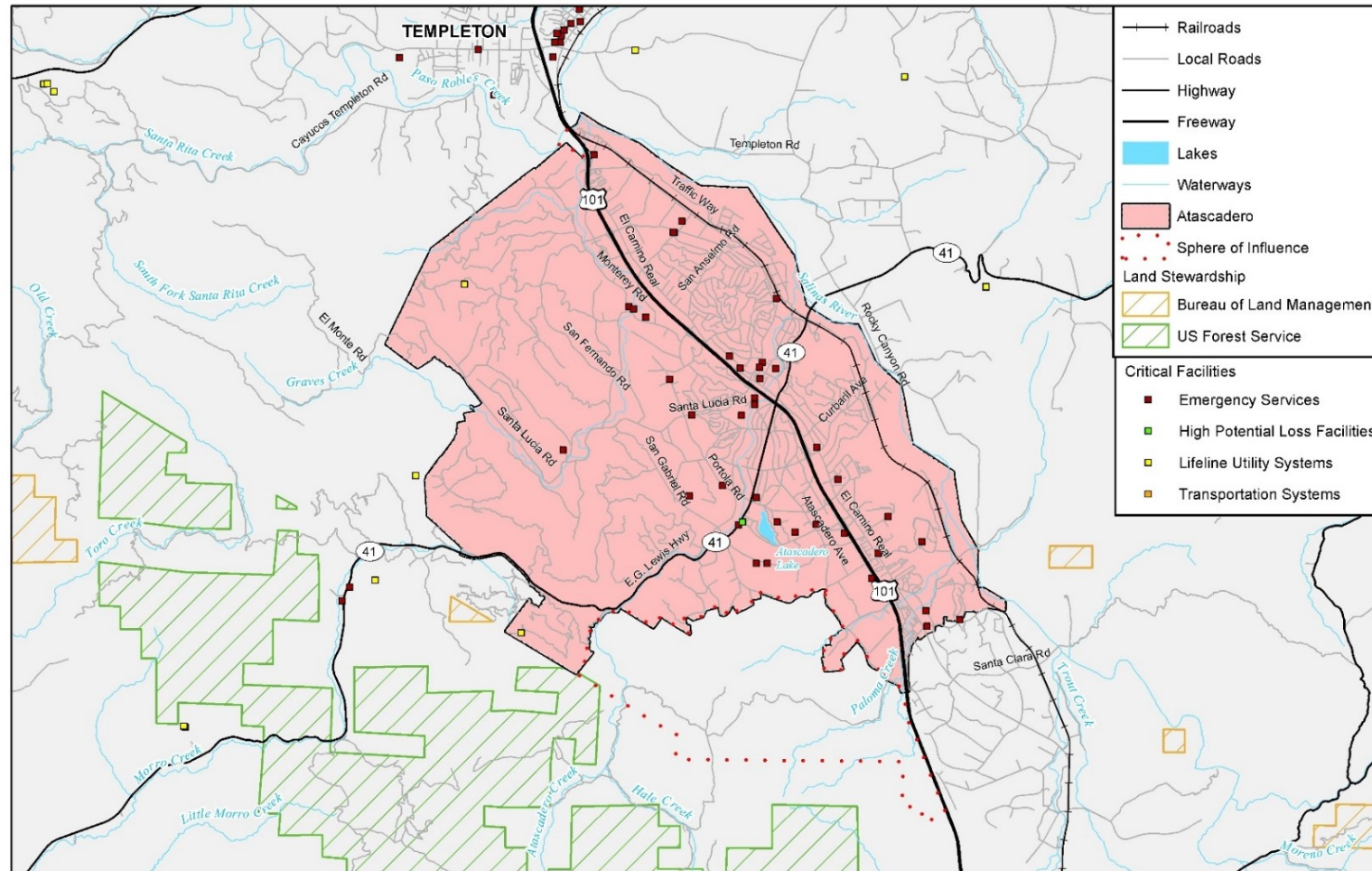
Table B.9 Critical Facilities and Infrastructure Identified by Atascadero Planning Team

Category	Facility	Number	Estimated Value Per Structure/Mile
City Hall	City Hall	1	\$43,400,000
	City Hall Annex (now Successor Agency)	1	\$3,393,884
Police and Fire Stations	Fire Station #1	1	\$1,777,972
	Fire Station #2	1	\$1,167,090
	Atascadero Police Department	1	\$2,168,594
Other City-Owned Facilities	Lake Pavilion	1	\$2,528,924
	Charles Paddock Zoo	1	\$2,352,377
	Ranger House	1	\$ 91,689
	Youth Center	1	\$9,902,817
	Skate Park	1	\$ 850,448
	Paloma Creek Park Facilities	4	\$ 351,765
	Pine and Chalk Mountain Towers	2	\$ 517,423
Potable Water and Wastewater	Wastewater Treatment Plant	1	\$2,705,059
	Sewer Lift Stations	12	\$ 874,267
	Sewer Lift Station 5 Buildings	4	\$1,279,465
Infrastructure	State and Federal Highways (miles)	21.277	\$109,967
	Major Arterials (miles)	27.044	\$14,279
	Railroads (miles)	7.608	\$10,532
	Bridges	14	\$5,930,990

Source: City of Atascadero 2014 Local Hazard Mitigation Plan



Figure B.3 Critical Facilities in Atascadero



Map compiled 5/2019;
intended for planning purposes only.
Data Source: San Luis Obispo County,
US Census TIGER Database, CA Open
Data Portal, BLM/California State Office,
LAFCO, HIFLD



Transportation and Lifeline Facilities

Major transportation and lifeline facilities are located adjacent to US Highway 101 and State Highway 41, which traverse through Atascadero, as well as the rail line that runs through the eastern edge of the City. Damages to these transportation corridors would not only impact Atascadero but the entire region.

Historic and Cultural Resources

The National Register of Historic Places contains three sites in the City of Atascadero:

- Administration Building, Atascadero Colony, 6500 Palma Ave.
- Archeological Site 4 SLO 834, Address Restricted
- Atascadero Printery, 6351 Olmeda

There are no California State Historical Landmarks and two California Register of Historical Resources properties located in Atascadero: The Printery Building and Historic Administration Building.

Other significant historic or cultural resources identified by the planning team include the Adobe Springs on Traffic Way and numerous homes built during the Atascadero Colony era.

Natural Resources

Natural resources are important to include in benefit-cost analyses for future projects and may be used to leverage additional funding for projects that also contribute to community goals for protecting sensitive natural resources. Awareness of natural assets can lead to opportunities for meeting multiple objectives. For instance, protecting wetlands areas protects sensitive habitat as well as attenuates and stores floodwaters.

Key natural assets in the City include Atascadero, Graves, Paloma, and Boulder creeks in addition to the Salinas River. The city also contains vast areas of native oak woodland.

B.3.2 Estimating Potential Losses

Note: This section details vulnerability to specific hazards of high or medium significance, where quantifiable, and/or where (according to HMPC member input) it differs from that of the overall County.

Table B.7 above shows Atascadero's exposure to hazards in terms of number and value of structures. San Luis Obispo County's parcel and assessor data was used to calculate the improved value of parcels. The most vulnerable structures are those in the floodplain (especially those that have been flooded in the past), unreinforced masonry buildings, and buildings built prior to the introduction of modern-day building codes. Impacts of past events and vulnerability to specific hazards are further discussed below (see Section 4.1 Hazard Identification for more detailed information about these hazards and their impacts on San Luis Obispo County as a whole).

Agricultural Pest Infestation and Disease

The City has 57 properties at risk from tree mortality, as shown in the following table. The City does not have any critical facilities in high tree mortality areas.



Table B.10 Atascadero Properties in High Tree Mortality Areas

Property Type	Parcel Count	Improved Value
Commercial	1	\$89,244
Multi-Family Residential	8	\$343,621
Residential	48	\$14,462,885
TOTAL	57	\$14,895,750

Source: San Luis Obispo County Planning and Building Dept., Assessor's Office, ParcelQuest, Wood Plc Parcel Analysis

Biological Agents (Naturally Occurring)

The City of Atascadero's risk and vulnerability to this hazard does not differ substantially from that of the County overall.

Drought or Water Shortage

The Atascadero Mutual Water Company manages the City's water supply that consists of 17 active wells that pump from the Atascadero sub-basin of the Paso Robles Groundwater Basin and both riparian and appropriated Salinas River underflow. As of 2015, maximum well production is 12.9 million gallons per day. While the primary basin, the Paso Robles Groundwater Basin, is experiencing decline in many areas, the Atascadero Sub-basin is a hydro-geologically distinct sub-basin that is separated from the primary basin by the Rinconada Fault line and has not experienced the level of decline when compared to the Paso Robles Ground Water Basin.

With approval of the Nacimiento Water Project, the AMWC has been allocated an additional 3,000 AFY, with a flow rate of 3.48 million gallons per day (mgd). The Nacimiento Water Project broke ground in 2007 and the construction of the infrastructures needed to deliver water to the Atascadero area is complete. AMWC began taking deliveries of water in the summer of 2012. The City analyzed the capacity of existing water resources and determined that given the existing water supply and that which will result from the Nacimiento Water Project, the existing water supply is not a constraint to growth in the City and is available for all vacant zones within the City to accommodate the City's RHNA. However, as a result of the Nacimiento Water Project connection fees, water rates have increased gradually to help pay for the cost of the additional water source.

Historically, recycled water has not been used as a source of water in Atascadero.

Flood

In Atascadero, the most common type of flooding event is riverine flooding, also known as overbank flooding. Riverine floodplains range from narrow, confined channels in the steep valleys of mountainous and hilly regions, to wide, flat areas in plains and agricultural regions. The amount of water in the floodplain is a function of the size and topography of the contributing watershed, the regional and local climate, and land use characteristics. Flooding in steep, mountainous areas is usually confined, strikes with less warning time, and has a short duration. Larger rivers typically have longer, more predictable flooding sequences and broad floodplains.

In addition to riverine flooding, Atascadero is susceptible to flash flooding in smaller watersheds. Flash flood is a term widely used by experts and the general population, but there is no single definition or clear means of distinguishing flash floods from other riverine floods. Flash floods are generally understood to involve a rapid rise in water level, high velocity, and large amounts of debris, which can lead to significant damage that includes the tearing out of trees, undermining of buildings and bridges, and scouring of new channels. The intensity of flash flooding is a function of the intensity and duration of rainfall, steepness of the watershed, stream gradients, watershed vegetation, natural and artificial flood storage areas, and configuration of the streambed and



floodplain. Dam failure may also lead to flash flooding. Urban areas are increasingly subject to flash flooding due to the removal of vegetation, installation of impermeable surfaces over ground cover, and construction of drainage systems. Wildland fires that strip hillsides of vegetation and alter soil characteristics may also create conditions that lead to flash floods and debris flows.

Finally, localized flooding may occur outside of recognized drainage channels or delineated floodplains due to a combination of locally heavy precipitation, increased surface runoff, and inadequate facilities for drainage and storm water conveyance. Such events frequently occur in flat areas and in urbanized areas with large impermeable surfaces. Local drainage may result in “nuisance flooding,” in which streets or parking lots are temporarily closed; and minor property damage. Because the effects are not widespread, and damage is typically minimal, they are not studied in detail as part of the LHMP.

The most serious flood events on record in Atascadero occurred during storms in the early months of 1969, 1993, 1995, and 2001.

Flooding during 1969 was the most damaging. Two floods occurred, one at the end of January and the second at the end of February. During this two-month period, a local rain gage recorded an accumulated precipitation total of 39.79 inches. As a result of these storms, the Salinas River reached a discharge of over 28,000 cubic feet per second and reached a stage of 23.8 feet, almost 5 feet above flood stage. The San Luis Obispo Telegram-Tribune of January 25, 1969, described the Salinas Rive as “on rampage.”

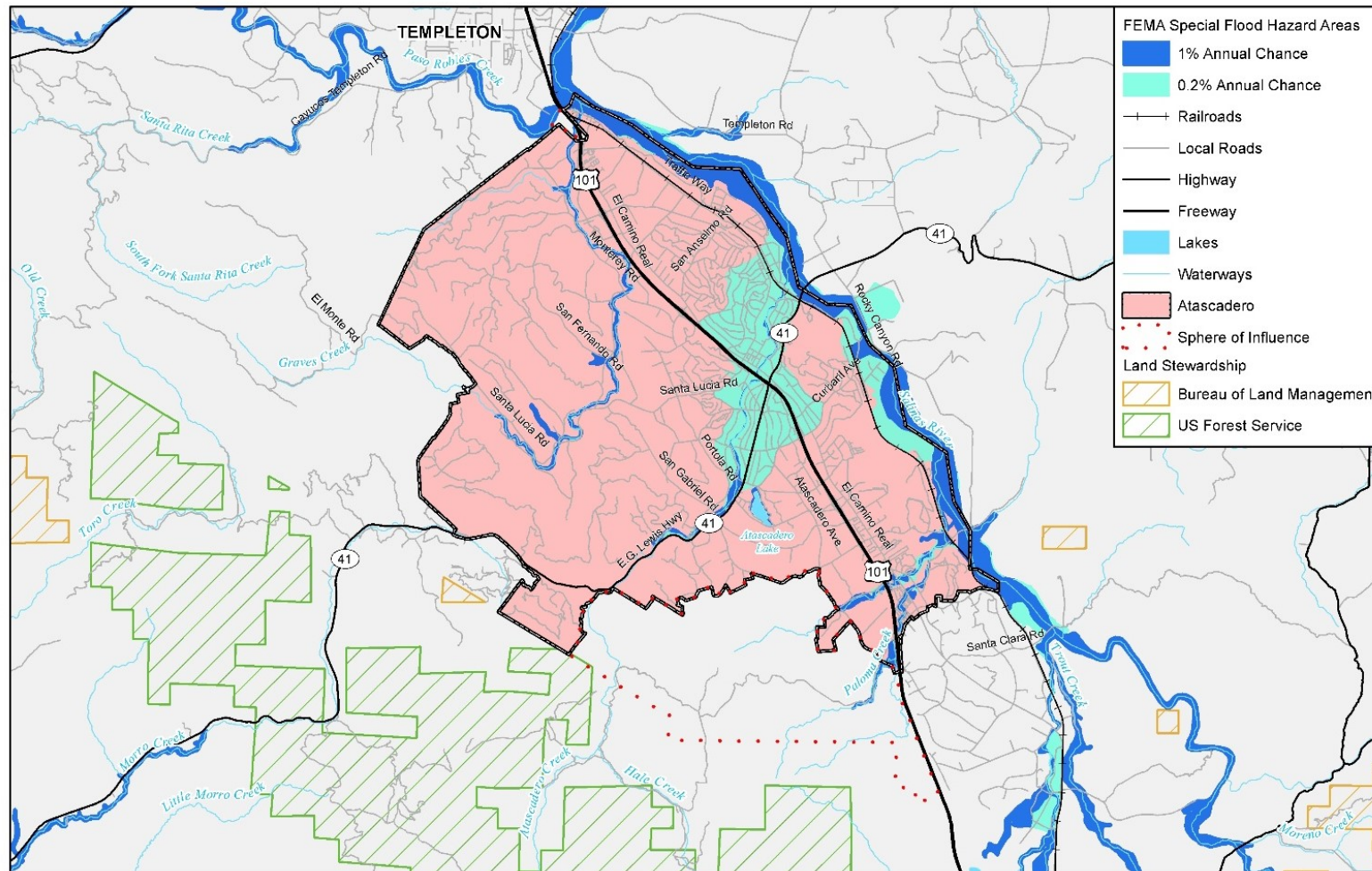
During January 1993, winter storms again delivered excessive precipitation; the monthly rainfall total at a local rain gage was nearly 14 inches. During the March 1995 flood, local rain gages recorded a monthly total of 16.48 inches of rain. In the fall of 1996 and the winter of 1997 Atascadero received 7” of rain. As a result of the 1996 Highway 58 Wildland fire the City experiences isolated minor flooding. In early 2001, rain gages recorded a total of 20.2 inches of rain over a three-month period.

Values at Risk

Following the methodology described in Section 5.3.8, a flood map for the City of Atascadero was created (see Figure B.5). Tables B.13 and B.14 summarize the values at risk in the City’s 100-year and 500-year floodplain, respectively. These tables also detail loss estimates for each flood. Note that the potential loss increases significantly with the 500-year or 0.2% annual chance flood.



Figure B.4 City of Atascadero 100- and 500-Year Floodplains



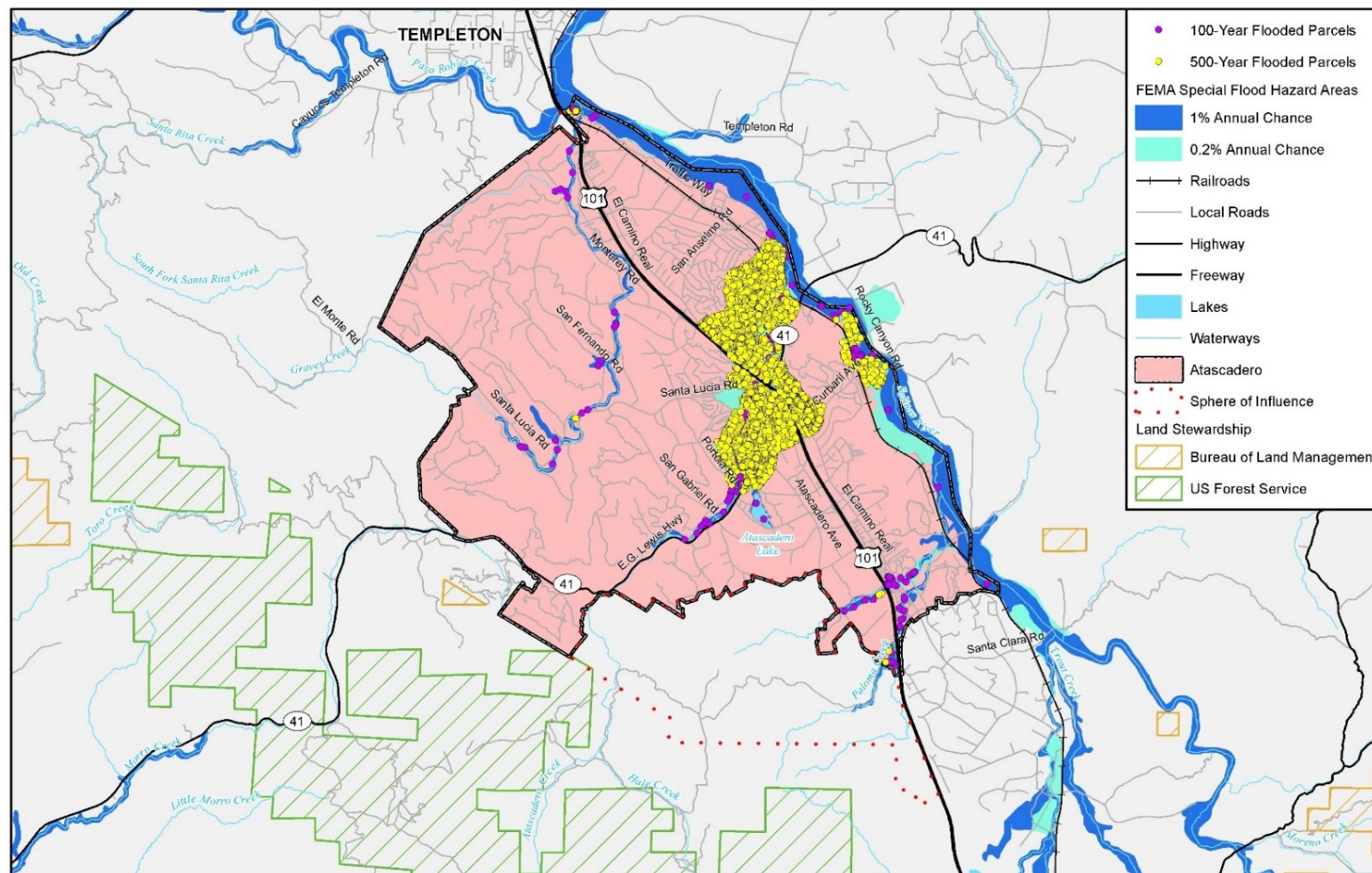
Map compiled 6/2019;
intended for planning purposes only.
Data Source: San Luis Obispo County,
US Census TIGER Database, CA Open
Data Portal, BLM/California State Office,
LAFCO, FEMA NFHL

0 2.5 5 Miles





Figure B.5 City of Atascadero Parcels at Risk of Flooding



Map compiled 6/2019;
 intended for planning purposes only.
 Data Source: San Luis Obispo County,
 US Census TIGER Database, CA Open
 Data Portal, BLM/California State Office,
 LAFCO, FEMA NFHL, ParcelQuest

0 2.5 5 Miles





Population at Risk

Table B.11 City of Atascadero 1% (100 year) Floodplain Risk

Property Type	Parcel Count	Improved Value	Content Value	Total Value	Loss Estimate	Population
Commercial	8	\$2,737,870	\$2,737,870	\$5,475,740	\$1,368,935	--
Government/Utilities	21	--	--	\$0	\$0	--
Other/Exempt/Misc.	19	--	--	\$0	\$0	--
Residential	65	\$16,171,213	\$8,085,607	\$24,256,820	\$6,064,205	163
Multi-Family Residential	25	\$2,792,438	\$1,396,219	\$4,188,657	\$1,047,164	63
Industrial	2	\$1,298,159	\$1,947,239	\$3,245,398	\$811,349	--
TOTAL	140	\$22,999,680	\$14,166,934	\$37,166,614	\$9,291,654	226

Source: San Luis Obispo County Planning and Building Dept., Assessor's Office, ParcelQuest, Wood Plc Parcel Analysis

Table B.12 City of Atascadero 0.2% (500 year) Floodplain Risk

Property Type	Parcel Count	Improved Value	Content Value	Total Value	Loss Estimate	Population
Commercial	345	\$92,955,971	\$92,955,971	\$185,911,942	\$46,477,986	--
Government/Utilities	45	--	--	\$0	\$0	--
Other/Exempt/Misc.	96	\$25,780,069	--	\$25,780,069	\$6,445,017	--
Residential	1,619	\$252,691,386	\$126,345,693	\$379,037,079	\$94,759,270	4,064
Multi-Family Residential	545	\$103,163,270	\$51,581,635	\$154,744,905	\$38,686,226	1,368
Mobile/Manufactured Homes	4	\$676,967	\$338,484	\$1,015,451	\$253,863	10
Residential: Other	128	\$29,443,443	\$14,721,722	\$44,165,165	\$11,041,291	321
Industrial	3	\$965,221	\$1,447,832	\$2,413,053	\$603,263	--
Vacant	22	\$4,602,571	--	\$4,602,571	\$1,150,643	--
TOTAL	2,807	\$510,278,898	\$287,391,336	\$797,670,234	\$199,417,558	5,763

Source: San Luis Obispo County Planning and Building Dept., Assessor's Office, ParcelQuest, Wood Plc Parcel Analysis

Insurance Coverage, Claims Paid, and Repetitive Losses

The City of Atascadero has been a participant in the National Flood Insurance Program since 1982. The Atascadero CID # is 060700. The FIRM panel identification is 06079C0831G. The City of Atascadero will continue to participate and remain in compliance with the National Flood Insurance Program. (NFIP).

Table B.13 City of Atascadero NFIP Insurance Policy Information

Policies	Insurance in Force	No. of Paid Losses	Total Losses Paid
107	\$13,507,500	18	\$259,834

Source: FEMA National Flood Insurance Program Community Information System

FEMA Community Information System shows that as of April 2019 the City of Atascadero has three Repetitive Loss (RL) properties, which have been responsible for \$190,889.43 in NFIP claims. The City does not have any Severe Repetitive Loss (SRL) properties.

Atascadero does not participate in the Community Rating System (CRS).

Critical Facilities at Risk

None of the City's identified critical facilities are located in the 1% Annual (100 year) Floodplain. Critical facilities located in the 0.2% Annual (500-year) Floodplain are shown in the following table.



Table B.14 City of Atascadero Critical Facilities in the 0.2% (500-year) Floodplain

Facility Type	Counts
Day Care Facilities	4
Emergency Medical Service Stations	1
Fire Stations	1
Local Law Enforcement	1
Nursing Homes	1
Private Schools	1
Public Schools	3
Urgent Care	1
Day Care Facilities	4
TOTAL	13

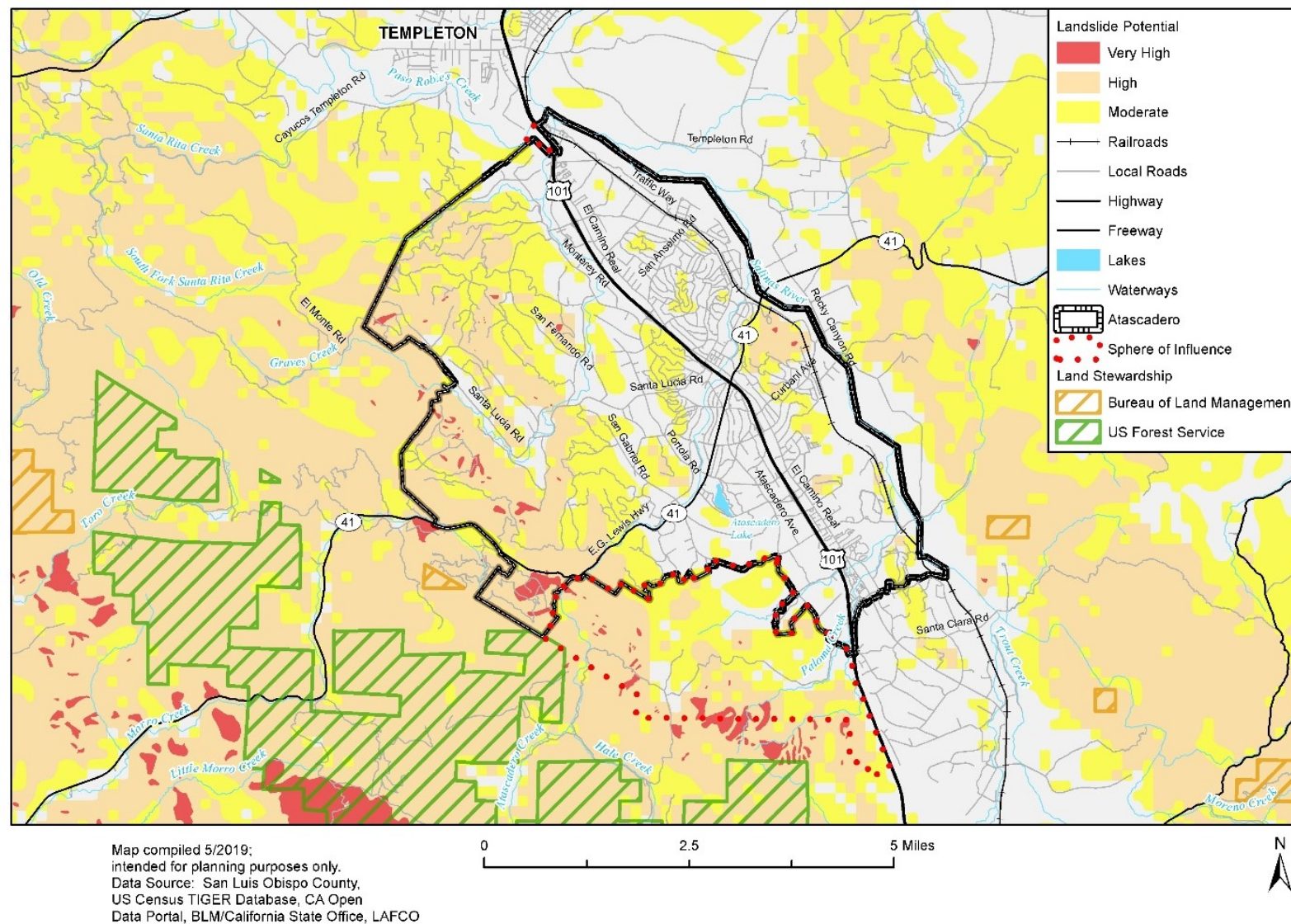
Source: San Luis Obispo County Planning & Building, HIFLD 2017

Landslide and Debris Flow

Similar to much of San Luis Obispo County, Atascadero is considered to have a moderate to high potential of landslides in certain areas of the City. Slope instability in the City generally increases with steepness and distance from the Salinas River, with areas of steep terrain that consist of fractured soil or thin layers of clay that are susceptible to erosion and land subsidence. The only areas of the City that are considered to have a very high risk of landslides are small locations in the far southwest end of the City. There are also several high and very high-risk areas outside of the City boundary that have potential to impact the City.



Figure B.6 City of Atascadero Landslide Risk





Atascadero has 2,081 properties and 5 critical facilities at high or moderate risk of landslides, as shown in the following tables.

Table B.15 Atascadero Properties at High Risk of Landslide

Property Type	Property Count	Improved Value
Government/Utilities	11	--
Other/Exempt/Misc.	15	--
Residential	427	\$133,187,615
Multi-Family Residential	7	\$1,052,734
Mobile/Manufactured Homes	1	\$66,235
Vacant	8	\$1,799,933
TOTAL	469	\$136,106,517

Source: San Luis Obispo County Planning and Building Dept., Assessor's Office, ParcelQuest, Wood Plc Parcel Analysis

Table B.16 Atascadero Properties at Moderate Risk of Landslide

Property Type	Property Count	Improved Value
Commercial	3	\$869,000
Government/Utilities	14	--
Other/Exempt/Misc.	12	\$14,559
Residential	1,480	\$385,770,153
Multi-Family Residential	41	\$14,871,989
Mobile/Manufactured Homes	4	\$497,938
Residential: Other	44	\$6,983,678
Vacant	14	\$1,433,068
TOTAL	1,612	\$410,440,385

Source: San Luis Obispo County Planning and Building Dept., Assessor's Office, ParcelQuest, Wood Plc Parcel Analysis

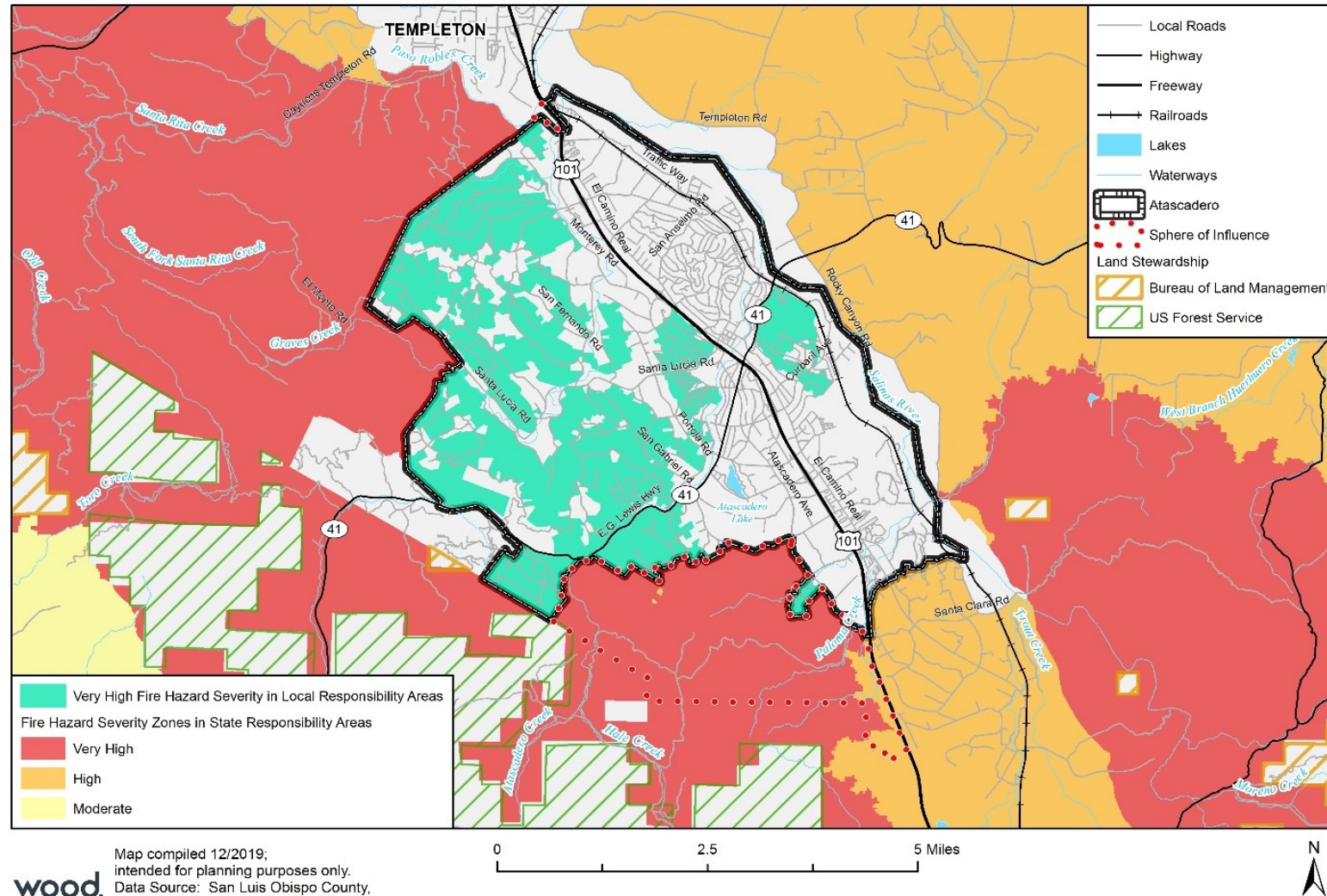
Table B.17 Atascadero Critical Facilities at Risk from Landslide

Critical Facility Type	Count	Risk
TV Analog Station Transmitters	1	High
Day Care Facilities	1	Moderate
Microwave Service Towers	2	Moderate
Nursing Homes	1	Moderate
TOTAL	5	

Source: San Luis Obispo County Planning & Building, HIFLD 2017

Wildfire

Wildfire is a high significance hazard for the City of Atascadero. The City has 1594 properties and three critical facilities located in High or Very High Severity SRA Zones, as shown in Figure B.7, Table B.18, and Table B.19. Additionally, the City is almost completely surrounded by high and very high severity zones, as shown in Figure B.7.

**Figure B.7 City of Atascadero Fire Hazard Severity Zones**

wood.



Table B.18 City of Atascadero Properties in Very High Severity SRA Zones

Property Type	Property Count	Improved Value	Content Value	Total Value	Loss Estimate	Population
Government/Utilities	15	\$840	--	\$855	\$855	--
Other/Exempt/Misc.	17	\$102,000	--	\$102,017	\$102,017	--
Residential	1527	\$403,167,906	\$201,583,953	\$604,753,386	\$604,753,386	3,833
Multi-Family Residential	6	\$696,431	\$348,216	\$1,044,653	\$1,044,653	15
Mobile/Manufactured Homes	5	\$716,049	\$358,025	\$1,074,079	\$1,074,079	13
Residential: Other	2	\$739,216	\$369,608	\$1,108,826	\$1,108,826	5
Vacant	22	\$3,139,161	--	\$3,139,183	\$3,139,183	--
TOTAL	1594	\$408,561,603	\$202,659,801	\$611,222,998	\$611,222,998	3,865

Source: San Luis Obispo County Planning and Building Dept., Assessor's Office, ParcelQuest, Wood Plc Parcel Analysis

Table B.19 City of Atascadero Critical Facilities at Risk from Wildfire

Critical Facility Type	Count	Risk
Nursing Homes	1	Very High
TV Analog Station Transmitters	1	Very High
Day Care Facilities	1	High
TOTAL	3	

Source: San Luis Obispo County Planning & Building, HIFLD 2017

Human Caused: Hazardous Materials

The Cal OES Warning Center reports 89 hazardous materials incidents in the City of Atascadero from 1994 through October 24, 2018; as noted in Section 5.3.13 of the County plan, this likely excludes a large number of unreported minor spills. This constitutes 5% of the hazardous materials incidents reported countywide during the same time frame and averages out to roughly 3.6 incidents per year. As noted in Section 5.3.13, only around 6% of reported hazardous materials incidents result in injuries, fatalities, or evacuations.

B.4 Capability Assessment

Capabilities are the programs and policies currently in use to reduce hazard impacts or that could be used to implement hazard mitigation activities. This capabilities assessment is divided into five sections: regulatory mitigation capabilities, administrative and technical mitigation capabilities, fiscal mitigation capabilities, mitigation outreach and partnerships, and other mitigation efforts.

To develop this capability assessment, the jurisdictional planning representatives used a matrix of common mitigation activities to inventory which of these policies or programs were in place. The team then supplemented this inventory by reviewing additional existing policies, regulations, plans, and programs to determine if they contributed to reducing hazard-related losses.

During the plan update process, this inventory was reviewed by the jurisdictional planning representatives and Wood consultant team staff to update information where applicable and note ways in which these capabilities have improved or expanded. Additionally, in summarizing current capabilities and identifying gaps, the jurisdictional planning representatives also considered their ability to expand or improve upon existing policies



and programs as potential new mitigation strategies. The City of Atascadero's capabilities are summarized below.

B.4.1 Regulatory Mitigation Capabilities

Table B.20 City of Atascadero Regulatory Mitigation Capabilities

Regulatory Tool	Yes/No	Comments
General plan	Yes	General Plan 2025 Safety Element Establishes policies, programs, goals and objectives to protect the community from risks associated with seismic, geologic, flood, and fire hazards. The plan was originally adopted in June 2002 and most recently updated in July 2016.
Zoning ordinance	Yes	Title 9 Planning and Zoning
Subdivision ordinance	Yes	Title 11 Subdivisions
Growth management ordinance	No	
Floodplain ordinance	Yes	
Other special purpose ordinance (stormwater, water conservation, wildfire)	Yes	Title 7 Public Works, Chapter 11 Flood Damage Prevention. Addresses NFIP requirements, including methods and provisions for protecting structures against flood damage at the time of initial construction; controlling the alterations of natural floodplains and filling, grading, dredging, and other development that may increase flood damage; and preventing or regulating the construction of flood barriers that will unnaturally divert floodwaters or may increase flood hazards in other areas.
Building code	Yes	Title 8 Uniform Building Code. Requires minimum standards for structural seismic resistance established primarily to reduce the risk of life loss or injury. Also requires site-specific stability studies for hillside development.
Fire department ISO rating		ISO Rating is a 3 / 3X
Erosion or sediment control program	Yes	Public Works manages the City's MS4 Permit
Stormwater management program	Yes	City Engineering Standard Specifications Section 5 and Regional Water Quality Control Board Resolution No. R-3-2013-0032 contains the regulatory criteria and mitigations applicable to new development and redevelopment
Site plan review requirements	Yes	All development plans are reviewed, at a minimum, through the City's permitting process.
Capital improvements plan	Yes	
Economic development plan	No	
Local emergency operations plan	Yes	Multi-Hazard Emergency Response Plan Basic Plan and Appendices A-F. Adopted in Fall 2003 and Summer 2004.
Other special plans	Yes	Fire Department Master Plan. Identifies areas of the City at higher risk for wildland fires.



Regulatory Tool	Yes/No	Comments
Flood Insurance Study or other engineering study for streams	Yes	The City Flood Damage Prevention Regulations and City Engineering Standard Specifications requires detailed hydrology and analysis of projects located within certain flood zones or where it may impact streams
Elevation certificates (for floodplain development)	Yes	FEMA Elevation Certificates are required for new structures and substantially remodeled structures within any Flood Zone A.

The City of Atascadero's Zoning Ordinance, 9-3.600, FH (Flood Hazard) Overlay Zone, identifies areas where terrain would present new developments and their users with potential flood hazards. In addition, Ordinance No. 193, An Ordinance Adding Chapter 5 to Article 7 of the City of Atascadero Municipal Code Relating to Flood Damage Prevention, provides further guidance to reduce flood damage. It is the purpose of this ordinance to promote the public health, safety, and general welfare and to minimize public and private losses due to flood conditions. Also, Ordinance No. 304 amended Title 6, Chapter 13 of the Atascadero Municipal Code to provide a mechanism to allow the Fire Chief to order the removal of weeds, rubbish, and similar material that has the potential to become a flooding hazard.

B.4.2 Administrative/Technical Mitigation Capabilities

Table B.21 identifies the personnel responsible for activities related to mitigation and loss prevention in Atascadero.

Table B.21 City of Atascadero Administrative/Technical Mitigation Capabilities

Personnel Resources	Yes/No	Department/Position
Planner/engineer with knowledge of land development/land management practices	Yes	Community Development, Public Works
Engineer/professional trained in construction practices related to buildings and/or infrastructure	Yes	Community Development, Public Works
Planner/engineer/scientist with an understanding of natural hazards	Yes	Community Development, Public Works, Fire Department
Personnel skilled in GIS	Yes	Information Technology
Full time building official	Yes	Community Development
Floodplain manager	Yes	Public Works
Emergency manager	Yes	City Manager, alt. Police Chief and Fire Chief
Grant writer	Yes	Administrative Services
GIS Data Resources (Hazard areas, critical facilities, land use, building footprints, etc.)	Yes	Information Technology

B.4.3 Fiscal Mitigation Capabilities

Table B.22 identifies financial tools or resources that the City could potentially use to help fund mitigation activities.

Table B.22 City of Atascadero Fiscal Mitigation Capabilities

Financial Resources	Accessible/Eligible to Use (Yes/No)	Comments
---------------------	-------------------------------------	----------



Community Development Block Grants	Yes	
Capital improvements project funding	No	
Authority to levy taxes for specific purposes	Yes	Can be used for any hazard mitigation activity; however, it is only eligible for use with voter approval.
Fees for water, sewer, gas, or electric services	No	
Impact fees for new development	Yes	Can be used for both on-site and off-site capital improvements, including seismic hazard repair and maintenance, drainage, and critical facilities.
Incur debt through general obligation bonds	Yes	Can be used for any hazard mitigation activity; however, it is only eligible for use with voter approval.
Incur debt through special tax bonds	Yes	Can be used for any hazard mitigation activity; however, it is only eligible for use with voter approval.
Incur debt through private activities	Yes	Can be used for any hazard mitigation activity; however, it is only eligible for use with voter approval.
Withhold spending in hazard prone areas	No	

B.4.4 Mitigation Outreach and Partnerships

The City has an active wildfire fuel reduction and education program.

B.4.5 Opportunities for Enhancement

Based on the capabilities assessment, the City of Atascadero has several existing mechanisms in place that already help to mitigate hazards. In addition to these existing capabilities, there are also opportunities for the City to expand or improve on these policies and programs to further protect the community. Future improvements may include providing training for staff members related to hazards or hazard mitigation grant funding in partnership with the County and Cal OES. Additional training opportunities will help to inform City staff members on how best to integrate hazard information and mitigation projects into their departments. Continuing to train City staff on mitigation and the hazards that pose a risk to the City of Atascadero will lead to more informed staff members who can better communicate this information to the public.

B.5 Mitigation Strategy

B.5.1 Mitigation Goals and Objectives

The City of Atascadero Planning Team determined the eight goals from the 2014 HMP continue to be appropriate for this plan update. The following are the City of Atascadero 's 2019 mitigation goals and objectives:

Goal 1 – Increase public awareness of current Drought Conditions.

Objective 1 – Promote water conservation.

Objective 2 – Collaborate with the Atascadero Mutual Water Company to develop alternate water supplies via a pipeline from the Nacimiento Reservoir to achieve the maximum water allocation.



Goal 2 – Minimize the loss of property and life as the result of a Windstorm.

Objective 1 – Educate the public as to the effects of a Windstorm.

Goals 3 – Reduce the possibility of damage and losses due to Dam failure.

Objective 1 – Review and identify inundation areas due to dam failure.

Goals 4 – Reduce the possibility of damage and losses due to earthquakes.

Objective 1 – Continue to protect existing assets, as well as any future development, from the effects of earthquakes.

Goal 5 – Minimize property damage as a result of expansive unstable soil conditions.

Objective 1 – Protect future development from the effects of expansive unstable soil conditions.

Goal 6 – Reduce the possibility of damage and losses due to floods.

Objective 1 – Protect new development from floods.

Goal 7 – Reduce the possibility of damage and losses due to Land Subsidence.

Objective 1 – Protect existing assets, as well as new development, from Land Subsidence.

Goal 8 – Reduce the possibility of damage and losses due to wildland fires.

Objective 1 – Maintain and broaden current Wildland Fire protection.

Continued Compliance with the National Flood Insurance Program

The City has been an NFIP participating community since 1982. In addition to the mitigation actions identified herein the City will continue to comply with the NFIP. This includes ongoing activities such as enforcing local floodplain development regulations, including issuing permits for appropriate development in Special Flood Hazard Areas and ensuring that development is mitigated in accordance with the regulations. This will also include periodic reviews of the floodplain ordinance to ensure that it is clear, up to date, and in compliance with the Federal model ordinance (Flood Damage Prevention Regulations).

B.5.2 Completed 2015 Mitigation Actions

During the 2019 planning process the City of Atascadero Grande Planning reviewed all the mitigation actions from the 2015 plan. During the 2019 planning process the Planning Team identified that all of their fourteen (14) mitigation actions from 2015 are ongoing or implemented annually, demonstrating ongoing progress and an effort to build the community's resiliency to disasters. Table B.23 below describes the City of Atascadero 2020 Mitigation Strategy.

B.5.3 Mitigation Actions

The planning team for the City of Atascadero identified and prioritized the following mitigation actions based on the risk assessment. Background information and information on how each action will be implemented and administered, such as ideas for implementation, responsible office, potential funding, estimated cost, and timeline are also included. Actions were prioritized using the process described in Section 7.2.1 of the Base Plan. Actions with an '*' are those that mitigate losses to future development.



Table B.23 City of Atascadero's Mitigation Action Plan

ID	Hazard(s) Mitigated	Description/Background/Benefits	Lead Agency and Partners	Cost Estimate	Potential Funding	Priority	Timeline	Status/ Implementation Notes
AT.1	Dam Failure	Prepare an inundation map and emergency action plan for a dam failure at Atascadero Lake. Benefits: Reduce or eliminate damages and impacts to 100+ homes and city infrastructure due to potential failure	City of Atascadero Public Works	Less than \$10,000	FEMA HMA	Medium / Low	2-3 yrs.	New
AT.2	Dam Failure	Minimize development along the Salinas River. Maintain setback and open space ordinances along the River and continue the enforcement of existing land use ordinances	Community Development / Public Works	Little to no cost	Staff Time/Dept. Budget	Medium	Annual	Annual Implementation
AT.3	Wildfire	Wildfire Evacuation Routes. Seek options to improve city road systems to become compliant with Public Resource Code 4290, designed to improve emergency access and egress and emergency evacuation times. Benefits: Improved road widths and clearance; enhanced residence evacuation times in high fire severity zones; elimination or reductions in loss of life	Atascadero Fire & Emergency Services	\$500,000 to \$1,000,000	FEMA HMA	High	More than 5 yrs.	New
AT.4	Wildfire	Continue to educate public on wildland fire safety	Fire Dept.	Little to no cost	CA Fire Safe Council, General Fund, FEMA HMA	High	Ongoing	In Progress
AT.5	Wildfire	Continue the enforcement on the Weed Abatement Ordinance	Fire Dept.	Little to no cost	CA Fire Safe Council, General Fund, FEMA HMA	High	Ongoing	In Progress
AT.6	Wildfire	Maintain and revise the CWPP	Fire Dept.	Little to no cost	CA Fire Safe Council, General Fund, FEMA HMA	High	Ongoing	In Progress



ID	Hazard(s) Mitigated	Description/Background/Benefits	Lead Agency and Partners	Cost Estimate	Potential Funding	Priority	Timeline	Status/ Implementation Notes
AT.7	Wildfire	Research emerging fuels management programs and implement where appropriate	Fire Dept.	Little to no cost	CA Fire Safe Council, General Fund, FEMA HMA	High	Ongoing	In Progress
AT.8	Wildfire	Continue fuel load reductions program by annual control burns in the WUI impacting the city	Fire Dept.	Little to no cost	CA Fire Safe Council, General Fund, FEMA HMA	High	Ongoing	In Progress
AT.9	Adverse Weather – Wind	Debris Management Plan Development. Develop a debris management plan to handle slash and leaf accumulation produced by a wind or storm event. Benefits: Reduced impacts due to debris accumulation	Public Works; Fire and Emergency Services	\$10,000 to \$50,000	FEMA HMA	High	3-5 yrs.	New
AT.10	Adverse Weather - Wind	Plan Around Forced Blackouts. Pacific Gas and Electric is implementing a forced power blackout during anticipated or actual wind events which may impact citizens at risk and residential care facilities; identify target hazards and at-risk populations in the event of a forced blackout. Benefits: Reduced impacts to at-risk populations from rolling blackouts	Public Works; Fire and Emergency Services	Little to no cost	Staff Time/Dept. Budget	High	1 yr.	New
AT.11	Earthquake	Continue to enforce Uniform Building Code (UBC) provisions pertaining to grading and construction relative to seismic hazards.	Community Development / Public Works	Little to no cost	General Fund/Staff Time/Dept. Budget	High	Ongoing	In Progress
AT.12	Earthquake	Continue to implement an Unreinforced Masonry (URM) building program that determines the structural safety of City owned critical facilities, and retrofit as necessary	Community Development / Public Works	Little to no cost	General Fund/Staff Time/Dept. Budget	High	Ongoing	In Progress
AT.13 *	Expansive Soils	Continue to require a Soils Report for all new building permits	Community Development	Little to no cost	General Fund/Staff	Medium	Ongoing	In Progress. Required for all



ID	Hazard(s) Mitigated	Description/Background/Benefits	Lead Agency and Partners	Cost Estimate	Potential Funding	Priority	Timeline	Status/ Implementation Notes
					Time/Dept. Budget			buildings over 1000 square feet
AT.14 *	Flood	During the plan check process utilize GIS to ensure the building project meets current Flood Damage Prevention Regulations prior to the issuance of building permits	Community Development / Public Works	Little to no cost	General Fund/Staff Time/Dept. Budget	High	Ongoing	In Progress
AT.15	Landslide	Require construction and maintenance of natural and/or human-made retaining structures that will help control subsidence risk in key residential and/or commercial areas	Community Development / Public Works	Little to no cost	General Fund/Staff Time/Dept. Budget	Medium	Ongoing	In Progress
AT.16	Landslide	Retrofit or implement stabilizing measures for Atascadero hillside developments that predate current best practices and codes	Community Development / Public Works	Little to no cost	General Fund/Staff Time/Dept. Budget	Medium	Ongoing	In Progress
AT.17	Landslide	Located and identify unstable soils through the use of GIS and soil maps	Community Development / Public Works	Little to no cost	General Fund/Staff Time/Dept. Budget	Medium	Ongoing	In Progress
AT.18 *	Landslide	Focus on proposed new developments to determine if soils stabilization is economically feasible. If the soils stabilization is not economically feasible deny, the proposed development or rezone	Community Development / Public Works	Little to no cost	General Fund/Staff Time/Dept. Budget	Medium	Ongoing	In Progress
AT.19	Drought and Water Shortage	Implement the water demand management strategies outlined in the Atascadero Mutual Water Company Urban Water Management Plan	Community Development / Public Works/ Atascadero Mutual Water Company	Variable	General Fund/Staff Time/Dept. Budget	Medium	3-5 yrs.	New



B.6 Implementation and Maintenance

Moving forward, the City will use the mitigation action table in the previous section to track progress on implementation of each project. As illustrated in Section 7.3.1 of the County plan, much progress has been made since the plan was originally developed. Implementation of the plan overall is discussed in Chapter 8 of the main plan.

B.6.1 Incorporation into Existing Planning Mechanisms

The information contained within this plan, including results from the Vulnerability Assessment, and the Mitigation Strategy will be used by the City to help inform updates and the development of local plans, programs and policies. The Engineering Division may utilize the hazard information when implementing the City's Community Investment Program and the Planning and Building Divisions may utilize the hazard information when reviewing a site plan or other type of development applications. The City will also incorporate this LHMP into the Safety Element of their General Plan, as recommended by Assembly Bill (AB) 2140.

As noted in Chapter 7.0 Plan Implementation, the HMPC representatives from Atascadero will report on efforts to integrate the hazard mitigation plan into local plans, programs and policies and will report on these efforts at the annual HMPC plan review meeting.

B.6.2 Monitoring, Evaluation and Updating the Plan

The City will follow the procedures to monitor, review, and update this plan in accordance with San Luis Obispo County as outlined in Chapter 8 of the Base Plan. The City will continue to involve the public in mitigation, as described in Section 8.3 of the Base Plan. The Fire Chief will be responsible for representing the City in the County HMPC, and for coordination with City staff and departments during plan updates. The City realizes it is important to review the plan regularly and update it every five years in accordance with the Disaster Mitigation Act Requirements as well as other State of California requirements.



Atascadero City Council

Staff Report – Administrative Services Department

Fiscal Year 2019-2020 Audit

RECOMMENDATION:

Council review and accept the financial audit for the period ended June 30, 2020.

DISCUSSION:

The audit firm of Moss, Levy, and Hartzheim has performed a full audit of the financial statements and found that the City presented fairly and accurately the City's financial position, and further, that the reporting was in conformity with generally accepted accounting principles.

Fiscal Year 2019-2020 was definitely an unusual and challenging year. Given the circumstances, the City performed relatively well overall. The economic slow-down due to the stay-at-home orders related to the Coronavirus (COVID-19) reduced the City's revenue and increased certain costs. Some one-time and some ongoing revenues were able to offset much of the COVID-19 impact, ultimately enhancing the City's bottom line. As the City moves toward the future, the Council's continued focus on economic development, the re-opening of the economy, careful budgeting of the Sales Tax Measure D-20 Essential Services Tax funds, and ongoing fiscal stewardship by the Council and staff will continue to be vital to the City's financial health.

General Fund Activity, Excluding Measure F-14 Activities

Measure F-14 Sales Tax activity is included in the General Fund for legal and accounting reasons, but is broken out in this discussion for more transparency.

Part of Council's long-term Financial Strategy includes projecting out revenues, expenses, and fund balance for seven years. This is to understand the estimated trends in the future for the benefit of the City's fiscal health and ensure there's no on-going structural deficit or the reserves don't get too low. This Strategy promotes the use of General Fund reserves during lean revenue years in order to continue to fund essential City services at a steady level. The most recent Seven-Year Projection anticipated the use of just over \$600,000 in General Fund reserves for fiscal year 2019-2020. The year concluded with a net change in fund balance of almost \$1.1 million. This is a positive variance from the Projection of almost \$1.7 million. The variance is due to a number of factors, but the largest of these are the increase in Intergovernmental Revenues and the

salary savings due to unfilled vacancies. As discussed in further detail below, most of the increased Intergovernmental Revenue was due to one-time funding through the CARES Act and through Senate Bill 1090 (SB 1090) regarding economic stimulus for the closure of Pacific Gas and Electric's (PG&E) Diablo Canyon Power Plant (DCPP). The decrease costs of employee services was not for the lack of need of those positions; positions often remain vacant for an extended period of time due to the difficulty of finding qualified applicants for the positions. Salary savings have a positive impact on the bottom line, but unfortunately stretch the existing staff beyond their capacities or alternatively, delay projects, programs, or activities.

The City Council's policies support fiscal stewardship and sustainability. Efforts are, and have been, underway to enhance the vibrancy of the City's revenue base and add head-of-household jobs. Atascadero is still a bedroom community and currently has the lowest revenue per capita of all of the cities in San Luis Obispo County, and thus spends less per capita than most other cities. Only through the forward-thinking of Council and the hard-working staff is the City able to accomplish so much on such a modest budget.

Sales Tax Measure D-20 - Essential Services Tax will provided greatly needed General Fund revenue. Discussions are ongoing as to how best to prioritize these funds for the benefit of the community. Opportunities to have such a positive impact on correcting budget shortfalls are few and far between. Finding the best way to utilize the funds will take a lot of collaboration and some compromise, but at the end of the day, the City will have a much more well-rounded budget to provide those services most prioritized by the community.

General Fund Activity, Measure F-14 Activity

Measure F-14 revenue was about \$2.5 million for the fiscal year, which is almost 60% of Bradley-Burns sales revenue. Although the Bradley-Burns sales tax rate is 1% and the Measure F-14 sales tax rate is 0.5%, some items that are purchased by Atascadero residents outside of Atascadero still incur the Measure F-14 sales tax rate.

Measure F-14 expenditures were about \$2.4 million during the fiscal year. Street rehabilitation projects tend to occur during the summer months when the weather is right for paving, but this often causes project expenditures to cross fiscal years. The project budget that is unused in one fiscal year can be carried over to the next fiscal year for use in that same project. Using Critical Point Management, 3.28 centerline miles of road were paved in the 2019 Pavement Rehabilitation Project. The final design and preparation of construction plans were performed for the 2020 Pavement Rehabilitation Project, which will improve 4.24 centerline miles of road. The design and bidding phases were started for the 2021 Pavement Rehabilitation Project, which will improve 3.81 centerline miles of road.

General Fund Activity, Measure F-14 and non-Measure F-14

All General Fund activity (Measure F-14 and non-Measure F-14) combined to increase the General Fund by about \$1.3 million during the year. The General Fund balance at the end of the year, including the Measure F-14 funds, was \$16,256,364.

General Fund activity for fiscal year 2019-2020 is summarized in the following chart:

	Measure F-14	Non-Measure F-14	Total General Fund
Revenues	\$ 2,638,756	\$ 23,416,377	\$ 26,055,133
Expenditures	2,391,189	22,326,980	24,718,169
Net changes in Fund balance	247,567	1,089,397	1,336,964
Beginning Fund Balance	3,991,958	10,927,442	14,919,400
Ending Fund Balance	<u>\$ 4,239,525</u>	<u>\$ 12,016,839</u>	<u>\$ 16,256,364</u>

The following Comparative Income Statement compares revenues and expenditures for the 2018-2019 and 2019-2020 fiscal years. It is difficult to see the long-term trends across these two years as fiscal year 2019-20 was far from typical, as is discussed in more detail below. Nevertheless, it still provides some perspective with a more typical fiscal year. This Statement does not include the Measure F-14 Activity.

GENERAL FUND COMPARATIVE INCOME STATEMENT
Excluding Measure F-14 Activity

	2018/2019 Actuals	2019/2020 Actuals	% Change	\$ Change
REVENUES:				
Property Tax	\$ 9,990,216	\$ 10,341,744	3.5%	\$ 351,528
Sales tax	4,133,073	4,188,715	1.3%	55,642
Transient Occupancy Tax	1,390,972	1,123,619	-19.2%	(267,353)
Cannabis Business Tax	-	11,331	0.0%	11,331
Other Taxes	1,467,838	1,469,298	0.1%	1,460
Intergovernmental	164,734	1,182,334	617.7%	1,017,600
Grants	180,818	275,882	52.6%	95,064
Service Charges				
Mutual Aid	342,543	239,292	-30.1%	(103,251)
Public safety	198,197	212,762	7.3%	14,565
Development	1,282,844	1,246,515	-2.8%	(36,329)
Recreation, zoo, parks & pavilion	971,529	671,382	-30.9%	(300,147)
Interest	141,012	172,410	22.3%	31,398
Adjustment to Market Value-GASB 31	129,983	213,138	64.0%	83,155
Interfund charges	962,825	1,079,688	12.1%	116,863
Other	477,960	297,817	-37.7%	(180,143)
Transfers	548,350	690,450	25.9%	142,100
Total revenues	<u>\$ 22,382,894</u>	<u>\$ 23,416,377</u>	4.6%	\$ 1,033,483
EXPENDITURES:				
Employee services	\$ (14,886,317)	\$ (15,755,553)	5.8%	\$ (869,236)
Operating supplies & services	(5,375,804)	(5,874,437)	9.3%	(498,633)
Special purchases	(1,005,181)	(585,561)	-41.7%	419,620
Capital outlay	(86,124)	(111,429)	29.4%	(25,305)
Total expenses	<u>(21,353,426)</u>	<u>(22,326,980)</u>	4.6%	\$ (973,554)
Net Income	1,029,468	1,089,397		
Fund Balance Beginning of year	9,897,974	10,927,442		
FUND BALANCE END OF YEAR	<u>\$ 10,927,442</u>	<u>\$ 12,016,839</u>		

Revenues

The most significant dollar amount deviations from the prior year on the revenue side are changes in Property Tax Revenue, Transient Occupancy Tax Revenue, Intergovernmental Revenue, and Recreation related service charges.

Property Tax Revenue

Current secured revenues usually make up about 65% of the City's property tax revenues and are what most people think of when discussing property taxes. Assessed values are established as of January 1 of each year. The values for fiscal year 2019-20 were determined as of January 2019, and therefore, were not in any way impacted by COVID-19.

Secured property tax grew at a rate of 2.4% from 2018-2019 fiscal year to the 2019-2020 fiscal year. The increase is due to a combination of the inflationary increases, reclaimed value on the Proposition 8 assessed valuation write-downs during the Great Recession, and increased economic development activity. Assessed valuations are expected to continue a steady growth trend for the next fiscal year, but growth is expected to slow going into fiscal year 2021-2022.

Detailed, comparative Property Tax Revenue information for the most recently completed two fiscal years is found below:

GENERAL FUND PROPERTY TAX REVENUE COMPARISON

	2018/2019 Actuals	2019/2020 Actuals	% Change	\$ Change
Secured Property Tax	\$ 6,302,889	\$ 6,453,948	2.4%	\$ 151,059
Property tax in lieu of VLF	2,894,759	3,026,209	4.5%	131,450
Unsecured property tax	162,672	272,946	67.8%	110,274
Supplemental property tax	187,590	143,079	-23.7%	(44,511)
Redevelopment agency distribution	460,501	465,449	1.1%	4,948
Prior year secured and unsecured	(17,300)	(18,447)	6.6%	(1,147)
Property tax penalties and interest	(895)	(1,440)	60.9%	(545)
Total revenues	\$ 9,990,216	\$ 10,341,744	3.5%	\$ 351,528

Transient Occupancy Tax Revenue

The Transient Occupancy Tax (TOT) Revenue was significantly affected by the travel restrictions and stay-at-home orders related to COVID-19. Revenues were trending up through February 2020, but then began to decline in March 2020. Third quarter revenue (collected January 2020 through March 2020) was down 13% as compared to the prior year, and fourth quarter was down more than 65% comparatively. Overall, TOT ended fiscal year 2019-2020 about 19% less than the prior year, and about 21% less than budgeted.

Intergovernmental Revenues

Intergovernmental revenues were up significantly, about \$1 million when compared to the prior year. In fiscal year 2019-2020, the City received a one-time payment of about \$783,100 for SB1090 Economic Development funds to offset the impact of the impending

closure of PG&E's DCP. The City also received about \$91,000 in SB1090 Essential Services Mitigation funds for the DCP closure. The City will continue to receive about \$45,500 in each of the next seven fiscal years for essential services mitigation. CARES Act funding of about \$123,700 was also received in fiscal year 2019-2020 to offset some of the costs incurred due to the COVID-19 pandemic. CARES Act reimbursement funds of \$247,408 will be recognized in fiscal year 2020-2021.

Recreational Activity Revenue

The City's recreational programs and facilities were closed down due to COVID-19. Youth and adult sports, recreation programs, and events were cancelled. The Colony Park Community Center, the Charles Paddock Zoo, the Pavilion on the Lake, and Park playgrounds and fields were all closed. While a limited number of events were held virtually, the bulk of the budgeted revenue for the last third of the year was not realized due to the shut-downs. Recreational activity revenue was down about 30% overall when compared to the prior year. This does not translate into a similar amount savings in the operational budget, however. The majority of the operational costs are fixed in the departments of Recreation, the Zoo, the Pavilion, the Colony Park Community Center, and Parks. Any savings in discretionary program funding was offset by the increased costs for cleaning supplies and personal protective equipment.

Sales Tax Revenue

Although the year over year change in sales tax revenue is not one of the larger fluctuations, many changes have occurred that impact the various components of this revenue source. Assembly Bill 147 (AB 147) expanded the collection of sales and use taxes from out-of-state sales via the implementation of the landmark U.S. Supreme Court decision in South Dakota v. Wayfair (2018). AB 147 required certain online retailers to collect and remit sales tax related to online sales as of April 1, 2019, and required the same of marketplace facilitators as of October 1, 2019. As a result, cities throughout the state, including Atascadero, have experienced healthy increases in sales tax revenue. This new revenue is distributed by the County through state and local "pools". Revenue that Atascadero received in 2019-20 from the pools was 25% higher than the pool revenue from the prior year due to AB 147. This new revenue largely offset the COVID-19 revenue declines during the year in other industries such as restaurants and hotels (-8%), fuel and service stations (-7%), and general consumer goods (-5%).

Expenditures

Employee Services

Employee Services are the largest portion of General Fund Expenditures, averaging about 72% of General Fund expenses each year. Employee Services actual costs for 2019-2020 were higher than the prior year by about \$869,000 but lower than the June 2019 Seven-Year Projection by \$867,000. Both years had salary savings from unplanned vacancies in various departments in the City. Given the salary disparities between Atascadero and other local agencies, positions are often left vacant for long periods of time as it is often hard to attract qualified applicants. The majority of increase in costs over the prior year is due to increases in health care and retirement costs, and these two components are expected to continue to increase employee costs into the future.

Operating Supplies and Services

When compared to the prior year, 2019-2020 expenditures were higher by about \$499,000. Actual results for 2019-2020 were under the June 2019 Seven-Year Forecast amounts. However, the underlying trend is toward an increase in operating costs to reflect both the increasing prices due to inflation and the unsustainably low operating budgets that have been part of the overall Financial Strategy for many years.

Special Purchases and Capital Outlay

Special Purchases and Capital Outlay generally do not lend themselves to a predictable trend line. These are usually one-time purchases and/or they have a corresponding revenue source. Both categories vary from year to year, based on the City's needs at the time. In most cases, when the expenses come in under budget, this means the budgeted item hasn't been purchased yet but will still need to be purchased in the future. Less frequently, an alternative to purchasing the items has been identified.

General Fund Balance

The General Fund balance (excluding Measure F-14 Activity) at June 30, 2020, was about \$12 million, or 54% of General Fund expenditures for the year. This continues to be in line with Council's long-range financial strategy, maintaining a healthy reserve. The General Fund June 2019 Seven-Year Projection estimates the continued use of General Fund reserves through fiscal year 2023-2024. This was, of course, prior to the voter approval of Sales Tax Measure D-20. At no time are reserves expected to drop below the Council Policy minimum of 20% of general fund expenditures.

Audit Report

The audit report summarizes the City's financial performance for the fiscal year and provides an overview of financial activities. It is a useful big-picture tool to manage long-term fiscal health of the City. The Management Discussion and Analysis reviews the financial highlights, gives an overview of the financial statements, and provides a financial analysis of the City's funds. Following that, summarized information on all of the City's funds can be found. The Notes to the Financial Statements include additional details and explanations of the figures in the Statements, giving the reader a better understanding of the complete fiscal performance of the City. The last section of the report includes detailed information on the balance of each of the funds and their activity.

The report was audited by a local independent audit firm, Moss, Levy, and Hartzheim, and as seen on the Independent Auditor's Report on page 1, was found to be in conformity with generally accepted accounting principles.

FISCAL IMPACT:

None.

ATTACHMENTS:

1. Fiscal Year 2019-2020 Audited City Financial Statements
2. Independent Auditors' Draft Report on Internal Control

CITY OF ATASCADERO

FINANCIAL STATEMENTS

June 30, 2020

FINANCIAL STATEMENTS

June 30, 2020

Heather Moreno, MAYOR

Charles Bourbeau, MAYOR PRO TEMPORE

Roberta Fonzi, COUNCIL MEMBER

Susan Funk, COUNCIL MEMBER

Heather Newsom, COUNCIL MEMBER

Gere W. Sibbach, CITY TREASURER

Rachelle Rickard, CITY MANAGER

Prepared by the Department of Administrative Services

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Moss, Levy & Hartzheim LLP

Certified Public Accountants

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

INDEPENDENT AUDITORS' REPORT

City Council of the City of Atascadero
Atascadero, California

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Atascadero (the City), as of and for the fiscal year ended June 30, 2020, 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.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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, and the aggregate remaining fund information of the City of Atascadero, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 16 to the financial statements, in January 2020, the World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern." Given the uncertainty of the situation, the duration of any financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3 through 12, the budgetary comparison information on pages 73 through 94, the schedule of changes in the total OPEB liability and related ratios on page 95, the schedule of OPEB contributions on page 96, the schedule of proportionate share of net pension liability on page 97, and the schedule of pension contributions on page 98, 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 inquires 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 of Atascadero's basic financial statements. The major debt service fund budgetary schedule, combining and individual nonmajor fund financial statements and schedules, and combining internal service funds financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The major debt service fund budgetary schedule, combining and individual nonmajor fund financial statements and schedules, and combining internal service funds financial statements, are the responsibility of management and were derived from and relate 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 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 major debt service fund budgetary schedule, combining and individual non-major fund financial statements and schedules, and combining internal service funds financial statements, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2020, on our consideration of the City of Atascadero'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 the City's internal control over financial reporting and compliance.

Moss, Remy & Hargheim LLP

Santa Maria, California
November 6, 2020



MANAGEMENT'S DISCUSSION AND ANALYSIS

Fiscal Year Ended June 30, 2020

INTRODUCTION

This discussion and analysis of the City of Atascadero's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2020. For the most complete picture of the City, please read this document in conjunction with the City's basic financial statements and the accompanying notes to the basic financial statements. The City's financial statements are available at City Hall offices.

FINANCIAL HIGHLIGHTS

- City total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of June 30, 2020, by about \$182.5 million. Of this amount, \$135.1 million is net investment in capital assets, \$36.3 million is restricted for various purposes, and \$11.0 million is unrestricted.
- Capital projects expenditures were less than the amount spent in the prior fiscal year by about \$378,000 due to changes in the various street repair projects and other capital projects.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$51.3 million, an increase of about \$1.3 million from the prior fiscal year. Approximately \$38.1 million of the total is not available for more spending because it represents amounts that are already obligated or restricted, including \$16 million in advances receivables from the Successor Agency and \$4.6 million in notes receivable for affordable housing. About \$13.2 million of the ending fund balance is available for future obligations.
- The City's compensated absences due to employees increased by about \$236,500, and the City's total liabilities increased by about \$1.9 million. This increase was primarily due to the City's change in CalPERS Net Pension Liability and the increase in compensated absences, and offset by the reduction in bond debt. For additional information, see Note 8 in the Notes to the Financial Statements.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$13,983,946 or 57% of total general fund expenditures, \$4,239,525 of which is related to the Sales Tax Measure F-14 funding.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented herein include the activities of the City of Atascadero using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

Government-Wide Financial Statements

The Government-Wide Financial Statements present a broad overview of the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the City (including infrastructure) as well as all liabilities (including long-term liabilities). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regard to interfund activity, payables, and receivables.

The *Statement of Net Position* presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the City of Atascadero is improving or declining.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the Government-wide Financial Statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees or are required by grantor agencies to be accounted for in this fashion (*business-type activities*).

The governmental activities include police, fire, parks, recreation, community development, public works, and general government activities. Property and sales taxes, user fees, interest income, franchise fees, and state and federal grants finance these activities. The business-type activities include wastewater and transit.

As required by accounting principles generally accepted in the United States of America, these financial statements present the City (the primary government). The City previously had a component unit (the Community Redevelopment Agency of Atascadero) through January 31, 2012, for which the government was considered to be financially accountable. Effective February 1, 2012, Assembly Bill AB 1x26, as modified by the California Supreme Court, dissolved redevelopment agencies in California. All assets and liabilities were required to be transferred to the corresponding Successor Agency identified in each community. In Atascadero, the City became the Successor Agency and holds these assets and liabilities in Private Purpose Trust. See Note 15 in the Notes to the Financial Statements for further details on the Successor Agency. The City has no component units that require discrete presentation in accordance with GASB Statement No. 14, as amended by GASB Statements No. 39, No. 61, and No. 80.

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Atascadero, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City are divided into three categories of activities – governmental, proprietary, and private purpose trust funds.

OVERVIEW OF THE FINANCIAL STATEMENTS *(continued)*

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 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 Statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains multiple individual governmental funds. Information for the General Fund is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. The General Fund, the In Lieu Low/Moderate Income Housing Fund, the Circulation System Fees Fund, the Fire Aerial Vehicle Impact Fees Fund, and the 2010 Bond Debt Service Fund are considered to be the major governmental funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data, including budgetary information, for each of these nonmajor governmental funds is provided in the combining financial statements under the supplementary information section.

A budget comparison statement has been provided to demonstrate compliance with the budget. Budgetary information for the major governmental funds has been provided under the required supplementary information section.

Proprietary Funds

Proprietary Funds provide the same type of information as the business-type activities in the government-wide financial statements, except that the Proprietary Funds provide greater detail. The City maintains two types of Proprietary Funds: Enterprise Funds and Internal Service Funds. The City's Enterprise Funds are the same as the business-type activities reported in the Government-wide Financial Statements: Transit and Wastewater. The City uses Internal Service Funds to report activities that provide supplies and services for the City's other programs and activities. The City's Internal Services Funds include the Technology Fund, the Building Maintenance and Replacement Fund, and the Vehicle and Equipment Replacement Fund. The Internal Service Funds are combined into one column within the Proprietary Funds statements and are combined with governmental activities in the Government-wide Financial Statements.

Private Purpose Trust Funds

Private Purpose Trust Funds are used to account for monies held on behalf of others in a fiduciary capacity. The City uses private purpose trust funds to account for the Successor Agency of the Former Redevelopment Agency which was dissolved on January 31, 2012, pursuant to state law. All resources of the funds are used to support specified activities.

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.

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 of Atascadero, assets exceeded liabilities by about \$182.5 million at the close of the most recent fiscal year.

	2019-2020 Governmental Activities	2019-2020 Business-Type Activities	2019-2020 Total	2018-2019 Governmental Activities	2018-2019 Business-Type Activities	2018-2019 Total
Current and other assets	\$ 63,666,525	\$ 12,415,323	\$ 76,081,848	\$ 62,059,392	\$ 11,473,796	\$ 73,533,188
Capital assets	135,919,827	13,848,080	149,767,907	134,068,456	14,280,387	148,348,843
Total assets	<u>199,586,352</u>	<u>26,263,403</u>	<u>225,849,755</u>	<u>196,127,848</u>	<u>25,754,183</u>	<u>221,882,031</u>
Deferred outflows	6,565,083	131,094	6,696,177	6,645,399	134,852	6,780,251
Total deferred outflows	<u>6,565,083</u>	<u>131,094</u>	<u>6,696,177</u>	<u>6,645,399</u>	<u>134,852</u>	<u>6,780,251</u>
Current liabilities	3,215,229	442,528	3,657,757	3,659,289	244,589	3,903,878
Noncurrent liabilities	44,413,485	816,979	45,230,464	42,571,962	741,061	43,313,023
Total liabilities	<u>47,628,714</u>	<u>1,259,507</u>	<u>48,888,221</u>	<u>46,231,251</u>	<u>985,650</u>	<u>47,216,901</u>
Deferred inflows	1,107,967	51,990	1,159,957	850,094	42,366	892,460
Total deferred inflows	<u>1,107,967</u>	<u>51,990</u>	<u>1,159,957</u>	<u>850,094</u>	<u>42,366</u>	<u>892,460</u>
Net position:						
Net investment in capital assets	121,289,827	13,848,080	135,137,907	119,188,456	14,280,387	133,468,843
Restricted	36,339,277	-	36,339,277	35,629,372	-	35,629,372
Unrestricted	(214,350)	11,234,920	11,020,570	874,074	10,580,632	11,454,706
Total net position	<u>\$ 157,414,754</u>	<u>\$ 25,083,000</u>	<u>\$ 182,497,754</u>	<u>\$ 155,691,902</u>	<u>\$ 24,861,019</u>	<u>\$ 180,552,921</u>

The largest portion of the City's net position (74%) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional 20% of the City's net position represents resources subject to external restrictions on how they may be used. The remaining 6% (\$11,020,570) is considered unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors. There was a decrease of \$434,136 in unrestricted net position from fiscal year 2018-2019 to 2019-2020.

GOVERNMENT-WIDE FINANCIAL ANALYSIS *(continued)*

Consistent with the prior fiscal year, as of the end of the current fiscal year, the City is able to report positive balances in both categories of net position, for both the government as a whole, as well as for its separate governmental and business-type activities.

During the current fiscal year, the City's net position increased by about \$1.9 million. Information about changes in net position is summarized below:

SUMMARY OF CHANGES IN NET POSITION For the Fiscal Years Ended June 30, 2020 and 2019

	2019-2020 Governmental Activities	2019-2020 Business-Type Activities	2019-2020 Total	2018-2019 Governmental Activities	2018-2019 Business-Type Activities	2018-2019 Total
Revenues:						
Program Revenues						
Charges for services	\$ 2,564,773	\$ 2,566,845	\$ 5,131,618	\$ 3,075,393	\$ 2,226,752	\$ 5,302,145
Operating grants and contributions	2,638,542	403,919	3,042,461	1,337,936	368,306	1,706,242
Capital grants and contributions	3,292,142	-	3,292,142	3,028,538	55,125	3,083,663
General Revenues:						
Secured and unsecured property taxes	11,241,453	-	11,241,453	10,848,123	-	10,848,123
Sales and use taxes	6,671,958	-	6,671,958	6,484,085	-	6,484,085
Other taxes	2,873,271	-	2,873,271	3,182,851	-	3,182,851
Motor Vehicle in Lieu	24,064	-	24,064	14,951	-	14,951
Investment Income	1,535,194	498,668	2,033,862	1,196,907	386,488	1,583,395
Interest from Successor Agency	745,753	-	745,753	761,626	-	761,626
Total Revenues	<u>31,587,150</u>	<u>3,469,432</u>	<u>35,056,582</u>	<u>29,930,410</u>	<u>3,036,671</u>	<u>32,967,081</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS *(continued)*

SUMMARY OF CHANGES IN NET POSITION For the Fiscal Years Ended June 30, 2020 and 2019

	2019-2020 Governmental Activities	2019-2020 Business-Type Activities	2019-2020 Total	2018-2019 Governmental Activities	2018-2019 Business-Type Activities	2018-2019 Total
Program Expenses						
General Government	\$ 4,268,231	\$ -	\$ 4,268,231	\$ 3,102,473	\$ -	\$ 3,102,473
Public Safety	14,595,102	-	14,595,102	13,722,966	-	13,722,966
Community Development	2,584,305	-	2,584,305	2,399,260	-	2,399,260
Community, Recreation & Zoo Services	2,725,838	-	2,725,838	2,684,855	-	2,684,855
Parks & Open Space	1,385,965	-	1,385,965	1,055,022	-	1,055,022
Public Works	3,588,467	-	3,588,467	3,615,971	-	3,615,971
Sewer	-	2,681,730	2,681,730	-	2,455,493	2,455,493
Transit	-	565,721	565,721	-	517,465	517,465
Interest on long-term debt	716,390	-	716,390	725,413	-	725,413
Total Expenses	29,864,298	3,247,451	33,111,749	27,305,960	2,972,958	30,278,918
Change in net position	1,722,852	221,981	1,944,833	2,624,450	63,713	2,688,163
Net position- beginning	155,691,902	24,861,019	180,552,921	153,067,452	24,797,306	177,864,758
Net position- ending	\$ 157,414,754	\$ 25,083,000	\$ 182,497,754	\$ 155,691,902	\$ 24,861,019	\$ 180,552,921

Governmental activities during the year increased the City's net position by \$1,722,852. Business-type activities increased the City's net position by \$221,981.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City of Atascadero uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City'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's financing requirements.

As of June 30, 2020, the City's governmental funds reported combined ending fund balances of \$51,301,537. Approximately 3% (\$1,490,042) of this total amount cannot be spent because it is in a non-spendable form and/or a non-cash form such as prepaid items, long-term notes receivable, and long-term advances receivable. The City's governmental funds Unassigned Fund Balance is \$13,242,364. The General Fund portion of this, \$13,983,946, is available for any purpose. The remaining Unassigned Fund Balance is the amount of the Fire Aerial Vehicle Impact Fees Fund where expenditures were made prior to receipt of restricted revenues. The Restricted Fund Balance of \$36,338,547 includes amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation. The Assigned fund balance, \$230,584, is the amount the City intends to use for road projects.

General Fund – The General Fund is the chief operating fund of the City. At June 30, 2020, the total fund balance was \$16,256,364 and the spendable unassigned fund balance was 86% of the total. As a measure of the General Fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The total General Fund balance represents 66% of fund expenditures. The General Fund balance increased \$1,336,964 during the fiscal year.

In Lieu Low/Moderate Income Housing Fund – This fund accounts for fees that are paid by developers in lieu of building inclusionary (affordable) housing. These fees are expended on programs that provide and/or promote affordable housing within the City. At June 30, 2020, the fund balance was \$5,739,866.

Circulation System Fees Fund – This fund accounts for fees that are paid by developers to fund the creation of more lane miles or more efficient lane miles with which to accommodate the additional trips created by new development. These fees are expended for the construction of new/increased/improved roadway and bridge facilities. The fund balance at June 30, 2020, was \$2,715,750, up \$519,716 from the prior year.

Fire Aerial Vehicle Impact Fees Fund – This fund accounts for impact fees imposed on commercial and multi-family residential developments for the purpose of contributing toward the purchase of the Aerial Fire Truck (Ladder Truck). The City purchased this truck in fiscal year 2007-2008 using future revenues, and therefore, the fund had a negative balance of (\$741,582) at June 30, 2020. As projects continue to develop over time, Impact Fee revenues should move this negative balance toward zero.

2010 Bond Debt Service Fund – The 2010 Bond Debt Service Fund accounts for all of the advances receivable from the Successor Agency and the debt service payments for the Lease Revenue Bonds that were issued on September 1, 2010. At June 30, 2020, the total fund balance was \$16,113,939, which reflects \$14.6 million in advances receivable from the Successor Agency. See Notes 8 and 15 to the financial statements for additional information on the Successor Agency and the bond issue.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS *(continued)*

Other Governmental Funds – These are nonmajor funds of the City and are presented in the basic financial statements in the aggregate and in detail in the supplementary section of this report. At June 30, 2020, these funds had an aggregate fund balance of \$11,217,200. Of this total, \$730 is non-spendable and \$230,584 is assigned for specific uses. The Restricted Fund Balance is \$10,985,886. More information about these nonmajor funds can be found in the combining and individual fund financial statements and schedules.

Proprietary Funds

The City's two enterprise funds provide the same type of information found in the Government-wide Financial Statements, but in more detail. Highlights of the annual activity for these funds have already been presented in the discussion of the business-type activities.

Debt Administration

Debt, considered a liability of governmental activities, increased in FY 2019-2020 by \$1,841,523, primarily due to the changes in the Net Pension Liability as required to be reported by GASB 68, an increase in compensated absences, and offset by the reduction in bonds payable. The Net Pension Liability for Governmental Activities at the end of the year was \$27,652,620 and \$784,689 for Business-type Activities. Compensated absences increased by \$236,489 during the year.

Cash Management

To obtain flexibility in cash management, the City employs a pooled cash system. Under the pooled cash concept, the City invests the cash of all funds with maturities planned to coincide with cash needs. Idle cash is invested in certain eligible securities as constrained by law and further limited by the City's Investment Policy. The goals of the City's Investment Policy are safety, liquidity, and yield.

Capital Assets

The capital assets of the City are those assets that are used in the performance of the City's functions, including infrastructure assets. At June 30, 2020, net capital assets of the governmental activities totaled \$135,919,827 and the net capital assets of the business-type activities totaled \$13,848,080. Depreciation on capital assets is recognized in the Government-wide Financial Statements. The City has elected to depreciate its infrastructure assets. In order to depreciate the infrastructure assets, an estimated useful life for each type of asset was determined using engineering standards, industry standards, as well as discussions with City staff regarding the City's maintenance program for each asset type. This allowed the estimated useful life of each asset type to be tailored to include the unique attributes of the City of Atascadero.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (continued)

The following table presents summary information on the City's capital assets:

	2019-2020 Governmental Activities	2019-2020 Business-Type Activities	2019-2020 Total	2018-2019 Governmental Activities	2018-2019 Business-Type Activities	2018-2019 Total
Non-Depreciable:						
Land	\$ 41,586,578	\$ 547,738	\$ 42,134,316	\$ 41,575,251	\$ 547,738	\$ 42,122,989
Construction in progress	8,213,095	368,097	8,581,192	3,802,663	73,331	3,875,994
Depreciable:						
Vehicles and equipment	12,620,842	1,319,645	13,940,487	12,120,988	1,261,408	13,382,396
Structures and improvements	54,291,867	29,405,855	83,697,722	54,194,924	29,353,996	83,548,920
Infrastructure	69,668,498	-	69,668,498	70,075,067	-	70,075,067
Accumulated Depreciation	(50,461,053)	(17,793,255)	(68,254,308)	(47,700,437)	(16,956,086)	(64,656,523)
Net capital assets	<u>\$ 135,919,827</u>	<u>\$ 13,848,080</u>	<u>\$ 149,767,907</u>	<u>\$ 134,068,456</u>	<u>\$ 14,280,387</u>	<u>\$ 148,348,843</u>

General Fund Budgetary Highlights

A detailed budgetary comparison schedule for the fiscal year ended June 30, 2020, is presented in the required supplementary information to the basic financial statements. The final budget amounts (which are the focus of this discussion) are different from those presented in the 2019-2021 budget document. This is due to changes that occurred between the time that the budget was prepared and fiscal year-end final budget approvals.

The following summarizes the original and final budget compared with actual results for 2019-2020. The Coronavirus negatively affected revenue during the fiscal year.

General Fund	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$ 24,426,170	\$ 24,910,650	\$ 25,364,683	\$ 454,033
Expenditures	27,335,220	28,309,660	24,496,743	3,812,917
Other Sources (Uses)	499,810	440,070	469,024	28,954
Fund Balance, beginning	14,919,400	14,919,400	14,919,400	-
Fund Balance, ending	<u>\$ 12,510,160</u>	<u>\$ 11,960,460</u>	<u>\$ 16,256,364</u>	<u>\$ 4,295,904</u>

FINANCIAL ANALYSIS OF THE CITY'S FUNDS *(continued)*

Both revenues and expenditure budgets were increased during the year, primarily reflecting adjustments for Public Works activities, Impact Fee Study costs, and a flooring project at the Pavilion on the Lake. In addition, Council approved \$549,700 in expenditures during the fiscal year, primarily in pavement rehabilitation for Sales Tax Measure F-14 projects. Although the final budget reduced the fund balance of the General Fund when compared to the original budget, the actual activity during the year increased the fund balance by \$4.3 million over the final budget.

Economic Factors and Next Fiscal Year's Budget

The City's revenues are sensitive to the local and national economic environments. After years of downturn, the economy was on a positive trajectory when the Coronavirus hit and negatively impacted the economy. Around 45% of the City's General Fund revenue comes from property tax revenues, which tend to be more stable in times of economic flux than other sources such as sales tax revenue or Transient Occupancy Tax revenue. The City is still recovering from the Coronavirus and is ever-focused on economic development as needs continue to exceed the availability of resources. The voters recently passed Sales Tax Measure D-20, allowing additional revenue for the General Fund.

Economic factors and key issues and trends that affect the budget include:

Sales Tax Measure D-20 This is a general purpose one-cent transaction tax that is effective April 1, 2021, and will be used primarily for essential City services. Annual new revenue is estimated at about \$4.5 million.

Sales Tax Measure F-14 This is a general purpose half-cent transaction tax that became effective April 1, 2015, and will be used primarily for repairing and maintaining neighborhood roads and other roadways.

CalPERS Retirement Cost Increases In December 2016, the CalPERS Board of Directors elected to change the discount rate from 7.5% to 7.0%, to be phased in over a three year time frame. The discount rate is the assumed rate of return on investments, and decreasing this rate assumes that CalPERS will earn less interest income, and consequently, employers like the City will see significant increases in the costs required to fund the Retirement Plan.

State Impacts and Other Governmental Regulation Impacts from the State such as water restrictions, climate action plans, changes to State building and construction codes, new environmental regulations, heavy reporting requirements and minimum wage increases continue to burden the City's budget.

Animal Control The City contracts with the County of San Luis Obispo for animal control services. Operating costs have been on the rise each year, and the County will be building a new facility for which Atascadero will need to contribute. The County and the cities continue negotiations to find the most affordable and effective solution.

The 2020-2021 budget is lean, smart, and will make the best of the City's limited resources. In preparing the budget, the objective was to provide an effective plan to maintain the Council goals and the City's core services. The Council's top priorities are:

- Leverage Place-Making in the commercial areas for long-term economic development
- Ensure comprehensive safety readiness and risk mitigation
- Foster financial sustainability

To accomplish all of these goals, the 2020-2021 budget includes the planned use of \$450,500 in reserves, in accordance with the Council's financial strategy.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT TEAM

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Atascadero, Administrative Services Department, 6500 Palma Avenue, Atascadero, CA 93422.

BASIC FINANCIAL STATEMENTS

CITY OF ATASCADERO
STATEMENT OF NET POSITION
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 37,562,916	\$ 12,227,914	\$ 49,790,830
Restricted cash and investments:			
Cash with fiscal agents	1,406,050	-	1,406,050
Certificates of deposit	85,473	-	85,473
Receivables:			
Federal distributions due	530,013	295,227	825,240
Due from State of California	1,412,632	-	1,412,632
Due from County of San Luis Obispo	1,145,168	55,772	1,200,940
Accrued interest	99,926	30,885	130,811
Accrued interest receivable- 2010 bonds	176,835	-	176,835
Other receivables	383,213	43,228	426,441
Internal balances	241,968	(241,968)	-
Deposits, prepaid items and inventory	59,726	4,265	63,991
Notes receivable	4,557,430	-	4,557,430
Advance receivable- Successor Agency	16,005,175	-	16,005,175
Capital assets:			
Non-depreciable:			
Land	41,586,578	547,738	42,134,316
Construction in progress	8,213,095	368,097	8,581,192
Depreciable:			
Vehicles and equipment	12,620,842	1,319,645	13,940,487
Structures and improvements	54,291,867	29,405,855	83,697,722
Infrastructure	69,668,498	-	69,668,498
Accumulated depreciation	(50,461,053)	(17,793,255)	(68,254,308)
Total assets	199,586,352	26,263,403	225,849,755
DEFERRED OUTFLOWS			
Deferred outflows related to pensions	6,565,083	131,094	6,696,177
Total deferred outflows	6,565,083	131,094	6,696,177

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO
STATEMENT OF NET POSITION (continued)
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 789,347	\$ 243,498	\$ 1,032,845
Accrued salaries and benefits	643,157	24,097	667,254
Accrued interest payable	176,835	-	176,835
Other payables	73,354	24,529	97,883
Deposits payable	71,739	-	71,739
Unearned revenue	1,460,797	150,404	1,611,201
Noncurrent liabilities:			
Due within one year	262,982	-	262,982
Due in more than one year	44,150,503	816,979	44,967,482
Total liabilities	47,628,714	1,259,507	48,888,221
DEFERRED INFLOWS			
Deferred inflows related to pensions	1,107,967	51,990	1,159,957
Total deferred inflows	1,107,967	51,990	1,159,957
NET POSITION			
Net investment in capital assets	121,289,827	13,848,080	135,137,907
Restricted for:			
Restricted for parks and recreation	2,934,513	-	2,934,513
Restricted for streets, roads, and drainage	8,189,477	-	8,189,477
Restricted for public safety	1,808,719	-	1,808,719
Restricted for economic development	769,657	-	769,657
Restricted for redevelopment and housing	5,739,866	-	5,739,866
Restricted for debt service	16,113,939	-	16,113,939
Unrestricted	568,756	11,234,920	11,803,676
Total net position	\$ 157,414,754	\$ 25,083,000	\$ 182,497,754

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Net Governmental Activities	Net Business-Type Activities	
Governmental activities:							
General government	\$ 4,268,231	\$ 79,611	\$ 18,959	\$ -	\$ (4,169,661)	\$ -	\$ (4,169,661)
Public safety	14,595,102	501,641	756,358	340,301	(12,996,802)	-	(12,996,802)
Community development	2,584,305	1,078,627	1,018,168	124,680	(362,830)	-	(362,830)
Community, recreation & zoo services	2,725,838	661,159	43,598	61,319	(1,959,762)	-	(1,959,762)
Parks & open space	1,385,965	32,387	11,650	256,370	(1,085,558)	-	(1,085,558)
Public works	3,588,467	211,348	789,809	2,509,472	(77,838)	-	(77,838)
Interest on long-term debt	716,390	-	-	-	(716,390)	-	(716,390)
Total governmental activities	<u>29,864,298</u>	<u>2,564,773</u>	<u>2,638,542</u>	<u>3,292,142</u>	<u>(21,368,841)</u>	<u>-</u>	<u>(21,368,841)</u>
Business-type activities:							
Sewer	2,681,730	2,538,002	-	-	-	(143,728)	(143,728)
Transit	565,721	28,843	403,919	-	-	(132,959)	(132,959)
Total business-type activities	<u>3,247,451</u>	<u>2,566,845</u>	<u>403,919</u>	<u>-</u>	<u>-</u>	<u>(276,687)</u>	<u>(276,687)</u>
Total government	<u>\$ 33,111,749</u>	<u>\$ 5,131,618</u>	<u>\$ 3,042,461</u>	<u>\$ 3,292,142</u>	<u>(21,368,841)</u>	<u>(276,687)</u>	<u>(21,645,528)</u>
General revenues							
Taxes:							
Secured and unsecured property taxes					11,241,453	-	11,241,453
Sales tax and payments in lieu of sales tax					6,671,958	-	6,671,958
Transient lodging tax					1,123,619	-	1,123,619
Franchise taxes					1,146,994	-	1,146,994
Business license tax					173,066	-	173,066
Property transfer tax					149,238	-	149,238
Other taxes					280,354	-	280,354
Motor vehicle in lieu					24,064	-	24,064
Gain on sale of affordable housing					6,606	-	6,606
Investment income					1,528,588	498,668	2,027,256
Interest from Successor Agency					745,753	-	745,753
Total general revenues					<u>23,091,693</u>	<u>498,668</u>	<u>23,590,361</u>
Change in net position					1,722,852	221,981	1,944,833
Net position at beginning of fiscal year					<u>155,691,902</u>	<u>24,861,019</u>	<u>180,552,921</u>
Net position at end of fiscal year					<u>\$ 157,414,754</u>	<u>\$ 25,083,000</u>	<u>\$ 182,497,754</u>

CITY OF ATASCADERO
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	General Fund	In Lieu Low / Moderate Income Housing Fund	Circulation System Fees Fund	Fire Aerial Vehicle Impact Fees Fund	2010 Bond Debt Service Fund	Other NonMajor Governmental Funds	Totals
ASSETS							
Cash and investments	\$ 13,663,565	\$ 1,179,495	\$ 3,836,017	\$ -	\$ 77,684	\$ 9,890,838	\$ 28,647,599
Restricted cash and investments:							
Cash and investments with fiscal agent	-	-	-	-	1,406,050	-	1,406,050
Certificates of deposit	85,473	-	-	-	-	-	85,473
Receivables:							
Federal distributions due	437,567	-	-	-	-	92,446	530,013
Due from State of California	1,330,491	-	-	-	-	82,141	1,412,632
Due from County of San Luis Obispo	271,182	-	19,807	-	-	854,179	1,145,168
Accrued interest	36,174	2,941	10,074	-	205	27,254	76,648
Other receivables	348,058	-	-	-	-	35,155	383,213
Due from other funds	273,141	-	-	-	-	741,582	1,014,723
Deposits, prepaid items, and inventory	28,664	-	-	-	-	730	29,394
Notes receivable	-	4,557,430	-	-	-	-	4,557,430
Advances receivable- Successor Agency	1,375,175	-	-	-	14,630,000	-	16,005,175
Total assets	<u>\$ 17,849,490</u>	<u>\$ 5,739,866</u>	<u>\$ 3,865,898</u>	<u>\$ -</u>	<u>\$ 16,113,939</u>	<u>\$ 11,724,325</u>	<u>\$ 55,293,518</u>

CITY OF ATASCADERO
GOVERNMENTAL FUNDS
BALANCE SHEET (continued)
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	General Fund	In Lieu Low / Moderate Income Housing Fund	Circulation System Fees Fund	Fire Aerial Vehicle Impact Fees Fund	2010 Bond Debt Service Fund	Other NonMajor Governmental Funds	Totals
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 439,791	\$ -	\$ 25,119	\$ -	\$ -	\$ 282,112	\$ 747,022
Accrued salaries and benefits	604,858	-	-	-	-	14,744	619,602
Due to other funds	-	-	-	741,582	-	31,173	772,755
Unearned revenue	155,972	-	1,125,029	-	-	179,096	1,460,097
Deposits	71,739	-	-	-	-	-	71,739
Other payables	73,354	-	-	-	-	-	73,354
Total liabilities	<u>1,345,714</u>	<u>-</u>	<u>1,150,148</u>	<u>741,582</u>	<u>-</u>	<u>507,125</u>	<u>3,744,569</u>
DEFERRED INFLOWS							
Deferred inflows related to CARES Act	247,412	-	-	-	-	-	247,412
Total deferred inflows	<u>247,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,412</u>
Fund Balances:							
Nonspendable	1,489,312	-	-	-	-	730	1,490,042
Restricted	783,106	5,739,866	2,715,750	-	16,113,939	10,985,886	36,338,547
Assigned for road projects	-	-	-	-	-	230,584	230,584
Unassigned	13,983,946	-	-	(741,582)	-	-	13,242,364
Total fund balances	<u>16,256,364</u>	<u>5,739,866</u>	<u>2,715,750</u>	<u>(741,582)</u>	<u>16,113,939</u>	<u>11,217,200</u>	<u>51,301,537</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 17,849,490</u>	<u>\$ 5,739,866</u>	<u>\$ 3,865,898</u>	<u>\$ -</u>	<u>\$ 16,113,939</u>	<u>\$ 11,724,325</u>	<u>\$ 55,293,518</u>

CITY OF ATASCADERO
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

Total fund balances - governmental funds		\$	51,301,537
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.			
Capital assets at historical cost	\$	122,426,199	
Accumulated depreciation		<u>(32,071,281)</u>	
Net			90,354,918
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred.			
			(176,835)
In governmental funds, the receivable from the Successor Agency related to interest on the 2010 long-term debt is not recognized until the period in which it is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred.			
			176,835
Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:			
Bonds payable		14,630,000	
Workers' Compensation estimated claims liability in excess of deposits		139,672	
Compensated absences payable		1,654,178	
CalPERS pension liability		26,683,877	
Other Post Employment Benefits		<u>215,480</u>	
			(43,323,207)
The deferred outflows below are not current assets or financial resources; and the deferred inflows are not due and payable in the current period and therefore are not reported in the Governmental Funds.			
Deferred outflows			6,403,135
Deferred inflows			(1,045,000)
In governmental funds, premiums are recognized when the bonds are issued. In the government-wide statement of activities, these are recorded as a liability and amortized over the life of the bond.			
			(60,440)

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO

RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET

TO THE STATEMENT OF NET POSITION (continued)

June 30, 2020

Internal service funds are used by management to charge the costs of various City activities to individual governmental and enterprise funds. The unrestricted net position of the internal service funds are included in the Governmental Activities in the Statement of Net Position.	\$ 53,536,399
Certain revenues in governmental receivables are unavailable because they cannot be used to meet current financial obligations. In the Statement of Net Position, revenues are recognized when earned.	<u>247,412</u>
Total net position, governmental activities	<u><u>\$ 157,414,754</u></u>

CITY OF ATASCADERO
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	General Fund	In Lieu Low / Moderate Income Housing Fund	Circulation System Fees Fund	Fire Aerial Vehicle Impact Fees Fund	2010 Bond Debt Service Fund	Other NonMajor Governmental Funds	Totals
Revenues:							
Secured and unsecured property taxes	\$ 10,341,744	\$ -	\$ -	\$ -	\$ -	\$ 1,124,318	\$ 11,466,062
Taxes based on sales and use	6,671,958	-	-	-	-	-	6,671,958
Franchise tax	1,146,994	-	-	-	-	-	1,146,994
Other taxes	1,457,254	-	-	-	-	-	1,457,254
Licenses and permits	614,507	124,680	528,230	44,131	-	570,013	1,881,561
Intergovernmental revenues:							
Motor vehicle in lieu	24,064	-	-	-	-	-	24,064
Grants	275,882	-	-	-	-	429,408	705,290
Other governmental revenues	1,158,270	-	19,806	-	-	2,401,250	3,579,326
Charges for services:							
Public safety	452,054	-	-	-	-	-	452,054
Development	632,008	-	-	-	-	-	632,008
Recreation, parks, pavilion, and zoo	671,382	-	-	-	-	-	671,382
Other services	59,118	-	-	-	-	-	59,118
Fines and forfeitures	90,707	-	-	-	-	133	90,840
Use of money and property	541,061	53,484	157,192	-	747,910	423,186	1,922,833
Other revenues	1,227,680	-	-	-	-	57,454	1,285,134
Total revenues	25,364,683	178,164	705,228	44,131	747,910	5,005,762	32,045,878

CITY OF ATASCADERO
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (continued)
For the Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	General Fund	In Lieu Low / Moderate Income Housing Fund	Circulation System Fees Fund	Fire Aerial Vehicle Impact Fees Fund	2010 Bond Debt Service Fund	Other NonMajor Governmental Funds	Totals
Expenditures:							
Current:							
General government	\$ 3,192,411	\$ -	\$ -	\$ -	\$ -	\$ 10,236	\$ 3,202,647
Public safety	12,671,195	-	-	-	-	81,524	12,752,719
Community development	2,015,838	44,910	-	-	1,975	254,062	2,316,785
Community, recreation and zoo services	2,174,300	-	-	-	-	10,741	2,185,041
Parks and open space	711,227	-	-	-	-	30,915	742,142
Public works	1,229,154	-	-	-	-	1,193,927	2,423,081
Capital outlay	2,502,618	-	185,512	-	-	3,445,799	6,133,929
Debt service:							
Principal	-	-	-	-	250,000	-	250,000
Interest	-	-	-	-	721,537	-	721,537
Total expenditures	24,496,743	44,910	185,512	-	973,512	5,027,204	30,727,881
Excess of revenues over (under) expenditures	867,940	133,254	519,716	44,131	(225,602)	(21,442)	1,317,997
Other Financing Sources (Uses):							
Transfers in	690,450	-	-	-	-	221,426	911,876
Transfers out	(221,426)	-	-	-	-	(690,450)	(911,876)
Total other financing sources and uses	469,024	-	-	-	-	(469,024)	-
Net change in fund balances	1,336,964	133,254	519,716	44,131	(225,602)	(490,466)	1,317,997
Fund balances - June 30, 2019	14,919,400	5,606,612	2,196,034	(785,713)	16,339,541	11,707,666	49,983,540
Fund balances - June 30, 2020	\$ 16,256,364	\$ 5,739,866	\$ 2,715,750	\$ (741,582)	\$ 16,113,939	\$ 11,217,200	\$ 51,301,537

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020

Total net change in fund balance - governmental funds	\$ 1,317,997
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$6,133,929 is greater than depreciation expense \$(1,683,327) in the period.	4,450,602
The sale or deletion of capital assets is not recorded in the governmental financial statements. In the statement of activities, however, the gain or loss from the sale or deletion is recorded as an appropriate program expense.	(1,035,489)
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	250,000
In governmental funds, the issuance premiums associated with long-term debt are reported as revenue in the fiscal year debt is issued. In the government-wide statements, the issuance premiums are recorded as liabilities and are amortized over the life of the related debt.	2,990
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	(2,157)
In governmental funds, reimbursement from the Successor Agency related to interest on the 2010 long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is earned.	2,157
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, leave amounts earned exceeded the amounts used by:	(235,778)
In governmental funds, pension costs are recognized when employer contributions are made. In the Statement of Activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(2,081,362)
In the statement of activities, changes to some claims and judgment liabilities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(7,370)

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES (continued)

For the Fiscal Year Ended June 30, 2020

In the statement of activities, the long-term liability for Other Post Employment Benefits is recognized. The increase in the long-term liability does not require the use of current financial resources and is not reported in governmental funds.	\$ (9,162)
Internal service funds are used by management to charge the costs of various City activities to individual governmental and enterprise funds. The change in the unrestricted net position of the internal service funds is included in the Governmental Activities in the Statement of Activities. This amount is the net of the change in net position (\$204,891) less the contributions of cash and capital assets from other governmental funds (\$972,097).	(1,176,988)
Certain revenues in governmental funds are unavailable because they cannot be used to meet current financial obligations. In the Statement of Activities, revenues are recognized when earned.	<u>247,412</u>
Changes in net position - governmental activities	<u><u>\$ 1,722,852</u></u>

CITY OF ATASCADERO
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Enterprise Funds			Internal Service Funds
	Wastewater Fund	Transit Fund	Totals	Funds
ASSETS				
Current Assets:				
Cash and investments	\$ 12,227,914	\$ -	\$ 12,227,914	\$ 8,915,317
Receivables:				
Federal distributions due	-	295,227	295,227	-
Due from County of San Luis Obispo	55,727	45	55,772	-
Accrued interest	31,844	(959)	30,885	23,278
Other receivables	41,701	1,527	43,228	-
Prepaid expenses	1,890	2,375	4,265	30,332
Total current assets	12,359,076	298,215	12,657,291	8,968,927
Capital Assets:				
Non-depreciable:				
Land	547,738	-	547,738	-
Construction in progress	368,097	-	368,097	910,215
Depreciable:				
Vehicles and equipment	841,749	477,896	1,319,645	12,530,126
Structures and improvements	27,933,419	1,472,436	29,405,855	50,514,340
Accumulated depreciation	(16,933,985)	(859,270)	(17,793,255)	(18,389,772)
Net capital assets	12,757,018	1,091,062	13,848,080	45,564,909
Total assets	25,116,094	1,389,277	26,505,371	54,533,836
DEFERRED OUTFLOWS				
Deferred outflows related to pensions	122,921	8,173	131,094	161,948
Total deferred outflows	122,921	8,173	131,094	161,948

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO
PROPRIETARY FUNDS
STATEMENT OF NET POSITION (continued)
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Enterprise Funds			Internal Service Funds
	Wastewater Fund	Transit Fund	Totals	Funds
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 235,320	\$ 8,178	\$ 243,498	\$ 42,325
Accrued salaries and benefits	22,822	1,275	24,097	23,555
Unearned revenue	-	150,404	150,404	700
Due to other funds	-	241,968	241,968	-
Other payables	22,603	1,926	24,529	-
Noncurrent Liabilities:				
Noncurrent liabilities	764,297	52,682	816,979	1,029,838
Total liabilities	1,045,042	456,433	1,501,475	1,096,418
DEFERRED INFLOWS				
Deferred inflows related to pensions	48,849	3,141	51,990	62,967
Total deferred inflows	48,849	3,141	51,990	62,967
NET POSITION				
Net investment in capital assets	12,757,018	1,091,062	13,848,080	45,564,909
Unrestricted	11,388,106	(153,186)	11,234,920	7,971,490
Total net position	\$ 24,145,124	\$ 937,876	\$ 25,083,000	\$ 53,536,399

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO**PROPRIETARY FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
 DATE: 01/26/21
 ATTACHMENT: 1

	Enterprise Funds			Internal Service Funds
	Wastewater Fund	Transit Fund	Totals	
Operating Revenues:				
Service fees	\$ 2,350,154	\$ 28,843	\$ 2,378,997	\$ 1,783,890
Installation, extension, and connection fees	187,848	-	187,848	-
Total operating revenues	2,538,002	28,843	2,566,845	1,783,890
Operating Expenses:				
Salaries and benefits	744,081	50,093	794,174	885,308
Office expense	4,000	313	4,313	468
Advertising	-	1,275	1,275	-
Computer maintenance and replacement	30,672	21,075	51,747	3,310
Insurance	29,750	6,150	35,900	55,372
Occupancy and rental costs	11,005	2,200	13,205	41,960
Utilities	291,976	-	291,976	86,216
Communications	9,387	1,446	10,833	65,196
Operating supplies	86,053	305	86,358	39,395
Vehicle and equipment operating costs	87,330	41,656	128,986	11,707
Contract services	127,405	145,440	272,845	150,990
Professional development	5,499	-	5,499	10,227
Recruitment	-	568	568	578
Franchise fees	45,881	-	45,881	-
Administrative charges	344,910	158,950	503,860	71,710
Special projects:				
Manhole rehabilitation projects	104,965	-	104,965	-
Wastewater fee study	32,207	-	32,207	-
Sewer System Management Plan Audit	6,971	-	6,971	-
Sewer System Management Plan	14,565	-	14,565	-
Proposition 218 majority protest-rate increase	386	-	386	-
Monitors	-	-	-	9,087
Wireless networks	-	-	-	1,332
Backup power system- PSPS	3,768	-	3,768	912

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO

PROPRIETARY FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (continued)

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
 DATE: 01/26/21
 ATTACHMENT: 1

	Enterprise Funds			Internal Service Funds
	Wastewater Fund	Transit Fund	Totals	
Operating Expenses (continued):				
Special projects (continued):				
Room renovations	\$ -	\$ -	\$ -	\$ 2,673
Repair HVAC units	-	-	-	7,805
Depreciation	700,919	136,250	837,169	1,892,975
Total operating expenses	2,681,730	565,721	3,247,451	3,337,221
Operating income (loss)	(143,728)	(536,878)	(680,606)	(1,553,331)
Non-Operating Revenues (Expenses):				
Transportation Development Act Funds - Operations	-	114,302	114,302	-
Section 5307 Revenues - Operations	-	114,302	114,302	-
CARES Act funding - Operations	-	172,024	172,024	-
Interest income	506,976	(8,308)	498,668	375,705
Insurance reimbursement	-	1,791	1,791	-
Bus advertising sales	-	1,500	1,500	-
Gain / (loss) on sale of capital assets	-	-	-	638
Total non-operating revenues	506,976	395,611	902,587	376,343
Change in net position prior to capital contributions	363,248	(141,267)	221,981	(1,176,988)
Capital Contributions:				
Cash contributions from other funds	-	-	-	13,521
Capital contributions from other funds	-	-	-	958,576
Total capital contributions	-	-	-	972,097
Change in net position	363,248	(141,267)	221,981	(204,891)
Total net position, June 30, 2019	23,781,876	1,079,143	24,861,019	53,741,290
Total net position, June 30, 2020	\$ 24,145,124	\$ 937,876	\$ 25,083,000	\$ 53,536,399

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO
PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2020

	Enterprise Funds			Internal Service Funds
	Wastewater Fund	Transit Fund	Totals	Funds
Cash Flows From Operating Activities:				
Receipts from customers	\$ 2,505,459	\$ 29,798	\$ 2,535,257	\$ -
Internal activity - payments from other funds	-	-	-	1,783,890
Payments to suppliers of goods and services	(1,165,108)	(391,090)	(1,556,198)	(569,955)
Payments for employee services	(653,022)	(43,992)	(697,014)	(778,328)
Net cash provided (used) by operating activities	687,329	(405,284)	282,045	435,607
Cash Flows From Non-Capital Financing Activities:				
Receipts from intergovernmental agencies	-	425,499	425,499	-
Receipts from insurance reimbursement	-	1,791	1,791	-
Receipts from bus advertising sales	-	1,500	1,500	-
Loans / repayments to other funds	-	(141,654)	(141,654)	-
Net cash provided by non-capital related financing activities	-	287,136	287,136	-
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	(404,862)	-	(404,862)	(342,754)
Cash contributions for capital purchases	-	-	-	13,521
Capital grant proceeds	-	126,503	126,503	-
Proceeds from sale of capital assets	-	-	-	638
Net cash provided (used) by capital and related financing activities	(404,862)	126,503	(278,359)	(328,595)

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO
PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS (continued)
For the Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Enterprise Funds			Internal Service Funds
	Wastewater Fund	Transit Fund	Totals	Funds
Cash Flows From Investing Activities:				
Interest income	\$ 504,486	\$ (8,355)	\$ 496,131	\$ 372,732
Net cash provided (used) by investing activities	504,486	(8,355)	496,131	372,732
Net increase in cash and cash equivalents	786,953	-	786,953	479,744
Cash and cash equivalents - June 30, 2019	11,440,961	-	11,440,961	8,435,573
Cash and cash equivalents - June 30, 2020	<u>\$ 12,227,914</u>	<u>\$ -</u>	<u>\$ 12,227,914</u>	<u>\$ 8,915,317</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (143,728)	\$ (536,878)	\$ (680,606)	\$ (1,553,331)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	700,919	136,250	837,169	1,892,975
Change in assets, deferred outflows, liabilities, and deferred inflows:				
Receivables, net	(32,543)	955	(31,588)	121
Prepaid expenses	-	(2,375)	(2,375)	(1,807)
Accounts payable	71,622	(9,337)	62,285	(9,431)
Accrued salaries and benefits	7,523	337	7,860	7,949
Unearned revenue	-	-	-	100
Deferred outflows	3,508	250	3,758	4,350
Deferred inflows	8,987	637	9,624	11,140
Net pension liability	68,702	4,877	73,579	85,169
Compensated absences	2,339	-	2,339	(1,628)
Net cash provided (used) by operating activities	<u>\$ 687,329</u>	<u>\$ (405,284)</u>	<u>\$ 282,045</u>	<u>\$ 435,607</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO
PRIVATE PURPOSE TRUST FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Successor Agency to the Community Redevelopment Agency of Atascadero	Housing Successor Agency to the Community Redevelopment Agency of Atascadero	Totals
<u>Successor Agency to the Atascadero Community Redevelopment Agency</u>			
ASSETS			
Cash and investments	\$ 2,023,107	\$ -	\$ 2,023,107
Restricted cash and investments:			
Cash with fiscal agent	873,365	-	873,365
Receivables:			
Accrued interest	3,841	-	3,841
Other receivables	350	-	350
Notes receivable	-	200,000	200,000
Due from Successor Agency	-	1,335,322	1,335,322
Total assets	<u>2,900,663</u>	<u>1,535,322</u>	<u>4,435,985</u>
LIABILITIES			
Accounts payable	2,670	-	2,670
Unearned revenue	815,010	-	815,010
Interest payable	320,313	-	320,313
Due to Successor Agency Housing Fund	1,335,322	-	1,335,322
Loans payable to City of Atascadero	1,375,175	-	1,375,175
Premium on bonds payable	24,059	-	24,059
2004 Bonds Payable	8,850,000	-	8,850,000
2010 Bond Reimbursement Agreement Payable to City of Atascadero	14,630,000	-	14,630,000
Total liabilities	<u>27,352,549</u>	<u>-</u>	<u>27,352,549</u>
NET POSITION			
Held in trust for taxing agencies	<u>\$ (24,451,886)</u>	<u>\$ 1,535,322</u>	<u>\$ (22,916,564)</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF ATASCADERO

PRIVATE PURPOSE TRUST FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Fiscal Year Ended June 30, 2020

	Successor Agency to the Community Redevelopment Agency of Atascadero	Housing Successor Agency to the Community Redevelopment Agency of Atascadero	Totals
Additions			
Contributions:			
RPTTF Distributions	\$ 1,673,711	\$ -	\$ 1,673,711
Investment earnings:			
Interest	84,993	-	84,993
Total additions	1,758,704	-	1,758,704
Deductions			
Payment on outstanding services contracts	5,140	-	5,140
Administrative costs	31,680	-	31,680
2004 Bond Interest Expense	434,147	-	434,147
2010 Bond Reimbursement Interest Expense	721,355	-	721,355
Total deductions	1,192,322	-	1,192,322
Change in net position	566,382	-	566,382
Net position - June 30, 2019	(25,018,268)	1,535,322	(23,482,946)
Net position - June 30, 2020	\$ (24,451,886)	\$ 1,535,322	\$ (22,916,564)

The notes to the basic financial statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying basic financial statements present the financial activity of the City, which is the primary government. The reporting entity is the City of Atascadero. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, GASB Statement No. 61, and GASB Statement No. 80.

B. Basis of Presentation

The City's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard-setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

The accompanying financial statements are presented on the basis set forth in Governmental Accounting Standards Board Statements No. 34, *Basic Financial Statements—Management's Discussion and Analysis—for State and Local Governments*; No. 36, *Recipient Reporting for Certain Non-Exchange Revenues, an Amendment of GASB Statement No. 33*; No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Government – Omnibus*; and No. 38, *Certain Financial Statement Note Disclosures*.

These statements require that the financial statements described below be presented.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and private purpose trust funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Major Funds

GASB Statement No. 34 defines major funds and requires that the City's major governmental funds are identified and presented separately in the fund financial statements. All other funds, called nonmajor funds, are combined and reported in a single column, regardless of their fund-type.

Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reported the following major governmental funds in the accompanying financial statements:

General Fund

This fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the City.

In Lieu Low/Moderate Income Housing Fund

This fund accounts for fees that are paid by developers in lieu of building inclusionary (affordable) housing. These fees are expended on programs that provide and/or promote affordable housing within the City.

Circulation System Fees Fund

This fund accounts for fees that are paid by developers to fund the creation of more lane miles or more efficient lane miles with which to accommodate the additional trips created by new development. These fees are expended for the construction of new/increased/improved roadway and bridge facilities.

Fire Aerial Vehicle Impact Fees Fund

This fund accounts for impact fees imposed on commercial and multi-family residential developments for the purpose of contributing toward the purchase of the Aerial Fire Truck (Ladder Truck). The City purchased this truck in fiscal year 2007-2008 using future revenues.

2010 Bond Debt Service Fund

This fund accounts for the debt service payments for the Lease Revenue Bonds that were issued on September 1, 2010.

The City reported the following major proprietary funds:

Wastewater Fund

This fund accounts for the activities associated with the City's sewer plant operation and maintenance.

Transit Fund

This fund accounts for the activities associated with the operation and maintenance of transportation services, such as and including the Dial-a-Ride Transit System.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Internal Service Funds

The Internal Service Funds are used to account for services rendered on a cost-reimbursement basis within the City. The City maintains three internal service funds: the Technology Fund, the Vehicle and Equipment Replacement Fund, and the Building Maintenance and Replacement Fund. The Internal Service Funds are presented in total on the Proprietary Funds financial statements. They are included in the governmental activities in the government-wide financial statements since they represent internal governmental activities.

E. Private Purpose Trust Funds

Private Purpose Trust Funds are used to account for monies held on behalf of others in a fiduciary capacity. The City uses private purpose trust funds to account for the Successor Agency of the Former Redevelopment Agency which was dissolved on January 31, 2012, pursuant to state law. All resources of the funds are used to support specified activities.

F. Basis of Accounting

The government-wide, proprietary fund financial statements, and the private purpose trust fund financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent that they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues from nonoperating revenues. Operating revenues generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Wastewater Fund and the Transit Fund are charges to customers for services. The Wastewater Fund also recognizes as operating revenue the installation, extension and connections fees intended to recover the cost of connecting new customers to the system. All revenues not meeting these definitions are reported as non-operating revenues, including non-exchange transactions such as local transportation funds and federal Section 5307 revenues.

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Basis of Accounting (continued)

Other revenues susceptible to accrual include other taxes, intergovernmental revenues, interest, and charges for services.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net assets may be available to finance program expenditures/expenses. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

G. Compensated Absences

In compliance with Governmental Accounting Standards Board Statement No. 16, the City has established a liability for accrued vacation, other leave and certain sick leave in relevant funds. For governmental funds, the current liability appears in the respective funds. All vacation, sick, and other leave 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. If vacation and certain other leave are not used by the employee during the term of employment, compensation is payable to the employee at the time of retirement or termination. Such compensation is calculated at the employee's prevailing rate at the time of retirement or termination. 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.

H. 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 or new construction 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 Date(s)	January 1	January 1
Levy Date(s)	July 1	July 1
Due Date(s)	November 1 (50%) February 1 (50%)	August 1
Delinquency Date(s)	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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Capital Assets Additions and Retirements

Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed. The City's policy is to capitalize all capital assets with costs exceeding a minimum of \$2,500, and with useful lives exceeding one year. In the Technology Fund, the City uses a lower cost threshold to capitalize assets due to the nature of the assets.

With the implementation of GASB Statement No. 34, the City has recorded all its public domain (infrastructure) capital assets, which include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.

The City's collection of zoo animals is not capitalized. The collection of animals is held for public education purposes, is well cared for, and there is a City commitment to continue the collection.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each fiscal year represents that fiscal year's pro rata share of the cost of capital assets. GASB Statement No. 34 requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. Depreciation is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each fiscal year until the asset is fully depreciated. The City has assigned the useful lives listed below to capital assets.

Structures and Improvements	3-100 years
Equipment	3-25 years
Infrastructure	15-100 years

J. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

K. Cash and Cash Equivalents

For purposes of the statement of cash flows, the City considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Proprietary Funds' "deposits" in the Citywide cash management pool are, in substance, demand deposits and are, therefore, considered cash equivalents for purposes of the statement of cash flows.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Performance Bonds

The City receives performance bonds from developers to ensure compliance and completion of projects that affect the City's infrastructure. These commitments may be in the form of cash, certificates of deposit in the City's name, letters of credit, or surety bonds. Upon receipt, these deposits are recorded both as an asset and a liability. For purposes of simplifying the balance sheet, the performance bonds asset account in the amount of \$10,693,005 was netted against the liability account of \$10,758,218 in fiscal year 2020. The net balance in the performance bond deposits liability account at June 30, 2020, was \$65,213 and is included with other amounts in the "Deposits" liability reported in the basic financial statements.

M. Short-Term Debt

The City has no short-term debt.

N. Long-Term Contracts

The City uses the percentage-of-completion method of accounting for long-term contracts, recognizing the pro rata portion of the contract in the accounting period covered by the contract.

O. Fund Balance

Categories of Fund Balance

In accordance with Government Accounting Standards Board Statement No. 54, the City classifies fund balances as follows:

Non-spendable- includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints

Restricted- includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation

Committed- includes amounts that can only be used for specific purposes pursuant to constraints imposed by the City Council

Assigned- includes fund balance amounts that are constrained for specific purposes by the City through formal action of the City Council and does not lapse at fiscal year end

Unassigned- includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds

Non-Spendable Fund Balance

The non-spendable fund balance of \$1,490,042 is comprised of amounts reported in non-spendable form and/or not in cash form such as prepaid items, long-term notes receivable, and long-term advances receivable.

Restricted Fund Balance

The restricted fund balance of \$36,338,547 is comprised of \$783,106 for economic development to offset the impact of the impending closure of Pacific Gas and Electric's Diablo Canyon Power Plant, \$5,739,866 for affordable housing, \$16,113,939 restricted for debt service, and \$13,701,636 restricted for other Capital Project Funds and Special Revenue Funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Fund Balance (continued)

Assigned Fund Balance

The assigned for road projects fund balance of \$230,584 is held in the Capital Projects Fund for road rehabilitation projects. These funds remain from the City Council's action to move funds annually in fiscal years 2001/2002 through 2007/2008 for these projects, and associated interest earnings.

Use of Fund Balance Order

The City budgets and expends funds for each project or expense based on specific identified funding sources that are available now and in the future. This means that, at times, the City may use unrestricted funds first for a particular project, leaving the eligible restricted funds available for a specific future project; however, it is the City's general policy to use restricted amounts first when both restricted and unrestricted amounts are available. Similarly, the City would typically first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Minimum Fund Balance Policy

The City adopted a formal fund balance policy stating that as part of the biennial budget process, fund balance shall be evaluated to determine the prudent level of reserves based on eleven key measurements. The policy further states that except in the case of natural or fiscal emergencies, the City's general fund balance shall not fall below 20% of General Fund expenditures. The General Fund reserve met this criteria for fiscal year 2019-2020.

Major Special Revenue and Capital Projects Funds

The purpose for each major fund may be found in Note 1(C); however, each major special revenue and capital projects fund and its revenue source is listed below:

Major Special Revenue and Debt Service Funds

In Lieu Low/Moderate Income Housing Fund
Circulation System Fees Fund
Fire Aerial Vehicle Impact Fees Fund
2010 Bond Debt Service Fund

Revenue Source

New Developments
Development Impact Fees
Development Impact Fees
Successor Agency Tax Increment

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Fund Balance (continued)

Detailed Schedule of Fund Balances

A detailed schedule of fund balances is provided below:

Disclosure of Fund Balances Reported on Balance Sheet
June 30, 2020

	General Fund	In Lieu Low/Moderate Income Housing Fund	Circulation System Fees Fund	Fire Aerial Vehicle Impact Fees Fund	2010 Bond Debt Service Fund	Other NonMajor Governmental Funds	Totals
FUND BALANCES:							
Nonspendable							
Deposits, prepaid items, and inventory	\$ 114,137	\$ -	\$ -	\$ -	\$ -	\$ 730	\$ 114,867
Advances Receivable	1,375,175	-	-	-	-	-	1,375,175
Restricted							
Public Safety	-	-	-	-	-	1,808,719	1,808,719
Streets, Roads, and Drainage	-	-	2,715,750	-	-	5,472,997	8,188,747
Parks, Open Space, and Recreation	-	-	-	-	-	2,934,513	2,934,513
Community Development and Blight Elimination	783,106	-	-	-	-	769,657	1,552,763
Affordable Housing	-	5,739,866	-	-	-	-	5,739,866
Debt Service	-	-	-	-	16,113,939	-	16,113,939
Assigned							
Roads Projects	-	-	-	-	-	230,584	230,584
Unassigned	13,983,946	-	-	(741,582)	-	-	13,242,364
Total Fund Balances	<u>\$ 16,256,364</u>	<u>\$ 5,739,866</u>	<u>\$ 2,715,750</u>	<u>\$ (741,582)</u>	<u>\$ 16,113,939</u>	<u>\$ 11,217,200</u>	<u>\$ 51,301,537</u>

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. New GASB Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 90	"Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 92	"Omnibus 2020"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provision of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 97	"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32"	The provisions of this statement are effective for fiscal years beginning December 15, 2019.

Q. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the City recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The City has one item which qualifies for reporting in this category; refer to Note 9 for a detailed listing of the deferred outflows of resources the City has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the City that is applicable to a future reporting period. The City has one item which qualifies for reporting in this category; refer to Note 9 for a detailed list of the deferred inflows of revenues the City recognized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

R. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the City of Atascadero's California Employees' Retirement System (CalPERS) Plan (Plan) 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 benefit terms. Investments are reported at fair value.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Biennial budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. After adoption of the final budget, transfers of appropriations within a general fund department, or within other funds, can be made by the City Manager or her appointee. Budget modifications between funds, and increases or decreases to a fund's overall budget, must be approved by the City Council. Numerous properly authorized amendments were made during the fiscal year.

Budgetary control is enhanced by integrating the budget into the general ledger accounts. Encumbrance accounting is employed (e.g., purchase orders) to avoid expenditures over budget. Encumbrances outstanding at fiscal year-end are automatically re-budgeted in the following fiscal year.

B. Deficit Fund Balance

A deficit fund balance in the following fund exists due to large purchases incurred prior to the receipt of the long-term reimbursing revenues:

	Deficit Fund Balance
Major Governmental Fund	
Fire Aerial Vehicle Impact Fees Fund	\$ (741,582)

C. Excess of Expenditures over Appropriations

There were no funds with expenditures exceeding projections during the fiscal year.

NOTE 3 – CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent possible, pursuant to the Investment Policy and Guidelines approved by the City Council, as well as State Government Code. The earnings from these investments are allocated monthly to each fund, based on an average of monthly opening and closing balances of cash and investments. Investments are stated at fair value.

Cash and investments at June 30, 2020, consisted of the following:

Pooled Cash and Investments:

Cash in bank and on hand	\$ 529,159
Investments	33,923,883
Broker Money Market Account	62,105
Local Agency Investment Fund (LAIF)	17,384,263

Total Pooled Cash and Investments	51,899,410
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Funds with Fiscal Agents:

United States Treasury Money Fund	2,279,415
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Total Funds with Fiscal Agents	2,279,415
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Total Cash and Investments	\$ 54,178,825
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Cash and investments are reflected in the accompanying financial statements as follows:

	Governmental Activities	Business- Type Activities	Private-Purpose Trust Funds	Total
Cash and investments	\$ 37,562,916	\$ 12,227,914	\$ 2,023,107	\$ 51,813,937
Cash and investments held by fiscal agents	1,406,050	-	873,365	2,279,415
Restricted certificates of deposit	85,473	-	-	85,473
Total Cash and Investments	\$ 39,054,439	\$ 12,227,914	\$ 2,896,472	\$ 54,178,825

NOTE 3 – CASH AND INVESTMENTS (continued)

A. Deposits with Financial Institutions

For custodial credit risk associated with deposits, the City follows the California Government Code, which requires California financial institutions to secure the City's deposits by pledging government securities as collateral. The fair value of the pledged securities must equal 110% of the City's deposits. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes equal to 150% of the City's deposits.

At fiscal year end, the City's bank account balance was \$826,877. The first \$250,000 was insured by federal depository insurance, and the remainder was 110% collateralized. Certificates of Deposit totaling \$14,117,796 are fully insured.

B. State Investment Pool

The fair value of the City's position in the State LAIF pool is the same as the value of the pool shares. The State LAIF pool credit quality is unrated.

LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. Separate financial statements for LAIF can be obtained by writing Local Agency Investment Fund, Post Office Box 942809, Sacramento, CA 94209-0001.

C. Authorized Investments

The City's Investment Policy lists the following as authorized investments:

- Local Agency Investment Fund (LAIF)
- U.S. Government Obligations
- Supranational Securities
- Bankers' Acceptances
- Commercial Paper
- Certificates of Deposit and Passbook Savings Accounts
- Money Market Funds

D. Marking Investments to Fair Value (GASB Statement No. 31)

In fiscal year 1997/98, the City adopted Governmental Accounting Standards Board Statement No. 31, which requires that the City's investments be carried at fair value instead of cost. Under GASB Statement No. 31, the City must adjust the carrying value of its investments to reflect their fair value at each fiscal year end, and it must include the effects of these adjustments in income for that fiscal year.

GASB Statement No. 31 applies to all City investments, even if held to maturity and redeemed at full face value. Since the City's policy is to hold all investments to maturity, the fair value adjustments required by GASB Statement No. 31 result in accounting gains or losses (called "recognized" gains or losses) which do not reflect actual sales of the investments (called "realized" gains or losses). Thus, recognized gains or losses on an investment purchased at par will now reflect changes in its value at each succeeding fiscal year end, but these recognized gains or losses will net to zero if the investment is held to maturity. By following the requirements of GASB Statement No. 31, the City is reporting the amount of resources which would actually have been available if it had been required to liquidate all of its investments at any fiscal year end.

NOTE 3 – CASH AND INVESTMENTS (continued)

E. Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurements and Application*, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include the following:

1. Quoted prices for similar assets or liabilities in active markets.
2. Quoted prices for identical or similar assets or liabilities in markets that are not active.
3. Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
4. Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

Level 3 inputs are unobservable inputs for the asset or liability.

Fair value of assets measured on a recurring basis at June 30, 2020, are as follows:

June 30, 2020	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Uncategorized (Level 3)
U. S. Government Obligations	\$ 16,018,289	\$ -	\$ 16,018,289	\$ -
Supranational Securities	3,702,325	-	3,702,325	-
Certificates of Deposit	14,203,269	-	14,203,269	-
Broker Money Market Account	62,105	-	62,105	-
United States Treasury Money Fund	2,279,415	-	2,279,415	-
	36,265,403	\$ -	\$ 36,265,403	\$ -
Investments measured at amortized cost				
Local Agency Investment Fund (LAIF)	17,384,263			
Total investments	<u>\$ 53,649,666</u>			

Fair values for investments are determined by using a matrix pricing technique. Matrix pricing is used to value securities based on the security's relationship to benchmark quoted prices. Uncategorized investments do not fall under the fair value hierarchy as there is no active market for the investments.

NOTE 3 – CASH AND INVESTMENTS (continued)

F. Investments

Investments for the City are summarized below:

Investments	Fair Value	Percent of Portfolio
U.S. Government Obligations	\$ 16,018,289	31%
Supranational Securities	3,702,325	7%
Certificates of Deposit	14,203,269	28%
Broker Money Market	62,105	0%
Local Agency Investment Fund (LAIF)	17,384,263	34%
Total Investments Managed by City	<u>\$ 51,370,251</u>	<u>100%</u>

Investments Held by Fiscal Agents

United States Treasury Money Fund	\$ 2,279,415	100%
Total Investments Held by Fiscal Agents	<u>\$ 2,279,415</u>	<u>100%</u>

Investments	Fair Value	On Demand	Within One Month	One Month to One Year	One to Five Years
U.S. Government Obligations	\$ 16,018,289	\$ -	\$ 555,549	\$ 4,271,368	\$ 11,191,372
Supranational Securities	3,702,325	-	-	-	3,702,325
Certificates of Deposit	14,203,269	-	-	2,425,752	11,777,517
Broker Money Market	62,105	-	62,105	-	-
Local Agency Investment Fund (LAIF)	17,384,263	17,384,263	-	-	-
Investments Held by Fiscal Agents	2,279,415	2,279,415 **	-	-	-
Total Investments Managed by City	<u>\$ 53,649,666</u>	<u>\$ 19,663,678</u>	<u>\$ 617,654</u>	<u>\$ 6,697,120</u>	<u>\$ 26,671,214</u>
Percentage of Portfolio	100%	37%	1%	12%	50%

* \$85,473 in certificates of deposit with a local bank, serving as collateral for the Local Road Improvement Loan Program, approved by Council on June 14, 2005.

** Held by fiscal agents for the 2010 Lease Revenue Bonds and the 2004 Tax Allocation Bonds

NOTE 3 – CASH AND INVESTMENTS (continued)

F. Investments (continued)

Interest Rate Risk. This is the risk that the market value of securities in the portfolio will fall, due to changes in general interest rates. In accordance with its Investment Policy, the City mitigates interest rate risk by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pool.

Credit Risk. This is the risk of loss due to the failure of the security issuer or backer. The City mitigates credit risk by:

- Limiting investments to the safest types of securities.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

State law limits investments in commercial paper and corporate bonds to the top two ratings issued by Nationally Recognized Statistical Rating Organizations (NRSROs). It is the City's policy to limit its investments in these investment types to the top rating issued by NRSROs. The City does not hold any commercial paper or corporate bonds. U. S. Government Obligations held by the City are rated AAA, the top rating issued by NRSROs. The City's investment in the State LAIF pool is unrated, as are the investments in Certificates of Deposit.

	Fair Value	Rating as of June 30, 2020	
		AAA	Not Rated
Investments			
U. S. Government Obligations	\$ 16,018,289	\$ 16,018,289	\$ -
Supranational Securities	3,702,325	3,702,325	-
Certificates of Deposit	14,203,269	-	14,203,269
Broker Money Market	62,105	-	62,105
Local Agency Investment Fund (LAIF)	17,384,263	-	17,384,263
Investments Held by Fiscal Agents	2,279,415	-	2,279,415
Total Investments Managed by City	<u>\$ 53,649,666</u>	<u>\$ 19,720,614</u>	<u>\$ 33,929,052</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investments in government securities are held in trust by Union Bank and are exposed to custodial credit risk because these investments are uninsured and collateralized with securities held by the Union Bank's trust department or agency, but not in the City's name. The amounts held under this custodial arrangement are not limited by the City's Investment Policy.

NOTE 3 – CASH AND INVESTMENTS (continued)

F. Investments (continued)

Concentration Credit Risk. The City's Investment Policy provides guidelines (by type of investment vehicle that limits either the dollar amount, the percent of the portfolio or the maturity term) for diversifying the investment portfolio so that potential losses on individual securities will be minimized. The City's Investment Policy outlines the following criteria related to portfolio diversification:

- No more than forty percent (40%) of the City's portfolio shall be invested in U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value.
- Up to forty percent (40%) of the City's portfolio may be invested in bankers' acceptances that are defined as bills of exchange or time drafts, drawn on and accepted by a commercial bank, which are eligible for purchase by the Federal Reserve System, although no more than thirty percent (30%) of the portfolio may be invested in bankers' acceptances with any one commercial bank. Additionally, the maturity periods cannot exceed 180 days.
- A maximum of twenty-five percent (25%) of the City's portfolio may be invested in highest tier (e.g., A-1, P-1, F-1 or D-1 or higher) commercial paper as rated by Moody's or Standard and Poor's rating service. Issuing corporations must be organized and operating in the United States, have \$500 million total assets, and have at least an "A" rating (by Moody's or Standard and Poor's) on debt other than commercial paper. The maturity period cannot exceed 270 days. Purchases of eligible commercial paper may not exceed 10% of the outstanding paper of an issuing corporation.
- A maximum of thirty percent (30%) of the City's portfolio may be deposited in certificates of deposit or passbook savings accounts. The minimum requirements for certificate of deposit investments shall be:
 - Investments and accrued interest shall never exceed the FDIC insurance limit in any one institution.
 - Qualified institutions must have a minimum equity ratio of 6% and a minimum capitalization of \$10,000,000.
- Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec 80a-1 et seq.) shall not exceed twenty percent (20%) of the agency's surplus money that may be invested pursuant to the City's Investment Policy.
- Up to thirty percent (30%) of the City's portfolio may be invested in United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this paragraph shall be rated in a rating category of "AA" or its equivalent or better by a nationally recognized statistical rating organization. No more than 10% of the City's portfolio shall be invested in obligations of any one bank.

G. Funds with Fiscal Agents

The City had \$1,406,050 in cash and investments as of June 30, 2020, held by fiscal agents pledged for the payment or security of the 2010 Lease Revenue Bonds. There was an additional \$873,365 held by fiscal agents for the 2004 Redevelopment Agency Tax Allocation Bonds in the Successor Agency to the Community Redevelopment Agency of Atascadero Private Purpose Trust Fund. The California Government Code provides that these monies, in the absence of specific statutory provisions governing the issuance of bonds, certificates, or leases, may be invested in accordance with the ordinance, resolutions, or indentures specifying the types of investments its fiscal agents may make.

NOTE 4 – ADVANCES RECEIVABLE – SUCCESSOR AGENCY

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Successor Agency General Fund	\$ 1,375,175
2010 Bond Debt Service Fund	Successor Agency General Fund	14,630,000
Total		<u>\$ 16,005,175</u>

Advances receivable of \$1,375,175 consists of three separate loans made by the City General Fund to the former Redevelopment Agency. These funds are now liabilities of the Successor Agency. AB 1484 sets forth the criteria for repayment of these loans. See Note 15C – Successor Agency Trust for Assets of Former Redevelopment Agency, Loans Payable, for additional information.

Advances receivable of \$14,630,000 consists of a reimbursement agreement with the City for bond debt service. In September of 2010, the City issued bonds on behalf of the former Redevelopment Agency and entered into a reimbursement agreement at that time whereby the City advanced the former Agency the proceeds of the bond and the former Agency was required to make annual payments to the City in the amount of the debt service on the bonds. With the dissolution of redevelopment, this is now a debt of the Successor Agency and the Successor Agency will continue to make the required payments. See Note 15D – Successor Agency Trust for Assets of Former Redevelopment Agency, Bond Reimbursement Agreement Payable, for additional information. This arrangement meets the criteria of ABX1 26, Section 34171(d)(G)(2):

- Written agreement entered into:
 - At the time of issuance, but no later than December 31, 2010, of indebtedness obligations
 - Solely for the purpose of securing or repaying those indebtedness obligations
- Section 34171(e) defines “indebtedness obligation”: bonds, notes, certificates of participation, or other evidence of indebtedness, issued or delivered by the redevelopment agency, or by a joint exercise of powers authority created by the redevelopment agency, to third-party investors or bondholders to finance or refinance redevelopment projects undertaken by the redevelopment agency in compliance with the Community Redevelopment Law.

NOTE 5 – NOTES RECEIVABLE

Notes Receivable in the amount of \$4,557,430 is outstanding in the In Lieu Low/Moderate Income Housing Fund. Developments meeting certain criteria must either pay an In Lieu fee into the fund or provide “affordably” priced homes for sale to income qualified buyers. These homes are sold by developers at prices below fair market value and the City records notes receivable against the titles in the amounts equal to the difference between the reduced sales prices and the fair market values. The loans are either paid back on a pro-rata share of equity at the time the homes sell, or are forgiven after a period of 30 years of ownership by the same homeowner. The Notes Receivable amount includes loans for 22 homes in the Very Low Income category and 10 homes in the Low/Moderate Income category.

NOTE 6 – CAPITAL ASSETS

A. Capital Assets Additions and Retirements

Capital assets activity in the Governmental Activities for the fiscal year ended June 30, 2020, was as follows:

	Balance June 30, 2019	Additions	Deletions	Transfers Between Assets	Balance June 30, 2020
Governmental Activities					
Non-Depreciable Capital Assets					
Land	\$ 41,575,251	\$ 11,327	\$ -	\$ -	\$ 41,586,578
Construction in progress	3,802,663	5,892,886	-	(1,482,454)	8,213,095
Total non-depreciable capital assets	45,377,914	5,904,213	-	(1,482,454)	49,799,673
Depreciable Capital Assets					
Vehicles and equipment	12,120,988	513,907	(14,053)	-	12,620,842
Structures and improvements	54,194,924	45,042	-	51,901	54,291,867
Infrastructure	70,075,067	-	(1,837,122)	1,430,553	69,668,498
Total depreciable capital assets	136,390,979	558,949	(1,851,175)	1,482,454	136,581,207
Less Accumulated Depreciation	(47,700,437)	(3,576,302)	815,686	-	(50,461,053)
Net depreciable capital assets	88,690,542	(3,017,353)	(1,035,489)	1,482,454	86,120,154
Net governmental capital assets	<u>\$ 134,068,456</u>	<u>\$ 2,886,860</u>	<u>\$ (1,035,489)</u>	<u>\$ -</u>	<u>\$ 135,919,827</u>

NOTE 6 – CAPITAL ASSETS (continued)

A. Capital Assets Additions and Retirements (continued)

Capital assets activity in the Business-Type Activities for the fiscal year ended June 30, 2020, was as follows:

	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers Between Assets</u>	<u>Balance June 30, 2020</u>
Business-Type Activities					
Non-Depreciable Capital Assets					
Land	\$ 547,738	\$ -	\$ -	\$ -	\$ 547,738
Construction in progress	73,331	304,551	-	(9,785)	368,097
Total non-depreciable capital assets	621,069	304,551	-	(9,785)	915,835
Depreciable Capital Assets					
Vehicles and equipment	1,261,408	58,237	-	-	1,319,645
Structures and improvements	29,353,996	42,074	-	9,785	29,405,855
Total depreciable capital assets	30,615,404	100,311	-	9,785	30,725,500
Less Accumulated Depreciation	(16,956,086)	(837,169)	-	-	(17,793,255)
Net depreciable capital assets	13,659,318	(736,858)	-	9,785	12,932,245
Net business-type capital assets	<u>\$ 14,280,387</u>	<u>\$ (432,307)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,848,080</u>

NOTE 6 – CAPITAL ASSETS (continued)

B. Depreciation Allocations

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

Governmental Activities:

General government	\$ 350,124
Public safety	627,223
Community development	239,312
Community, recreation & zoo services	360,343
Parks & open space	265,261
Public works	<u>1,734,039</u>

Total Depreciation Expense- Governmental Activities	<u>\$ 3,576,302</u>
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Business-Type Activities:

Sewer	\$ 700,919
Transit	<u>136,250</u>

Total Depreciation Expense- Business-Type Activities	<u>\$ 837,169</u>
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NOTE 7 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Interfund Receivables and Payables

Due to/due from other funds consist of short-term interfund loans made for the purposes of cash flows. They are expected to be repaid by the borrowing fund within one year. The composition of due to/due from balances at June 30, 2020, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 31,173
General Fund	Transit Fund	241,968
Nonmajor Governmental Funds	Fire Aerial Vehicle Impact Fees Fund	741,582
Total		<u>\$ 1,014,723</u>

B. Interfund Transfers

Interfund transfers were made as follows:

Interfund Transfers
June 30, 2020

<u>Actual Amount</u>	<u>Description</u>
\$ 690,450	Transfer from the Community Facilities District Fund to the General Fund for fire, police and park services
218,176	Transfer from the General Fund to the Gas Tax Fund for the cost of Streets Department operations
1,850	Transfer from the General Fund to the Las Lomas Landscape & Lighting Fund for open space maintenance
1,400	Transfer from the General Fund to the De Anza Landscape & Lighting Fund for open space maintenance
<u>\$ 911,876</u>	

NOTE 8 – LONG-TERM LIABILITIES

A. Compensated Absences

City employees accumulate earned but unused vacation and certain other leave pay benefits which can be converted to cash at termination of employment. In the statement of activities, the expenditure is allocated to each function based on usage. The vested benefits payable in accordance with various collective bargaining agreements at June 30, 2020, total \$1,715,273 for governmental activities and \$32,290 for business-type activities.

B. 2010 Lease Revenue Bonds

On September 1, 2010, the City of Atascadero issued \$16,010,000 in Lease Revenue Bonds for the former Community Redevelopment Agency of Atascadero. The bonds were issued by the City in order to achieve an overall lower interest rate on the bonds. The bond proceeds were transferred to the former Redevelopment Agency for use on the Historic City Hall Project and other redevelopment blight elimination projects. These bonds mature between fiscal years 2015 and 2041, at interest rates ranging from 3.0% to 5.0%. The Successor Agency makes payments, from tax increment revenues, to the City in amounts equal to the annual debt service payments on the bonds. The bonds will then be repaid by the City using these revenues.

The following is a summary of principal and interest payments to be made in future fiscal years:

Fiscal Year Ending June 30,	2010 Lease Revenue Bonds	
	Principal	Interest
2021	\$ 260,000	\$ 712,288
2022	270,000	702,012
2023	275,000	689,737
2024	295,000	676,963
2025	305,000	664,581
2026-2030	1,740,000	3,095,425
2031-2035	2,220,000	2,604,500
2036-2040	7,525,000	1,411,875
2041	1,740,000	43,500
	<u>\$ 14,630,000</u>	<u>\$ 10,600,881</u>

NOTE 8 – LONG-TERM LIABILITIES (continued)

C. Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2020, was as follows:

	Balance June 30, 2019	Additions	Payments	Balance June 30, 2020	Due Within One Year
Governmental Activities:					
Bonds Payable:					
2010 Lease Revenue Bonds	\$ 14,880,000	\$ -	\$ (250,000)	\$ 14,630,000	\$ 260,000
Compensated Absences	1,481,123	1,192,257	(958,107)	1,715,273	-
Premium on 2010 Lease Revenue Bonds	63,430	-	(2,990)	60,440	2,982
Workers' Compensation estimated claims liability in excess of deposits	132,302	7,370	-	139,672	-
Net Pension Liability	25,808,789	4,723,766	(2,879,935)	27,652,620	-
Other Post Employment Benefits Liability	206,318	15,772	(6,610)	215,480	-
Total Governmental Activities	\$ 42,571,962	\$ 5,939,165	\$ (4,097,642)	\$ 44,413,485	\$ 262,982
Business-type Activities:					
Compensated Absences	\$ 29,951	\$ 31,607	\$ (29,268)	\$ 32,290	\$ -
Net Pension Liability	711,110	176,304	(102,725)	784,689	-
Total Business-type Activity	\$ 741,061	\$ 207,911	\$ (131,993)	\$ 816,979	\$ -

NOTE 9 – EMPLOYEE RETIREMENT BENEFITS

A. Public Employees' Retirement System

Summary of Significant Accounting Policies-Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the City of Atascadero's California Public Employees' Retirement System (CalPERS) Plan (Plan) 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 benefit terms. Investments are reported at fair value.

NOTE 9 – EMPLOYEE RETIREMENT BENEFITS (continued)

A. Public Employees' Retirement System (continued)

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City of Atascadero sponsors six rate plans (three miscellaneous and three safety.) Benefit provisions under the Plan are established by State statute and City of Atascadero resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

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 services, equal to a fixed percentage of their highest annual salary formula as determined by the benefit program they participate in. 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 rate plan provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Miscellaneous Plan		
	<i>Tier 1</i>	<i>Tier 2</i>	<i>Tier 3</i>
Hire date	Prior to July 1, 2012	On or after July 1, 2012	On or after January 1, 2013
Benefit formula	2.5% @ 55	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50-63	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8.00%	7.00%	6.50%
Required employer contribution rates	12.14%	10.33%	7.07%

NOTE 9 – EMPLOYEE RETIREMENT BENEFITS (continued)

A. Public Employees' Retirement System (continued)

Benefits Provided (continued)

	Safety Plan		
	<i>Tier 1</i>	<i>Tier 2</i>	<i>Tier 3</i>
Hire date	Prior to July 1, 2012	On or after July 1, 2012	On or after January 1, 2013
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	50-55	50-57
Monthly benefits, as a % of eligible compensation	3.0%	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9.00%	9.00%	12.00%
Required employer contribution rates	21.93%	18.93%	13.03%

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 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 the employees.

The City's contributions to the Plan for the fiscal year ended June 30, 2020, were \$3,366,536.

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund. The dollar amount was paid at the beginning of the fiscal year. The City of Atascadero's required contribution for the unfunded liability and side fund was \$1,969,860 in fiscal year 2020.

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

As of June 30, 2020, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$28,437,309.

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, 2019, 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, 2018, rolled forward to June 30, 2019, 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 plan relative to other projected contributions of all participating employers, actuarially determined.

NOTE 9 – EMPLOYEE RETIREMENT BENEFITS (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The City's proportionate share of the net pension liability for the Plan as of measurement dates June 30, 2018, and 2019, was as follows:

Proportionate Percentage Share of Net Pension Liability

	Percentage share of Plan		Change: Increase/ (Decrease)
	June 30, 2020	June 30, 2019	
Measurement Date	6/30/2019	6/30/2018	
Percentage of Plan (PERF C) Net Pension Liability	0.27752%	0.27521%	0.00231%

For the fiscal year ended June 30, 2020, the City recognized pension expense of \$5,635,517. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	All Plans	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,861,082	\$ (19,152)
Changes of assumptions	1,246,795	(335,445)
Net differences between projected and actual earnings on plan investments	-	(436,389)
Change in employer's proportion	198,728	(90,996)
Differences between the employer's contributions and the employer's proportionate share of contributions	23,036	(277,975)
Pension contributions subsequent to measurement date	3,366,536	-
Total	\$ 6,696,177	\$ (1,159,957)

NOTE 9 – EMPLOYEE RETIREMENT BENEFITS (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

\$3,366,536 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021. 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,	Deferred Outflows / (Inflows) of Resources
2021	\$ 2,042,174
2022	(237,428)
2023	278,440
2024	86,498

Actuarial Assumptions – For the measurement period ended June 30, 2019, the total pension liabilities were determined by rolling forward the June 30, 2018, total pension liability. The June 30, 2019, total pension liabilities were based on the following actuarial methods and assumptions:

	Plan
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Post Retirement Benefit Increase	Contract COLA up to 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies
Mortality	Derived using CalPERS' Membership Data for all Funds. The mortality rates include 15 years of projected on-going mortality improvements using 90% of Scale MP 2016 published by the Society of Actuaries.

NOTE 9 – EMPLOYEE RETIREMENT BENEFITS (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Actuarial Assumptions (continued)

The mortality table used was developed based on CalPERS' specific data. This table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more detail on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

NOTE 9 – EMPLOYEE RETIREMENT BENEFITS (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The following table reflects long-term expected real rate of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Assumed Asset Allocation ¹	Real Return Years 1-10 ²	Real Return Years 11+ ³
Global equity	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%
Inflation assets	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(1) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

Sensitivity of Proportionate Share of 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 the 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:

	Discount Rate		
	6.15% (1% Decrease)	7.15% (Current Rate)	8.15% (1% Increase)
Measurement Date	6/30/2019		
Fiscal Year End	6/30/2020		
Net Pension Liability	\$ 42,534,919	\$ 28,437,309	\$ 16,845,043

NOTE 9 – EMPLOYEE RETIREMENT BENEFITS (continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net positions is available in separately issued CalPERS financial reports.

C. Payable to the Pension Plan

The City paid 100% of the required actuarially determined contributions for the fiscal year ending June 30, 2020, and therefore recorded no payables to the pension plan for the same period.

D. Defined Contribution Plan

The City offers a defined contribution plan, Nationwide Retirement Solutions, for those employees that are excluded from CalPERS membership due to part-time or elected status. The plan is approved as a FICA substitute. Members contribute 5% and the City contributes 2.5%. Total employee contributions for the year were \$10,452, and total contributions from the City were \$5,226. Nationwide Retirement Solutions is the public employee plan subsidiary of Nationwide Financial Services, Inc. (NYSE: NFS).

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

In addition to the CalPERS pension benefits described above, the City provides post-retirement health benefits for Executive Management (City Council, City Manager, Deputy City Managers, and Department Heads). The City agreed to reimburse the retiree for retiree and/or retiree's dependent health (medical/dental/vision) insurance premiums, disability insurance, long-term health care or life insurance premiums up to a maximum of \$200 per month. The benefit is available upon retirement from CalPERS or other similar retirement program after age 50, and the employee must have served for eight years with the City. The benefit extends between the date of retirement and age 65. Currently, there are four people that received benefits in fiscal year 2019/2020, and fourteen other people that may become eligible for benefits under this program. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Contributions

The City accounts for this benefit on a pay-as-you-go basis. Post employment expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. No funds are set aside to pay for benefits and administrative costs. These expenditures are paid as they come due. In fiscal year ended June 30, 2020, the City's total contributions were \$6,610.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (continued)

Employees Covered

As of June 30, 2020, the following current and former employees were covered by the benefit under the plan.

Active members	13
Inactive members	3
Beneficiaries	4
Total	<u>20</u>

Total OPEB Liability

The City has elected to calculate the OPEB liability and related information using the alternative measurement method permitted by GASB Statement 75 for employers in plans with fewer than one hundred total plan members. The City's OPEB liability was measured as of June 30, 2020, and the total OPEB used to calculate the OPEB liability was from the City's valuation as of June 30, 2020.

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019 (valuation date June 30, 2019)	<u>\$ 206,318</u>
Changes recognized for the measurement period:	
Service Cost	9,582
Interest	6,190
Benefit payments	<u>(6,610)</u>
Net changes	<u>9,162</u>
Balance at June 30, 2020 (valuation date June 30, 2020)	<u>\$ 215,480</u>

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (continued)

Sensitivity of the OPEB Liability to Changes in the Discount Rate

The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.00%) or 1-percentage point higher (4.00%) than the current discount rate.

	Discount Rate		
	1% Decrease 2.00%	Current 3.00%	1% Increase 4.00%
OPEB Liability	\$ 216,634	\$ 215,480	\$ 214,481

Sensitivity of the OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage point lower (2.00%) or 1-percentage point higher (4.00%) than the current Healthcare Trend Rate of 3.0%.

	Healthcare Trend Rate 3%		
	1% Decrease 2.00%	Current 3.00%	1% Increase 4.00%
OPEB Liability	\$ 214,481	\$ 215,480	\$ 216,634

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 the 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 at that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, public safety active plan members were assumed to retire at age 50, or at the first subsequent year in which the member would qualify for benefits and other active plan members were assumed to retire at age 55, or at the first subsequent year in which the member would qualify for benefits.

Mortality – All active and inactive plan members were expected to live through age 65 (the age that benefits terminate).

Turnover – All active members were expected to remain employed until the assumed retirement/age.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (continued)

Actuarial Methods and Assumptions (continued)

Discount Rate – Based on the historical and expected returns of the City's short-term investment portfolio, a discount rate of 3.0 percent was used. In addition, a simplified version of the projected unit credit and level cost method was used. The remaining amortization period at June 30, 2020, was twenty-four years.

NOTE 11 – REVENUE LIMITATIONS IMPOSED BY CALIFORNIA PROPOSITION 218

Proposition 218, which was approved by voters in November 1996, regulates the City's ability to impose, increase and extend taxes, assessments, and fees. Any new, increase, or extended taxes, assessments, and fees subject to the provisions of Proposition 218, require voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes, assessments, and fees are subject to the voter initiative process and may be rescinded in the future years by the voters.

NOTE 12 – RISK MANAGEMENT

A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Atascadero is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 118 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.

B. Primary Self-Insurance Programs of the Authority

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$30,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$30,000 to \$750,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$750,000 to \$50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

NOTE 12 – RISK MANAGEMENT (continued)

B. Primary Self-Insurance Programs of the Authority (continued)

Primary Liability Program (continued)

The overall coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. Subsidence losses have a sub-limit of \$40 million per occurrence. The coverage structure includes retained risk that is pooled among members, reinsurance, and excess insurance. More detailed information about the various layers of coverage is available on the following website: <https://cjpia.org/coverage/risk-sharing-pools/>.

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$50,000 to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$100,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For fiscal year 2019-20 the Authority's pooled retention is \$1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$1 million. Coverage from \$1 million to \$5 million is purchased through reinsurance policies, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

C. Purchased Insurance

Pollution Legal Liability Insurance

The City of Atascadero participates in the pollution legal liability insurance program 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 Atascadero. Coverage is on a claims-made basis. There is a \$50,000 deductible. The Authority has an aggregate limit of \$50 million for the 3-year period from July 1, 2017 through July 1, 2020. Each member of the Authority has a \$10 million sub-limit during the 3-year policy term.

Property Insurance

The City of Atascadero participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Atascadero property is currently insured according to a schedule of covered property submitted by the City of Atascadero to the Authority. City of Atascadero property currently has all-risk property insurance protection in the amount of \$88,016,587. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

Crime Insurance

The City of Atascadero purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority.

NOTE 12 – RISK MANAGEMENT (continued)

C. Purchased Insurance (continued)

Special Event Tenant User Liability Insurance

The City of Atascadero further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on City property. The insurance premium is paid by the tenant user and is paid to the City of Atascadero according to a schedule. The City of Atascadero then pays for the insurance. The insurance is facilitated by the Authority.

D. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in fiscal year 2019-20.

E. Unemployment

The City is fully self-insured for unemployment claims.

NOTE 12 – RISK MANAGEMENT (continued)

F. Self Insurance

The City retains the risk for losses incurred prior to joining the Authority. Several member agencies of the now dissolved Central Coast Cities Self-Insurance Fund continue to participate in a non-risk sharing arrangement for claims management and the purchase of excess insurance for claims prior to joining the Authority. Losses are debited and investment income is credited to specific member accounts. The City has not incurred any losses in excess of insurance coverage.

Self-insurance activity as of and for the year ended June 30, 2020, is summarized as follows:

	Workers' Compensation
Interest earnings and other income	\$ 405
Claims expense	59,402
Estimated liability for reported claims and settlement expenses	149,590
Assets on deposit	9,918
Assets in excess of (less than) liabilities	<u>\$ (139,672)</u>

Changes in the balances of claim liabilities during the past two fiscal years are as follows:

	Workers' Compensation
Deposits June 30, 2018	\$ (74,329)
Claim payments and related expenditures	(101,098)
(Increase) in estimated claims liability June 30, 2019	40,713
Deposits and interest earnings	2,412
Deposits (unpaid claims liability) June 30, 2019	<u>(132,302)</u>
Claim payments and related expenditures	(59,402)
(Increase) in estimated claims liability June 30, 2020	51,627
Deposits and interest earnings	405
Deposits (unpaid claims liability) June 30, 2020	<u>\$ (139,672)</u>

NOTE 13 – CONTINGENCIES AND COMMITMENTS

The City had received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

According to the City's attorney, there is one potentially significant issue pending. In January 2017, Plaintiffs Castlerock Development and K & M Holding Corporation ("Plaintiffs") filed a First Amended Complaint ("Complaint") for equitable relief from, and restitution of, alleged unlawful development mitigation fees and a Petition for Writ of Mandate Commanding Fee Refunds and Corrective Actions against the City of Atascadero and the City Council of City of Atascadero. The Plaintiffs later dismissed the City Council as a defendant. The Complaint seeks a judicial determination that the City's imposition of the disputed fees is invalid and seeks a judgment requiring the City to reimburse in full all payments by Plaintiff of the disputed fees in an unspecified amount. The Complaint also seeks a court order directing the City to correct the City's fee collection practices. The City denies the allegations of the Complaint and the City has engaged in a vigorous defense in this case. On December 8, 2020, the Court issued a Statement of Decision with a tentative ruling in favor of the City. After the Statement of Decision was issued, the Plaintiffs filed with the court a request for a hearing on specified issues, but there has been no hearing date set as of this time. If the Court issues a judgment in favor of the City, then the Plaintiffs may file a motion for a new trial and /or file an appeal. The tentative decision for the City is favorable as of the date of the financial statements.

Construction and other significant commitments as of June 30, 2020, including encumbrances outstanding at fiscal year-end, are as follows:

**Capital Commitments
Fiscal Year 2019/2020**

100 General Fund	\$ 2,311,820
201 Community Facilities District Fund	2,094
202 Apple Valley Street & Storm Drain Assessment District Fund	1,620
203 Apple Valley Landscape & Lighting Assessment District Fund	2,081
204 Las Lomas Street & Storm Drain Assessment District Fund	1,620
205 Las Lomas Landscape & Lighting Assessment District Fund	2,081
206 De Anza Street & Storm Drain Assessment District Fund	1,620
207 De Anza Landscape & Lighting Assessment District Fund	2,081
235 Atascadero Tourism Business Improvement District Fund	45,250
265 Local Transportation Fund	416,837
281 Circulation System Fees Fund	404,486
287 Parkland Facilities Fees Fund	16,786
288 Public Facilities Fees Fund	56,786
527 Wastewater Fund	210,069
680 Vehicle and Equipment Replacement Fund	72,633
690 Technology Fund	69,225
Total	<u>\$ 3,617,089</u>

NOTE 14 – NET POSITION

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

Net Position

Net Position is the excess of all the City's assets over all its liabilities, regardless of fund. Net Position is divided into three captions under GASB Statement No. 34. These captions apply only to Net Position, which is determined only at the government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include fees received for use on economic development, capital projects, debt service requirements, and redevelopment funds restricted to low and moderate income purposes. Restricted Net Position includes \$36,338,547 restricted by enabling legislation.

Unrestricted describes the portion of Net Position which is not restricted as to use.

NOTE 15 – 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 Atascadero, which had previously 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 January 10, 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 2012-002.

NOTE 15 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (continued)

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 the 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).

Successor agencies are only 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, 2011. 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.

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 in the governmental fund financial statements in fiscal year 2011-2012. The receipt of these assets and liabilities as of January 31, 2012 was reported in the private purpose trust fund as an extraordinary gain in the fiscal year 2011-2012.

The Successor Agency received a Finding of Completion (FOC) from the State Department of Finance on March 8, 2013. In order to be eligible for the FOC, the Successor Agency had to meet the following requirements:

- pay the housing fund balance as determined by Due Diligence Review;
- pay the non-housing fund balance as determined by Due Diligence Review; and
- pay the balance of any outstanding pass-through obligations and residual payments.

NOTE 15 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (continued)

A. Notes Receivable

The Housing Successor Agency is holding \$200,000 in Notes Receivable as part of the Downtown Stimulus Program. The former Redevelopment Agency used the Downtown Stimulus Program as a tool to encourage investors to provide affordable housing in the downtown area. Neither the principal nor interest shall be payable under the Note for the term of 55 years; or until such time as the Program Participant sells or otherwise transfers the site. The Notes will be forgiven in full after the period of 55 years.

B. Capital Assets

The remainder of the capital assets of the Successor Agency were disposed of during fiscal year 2017/2018. No capital asset activity was recorded in the Private Purpose Trust Funds for the fiscal year ended June 30, 2020.

C. Loans Payable

The City General Fund loaned three separate advances to the former Redevelopment Agency. The total of these three loans is \$1,375,175 and is now a liability of the Successor Agency. AB 1484 sets forth the criteria for repayment of these loans:

- California Department of Finance must issue the Successor Agency a Finding of Completion
- Oversight Board must find that the loans were for legitimate redevelopment purposes
- Repayment is subject to certain restrictions, including a reduction of the interest rate to the LAIF rate, restrictions on the timing and amount of annual repayments, and a requirement that 20% of the repayment amount must be deposited into a restricted housing set-aside fund
- Loan repayments shall not be made prior to the 2013-14 fiscal year.

On September 22, 2015, Governor Brown signed Senate Bill 107, a budget bill including, among other things, a modification to Health and Safety Code Section 34191.4(b), concerning the manner in which interest on the loans is to be calculated and limitations on annual loan payment amounts:

- All outstanding interest as of the date of dissolution is to be recalculated from the date of origination of the loan as approved by the Redevelopment Agency on a quarterly basis, at a simple interest rate of 3 percent.
- The amount of property tax available to fund loan repayments is one-half of the difference between the Redevelopment Property Tax Trust Fund (RPTTF) funds available in the current fiscal year and the RPTTF payments to the affected taxing entities in fiscal year 2012-13.

Loan repayment was requested on the Required Obligation Payment Schedule 2019-20. The State Department of Finance denied the request to begin repayment of the loans. However, the Successor Agency and the City believe these loans are valid obligations of the Successor Agency and will continue to pursue all available avenues in that regard. It is possible that this issue may resolve unfavorably to the City.

D. Bond Reimbursement Agreement Payable

In September of 2010, the City issued \$16,010,000 in bonds on behalf of the Redevelopment Agency in order for the Agency to achieve an overall lower debt service cost. At the time of the bond issuance, a reimbursement agreement was entered into whereby the City advanced the Agency the proceeds of the bond and the Agency is required to make annual payments to the City in the amount of the debt service on the bonds. Annual principal payments on the advance are required between fiscal years 2015 and 2041, at interest rates ranging from 3.0% to 5.0%. See Note 8B – Long Term Debt, 2010 Lease Revenue Bonds, for additional information.

NOTE 15 – SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (continued)

E. 2004 Redevelopment Agency Tax Allocation Bonds

The former Atascadero Community Redevelopment Agency (Agency) issued \$12,490,000 in Tax Allocation bonds for improvements to the downtown core. These bonds mature between fiscal years 2011 and 2035, at interest rates ranging from 3.00% to 5.00%. Since the Agency was dissolved effective February 1, 2012, the bonds are now a liability of the Successor Agency. The liability is now reflected on the private purpose trust financial statements of the Successor Agency and is no longer found on the financial statements of the City and its component unit. The bonds will be repaid with the Successor Agency's Tax Allocation Revenues.

The following is a summary of principal and interest payments to be made in future fiscal years:

Fiscal Year Ending June 30,	2004 Redevelopment Agency Tax Allocation Bonds	
	Principal	Interest
2021	\$ 415,000	\$ 423,263
2022	435,000	403,930
2023	455,000	383,677
2024	475,000	361,634
2025	500,000	337,869
2026-2030	2,890,000	1,289,197
2031-2035	3,680,000	478,000
	<u>\$ 8,850,000</u>	<u>\$ 3,677,570</u>

NOTE 16 – SUBSEQUENT EVENTS

In early 2020, an outbreak of the novel strain of coronavirus (COVID-19) emerged globally. As a result, there have been mandates from federal, state and local authorities resulting in an overall decline in economic activity. The ultimate impact of COVID-19 on the City's financial performance is not reasonably estimable at this time.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ATASCADERO**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SUMMARY****BUDGET AND ACTUAL**

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

C-1

DATE:

01/26/21

ATTACHMENT:

1

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Secured and unsecured property taxes	\$ 10,571,980	\$ 10,571,980	\$ 10,341,744	\$ (230,236)
Taxes based on sales and use	6,484,000	6,484,000	6,671,958	187,958
Franchise tax	1,101,680	1,101,680	1,146,994	45,314
Other taxes	1,744,690	1,744,690	1,457,254	(287,436)
Licenses and permits	625,800	625,800	614,507	(11,293)
Intergovernmental revenues:				
Motor vehicle in-lieu and related payments	15,170	15,170	24,064	8,894
Grants	270,580	498,400	275,882	(222,518)
Other governmental revenues	154,610	278,320	1,158,270	879,950
Charges for services:				
Public safety	441,480	476,200	452,054	(24,146)
Development	630,810	700,390	632,008	(68,382)
Recreation, parks, pavilion, and zoo	871,700	872,990	671,382	(201,608)
Other services	55,400	58,030	59,118	1,088
Fines and forfeitures	115,250	115,250	90,707	(24,543)
Use of money and property	109,720	109,720	541,061	431,341
Other revenues	1,233,300	1,258,030	1,227,680	(30,350)
Total revenues	24,426,170	24,910,650	25,364,683	454,033
Expenditures:				
Employee services	16,622,230	16,497,300	15,755,553	741,747
Operating supplies and services	5,892,470	6,053,570	5,653,011	400,559
Special purchases, projects, and community funding	693,040	1,018,030	585,561	432,469
Capital outlay	4,127,480	4,740,760	2,502,618	2,238,142
Total expenditures	27,335,220	28,309,660	24,496,743	3,812,917
Excess of revenues over (under) expenditures	(2,909,050)	(3,399,010)	867,940	4,266,950

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SUMMARY (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses):				
Transfers in	\$ 690,450	\$ 690,450	\$ 690,450	\$ -
Transfers out	(190,640)	(250,380)	(221,426)	28,954
Total other financing sources and uses	499,810	440,070	469,024	28,954
Net changes in fund balance	<u>\$ (2,409,240)</u>	<u>\$ (2,958,940)</u>	1,336,964	<u>\$ 4,295,904</u>
Fund balance - June 30, 2019			14,919,400	
Fund balance - June 30, 2020			<u>\$ 16,256,364</u>	

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes:				
Secured property tax	\$ 6,669,470	\$ 6,669,470	\$ 6,453,948	\$ (215,522)
Property tax in lieu of VLF	3,069,300	3,069,300	3,026,209	(43,091)
Unsecured property taxes	160,740	160,740	272,946	112,206
Supplemental property taxes	180,220	180,220	143,079	(37,141)
Redevelopment Agency Dissolution- residual distribution	497,500	497,500	465,449	(32,051)
Prior year secured and unsecured	(5,000)	(5,000)	(18,447)	(13,447)
Property tax penalties and interest	(250)	(250)	(1,440)	(1,190)
Taxes based on sales:				
Sales and use taxes	4,142,000	4,142,000	4,188,715	46,715
Measure F-14 sales tax	2,342,000	2,342,000	2,483,243	141,243
Transient occupancy tax	1,420,020	1,420,020	1,123,619	(296,401)
Franchise taxes:				
Cable television franchise fees	240,730	240,730	253,523	12,793
Electricity franchise fees	264,040	264,040	268,077	4,037
Garbage disposal franchise fees	444,920	444,920	462,215	17,295
Landfill franchise fees	14,400	14,400	17,667	3,267
Recycling franchise fees	19,850	19,850	19,115	(735)
Gas franchise fees	71,720	71,720	80,516	8,796
Wastewater franchise fees	46,020	46,020	45,881	(139)
Business licenses	172,810	172,810	173,066	256
Property transfer tax	151,860	151,860	149,238	(2,622)
Cannabis Business Tax	-	-	11,331	11,331
Total Taxes	19,902,350	19,902,350	19,617,950	(284,400)
Licenses and Permits:				
Construction permits	533,400	533,400	499,889	(33,511)
Grading and drainage permits	39,410	39,410	51,271	11,861
Encroachment permits	42,040	42,040	54,175	12,135
Tree application fees	7,800	7,800	6,640	(1,160)
Planning Inspections	3,150	3,150	2,532	(618)
Total Licenses and Permits	625,800	625,800	614,507	(11,293)

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

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	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues (continued):				
Intergovernmental Revenues:				
Motor vehicle in-lieu (VLF)	\$ 15,170	\$ 15,170	\$ 24,064	\$ 8,894
Federal CARES Act Funds- COVID-19	-	123,710	123,706	(4)
Homeowners' tax relief	44,610	44,610	44,414	(196)
State mandated costs	5,000	5,000	11,153	6,153
P.O.S.T. reimbursement	25,000	25,000	24,300	(700)
School Resources Officer	80,000	80,000	80,000	-
Settlement agreement- SB 1090 Economic Development Funds (PG&E DCP)	-	-	783,106	783,106
Settlement agreement- SB 1090 Essential Services Mitigation Funds (PG&E DCP)	-	-	90,991	90,991
Other State reimbursements	-	-	600	600
Grants:				
Federal Fire Grants	70,540	70,540	68,623	(1,917)
Fire Safe Council	-	-	2,400	2,400
Fire Safe Council - 2020 Fuel Management	-	12,960	30,934	17,974
HCD-Planning Grants Program	-	160,000	-	(160,000)
HCD- Housing Element & Inclusionary Policy	75,000	100,000	55,062	(44,938)
Cal OES Nuclear Power Preparation Grant	-	28,580	28,580	-
Board of State and Community Corrections- Police Grant	34,140	35,420	1,274	(34,146)
Cal Trans- El Camino Corridor Study	90,900	90,900	89,009	(1,891)
Total Intergovernmental Revenues	440,360	791,890	1,458,216	666,326
Charges for Services:				
Public safety:				
First response charges	114,960	114,960	123,883	8,923
Weed abatement services	37,780	42,620	42,625	5
Mutual Aid	250,000	279,880	239,292	(40,588)
Police/Fire false alarms	5,000	5,000	6,384	1,384
Castlerock Communication Site Lease	3,400	3,400	15,258	11,858
Fingerprints	8,000	8,000	2,648	(5,352)
Vehicle release fees	18,000	18,000	17,929	(71)
Other public safety services	4,340	4,340	4,035	(305)

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

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	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues (continued):				
Charges for Services (continued):				
Development:				
Zoning fees	\$ 43,000	\$ 43,000	\$ 21,603	\$ (21,397)
Subdivision fees- Planning	32,500	32,500	39,157	6,657
Subdivision fees- Public Works	12,900	17,680	17,877	197
General and specific plans	8,500	8,500	252	(8,248)
Appeals	1,210	1,210	1,228	18
Assessment district formations/annexations	-	9,000	5,586	(3,414)
Planning review	41,000	73,010	73,019	9
Building plan check fees	304,800	328,590	328,599	9
Public Works plan check fees and inspections	125,800	125,610	87,806	(37,804)
Fire plan check and inspection fees	58,210	58,210	53,777	(4,433)
Other planning fees	2,890	3,080	3,104	24
Recreation:				
Advertising	5,200	5,200	4,162	(1,038)
Adult sports	36,770	36,770	22,961	(13,809)
Youth sports	59,000	59,000	43,622	(15,378)
Classes	125,000	125,000	61,533	(63,467)
Special events	61,600	61,600	71,102	9,502
Teen Center membership	1,960	1,960	2,999	1,039
Rentals and concessions:				
Pavilion facility rentals	120,070	120,070	84,681	(35,389)
Other Pavilion rents and concessions	6,640	6,640	1	(6,639)
Colony Park Community Center rentals	20,950	20,950	16,646	(4,304)
Historic City Hall Rentals	-	-	1,000	1,000
Park charges	35,460	35,460	25,747	(9,713)
Zoo:				
Zoo admissions	249,450	249,450	230,878	(18,572)
Zoo educational programs	12,500	12,500	571	(11,929)
Zoo gift shop	107,100	107,100	82,496	(24,604)
Special events- Zoo	30,000	30,000	21,543	(8,457)
Other Zoo revenues	-	1,290	1,440	150

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

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	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues (continued):				
Charges for Services (continued):				
Administrative:				
Copy and mailing fees	\$ 5,050	\$ 7,680	\$ 8,333	\$ 653
Filming permit	-	-	266	266
Document imaging fee	17,980	17,980	15,450	(2,530)
Business license application fees	32,370	32,370	35,069	2,699
Total Charges for Services	1,999,390	2,107,610	1,814,562	(293,048)
Fines and Forfeitures:				
Motor vehicle fines	50,000	50,000	38,021	(11,979)
Misdemeanor and other minor fines	6,040	6,040	1,594	(4,446)
Parking fines	4,000	4,000	1,536	(2,464)
Code enforcement and fire fines	11,930	11,930	3,900	(8,030)
Business license penalties	7,880	7,880	11,784	3,904
Other penalties	35,400	35,400	33,872	(1,528)
Total Fines and Forfeitures	115,250	115,250	90,707	(24,543)
Use of Money and Property:				
Interest	55,380	55,380	172,410	117,030
Adjustment to Fair Value-GASB 31	-	-	213,138	213,138
Interest on Measure F-14 Funds	54,340	54,340	74,140	19,800
Measure F-14 Funds Adjustment to Fair Value	-	-	81,373	81,373
Total Use of Money and Property	109,720	109,720	541,061	431,341
Other Revenues:				
Interfund administrative charges				
General overhead charges	430,170	430,170	430,170	-
Staffing charges for other funds	491,200	491,200	469,432	(21,768)
Staffing charges for capital projects	129,900	129,900	163,717	33,817
Staffing charges for CDBG administration	-	-	16,369	16,369
Administrative charges- Third Parties	2,940	2,940	2,385	(555)
Administrative charges- Successor Agency	130,330	130,330	31,680	(98,650)
Workers' compensation reimbursement	6,140	6,140	44,307	38,167
Miscellaneous revenue	18,200	20,870	22,260	1,390

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Other Revenues (continued):				
Donations:				
Police	\$ -	\$ 860	\$ 853	\$ (7)
Fire	-	1,900	1,900	-
Recreation	-	290	785	495
Other donations	-	7,250	8,464	1,214
Friends of Zoo Donations:				
Memberships	22,800	22,800	22,980	180
Other	-	1,760	1,757	(3)
Zoo Wine Festival Donations:				
Porcupine exhibit	-	10,000	10,000	-
Other Zoo donations	1,620	1,620	621	(999)
Total Other Revenues	1,233,300	1,258,030	1,227,680	(30,350)
Total Revenues	24,426,170	24,910,650	25,364,683	454,033

CITY OF ATASCADERO**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)****BUDGET AND ACTUAL**

For the Fiscal Year Ended June 30, 2020

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
City Council:				
Salaries and benefits	\$ 60,910	\$ 61,120	\$ 59,979	\$ 1,141
Office expense	250	250	140	110
Advertising	700	700	-	700
Computer maintenance and replacement	11,980	11,980	11,980	-
Occupancy	53,720	53,720	53,720	-
Communications	400	420	416	4
Operating supplies	3,710	3,480	2,617	863
Vehicle and equipment operating costs	200	200	(13)	213
Contract services	36,500	36,500	36,000	500
Professional development	23,450	23,450	15,751	7,699
Community outreach	52,100	52,100	36,254	15,846
Chamber of Commerce	119,940	119,940	117,823	2,117
Business development	21,260	21,260	10,000	11,260
LAFCO contribution	19,000	19,000	18,300	700
Special projects and community funding:				
Voter Opinion Survey-Future Tax Measure	-	25,000	25,000	-
Promotions	226,940	226,940	205,397	21,543
Total City Council	631,060	656,060	593,364	62,696
City Clerk:				
Office expense	640	640	446	194
Advertising	5,300	6,620	6,612	8
Contract services	6,100	6,100	5,454	646
Professional development	6,270	4,740	92	4,648
Municipal election	160	370	362	8
Total City Clerk	18,470	18,470	12,966	5,504

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued):				
City Treasurer:				
Salaries and benefits	\$ 5,670	\$ 6,090	\$ 6,079	\$ 11
Contract services	11,040	11,590	11,583	7
Professional development	80	-	-	-
Total City Treasurer	16,790	17,680	17,662	18
City Attorney:				
Office expense	80	80	8	72
Communications	80	80	77	3
Contract services	285,000	263,760	263,760	-
Special projects and community funding:				
Castlerock litigation costs	-	53,560	53,553	7
Total City Attorney	285,160	317,480	317,398	82
City Manager:				
Salaries and benefits	1,065,910	1,083,180	958,091	125,089
Office expense	7,730	7,290	7,135	155
Computer maintenance and replacement	61,690	68,550	68,549	1
Insurance	15,420	15,480	15,480	-
Occupancy	36,830	36,830	36,830	-
Communications	2,180	2,230	2,110	120
Operating supplies	10,010	5,090	3,935	1,155
Vehicle and equipment operating costs	6,340	6,340	5,500	840
Contract services	35,020	25,930	13,139	12,791
Professional development	22,270	19,200	14,910	4,290
Citywide training	7,000	110	110	-
Recruitment	500	500	350	150
Employee development	1,650	1,380	1,379	1
Contingency	100,000	12,440	-	12,440
Special projects and community funding:				
Chairs	-	440	432	8
Total City Manager	1,372,550	1,284,990	1,127,950	157,040

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

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	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Expenditures (continued):				
Administrative Services:				
Salaries and benefits	\$ 848,060	\$ 848,060	\$ 771,962	\$ 76,098
Office expense	15,400	14,850	12,129	2,721
Advertising	230	540	538	2
Computer maintenance and replacement	83,610	83,610	83,308	302
Insurance	17,770	17,850	17,842	8
Occupancy	52,410	52,630	52,622	8
Communications	960	980	975	5
Operating supplies	300	300	36	264
Vehicle and equipment operating costs	3,690	3,690	3,600	90
Contract services	182,350	180,290	156,781	23,509
Professional development	6,800	6,800	5,317	1,483
Recruitment	-	1,090	1,085	5
Contingency	5,000	4,350	-	4,350
Special purchases, projects, and studies:				
Cost Allocation Study Update	31,000	31,000	776	30,224
Development Impact Fee Study	21,000	21,000	14,000	7,000
Total Administrative Services	1,268,580	1,267,040	1,120,971	146,069
Police:				
Salaries and benefits	6,203,080	6,191,670	6,076,830	114,840
Office expense	13,700	13,340	13,334	6
Computer maintenance and replacement	394,270	406,420	406,411	9
Insurance	504,070	504,510	504,505	5
Occupancy	39,750	47,650	47,650	-
Utilities	37,100	42,410	42,409	1
Communications	36,550	34,560	34,556	4
Operating supplies	22,100	23,940	23,931	9
Vehicle and equipment operating costs	305,980	298,070	298,066	4
Contract services	512,100	503,390	343,384	160,006
Professional development	14,300	13,840	13,839	1
Recruitment	10,200	11,550	11,547	3
Contingency	10,000	-	-	-

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued):				
Police (continued):				
Special purchases, projects, and studies:				
Desks	\$ -	\$ 860	\$ 857	\$ 3
Personal protective vests	-	1,770	1,766	4
Back-up power - Public Safety Power Shutdown	-	5,510	5,509	1
	8,103,200	8,099,490	7,824,594	274,896
Police Grants:				
Office expense	-	60	60	-
Operating supplies	1,800	3,350	3,337	13
Contract services	2,320	2,320	1,430	890
Professional development	34,380	38,620	25,885	12,735
	38,500	44,350	30,712	13,638
Total Police	8,141,700	8,143,840	7,855,306	288,534
Fire:				
Salaries and benefits	3,955,110	3,912,100	3,773,455	138,645
Office expense	3,300	3,230	3,224	6
Computer maintenance and replacement	192,390	194,930	194,921	9
Insurance	82,300	82,580	82,580	-
Occupancy	27,900	23,620	23,615	5
Utilities	23,500	24,590	24,586	4
Communications	16,050	16,830	16,829	1
Operating supplies	45,550	50,360	50,355	5
Vehicle and equipment operating costs	130,000	149,780	149,777	3
Contract services	20,350	14,820	14,814	6
Professional development	24,900	20,550	20,546	4
Recruitment	2,800	2,540	2,534	6
Contingency	10,000	-	-	-
Special purchases, projects, and studies:				
Desks	-	2,890	2,885	5
Cabinets	-	1,010	1,004	6
Beds/Mattresses	-	3,370	3,361	9
Washing Machine/Dryer	-	650	646	4
Fire Station #2 Bedroom Remodel	-	2,360	2,358	2
Room Renovations	-	90	83	7
Local Hazard Mitigation Plan	6,000	6,000	3,500	2,500
Comprehensive Evacuation Plan	80,000	80,000	17,550	62,450

CITY OF ATASCADERO**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)****BUDGET AND ACTUAL**

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued):				
Fire (continued):				
Capital outlay:				
Replace radios	\$ 23,100	\$ 23,100	\$ 22,864	\$ 236
	4,643,250	4,615,400	4,411,487	203,913
Mutual Aid Program:				
Salaries and benefits	137,890	169,140	169,128	12
Office expense	-	160	150	10
Operating supplies	15,000	12,120	12,117	3
Vehicle and equipment operating costs	4,000	5,360	5,351	9
	156,890	186,780	186,746	34
Weed Abatement and Other Fire Programs:				
Salaries and benefits	107,530	101,180	101,148	32
Office expense	1,400	3,550	3,546	4
Advertising	400	-	-	-
Operating supplies	1,000	-	-	-
Vehicle and equipment operating costs	2,000	-	-	-
Contract services	71,000	124,240	124,234	6
Special purchases, projects, and studies:				
Automatic external defibrillator	-	1,900	1,900	-
Capital outlay:				
Replace radios	-	28,580	28,580	-
	183,330	259,450	259,408	42
Total Fire	4,983,470	5,061,630	4,857,641	203,989

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued):				
Community Development:				
Salaries and benefits	\$ 1,381,560	\$ 1,328,670	\$ 1,263,502	\$ 65,168
Office expense	11,800	23,350	23,344	6
Advertising	3,500	4,360	4,352	8
Computer maintenance and replacement	145,130	145,230	145,225	5
Insurance	23,200	23,300	23,300	-
Occupancy	58,890	58,890	58,890	-
Communications	2,900	5,070	5,069	1
Operating supplies	650	480	471	9
Vehicle and equipment operating costs	15,450	15,090	15,089	1
Contract services	92,000	209,530	209,524	6
Professional development	18,900	15,960	15,954	6
Recruitment	1,680	200	194	6
Contingency	5,000	-	-	-
Special purchases, projects, and studies:				
Shelving/Storage	-	630	628	2
SB2-Planning Grants Program	-	160,000	-	160,000
El Camino Real Corridor Study	90,900	90,900	89,009	1,891
Housing Element & Inclusionary Policy	75,000	100,000	55,062	44,938
Total Community Development	1,926,560	2,181,660	1,909,613	272,047
Central Reception:				
Salaries and benefits	52,850	53,800	51,419	2,381
Office expense	1,170	630	626	4
Computer maintenance and replacement	7,810	7,810	7,810	-
Insurance	1,350	1,360	1,360	-
Occupancy	42,980	42,980	42,980	-
Communications	350	370	370	-
Operating supplies	70	-	-	-
Vehicle and equipment operating costs	50	50	45	5
Professional development	250	-	-	-
Recruitment	120	-	-	-
Total Central Reception	107,000	107,000	104,610	2,390

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

C-1

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01/26/21

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	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Expenditures (continued):				
Recreation:				
Salaries and benefits	\$ 340,400	\$ 341,130	\$ 319,583	\$ 21,547
Office expense	5,520	3,990	2,233	1,757
Advertising	26,490	26,510	16,322	10,188
Computer maintenance and replacement	25,970	25,970	24,890	1,080
Insurance	10,380	16,940	16,938	2
Occupancy	36,280	36,560	35,003	1,557
Utilities	4,350	3,890	3,765	125
Communications	850	1,120	1,110	10
Operating supplies	34,560	30,470	22,744	7,726
Vehicle and equipment operating costs	3,600	3,600	3,420	180
Contract services	148,810	145,490	98,803	46,687
Professional development	3,700	3,700	3,253	447
Recruitment	650	970	965	5
Contingency	2,500	2,500	-	2,500
Capital outlay:				
Small printers	-	1,510	1,504	6
Total Recreation	644,060	644,350	550,533	93,817
Community Center:				
Salaries and benefits	40,760	40,760	40,470	290
Office expense	1,380	1,380	1,148	232
Advertising	400	400	26	374
Computer maintenance and replacement	9,220	9,220	9,220	-
Insurance	14,070	14,080	14,080	-
Occupancy	99,070	99,070	99,070	-
Utilities	45,970	45,970	43,616	2,354
Communications	2,000	2,720	2,265	455
Operating supplies	12,620	11,880	6,048	5,832
Vehicle and equipment operating costs	1,150	1,150	417	733
Contract services	17,880	16,290	12,843	3,447
Professional development	1,150	1,150	555	595
Recruitment	510	510	65	445
Special purchases, projects and studies:				
Drinking Fountains	-	1,600	1,591	9
Total Community Center	246,180	246,180	231,414	14,766

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued):				
Pavilion:				
Salaries and benefits	\$ 146,800	\$ 146,800	\$ 130,365	\$ 16,435
Office expense	1,340	1,340	844	496
Advertising	4,740	4,740	3,006	1,734
Computer maintenance and replacement	10,410	10,410	10,410	-
Insurance	6,580	6,590	6,590	-
Occupancy	37,110	37,110	37,110	-
Utilities	24,730	24,730	20,041	4,689
Communications	2,010	2,010	1,651	359
Operating supplies	9,250	9,250	5,362	3,888
Vehicle and equipment operating costs	1,270	1,270	530	740
Contract services	23,080	23,070	13,432	9,638
Professional development	400	400	-	400
Recruitment	310	310	222	88
Special purchases, projects, and studies:				
Flooring projects	13,700	20,420	20,383	37
Total Pavilion	281,730	288,450	249,946	38,504

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued):				
Zoo:				
Salaries and benefits	\$ 737,760	\$ 720,040	\$ 719,978	\$ 62
Office expense	1,780	2,150	2,140	10
Advertising	500	-	-	-
Computer maintenance and replacement	44,740	41,430	41,430	-
Insurance	16,910	16,970	16,970	-
Occupancy	39,580	39,630	39,625	5
Utilities	43,500	58,210	58,201	9
Communications	1,390	1,640	1,640	-
Operating supplies	95,930	121,140	121,125	15
Vehicle and equipment operating costs	6,170	8,750	8,746	4
Contract services	58,500	77,450	77,439	11
Professional development	10,000	13,840	13,837	3
Recruitment	100	360	351	9
Gift shop retail	35,000	35,000	27,812	7,188
Special purchases, projects, and studies:				
Animal acquisition	-	3,510	3,501	9
Reptile house	-	4,100	4,093	7
Zoo exhibit improvements	-	2,180	2,177	3
Capital outlay:				
Wallaby exhibit	-	1,260	1,255	5
Porcupine exhibit	-	13,140	13,137	3
Total Zoo	1,091,860	1,160,800	1,153,457	7,343

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

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	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Expenditures (continued):				
Public Works Administration:				
Salaries and benefits	\$ 914,020	\$ 914,020	\$ 793,664	\$ 120,356
Office expense	5,000	3,970	3,967	3
Advertising	-	410	402	8
Computer maintenance and replacement	62,840	63,720	63,718	2
Insurance	13,030	13,080	13,080	-
Occupancy charges	24,130	24,130	24,130	-
Communications	3,000	3,000	2,921	79
Operating supplies	17,000	15,230	15,223	7
Vehicle and equipment operating costs	10,250	11,100	11,098	2
Contract services	25,000	34,210	34,210	-
Professional development	12,860	8,790	8,787	3
Recruitment	340	590	586	4
Contingency	7,000	-	-	-
Special purchases, projects, and studies:				
2020 Speed Zone Survey Update	60,000	60,000	32,748	27,252
Laserfische/microfilm scanning	6,610	6,610	-	6,610
Storm water permit compliance	11,490	11,490	1,720	9,770
Local Area Management Plan (LAMP)	24,210	24,210	-	24,210
Downtown watershed plan	3,510	3,510	-	3,510
Five-Year capital improvement plan	7,680	7,680	-	7,680
Total Public Works Administration	1,207,970	1,205,750	1,006,254	199,496

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

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	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Expenditures (continued):				
Public Works Operations:				
Salaries and benefits	\$ 217,280	\$ 206,830	\$ 152,834	\$ 53,996
Office expense	2,150	2,440	2,438	2
Computer maintenance and replacement	12,240	12,240	12,240	-
Insurance	5,510	5,520	5,520	-
Occupancy charges	12,010	15,820	15,819	1
Utilities	8,500	11,300	11,299	1
Communications	1,600	1,080	1,071	9
Operating supplies	1,280	2,650	2,648	2
Vehicle and equipment operating costs	1,710	3,600	3,593	7
Contract Services	500	830	821	9
Professional development	1,200	-	(270)	270
Recruitment	-	240	240	-
Special purchases, projects, and studies:				
Desks	-	430	426	4
Downtown bird control	11,000	12,000	12,000	-
California Conservation Corp Projects	24,000	24,000	1,250	22,750
Total Public Works Operations	298,980	298,980	221,929	77,051
Parks:				
Salaries and benefits	406,640	372,710	367,066	5,644
Computer maintenance and replacement	9,050	9,050	9,050	-
Insurance	10,980	11,010	11,010	-
Occupancy	24,690	24,690	24,690	-
Utilities	149,000	159,480	159,477	3
Communications	2,000	1,730	1,721	9
Operating supplies	43,520	80,620	80,615	5
Vehicle and equipment operating costs	28,540	28,860	28,860	-
Contract services	30,350	25,130	25,127	3
Professional development	3,000	2,140	2,139	1
Recruitment	950	300	300	-
Special purchases, projects, and studies:				
Memorial benches	-	530	526	4
Total Parks	708,720	716,250	710,581	5,669

CITY OF ATASCADERO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DETAIL (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

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	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued):				
Measure F-14 Sales Tax:				
Capital outlay:				
2019 Pavement Rehabilitation Projects	\$ 2,318,940	\$ 2,593,640	\$ 2,084,707	\$ 508,933
2020 Pavement Rehabilitation Projects	1,735,440	1,985,440	274,576	1,710,864
2021 Pavement Rehabilitation Projects	50,000	50,000	31,906	18,094
Total Measure F-14 Sales Tax	4,104,380	4,629,080	2,391,189	2,237,891
Non-Departmental:				
Special purchases, projects, and studies:				
COVID 19 Technology support	-	19,880	19,870	10
Capital outlay:				
COVID-19 Emergency protective measures	-	44,090	44,089	1
Total Non-Departmental	-	63,970	63,959	11
Total expenditures	27,335,220	28,309,660	24,496,743	3,812,917
Excess of revenues over (under) expenditures	(2,909,050)	(3,399,010)	867,940	4,266,950
Other Financing Sources (Uses):				
Transfer from Community Facilities District Fund	\$ 690,450	\$ 690,450	\$ 690,450	\$ -
Transfer to Gas Tax Fund for streets maintenance	(187,390)	(247,130)	(218,176)	28,954
Transfer to Las Lomas Landscape and Lighting District for open space maintenance	(1,850)	(1,850)	(1,850)	-
Transfer to De Anza Landscape and Lighting District for open space maintenance	(1,400)	(1,400)	(1,400)	-
Total other financing sources (uses)	499,810	440,070	469,024	28,954
Excess of revenues and other sources over (under) expenditures and other uses	\$ (2,409,240)	\$ (2,958,940)	1,336,964	\$ 4,295,904
Fund balance, June 30, 2019			14,919,400	
Fund balance, June 30, 2020			\$ 16,256,364	

CITY OF ATASCADERO

IN LIEU LOW/MODERATE INCOME HOUSING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Affordable Housing In Lieu Fees	\$ -	\$ -	\$ 124,680	\$ 124,680
Interest income	8,950	8,950	46,878	37,928
Gain / (Loss) on Inclusionary Housing Program Loans	-	-	6,606	6,606
Total revenues	8,950	8,950	178,164	169,214
Expenditures:				
Contract services	5,000	5,000	-	5,000
Administrative charges	44,910	44,910	44,910	-
Special projects:				
PSHHC Del Rio Ridge Affordable Housing Project	-	400,000	-	400,000
Total expenditures	49,910	449,910	44,910	405,000
Net change in fund balance	\$ (40,960)	\$ (440,960)	133,254	\$ 574,214
Fund balance, June 30, 2019			5,606,612	
Fund balance, June 30, 2020			\$ 5,739,866	

CITY OF ATASCADERO

CIRCULATION SYSTEM FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 509,560	\$ 509,560	\$ 528,230	\$ 18,670
Interest income	41,930	41,930	157,192	115,262
USHA Grant-Downtown Infrastructure Enhancement Program	100,000	100,000	19,806	(80,194)
Total revenues	651,490	651,490	705,228	53,738
Expenditures:				
Capital outlay:				
Purchase of 6009 Del Rio	-	1,330	1,328	2
101 @ Del Rio Interchange Project	627,190	625,860	164,378	461,482
Downtown Infrastructure Enhancement Program	112,980	112,980	19,806	93,174
Total expenditures	740,170	740,170	185,512	554,658
Net change in fund balance	\$ (88,680)	\$ (88,680)	519,716	\$ 608,396
Fund balance, June 30, 2019			2,196,034	
Fund balance, June 30, 2020			\$ 2,715,750	

CITY OF ATASCADERO

FIRE AERIAL VEHICLE IMPACT FEES FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 47,050	\$ 47,050	\$ 44,131	\$ (2,919)
Total revenues	47,050	47,050	44,131	(2,919)
Net change in fund balance	<u>\$ 47,050</u>	<u>\$ 47,050</u>	44,131	<u>\$ (2,919)</u>
Fund balance, June 30, 2019			(785,713)	
Fund balance, June 30, 2020			<u>\$ (741,582)</u>	

CITY OF ATASCADERO

SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS

Last 10 Years*

For the Fiscal Year Ended June 30, 2020

The following table provides required supplementary information regarding the City's postemployment healthcare benefits.

Measurement Period	2020	2019	2018
Total OPEB Liability			
Service Cost	\$ 9,582	\$ 13,252	\$ 7,820
Interest on total OPEB liability	6,190	5,763	5,583
Benefit payments	(6,610)	(4,800)	(7,400)
Net change in total OPEB liability	9,162	14,215	6,003
OPEB liability, beginning of year	206,318	192,103	186,100
OPEB liability, end of year	<u>\$ 215,480</u>	<u>\$ 206,318</u>	<u>\$ 192,103</u>
Covered payroll	\$ 1,200,858	\$ 1,200,858	\$ 1,126,865
Total OPEB liability as a percentage of covered payroll	17.94%	17.18%	17.05%

Notes to Schedule:

There were no changes in assumptions reflected above.

* Fiscal year 2018 was the first year of implementation, therefore, only three years are shown.

CITY OF ATASCADERO
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years
As of June 30, 2020

ITEM NUMBER: C-1
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As of June 30, 2020, the plan is not administered through a qualified trust. Therefore, there is no Actuarially Determined contribution (ADC). Benefit payments of \$6,610 were made on a pay-as-you-go basis for the fiscal year ended June 30, 2020. Benefit payments of \$4,800 were made on a pay-as-you-go basis for the fiscal year ended June 30, 2019. Benefit payments of \$7,400 were made on a pay-as-you-go basis for the fiscal year ended June 30, 2018.

CITY OF ATASCADERO**SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Cost-Sharing Multiple-Employer Defined Pension Plan - Last 10 Years*

As of June 30, 2020

ITEM NUMBER: C-1
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	Fiscal Year End					
	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Measurement Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
City's proportion of the net pension liability	0.277520%	0.275210%	0.270324%	0.272255%	0.278260%	0.260250%
City's proportionate share of the net pension liability	\$ 28,437,309	\$ 26,519,899	\$ 26,808,749	\$ 23,558,492	\$ 19,099,492	\$ 16,193,941
City's covered payroll **	\$ 9,541,259	\$ 9,337,993	\$ 10,102,742	\$ 8,658,607	\$ 8,348,164	\$ 8,181,272
City's proportionate share of the net pension liability as percentage of covered payroll	298.05%	284.00%	265.36%	272.08%	228.79%	197.94%
Plan's total pension liability	\$ 41,426,453,489	\$ 38,944,855,364	\$ 37,161,348,332	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631
Plan's fiduciary net position	\$ 31,179,414,067	\$ 29,308,589,559	\$ 27,244,095,376	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515
Plan's fiduciary net position as a percentage of the plan's total pension liability	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

* Fiscal year 2015 was the first year of implementation, therefore, only six years are shown.

** For the year ending on the measurement date.

CITY OF ATASCADERO**SCHEDULE OF PENSION CONTRIBUTIONS**

Cost-Sharing Multiple-Employer Defined Pension Plan - Last 10 Years*

As of June 30, 2020

ITEM NUMBER: C-1
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Contributions for the fiscal year ending:	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Contractually required contribution (actuarially determined)	\$ 3,366,536	\$ 2,982,660	\$ 2,685,953	\$ 2,489,485	\$ 2,255,947	\$ 2,227,093
Contributions in relation to the actuarially determined contributions	(3,366,536)	(2,982,660)	(2,685,953)	(2,489,485)	(2,255,947)	(2,227,093)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll **	\$ 10,024,682	\$ 9,541,259	\$ 9,337,993	\$ 10,102,742	\$ 8,658,607	\$ 8,348,164
Contributions as a percentage of covered payroll	33.58%	31.26%	28.76%	24.64%	26.05%	26.68%

Notes to Schedule

Valuation Date	06/30/17	06/30/16	06/30/15	06/30/14	06/30/13	06/30/12
Methods and assumptions used to determine contribution rates:						
Actuarial cost method	Entry age					
Asset valuation method	5-year smoothed market					
Amortization method	Level percentage of payroll, closed					
Discount rate	7.150%	7.375%	7.650%	7.650%	7.500%	7.500%
Price inflation	2.50%	2.50%	2.75%	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and service					
Mortality	Derived using CalPERS' Membership data for all funds					
Post retirement benefit	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies					

* Fiscal year 2015 was the first year of implementation, therefore, only six years are shown.

** For the fiscal year ending on the date shown.

OTHER SUPPLEMENTARY INFORMATION

CITY OF ATASCADERO

2010 BOND DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest income- cash and investments	\$ 5,000	\$ 5,000	\$ 24,397	\$ 19,397
Interest income- 2010 reimbursement agreement with the Successor Agency to the RDA	721,540	721,540	721,538	(2)
Other 2010 Lease Revenue from Successor Agency	2,500	2,500	1,975	(525)
Total revenues	729,040	729,040	747,910	18,870
Expenditures:				
Contract services	2,500	2,500	1,975	525
Principal	250,000	250,000	250,000	-
Interest	721,540	721,540	721,537	3
Total expenditures	974,040	974,040	973,512	528
Net change in fund balance	\$ (245,000)	\$ (245,000)	(225,602)	\$ 19,398
Fund balance, June 30, 2019			16,339,541	
Fund balance, June 30, 2020			\$ 16,113,939	

The City has established the following special revenue funds in order to account for the proceeds from revenue sources that are restricted to expenditures for specified purposes:

Supplemental Law Enforcement Services Fund

This fund is used for Supplemental Law Enforcement Services grant monies received, and to account for the allowed expenditures of these funds.

Downtown Business Improvement Area Fund

The City established a Downtown Business Improvement Area (BIA) in 1986, for the purpose of acquisition, construction, and/or maintenance of parking facilities, decoration of public places, promotion of public events, and the general promotion of business activities in the downtown area. An annual assessment is placed on all businesses in the downtown area, and this fund accounts for the revenues and expenses associated with these BIA monies. The assessment was reduced to \$0.00 in 2010 at the behest of downtown landlords as part of a program to encourage downtown business. In January 2018, the Atascadero Colony District Committee requested that the assessment be reinstituted. The assessment was reinstituted effective January 2019.

Atascadero Tourism Business Improvement District Fund

The City established the Atascadero Tourism Business Improvement District (ATBID) effective June 1, 2013, for the purpose of funding tourism promotion and increasing stays at the lodging businesses in Atascadero. A two percent (2%) assessment is placed on the nightly rent of all occupied rooms or spaces for all transient occupancies in Atascadero.

Community Development Block Grant Fund

This fund is used for Community Development Block Grant monies received from the federal government. These funds must be used for low or moderate income projects, or to eliminate blight in the community. The City receives an annual allocation from the federal government, based on the number of qualified persons in the City. The City holds an annual hearing to determine how this money is to be spent.

Tree Plant Fund

This fund accounts for Tree Mitigation Fees and the expenditure thereof. A fee may be paid by a developer in lieu of planting a tree on improved property. These funds are then used for the preservation and planting of the City's native trees.

Gas Tax Fund

This fund accounts for gas tax monies received from the State, which are expended to maintain various streets within the City.

Local Transportation Fund

This fund accounts for Local Transportation funds that can be used for streets projects. Local Transportation Funds (LTF) must first be spent to meet any reasonable community transit need. The City uses LTF monies to run the City's bus system and to contribute to San Luis Obispo Regional Transit Authority. Any remaining funds are accounted for in this fund and must be used for bikepath projects and streets projects.

Street Assessment Fund

This fund accounts for assessments collected to maintain various streets within the City.

CITY OF ATASCADERO

NONMAJOR GOVERNMENTAL FUNDS OVERVIEW (continued)

SPECIAL REVENUE FUNDS (continued)

ITEM NUMBER: C-1
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General Government Facilities Fees Fund

General Facilities are those limited to office or work buildings and equipment used by City staff to undertake their daily duties. As the City increases in both population and new businesses, City Hall and the City maintenance yard will increasingly become overcrowded with growing staff. New facilities and equipment are necessary to extend the current level of service to these new residents and businesses. Because the need for these new facilities and additional equipment is directly related to new construction, a *General Government Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for expanded/new facilities and equipment as listed in the *Atascadero Master Facilities Plan*, updated February 2006.

Storm Drainage Facilities Fees Fund

As vacant land is developed and bare dirt or turf is replaced with impervious rooftop, parking lots, driveways, pools and sidewalks, water runoff increases; the cumulative effects of this additional runoff is managed by constructing the appropriate capital facilities. Because the need for these capital facilities is directly related to new construction, a *Storm Drainage Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for the construction of the new/increased/improved capital facilities as listed in the *Atascadero Master Facilities Plan*, updated February 2006.

Law Enforcement Facilities Fees Fund

Residents and businesses benefit from both direct (response to a call for service) and indirect (crime prevention programs, patrol, etc.) law enforcement services. The addition of new residential units and new businesses necessarily increase the demand upon the law enforcement service level by creating more direct calls for service, more area requiring preventive patrol, and in general, more opportunities for crimes to be committed. If law enforcement capabilities are not expanded, then the increasing number of calls for service will reduce the amount of time available for preventive patrol. Because the need for additional police officers, as well as the need for these officers to be equipped and housed, is directly related to new construction, a *Law Enforcement Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for the purchase/construction of equipment/stations for these additional officers as listed in the *Atascadero Master Facilities Plan*, updated February 2006.

Fire Facilities Fees Fund

In addition to providing fire prevention programs, the Fire Department responds to calls for fire and medical services from two existing fire stations. Each new residential and business development creates more calls for service, increasing the likelihood of simultaneous (and thus competing) calls for service. Additionally, as development spreads further from the existing stations, response times will necessarily increase, taking the existing engine companies out of service for greater periods of time. These developments create the need for additional facilities and equipment. Because the need for these new facilities and additional equipment is directly related to new construction, a *Fire Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for the relocation/construction of fire stations, as well as the purchase of additional equipment, as listed in the *Atascadero Master Facilities Plan*, updated February 2006.

Open Space Acquisition Fees Fund

Future residential development, by increasing the City's population, will by definition impact the City's available land and decrease open space. Without open space acquisition, the City's remaining available land will be developed and the City will lose much of its historic charm that is so valuable to residents. Because the need for land acquisition is directly related to new construction, an *Open Space Acquisition Fee* is charged on all new development. These fees are deposited into this fund and then used for land acquisitions as listed in the *Atascadero Master Facilities Plan*, updated February 2006.

CITY OF ATASCADERO

NONMAJOR GOVERNMENTAL FUNDS OVERVIEW (continued)

SPECIAL REVENUE FUNDS (continued)

Parkland Facilities Fees Fund

Residential development, by increasing the City's population, necessarily impacts the City's park system. Without future parkland and continued development of currently owned, but underutilized parkland, the City's parks become overcrowded and overused with the ultimate result becoming a negative experience for park users. Because the need for new facilities and land acquisitions is directly related to new construction, a *Parkland Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for expanded/new facilities and land acquisitions as listed in the *Atascadero Master Facilities Plan*, updated February 2006.

Public Facilities Fees Fund

The City currently has existing community use facilities, such as the Pavilion on the Lake and the Colony Park Community Center. Future additional residential units will increase the City's population, placing ever greater demands on existing community use facilities, and new or expanded community center space will be necessary to extend the current level of service to new residents. Because the need for these new facilities is directly related to new construction, a *Public Facilities Fee* is charged on all new residential development. These fees are deposited into this fund and then used for expanded/new community use facilities as listed in the *Atascadero Master Facilities Plan*, updated February 2006.

Library Expansion Facilities Fees Fund

The County Public Library System currently owns and maintains a library facility within the City limits. While the City is not the library service provider, the City's residents and businesses have an interest in maintaining the library service levels. Additional development within the City will increase the demand for a larger sized library and for more volumes within the library. Because the need for expanded library services is directly related to new construction, a *Library Facilities Fee* is charged on all new development. These fees are deposited into this fund and then are used for the expansion of the amount of library facility space and the expansion of the library collection as listed in the *Atascadero Master Facilities Plan*, updated February 2006. In December 2010, the County purchased a new library facility at 6555 Capistrano Avenue. The City contributed a total of \$315,180 toward the library expansion during the period spanning December 2010 through June 2014. This amount was a combination of impact fees and other funds that had been set aside for library expansion.

Community Facilities District Fund

This fund is used to account for fees assessed in the Community Facilities District. This district was established in 2005 in order to provide funding for expansion of police, fire, and parks services as the City's population increases. Developments that must obtain Planning Commission approval are subject to annexation into the city-wide district.

Apple Valley Street & Storm Drain Assessment District Fund

This fund is used to account for fees assessed in a development known as The Colony at Apple Valley. This assessment district was established in 2005 in order to maintain the street and storm drain related improvements in the development.

Apple Valley Landscape & Lighting Assessment District Fund

This fund is used to account for fees assessed in a development known as The Colony at Apple Valley. This assessment district was established in 2005 in order to maintain the landscape and lighting related improvements in the development.

CITY OF ATASCADERO

NONMAJOR GOVERNMENTAL FUNDS OVERVIEW (continued)

SPECIAL REVENUE FUNDS (continued) AND CAPITAL PROJECTS FUNDS

Las Lomas Street & Storm Drain Assessment District Fund

This fund is used to account for fees assessed in a development known as Las Lomas. This assessment district was established in 2005 in order to maintain the street and storm drain related improvements in the development.

Las Lomas Landscape & Lighting Assessment District Fund

This fund is used to account for fees assessed in a development known as Las Lomas. This assessment district was established in 2005 in order to maintain the landscape and lighting related improvements in the development.

De Anza Street & Storm Drain Assessment District Fund

This fund is used to account for fees assessed in a development known as De Anza Estates. This assessment district was established in 2005 in order to maintain the street and storm drain related improvements in the development.

De Anza Landscape & Lighting Assessment District Fund

This fund is used to account for fees assessed in a development known as De Anza Estates. This assessment district was established in 2005 in order to maintain the landscape and lighting related improvements in the development.

The City has established the following capital projects funds in order to account for expenditures for specific capital project purposes:

Capital Projects Fund

This fund is typically used to account for the financial resources used in the construction or acquisition of major capital facilities or equipment obtained by special funding such as grants or dedicated reimbursements. It is also used as a type of clearinghouse for projects with many different sources of funding.

2010 Bond Proceeds Master Agreement Fund

On September 1, 2010, the City issued \$16,010,000 in lease revenue bonds to be used for various redevelopment public improvement projects within the downtown area. As part of June 2011 state legislation, all redevelopment agencies throughout the State were dissolved. At that time, the Redevelopment Agency was in the process of expending the 2010 bond proceeds in accordance with the bond covenants which require the funds to be spent on the Historic City Hall Rehabilitation Project with the remaining funds to be spent on other eligible redevelopment projects. The Historic City Hall Rehabilitation Project has been completed, leaving remaining 2010 bond proceeds. In accordance with redevelopment dissolution law, in August of 2014, the City and the Successor Agency entered into a Master Agreement, transferring all remaining bond proceeds to the City to be spent on projects for which the bonds were originally sold. This fund accounts for the expenditure of those 2010 bond funds transferred to the City under the Master Agreement.

Youth Center Construction Fund

This fund accounts for funds received for and expended on the construction of the Colony Park Community Center.

CITY OF ATASCADERO
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Special Revenue Funds					
	Supplemental Law Enforcement Services Fund	Downtown Business Improvement Area Fund	Atascadero Tourism Business Improvement District Fund	Community Development Block Grant Fund	Tree Plant Fund	Gas Tax Fund
ASSETS						
Cash and investments	\$ 106,554	\$ 13,305	\$ 248,794	\$ -	\$ 215,666	\$ 507,286
Receivables:						
Federal distributions due	-	-	-	30,811	-	-
Due from State of California	-	-	-	-	-	80,843
Due from County of San Luis Obispo	-	-	-	-	-	-
Accrued interest	298	34	649	362	569	1,270
Other receivables	-	-	33,747	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	730
Total assets	<u>\$ 106,852</u>	<u>\$ 13,339</u>	<u>\$ 283,190</u>	<u>\$ 31,173</u>	<u>\$ 216,235</u>	<u>\$ 590,129</u>
LIABILITIES AND FUND BALANCES						
Accounts payable	\$ 97	\$ -	\$ 9,523	\$ -	\$ 2,284	\$ 23,720
Accrued salaries and benefits	1,902	-	-	-	-	12,842
Due to other funds	-	-	-	31,173	-	-
Unearned revenue	100,540	-	-	-	-	-
Total liabilities	<u>102,539</u>	<u>-</u>	<u>9,523</u>	<u>31,173</u>	<u>2,284</u>	<u>36,562</u>
Fund Balances:						
Nonspendable	-	-	-	-	-	730
Restricted	4,313	13,339	273,667	-	213,951	552,837
Assigned for road projects	-	-	-	-	-	-
Total fund balances	<u>4,313</u>	<u>13,339</u>	<u>273,667</u>	<u>-</u>	<u>213,951</u>	<u>553,567</u>
Total liabilities and fund balances	<u>\$ 106,852</u>	<u>\$ 13,339</u>	<u>\$ 283,190</u>	<u>\$ 31,173</u>	<u>\$ 216,235</u>	<u>\$ 590,129</u>

CITY OF ATASCADERO
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Special Revenue Funds					
	Local Transportation Fund	Street Assessment Fund	General Government Facilities Fees Fund	Storm Drainage Facilities Fees Fund	Law Enforcement Facilities Fees Fund	Fire Facilities Fees Fund
ASSETS						
Cash and investments	\$ 2,010,575	\$ 84,657	\$ 178,403	\$ 399,296	\$ 328,447	\$ 593,735
Receivables:						
Federal distributions due	60,919	-	-	-	-	-
Due from State of California	1,298	-	-	-	-	-
Due from County of San Luis Obispo	849,350	11	-	-	-	-
Accrued interest	6,087	221	458	1,038	856	1,546
Other receivables	-	-	-	-	-	620
Due from other funds	-	-	-	-	-	741,582
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 2,928,229</u>	<u>\$ 84,889</u>	<u>\$ 178,861</u>	<u>\$ 400,334</u>	<u>\$ 329,303</u>	<u>\$ 1,337,483</u>
LIABILITIES AND FUND BALANCES						
Accounts payable	\$ 87,391	\$ -	\$ -	\$ -	\$ -	\$ 32
Accrued salaries and benefits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>87,391</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32</u>
Fund Balances:						
Nonspendable	-	-	-	-	-	-
Restricted	2,840,838	84,889	178,861	400,334	329,303	1,337,451
Assigned for road projects	-	-	-	-	-	-
Total fund balances	<u>2,840,838</u>	<u>84,889</u>	<u>178,861</u>	<u>400,334</u>	<u>329,303</u>	<u>1,337,451</u>
Total liabilities and fund balances	<u>\$ 2,928,229</u>	<u>\$ 84,889</u>	<u>\$ 178,861</u>	<u>\$ 400,334</u>	<u>\$ 329,303</u>	<u>\$ 1,337,483</u>

CITY OF ATASCADERO
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Special Revenue Funds					
	Open Space Acquisition Fees Fund	Parkland Facilities Fees Fund	Public Facilities Fees Fund	Library Expansion Facilities Fees Fund	Community Facilities District Fund	Apple Valley Street & Storm Drain Assessment District Fund
ASSETS						
Cash and investments	\$ 728,224	\$ 1,224,369	\$ 200,981	\$ 212,588	\$ 132,790	\$ 455,115
Receivables:						
Federal distributions due	-	-	-	-	-	-
Due from State of California	-	-	-	-	-	-
Due from County of San Luis Obispo	-	-	-	-	3,750	-
Accrued interest	1,893	3,172	890	553	324	1,182
Other receivables	-	-	-	-	788	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 730,117</u>	<u>\$ 1,227,541</u>	<u>\$ 201,871</u>	<u>\$ 213,141</u>	<u>\$ 137,652</u>	<u>\$ 456,297</u>
LIABILITIES AND FUND BALANCES						
Accounts payable	\$ -	\$ 1,020	\$ 147,020	\$ -	\$ -	\$ 143
Accrued salaries and benefits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,020</u>	<u>147,020</u>	<u>-</u>	<u>-</u>	<u>143</u>
Fund Balances:						
Nonspendable	-	-	-	-	-	-
Restricted	730,117	1,226,521	54,851	213,141	137,652	456,154
Assigned for road projects	-	-	-	-	-	-
Total fund balances	<u>730,117</u>	<u>1,226,521</u>	<u>54,851</u>	<u>213,141</u>	<u>137,652</u>	<u>456,154</u>
Total liabilities and fund balances	<u>\$ 730,117</u>	<u>\$ 1,227,541</u>	<u>\$ 201,871</u>	<u>\$ 213,141</u>	<u>\$ 137,652</u>	<u>\$ 456,297</u>

CITY OF ATASCADERO
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Special Revenue Funds					Capital Projects Funds
	Apple Valley Landscape & Lighting Assessment District Fund	Las Lomas Street & Storm Drain Assessment District Fund	Las Lomas Landscape & Lighting Assessment District Fund	De Anza Street & Storm Drain Assessment District Fund	De Anza Landscape & Lighting Assessment District Fund	Capital Projects Fund
ASSETS						
Cash and investments	\$ 247,334	\$ 546,591	\$ 184,970	\$ 453,357	\$ 129,981	\$ 380,615
Receivables:						
Federal distributions due	-	-	-	-	-	716
Due from State of California	-	-	-	-	-	-
Due from County of San Luis Obispo	-	295	212	324	237	-
Accrued interest	639	1,405	481	1,183	342	997
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 247,973</u>	<u>\$ 548,291</u>	<u>\$ 185,663</u>	<u>\$ 454,864</u>	<u>\$ 130,560</u>	<u>\$ 382,328</u>
LIABILITIES AND FUND BALANCES						
Accounts payable	\$ 4,825	\$ 143	\$ 4,734	\$ 138	\$ 1,042	\$ -
Accrued salaries and benefits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	60,670	-	-	-	-	16,673
Total liabilities	<u>65,495</u>	<u>143</u>	<u>4,734</u>	<u>138</u>	<u>1,042</u>	<u>16,673</u>
Fund Balances:						
Nonspendable	-	-	-	-	-	-
Restricted	182,478	548,148	180,929	454,726	129,518	135,071
Assigned for road projects	-	-	-	-	-	230,584
Total fund balances	<u>182,478</u>	<u>548,148</u>	<u>180,929</u>	<u>454,726</u>	<u>129,518</u>	<u>365,655</u>
Total liabilities and fund balances	<u>\$ 247,973</u>	<u>\$ 548,291</u>	<u>\$ 185,663</u>	<u>\$ 454,864</u>	<u>\$ 130,560</u>	<u>\$ 382,328</u>

CITY OF ATASCADERO
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Capital Projects Funds		
	2010 Bond Proceeds Master Agreement Fund	Youth Center Construction Fund	TOTALS
ASSETS			
Cash and investments	\$ 302,996	\$ 4,209	\$ 9,890,838
Receivables:			
Federal distributions due	-	-	92,446
Due from State of California	-	-	82,141
Due from County of San Luis Obispo	-	-	854,179
Accrued interest	794	11	27,254
Other receivables	-	-	35,155
Due from other funds	-	-	741,582
Prepaid items	-	-	730
Total assets	<u>\$ 303,790</u>	<u>\$ 4,220</u>	<u>\$ 11,724,325</u>
LIABILITIES AND FUND BALANCES			
Accounts payable	\$ -	\$ -	\$ 282,112
Accrued salaries and benefits	-	-	14,744
Due to other funds	-	-	31,173
Unearned revenue	-	1,213	179,096
Total liabilities	<u>-</u>	<u>1,213</u>	<u>507,125</u>
Fund Balances:			
Nonspendable	-	-	730
Restricted	303,790	3,007	10,985,886
Assigned for road projects	-	-	230,584
Total fund balances	<u>303,790</u>	<u>3,007</u>	<u>11,217,200</u>
Total liabilities and fund balances	<u>\$ 303,790</u>	<u>\$ 4,220</u>	<u>\$ 11,724,325</u>

CITY OF ATASCADERO

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
 DATE: 01/26/21
 ATTACHMENT: 1

	Special Revenue Funds					
	Supplemental Law Enforcement Services Fund	Downtown Business Improvement Area Fund	Atascadero Tourism Business Improvement District Fund	Community Development Block Grant Fund	Tree Plant Fund	Gas Tax Fund
Revenues:						
Taxes and assessments	\$ -	\$ 12,746	\$ 224,609	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	14,092	-
Intergovernmental revenues	171,941	-	-	22,235	-	1,244,908
Fines and forfeitures	-	-	133	-	-	-
Use of money and property	4,634	442	10,720	-	9,137	18,634
Other revenues	-	-	-	-	-	2,483
Total revenues	176,575	13,188	235,462	22,235	23,229	1,266,025
Expenditures:						
Salaries and benefits	46,220	-	-	-	-	423,122
Supplies and services	30,117	11,181	242,881	10,236	30,915	557,611
Special projects and studies	-	-	-	10,741	-	-
Capital outlay	99,797	-	-	1,258	-	-
Total expenditures	176,134	11,181	242,881	22,235	30,915	980,733
Excess of revenues over (under) expenditures	441	2,007	(7,419)	-	(7,686)	285,292
Other Financing Sources (Uses):						
Transfers in	-	-	-	-	-	218,176
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	218,176
Net change in fund balances	441	2,007	(7,419)	-	(7,686)	503,468
Fund balances, June 30, 2019	3,872	11,332	281,086	-	221,637	50,099
Fund balances, June 30, 2020	\$ 4,313	\$ 13,339	\$ 273,667	\$ -	\$ 213,951	\$ 553,567

CITY OF ATASCADERO

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (continued)

For Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
 DATE: 01/26/21
 ATTACHMENT: 1

	Special Revenue Funds					
	Local Transportation Fund	Street Assessment Fund	General Government Facilities Fees Fund	Storm Drainage Facilities Fees Fund	Law Enforcement Facilities Fees Fund	Fire Facilities Fees Fund
Revenues:						
Taxes and assessments	\$ -	\$ 2,160	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	37,276	46,328	73,696	122,677
Intergovernmental revenues	1,391,574	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	83,068	3,550	7,239	17,166	13,221	34,322
Other revenues	-	-	-	54,971	-	-
Total revenues	1,474,642	5,710	44,515	118,465	86,917	156,999
Expenditures:						
Salaries and benefits	-	-	-	-	-	-
Supplies and services	-	-	-	-	-	-
Special projects and studies	14,058	-	-	-	-	-
Capital outlay	2,233,476	-	-	336,267	-	-
Total expenditures	2,247,534	-	-	336,267	-	-
Excess of revenues over (under) expenditures	(772,892)	5,710	44,515	(217,802)	86,917	156,999
Other Financing Sources (Uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	(772,892)	5,710	44,515	(217,802)	86,917	156,999
Fund balances, June 30, 2019	3,613,730	79,179	134,346	618,136	242,386	1,180,452
Fund balances, June 30, 2020	\$ 2,840,838	\$ 84,889	\$ 178,861	\$ 400,334	\$ 329,303	\$ 1,337,451

CITY OF ATASCADERO

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (continued)

For Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
 DATE: 01/26/21
 ATTACHMENT: 1

	Special Revenue Funds					
	Open Space Acquisition Fees Fund	Parkland Facilities Fees Fund	Public Facilities Fees Fund	Library Expansion Facilities Fees Fund	Community Facilities District Fund	Apple Valley Street & Storm Drain Assessment District Fund
Revenues:						
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ 581,595	\$ 38,500
Licenses and permits	66,425	148,300	34,224	17,095	-	-
Intergovernmental revenues	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	30,206	51,071	14,842	8,842	4,179	18,757
Other revenues	-	-	-	-	-	-
Total revenues	96,631	199,371	49,066	25,937	585,774	57,257
Expenditures:						
Salaries and benefits	-	-	-	-	-	-
Supplies and services	-	-	-	-	5,187	4,975
Special projects and studies	-	-	-	-	-	18,209
Capital outlay	-	91,266	673,735	-	-	-
Total expenditures	-	91,266	673,735	-	5,187	23,184
Excess of revenues over (under) expenditures	96,631	108,105	(624,669)	25,937	580,587	34,073
Other Financing Sources (Uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(690,450)	-
Total other financing sources (uses)	-	-	-	-	(690,450)	-
Net change in fund balances	96,631	108,105	(624,669)	25,937	(109,863)	34,073
Fund balances, June 30, 2019	633,486	1,118,416	679,520	187,204	247,515	422,081
Fund balances, June 30, 2020	\$ 730,117	\$ 1,226,521	\$ 54,851	\$ 213,141	\$ 137,652	\$ 456,154

CITY OF ATASCADERO

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (continued)

For Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
 DATE: 01/26/21
 ATTACHMENT: 1

	Special Revenue Funds					Capital Projects Funds
	Apple Valley Landscape & Lighting Assessment District Fund	Las Lomas Street & Storm Drain Assessment District Fund	Las Lomas Landscape & Lighting Assessment District Fund	De Anza Street & Storm Drain Assessment District Fund	De Anza Landscape & Lighting Assessment District Fund	Capital Projects Fund
Revenues:						
Taxes and assessments	\$ 63,000	\$ 90,383	\$ 64,890	\$ 30,561	\$ 15,874	\$ -
Licenses and permits	9,900	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	10,063	22,208	7,645	18,753	5,424	16,051
Other revenues	-	-	-	-	-	-
Total revenues	82,963	112,591	72,535	49,314	21,298	16,051
Expenditures:						
Salaries and benefits	-	-	-	-	-	-
Supplies and services	64,382	6,473	68,678	5,151	13,662	-
Special projects and studies	-	-	-	17,606	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	64,382	6,473	68,678	22,757	13,662	-
Excess of revenues over (under) expenditures	18,581	106,118	3,857	26,557	7,636	16,051
Other Financing Sources (Uses):						
Transfers in	-	-	1,850	-	1,400	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	1,850	-	1,400	-
Net change in fund balances	18,581	106,118	5,707	26,557	9,036	16,051
Fund balances, June 30, 2019	163,897	442,030	175,222	428,169	120,482	349,604
Fund balances, June 30, 2020	\$ 182,478	\$ 548,148	\$ 180,929	\$ 454,726	\$ 129,518	\$ 365,655

CITY OF ATASCADERO

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (continued)

For Fiscal Year Ended June 30, 2020

	Capital Projects Funds		
	2010 Bond Proceeds Master Agreement Fund	Youth Center Construction Fund	TOTALS
Revenues:			
Taxes and assessments	\$ -	\$ -	\$ 1,124,318
Licenses and permits	-	-	570,013
Intergovernmental revenues	-	-	2,830,658
Fines and forfeitures	-	-	133
Use of money and property	12,834	178	423,186
Other revenues	-	-	57,454
Total revenues	12,834	178	5,005,762
Expenditures:			
Salaries and benefits	-	-	469,342
Supplies and services	-	-	1,051,449
Special projects and studies	-	-	60,614
Capital outlay	10,000	-	3,445,799
Total expenditures	10,000	-	5,027,204
Excess of revenues over (under) expenditures	2,834	178	(21,442)
Other Financing Sources (Uses):			
Transfers in	-	-	221,426
Transfers out	-	-	(690,450)
Total other financing sources (uses)	-	-	(469,024)
Net change in fund balances	2,834	178	(490,466)
Fund balances, June 30, 2019	300,956	2,829	11,707,666
Fund balances, June 30, 2020	\$ 303,790	\$ 3,007	\$ 11,217,200

CITY OF ATASCADERO

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
S.L.E.S.F. Grant	\$ 72,520	\$ 180,360	\$ 171,941	\$ (8,419)
Interest income	-	-	4,634	4,634
Total revenues	72,520	180,360	176,575	(3,785)
Expenditures:				
Employee services	35,300	46,250	46,220	30
Operating supplies	19,220	9,030	4,880	4,150
Contract services	-	23,260	23,237	23
Professional development	-	2,000	2,000	-
Capital outlay:				
Software	-	2,000	1,995	5
Tablet computers	-	800	800	-
Video Cameras- City Hall	-	29,570	29,569	1
Radio Repeater Project	-	53,920	53,912	8
Cash Contribution to Vehicle and Equipment				
Replacement Fund for Vehicle Purchase	18,000	13,530	13,521	9
Total expenditures	72,520	180,360	176,134	4,226
Net change in fund balance	\$ -	\$ -	441	\$ 441
Fund balance, June 30, 2019			3,872	
Fund balance, June 30, 2020			\$ 4,313	

CITY OF ATASCADERO

DOWNTOWN BUSINESS IMPROVEMENT AREA FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Tourism assessments	\$ 10,600	\$ 11,090	\$ 12,746	\$ 1,656
Interest income	210	210	442	232
Total revenues	10,810	11,300	13,188	1,888
Expenditures:				
Main Street Administration	10,700	11,190	11,181	9
Total expenditures	10,700	11,190	11,181	9
Net change in fund balance	\$ 110	\$ 110	2,007	\$ 1,897
Fund balance, June 30, 2019			11,332	
Fund balance, June 30, 2020			\$ 13,339	

CITY OF ATASCADERO

ATASCADERO TOURISM BUSINESS IMPROVEMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Tourism assessments	\$ 284,000	\$ 284,000	\$ 224,609	\$ (59,391)
Tourism assessment penalties	-	-	133	133
Interest income	5,500	5,500	10,720	5,220
Total revenues	289,500	289,500	235,462	(54,038)
Expenditures:				
Office expense	1,000	1,000	-	1,000
Advertising	155,000	155,000	120,110	34,890
Operating Supplies	500	500	-	500
Contract services	151,250	151,250	120,525	30,725
Professional Development	430	430	-	430
Administration	2,840	2,840	2,246	594
Total expenditures	311,020	311,020	242,881	68,139
Net change in fund balance	\$ (21,520)	\$ (21,520)	(7,419)	\$ 14,101
Fund balance, June 30, 2019			281,086	
Fund balance, June 30, 2020			\$ 273,667	

CITY OF ATASCADERO

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Community Development Block Grant	\$ 304,850	\$ 325,840	\$ 22,235	\$ (303,605)
Total revenues	304,850	325,840	22,235	(303,605)
Expenditures:				
Administration:				
CDBG general administration	-	10,240	10,236	4
Special projects and studies:				
Youth Scholarships	-	10,750	10,741	9
Capital outlay:				
Traffic Way and El Camino Real Barrier Removal	304,850	304,850	1,258	303,592
Total expenditures	304,850	325,840	22,235	303,605
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance, June 30, 2019			-	
Fund balance, June 30, 2020			\$ -	

CITY OF ATASCADERO

TREE PLANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits and fees	\$ 10,000	\$ 10,000	\$ 14,092	\$ 4,092
Interest income	1,580	1,580	9,137	7,557
Total revenues	11,580	11,580	23,229	11,649
Expenditures:				
Office expense	100	290	287	3
Operating supplies	100	100	-	100
Contract services	19,000	18,810	13,558	5,252
Professional development	500	500	-	500
Administrative charges	17,070	17,070	17,070	-
Special projects and studies:				
Native Tree Replanting	9,000	9,000	-	9,000
Total expenditures	45,770	45,770	30,915	14,855
Net change in fund balance	\$ (34,190)	\$ (34,190)	(7,686)	\$ 26,504
Fund balance, June 30, 2019			221,637	
Fund balance, June 30, 2020			\$ 213,951	

CITY OF ATASCADERO

GAS TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
SB1 - Traffic Congestion Relief Fund Loan Repayment	\$ 35,130	\$ 35,130	\$ 34,182	\$ (948)
Section 2103 highway users tax	268,260	268,260	209,654	(58,606)
Section 2105 highway users tax	172,980	172,980	155,098	(17,882)
Section 2106 highway users tax	129,180	129,180	117,522	(11,658)
Section 2107 highway users tax	225,930	225,930	195,841	(30,089)
Section 2107.5 highway users tax	6,000	6,000	6,000	-
SB1- Section 2031 Road Maintenance & Rehabilitation	511,890	511,890	526,611	14,721
Other revenues	-	-	2,483	2,483
Interest income	4,020	4,020	18,634	14,614
Total revenues	1,353,390	1,353,390	1,266,025	(87,365)
Expenditures:				
Salaries and benefits	442,460	442,540	423,122	19,418
Computer maintenance & replacement	3,620	3,620	3,620	-
Insurance	15,710	15,770	15,770	-
Utilities	110,000	116,480	116,472	8
Communications	1,500	1,580	1,576	4
Operating supplies and equipment	45,000	34,000	33,934	66
Vehicle and equipment operations	51,570	58,930	58,927	3
Contract services	112,500	109,440	82,883	26,557
Professional development	3,450	3,450	1,500	1,950
Recruitment	200	200	49	151
Department service allocation	136,700	136,700	136,700	-
Administrative charges	106,180	106,180	106,180	-
Total expenditures	1,028,890	1,028,890	980,733	48,157
Excess of revenues over (under) expenditures	324,500	324,500	285,292	(39,208)

CITY OF ATASCADERO

GAS TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses):				
Transfer from General Fund for street maintenance	\$ 187,390	\$ 187,390	\$ 218,176	\$ 30,786
Transfer out to Local Transportation Fund for El Camino Real Rehabilitation North (SB1)	(34,780)	(34,780)	-	34,780
Transfer out to Local Transportation Fund for El Camino Real Rehabilitation South (SB1)	(75,000)	(75,000)	-	75,000
Total other financing sources (uses)	77,610	77,610	218,176	140,566
Net change in fund balance	\$ 402,110	\$ 402,110	503,468	\$ 101,358
Fund balance, June 30, 2019			50,099	
Fund balance, June 30, 2020			\$ 553,567	

CITY OF ATASCADERO

LOCAL TRANSPORTATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Local Transportation Tax- Article 3 Bike Paths	\$ 28,290	\$ 28,290	\$ 27,553	\$ (737)
Local Transportation Tax- Article 8 Streets	849,000	849,000	867,565	18,565
HBRR Grant - Via Avenue Bridge	1,521,720	1,521,720	178,460	(1,343,260)
HBRR Grant - Santa Lucia Bridge	774,480	774,480	56,772	(717,708)
USHA- Traffic Way/Ardilla Ave Rehab	18,000	18,000	9,731	(8,269)
USHA- San Anselmo Road Rehab - West	250,000	250,000	250,000	-
Local Roadway Safety Plan	-	72,000	-	(72,000)
RSHA- Hwy 41 Complete Streets	120,000	120,000	1,493	(118,507)
Interest income	53,830	53,830	83,068	29,238
Total revenues	3,615,320	3,687,320	1,474,642	(2,212,678)
Expenditures:				
Special projects:				
Pavement Crack Sealing Preservation Program	30,000	30,000	-	30,000
Hwy 41 Complete Streets	120,000	120,000	1,493	118,507
Citywide Pavement Condition Evaluation Update	11,290	11,290	4,134	7,156
Bridge Evaluations and Studies	25,000	25,000	-	25,000
Balboa Road Emergency Access Repairs	-	10,000	7,250	2,750
Local Roadway Safety Plan	-	87,000	1,181	85,819
Capital outlay:				
Viejo Camino Road Rehabilitation Project	44,110	44,110	11,073	33,037
Santa Lucia Road Rehabilitation Project	917,730	917,730	765,313	152,417
2019 Pavement Resurfacing Project- Multiple Roads	282,950	282,950	249,263	33,687
San Anselmo Rehabilitation Project- West	392,040	503,040	413,031	90,009
El Camino Real Rehabilitation Project- South	75,000	75,000	-	75,000
Traffic Way/Ardilla Avenue Rehabilitation	18,000	18,000	9,731	8,269
2020 Pavement Resurfacing - Multiple Roads	810,000	810,000	526,711	283,289
San Marcos Road Embankment Subsidence Repair	275,000	275,000	-	275,000
Via Avenue Bridge Replacement	1,718,880	1,718,880	201,582	1,517,298
Santa Lucia Road Bridge Replacement	774,480	774,480	56,772	717,708
Total expenditures	5,494,480	5,702,480	2,247,534	3,454,946
Excess of revenues over (under) expenditures	(1,879,160)	(2,015,160)	(772,892)	1,242,268

CITY OF ATASCADERO

LOCAL TRANSPORTATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses):				
Transfer from Gas Tax Fund for El Camino Real Rehabilitation Project South (SB1)	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Transfer from Gas Tax Fund for El Camino Real Rehabilitation Project North (SB1)	34,780	34,780	-	(34,780)
Total other financing sources (uses)	109,780	109,780	-	(109,780)
Net change in fund balance	<u>\$ (1,769,380)</u>	<u>\$ (1,905,380)</u>	(772,892)	<u>\$ 1,132,488</u>
Fund balance, June 30, 2019			3,613,730	
Fund balance, June 30, 2020			<u>\$ 2,840,838</u>	

CITY OF ATASCADERO

STREET ASSESSMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes and special assessments- Lobos Lane	\$ 280	\$ 280	\$ 280	\$ -
Taxes and special assessments- Sonora / Pinal	380	380	380	-
Taxes and special assessments- Maleza	180	180	180	-
Taxes and special assessments- San Fernando	580	580	580	-
Taxes and special assessments- Aguila	100	100	100	-
Taxes and special assessments- Pinal / Escarpa	180	180	180	-
Taxes and special assessments- Cayucos	220	220	220	-
Taxes and special assessments- Falda	240	240	240	-
Interest income	1,090	1,090	3,550	2,460
Total revenues	3,250	3,250	5,710	2,460
Expenditures:				
Special projects and studies:				
Street maintenance projects	50,000	50,000	-	50,000
Total expenditures	50,000	50,000	-	50,000
Net change in fund balance	<u>\$ (46,750)</u>	<u>\$ (46,750)</u>	5,710	<u>\$ 52,460</u>
Fund balance, June 30, 2019			79,179	
Fund balance, June 30, 2020			<u>\$ 84,889</u>	

CITY OF ATASCADERO

GENERAL GOVERNMENT FACILITIES FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 69,790	\$ 69,790	\$ 37,276	\$ (32,514)
Interest income	3,530	3,530	7,239	3,709
Total revenues	73,320	73,320	44,515	(28,805)
Net change in fund balance	<u>\$ 73,320</u>	<u>\$ 73,320</u>	44,515	<u>\$ (28,805)</u>
Fund balance, June 30, 2019			134,346	
Fund balance, June 30, 2020			<u>\$ 178,861</u>	

CITY OF ATASCADERO

STORM DRAINAGE FACILITIES FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 32,550	\$ 32,550	\$ 46,328	\$ 13,778
Interest income	5,360	5,360	17,166	11,806
Other revenue- Insurance Reimbursement 2017 Storms	-	-	54,971	54,971
Total revenues	37,910	37,910	118,465	80,555
Expenditures:				
Special projects and studies:				
Drainage Improvement Program	25,000	25,000	-	25,000
Capital projects:				
Improvements to Storm Damaged Culverts	339,900	339,900	336,267	3,633
Culvert Replacement & Inlet Improvement Program	110,500	110,500	-	110,500
Total expenditures	475,400	475,400	336,267	139,133
Net change in fund balance	\$ (437,490)	\$ (437,490)	(217,802)	\$ 219,688
Fund balance, June 30, 2019			618,136	
Fund balance, June 30, 2020			\$ 400,334	

CITY OF ATASCADERO

LAW ENFORCEMENT FACILITIES FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

		Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
Revenues:					
Impact fees		\$ 91,850	\$ 91,850	\$ 73,696	\$ (18,154)
Interest income		5,830	5,830	13,221	7,391
Total revenues		97,680	97,680	86,917	(10,763)
Net change in fund balance		<u>\$ 97,680</u>	<u>\$ 97,680</u>	86,917	<u>\$ (10,763)</u>
Fund balance, June 30, 2019				242,386	
Fund balance, June 30, 2020				<u>\$ 329,303</u>	

CITY OF ATASCADERO

FIRE FACILITIES FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 152,710	\$ 152,710	\$ 122,677	\$ (30,033)
Rental income	10,800	10,800	10,800	-
Interest income	9,330	9,330	23,522	14,192
Total revenues	172,840	172,840	156,999	(15,841)
Expenditures:				
Special projects and studies:				
Station Needs Assessment	3,660	3,660	-	3,660
Total expenditures	3,660	3,660	-	3,660
Net change in fund balance	\$ 169,180	\$ 169,180	156,999	\$ (12,181)
Fund balance, June 30, 2019			1,180,452	
Fund balance, June 30, 2020			\$ 1,337,451	

CITY OF ATASCADERO

OPEN SPACE ACQUISITION FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 114,470	\$ 114,470	\$ 66,425	\$ (48,045)
Interest income	13,750	13,750	30,206	16,456
Total revenues	128,220	128,220	96,631	(31,589)
Net change in fund balance	\$ 128,220	\$ 128,220	96,631	\$ (31,589)
Fund balance, June 30, 2019			633,486	
Fund balance, June 30, 2020			\$ 730,117	

CITY OF ATASCADERO

PARKLAND FACILITIES FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 139,490	\$ 139,490	\$ 148,300	\$ 8,810
Interest income	20,800	20,800	51,071	30,271
Total revenues	160,290	160,290	199,371	39,081
Expenditures:				
Capital Projects:				
Atascadero Lake Pipeline Repair	150,000	150,000	5,388	144,612
Joy Playground Project	31,900	31,900	31,904	(4)
La Plaza Park Project	494,860	494,860	53,974	440,886
Total expenditures	676,760	676,760	91,266	585,494
Net change in fund balance	\$ (516,470)	\$ (516,470)	108,105	\$ 624,575
Fund balance, June 30, 2019			1,118,416	
Fund balance, June 30, 2020			\$ 1,226,521	

CITY OF ATASCADERO

PUBLIC FACILITIES FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Impact fees	\$ 64,930	\$ 64,930	\$ 34,224	\$ (30,706)
Interest income	7,520	7,520	14,842	7,322
Total revenues	72,450	72,450	49,066	(23,384)
Expenditures:				
Capital projects:				
Zoo Garden Event Center	663,730	830,970	673,735	157,235
Total expenditures	663,730	830,970	673,735	157,235
Net change in fund balance	\$ (591,280)	\$ (758,520)	(624,669)	\$ 133,851
Fund balance, June 30, 2019			679,520	
Fund balance, June 30, 2020			\$ 54,851	

CITY OF ATASCADERO

LIBRARY EXPANSION FACILITIES FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 33,570	\$ 33,570	\$ 17,095	\$ (16,475)
Interest income	4,060	4,060	8,842	4,782
Total revenues	37,630	37,630	25,937	(11,693)
Net change in fund balance	\$ 37,630	\$ 37,630	25,937	\$ (11,693)
Fund balance, June 30, 2019			187,204	
Fund balance, June 30, 2020			\$ 213,141	

CITY OF ATASCADERO
COMMUNITY FACILITIES DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes and assessments	\$ 580,220	\$ 580,220	\$ 581,595	\$ 1,375
Interest income	3,880	3,880	4,179	299
Total revenues	584,100	584,100	585,774	1,674
Expenditures:				
Contract services	5,830	5,830	5,187	643
Total expenditures	5,830	5,830	5,187	643
Excess of revenues over (under) expenditures	578,270	578,270	580,587	2,317
Other Financing Sources (Uses):				
Transfer to the General Fund for police, fire and parks services	(690,450)	(690,450)	(690,450)	-
Total other financing sources (uses)	(690,450)	(690,450)	(690,450)	-
Net change in fund balance	\$ (112,180)	\$ (112,180)	(109,863)	\$ 2,317
Fund balance, June 30, 2019			247,515	
Fund balance, June 30, 2020			\$ 137,652	

CITY OF ATASCADERO

APPLE VALLEY STREET & STORM DRAIN ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes and assessments	\$ 38,500	\$ 38,500	\$ 38,500	\$ -
Interest income	7,160	7,160	18,757	11,597
Total revenues	45,660	45,660	57,257	11,597
Expenditures:				
Advertising	300	300	143	157
Contract services	18,400	18,160	3,197	14,963
Administration	1,400	1,640	1,635	5
Special projects and studies:				
Slurry Seal	158,020	132,020	18,209	113,811
Total expenditures	178,120	152,120	23,184	128,936
Net change in fund balance	\$ (132,460)	\$ (106,460)	34,073	\$ 140,533
Fund balance, June 30, 2019			422,081	
Fund balance, June 30, 2020			\$ 456,154	

CITY OF ATASCADERO

APPLE VALLEY LANDSCAPE & LIGHTING ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Taxes and assessments	\$ 63,000	\$ 63,000	\$ 63,000	\$ -
Contributions from developer	9,900	9,900	9,900	-
Interest income	2,910	2,910	10,063	7,153
Total revenues	75,810	75,810	82,963	7,153
Expenditures:				
Advertising	500	580	573	7
Utilities	13,220	13,220	10,923	2,297
Operating supplies	2,500	2,500	-	2,500
Contract services	57,110	56,620	50,383	6,237
Administration	2,100	2,510	2,503	7
Special projects and studies:				
Planting and landscaping project	10,000	10,000	-	10,000
Total expenditures	85,430	85,430	64,382	21,048
Net change in fund balance	\$ (9,620)	\$ (9,620)	18,581	\$ 28,201
Fund balance, June 30, 2019			163,897	
Fund balance, June 30, 2020			\$ 182,478	

CITY OF ATASCADERO

LAS LOMAS STREET & STORM DRAIN ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes and assessments	\$ 90,380	\$ 90,380	\$ 90,383	\$ 3
Interest income	9,230	9,230	22,208	12,978
Total revenues	99,610	99,610	112,591	12,981
Expenditures:				
Advertising	300	300	143	157
Contract services	17,710	16,370	3,197	13,173
Administration	1,800	3,140	3,133	7
Total expenditures	19,810	19,810	6,473	13,337
Net change in fund balance	\$ 79,800	\$ 79,800	106,118	\$ 26,318
Fund balance, June 30, 2019			442,030	
Fund balance, June 30, 2020			\$ 548,148	

CITY OF ATASCADERO

LAS LOMAS LANDSCAPE & LIGHTING ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes and assessments	\$ 64,890	\$ 64,890	\$ 64,890	\$ -
Interest income	3,060	3,060	7,645	4,585
Total revenues	67,950	67,950	72,535	4,585
Expenditures:				
Advertising	500	580	574	6
Utilities	4,700	5,530	5,525	5
Operating supplies	1,060	1,060	-	1,060
Contract services	76,610	74,990	60,530	14,460
Administration	1,340	2,050	2,049	1
Special projects and studies:				
Planting and landscape project	10,870	10,870	-	10,870
Total expenditures	95,080	95,080	68,678	26,402
Excess of revenues over (under) expenditures	(27,130)	(27,130)	3,857	30,987
Other Financing Sources (Uses):				
Transfer from the General Fund for open space maintenance	1,850	1,850	1,850	-
Total other financing sources (uses)	1,850	1,850	1,850	-
Net change in fund balance	\$ (25,280)	\$ (25,280)	5,707	\$ 30,987
Fund balance, June 30, 2019			175,222	
Fund balance, June 30, 2020			\$ 180,929	

CITY OF ATASCADERO

DE ANZA STREET & STORM DRAIN ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes and assessments	\$ 30,560	\$ 30,560	\$ 30,561	\$ 1
Interest income	7,910	7,910	18,753	10,843
Total revenues	38,470	38,470	49,314	10,844
Expenditures:				
Advertising	300	300	138	162
Contract services	19,100	18,880	3,197	15,683
Administration	1,600	1,820	1,816	4
Special projects and studies:				
Slurry Seal	68,640	68,640	17,606	51,034
Total expenditures	89,640	89,640	22,757	66,883
Net change in fund balance	<u>\$ (51,170)</u>	<u>\$ (51,170)</u>	26,557	<u>\$ 77,727</u>
Fund balance, June 30, 2019			428,169	
Fund balance, June 30, 2020			<u>\$ 454,726</u>	

CITY OF ATASCADERO

DE ANZA LANDSCAPE & LIGHTING ASSESSMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Taxes and assessments	\$ 15,880	\$ 15,880	\$ 15,874	\$ (6)
Interest income	2,110	2,110	5,424	3,314
Total revenues	17,990	17,990	21,298	3,308
Expenditures:				
Advertising	500	570	570	-
Utilities	500	930	921	9
Operating supplies	840	840	-	840
Contract services	20,430	19,740	9,850	9,890
Administration	2,140	2,330	2,321	9
Special projects and studies:				
Landscape Improvements	10,100	10,100	-	10,100
Total expenditures	34,510	34,510	13,662	20,848
Excess of revenues over (under) expenditures	(16,520)	(16,520)	7,636	24,156
Other Financing Sources (Uses):				
Transfer from the General Fund for open space maintenance	1,400	1,400	1,400	-
Total other financing sources (uses)	1,400	1,400	1,400	-
Net change in fund balance	\$ (15,120)	\$ (15,120)	9,036	\$ 24,156
Fund balance, June 30, 2019			120,482	
Fund balance, June 30, 2020			\$ 129,518	

CITY OF ATASCADERO
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest income	\$ 7,030	\$ 7,030	\$ 16,051	\$ 9,021
Total revenues	7,030	7,030	16,051	9,021
Net change in fund balance	<u>\$ 7,030</u>	<u>\$ 7,030</u>	16,051	<u>\$ 9,021</u>
Fund balance, June 30, 2019			<u>349,604</u>	
Fund balance, June 30, 2020			<u>\$ 365,655</u>	

CITY OF ATASCADERO

2010 BOND PROCEEDS MASTER AGREEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest income	\$ -	\$ -	\$ 12,834	\$ 12,834
Total revenues	-	-	12,834	12,834
Expenditures:				
Capital outlay:				
Purchase East Mall Tax Default Properties	-	10,000	10,000	-
Centennial Bridge and Plaza Project	266,570	256,570	-	256,570
Maiden Statue Placement	15,000	15,000	-	15,000
Downtown Parking Wayfinding Signage	15,000	15,000	-	15,000
Total expenditures	296,570	296,570	10,000	286,570
Net change in fund balance	\$ (296,570)	\$ (296,570)	2,834	\$ 299,404
Fund balance, June 30, 2019			300,956	
Fund balance, June 30, 2020			\$ 303,790	

CITY OF ATASCADERO
YOUTH CENTER CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	Budget		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest income	\$ -	\$ -	\$ 178	\$ 178
Total revenues	-	-	178	178
Net change in fund balance	\$ -	\$ -	178	\$ 178
Fund balance, June 30, 2019			2,829	
Fund balance, June 30, 2020			\$ 3,007	

CITY OF ATASCADERO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	<u>Technology Fund</u>	<u>Vehicle and Equipment Replacement Fund</u>	<u>Building Maintenance and Replacement Fund</u>	<u>Totals</u>
ASSETS				
Current Assets:				
Cash and investments	\$ 1,533,472	\$ 3,396,698	\$ 3,985,147	\$ 8,915,317
Receivables:				
Accrued interest	3,986	8,856	10,436	23,278
Prepaid expenses	30,332	-	-	30,332
Total current assets	<u>1,567,790</u>	<u>3,405,554</u>	<u>3,995,583</u>	<u>8,968,927</u>
Capital Assets:				
Non-depreciable:				
Construction in progress	4,660	8,043	897,512	910,215
Depreciable:				
Vehicles	-	5,188,852	-	5,188,852
Equipment	3,531,949	3,788,301	21,024	7,341,274
Structures and improvements	-	-	50,514,340	50,514,340
Accumulated depreciation	<u>(2,613,056)</u>	<u>(5,980,377)</u>	<u>(9,796,339)</u>	<u>(18,389,772)</u>
Net capital assets	<u>923,553</u>	<u>3,004,819</u>	<u>41,636,537</u>	<u>45,564,909</u>
Total assets	<u>2,491,343</u>	<u>6,410,373</u>	<u>45,632,120</u>	<u>54,533,836</u>
DEFERRED OUTFLOWS				
Deferred outflows related to pensions	<u>82,076</u>	<u>-</u>	<u>79,872</u>	<u>161,948</u>
Total deferred outflows	<u>82,076</u>	<u>-</u>	<u>79,872</u>	<u>161,948</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	24,968	1,467	15,890	42,325
Accrued salaries and benefits	13,912	-	9,643	23,555
Unearned revenue	-	-	700	700
Noncurrent Liabilities:				
Noncurrent liabilities	<u>549,031</u>	<u>-</u>	<u>480,807</u>	<u>1,029,838</u>
Total liabilities	<u>587,911</u>	<u>1,467</u>	<u>507,040</u>	<u>1,096,418</u>

CITY OF ATASCADERO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION (continued)
June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	<u>Technology Fund</u>	<u>Vehicle and Equipment Replacement Fund</u>	<u>Building Maintenance and Replacement Fund</u>	<u>Totals</u>
DEFERRED INFLOWS				
Deferred inflows related to pensions	\$ 33,510	\$ -	\$ 29,457	\$ 62,967
Total deferred inflows	<u>33,510</u>	<u>-</u>	<u>29,457</u>	<u>62,967</u>
NET POSITION				
Net investment in capital assets	923,553	3,004,819	41,636,537	45,564,909
Unrestricted	<u>1,028,445</u>	<u>3,404,087</u>	<u>3,538,958</u>	<u>7,971,490</u>
Total net position	<u>\$ 1,951,998</u>	<u>\$ 6,408,906</u>	<u>\$ 45,175,495</u>	<u>\$ 53,536,399</u>

CITY OF ATASCADERO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	Technology Fund	Vehicle and Equipment Replacement Fund	Building Maintenance and Replacement Fund	Totals
Operating Revenues:				
Charges for services	\$ 974,730	\$ 222,110	\$ 587,050	\$ 1,783,890
Total operating revenues	974,730	222,110	587,050	1,783,890
Operating Expenses:				
Salaries and benefits	562,851	-	322,457	885,308
Office expense	468	-	-	468
Computer maintenance, software and replacement	-	-	3,310	3,310
Insurance	-	-	55,372	55,372
Occupancy and rental costs	41,960	-	-	41,960
Utilities	-	-	86,216	86,216
Communications	62,400	-	2,796	65,196
Operating supplies and services	18,585	-	20,810	39,395
Vehicle and equipment operating costs	434	-	11,273	11,707
Contract services	102,942	-	48,048	150,990
Professional development	10,227	-	-	10,227
Recruitment	480	-	98	578
Administrative charges	21,080	-	50,630	71,710
Special projects:				
Monitors	9,087	-	-	9,087
Wireless networks	1,332	-	-	1,332
Backup power system- PSPS	912	-	-	912
Room renovations	2,673	-	-	2,673
Repair HVAC units	-	-	7,805	7,805
Depreciation	179,317	573,016	1,140,642	1,892,975
Total operating expenses	1,014,748	573,016	1,749,457	3,337,221
Operating income (loss)	(40,018)	(350,906)	(1,162,407)	(1,553,331)

CITY OF ATASCADERO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (continued)

For the Fiscal Year Ended June 30, 2020

ITEM NUMBER:

C-1

DATE:

01/26/21

ATTACHMENT:

1

	<u>Technology Fund</u>	<u>Vehicle and Equipment Replacement Fund</u>	<u>Building Maintenance and Replacement Fund</u>	<u>Totals</u>
Non-Operating Revenues (Expenses):				
Interest income	\$ 64,232	\$ 144,306	\$ 167,167	\$ 375,705
Gain (loss) on sale of capital assets	-	638	-	638
Total non-operating revenues (expenses)	<u>64,232</u>	<u>144,944</u>	<u>167,167</u>	<u>376,343</u>
Change in net position prior to capital contributions	<u>24,214</u>	<u>(205,962)</u>	<u>(995,240)</u>	<u>(1,176,988)</u>
Capital Contributions:				
Cash contributions from other funds	-	13,521	-	13,521
Capital contributions from other funds	<u>77,956</u>	<u>105,357</u>	<u>775,263</u>	<u>958,576</u>
Total capital contributions	<u>77,956</u>	<u>118,878</u>	<u>775,263</u>	<u>972,097</u>
Change in net position	102,170	(87,084)	(219,977)	(204,891)
Total net position, June 30, 2019	<u>1,849,828</u>	<u>6,495,990</u>	<u>45,395,472</u>	<u>53,741,290</u>
Total net position, June 30, 2020	<u>\$ 1,951,998</u>	<u>\$ 6,408,906</u>	<u>\$ 45,175,495</u>	<u>\$ 53,536,399</u>

CITY OF ATASCADERO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2020

	<u>Technology Fund</u>	<u>Vehicle and Equipment Replacement Fund</u>	<u>Building Maintenance and Replacement Fund</u>	<u>Totals</u>
Cash Flows From Operating Activities:				
Internal activity - payments from other funds	\$ 974,730	\$ 222,110	\$ 587,050	\$ 1,783,890
Payments to suppliers of goods and services	(283,659)	1,467	(287,763)	(569,955)
Payments for employee services	<u>(484,489)</u>	<u>-</u>	<u>(293,839)</u>	<u>(778,328)</u>
Net cash provided (used) by operating activities	<u>206,582</u>	<u>223,577</u>	<u>5,448</u>	<u>435,607</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	(255,793)	(86,961)	-	(342,754)
Cash contributions received for capital purchases	-	13,521	-	13,521
Proceeds from sale of capital assets	<u>-</u>	<u>638</u>	<u>-</u>	<u>638</u>
Net cash provided (used) by capital and related financing activities	<u>(255,793)</u>	<u>(72,802)</u>	<u>-</u>	<u>(328,595)</u>
Cash Flows From Investing Activities:				
Interest income	<u>64,093</u>	<u>142,084</u>	<u>166,555</u>	<u>372,732</u>
Net cash provided (used) by investing activities	<u>64,093</u>	<u>142,084</u>	<u>166,555</u>	<u>372,732</u>
Net increase (decrease) in cash and cash equivalents	14,882	292,859	172,003	479,744
Cash and cash equivalents - June 30, 2019	<u>1,518,590</u>	<u>3,103,839</u>	<u>3,813,144</u>	<u>8,435,573</u>
Cash and cash equivalents - June 30, 2020	<u>\$ 1,533,472</u>	<u>\$ 3,396,698</u>	<u>\$ 3,985,147</u>	<u>\$ 8,915,317</u>

CITY OF ATASCADERO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS (continued)
For the Fiscal Year Ended June 30, 2020

ITEM NUMBER: C-1
DATE: 01/26/21
ATTACHMENT: 1

	<u>Technology Fund</u>	<u>Vehicle and Equipment Replacement Fund</u>	<u>Building Maintenance and Replacement Fund</u>	<u>Totals</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (40,018)	\$ (350,906)	\$ (1,162,407)	\$ (1,553,331)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	179,317	573,016	1,140,642	1,892,975
Change in assets, deferred outflows, liabilities, and deferred inflows:				
Receivables, net	121	-	-	121
Prepaid expenses	(1,807)	-	-	(1,807)
Accounts payable	(9,393)	1,467	(1,505)	(9,431)
Accrued salaries and benefits	5,471	-	2,478	7,949
Unearned revenue	-	-	100	100
Deferred outflows	2,555	-	1,795	4,350
Deferred inflows	6,544	-	4,596	11,140
Net pension liability	50,026	-	35,143	85,169
Compensated absences	13,766	-	(15,394)	(1,628)
Net cash provided (used) by operating activities	<u>\$ 206,582</u>	<u>\$ 223,577</u>	<u>\$ 5,448</u>	<u>\$ 435,607</u>



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

City Council
City of Atascadero
Atascadero, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Atascadero (the City), as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated November 6, 2020.

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 entity'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of this Report

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

Santa Maria, California
November 6, 2020



Atascadero City Council

Staff Report – Public Works & Admin. Services Departments

Fiscal Year 2020 Annual Road Report

RECOMMENDATIONS:

The Citizens' Sales Tax Oversight Committee recommends Council:

1. Approve the Fiscal Year 2020 Annual Road Report.
2. Approve the 2020 Community Road Report.

DISCUSSION:

2020 Annual Road Report

On July 8, 2014, the Atascadero City Council adopted Ordinance No. 581, imposing a transactions and use tax. This Ordinance became operative when the majority of Atascadero voters approved it in November 2014. Among other items, the Ordinance outlines annual reporting requirements related to the additional half cent sales tax.

Section 15 of the Ordinance requires the preparation of an Annual Road Report by the City to the Citizens' Sales Tax Oversight Committee (CSTOC) for review. Section 15 of Ordinance No. 581 reads as follows:

Section 15. ANNUAL ROAD REPORT. An Annual Road Report shall be prepared by the City no later than the last day of the sixth month following the end of each City fiscal year. The Report shall be submitted to the Citizens' Oversight Committee for review. The Committee will submit their findings and conclusions to the City Council. The Report will also be made available to the public. The Annual Road Report shall detail the prior fiscal year's activities related to the retail transaction and use tax. The Report shall include revenues generated by the Transaction and Use Tax, expenditures (in summary form), funds carried over from previous fiscal years, and any remaining funds to be carried over for expenditure in subsequent fiscal years.

In accordance with the Ordinance, the attached 2020 Annual Road Report was reviewed and approved by CSTOC at their December 10, 2020 meeting. CSTOC recommends that the City Council approve the 2020 Annual Road Report.

2020 Community Road Report

City staff created a Community Road Report (CRR) brochure that summarizes the F-14 Sales Tax Measure and background on how the City is proceeding with implementing the Measure. This brochure/handout is designed to complement the Annual Road Report. A summary of roadway work that occurred for the reporting period, as well as programmed work for the following year, is included in the CRR. Financials from the Annual Road Report are also summarized in the CRR.

The Community Road Report is recommended to be distributed via US mail to all properties in the City. The brochure will also be made available at City Hall and on the City's website.

CSTOC also reviewed and endorsed the attached 2020 Community Road Report at their December meeting.

FISCAL IMPACT:

Distribution of the 2020 Community Road Report is estimated to cost about \$5,000 in budgeted General Funds.

ATTACHMENTS:

1. Fiscal Year 2020 Annual Road Report
2. 2020 Community Road Report

City of Atascadero

Citizens' Sales Tax Oversight Committee



Annual Road Report

Fiscal Year 2020



City of Atascadero

ELECTED OFFICIALS

Heather Moreno, Mayor

Charles Bourbeau, Mayor Pro Tempore

Roberta Fonzi, Council Member

Susan Funk, Council Member

Heather Newsom, Council Member

Gere W. Sibbach, City Treasurer

CITIZENS' SALES TAX OVERSIGHT COMMITTEE MEMBERS

Robert "Grigger" Jones, Atascadero Chamber of Commerce, *Chairperson*

Jason Anderson, Atascadero Kiwanis

Debbie Argano, Escuela Del Rio

Catherine Bianchi, At Large

JoeAnn Bruzzo, Atascadero Chapter Quota International

Ben Cornejo, At-Large

Don Giessinger, Atascadero Rotary Club

Richard Shannon, North San Luis Obispo County Association of Realtors

Committee Member, Vacant

CITY OF ATASCADERO
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June 30, 2020

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*This fund is a sub-account of the General Fund and will be included with the General Fund audited financial statements.

Executive Summary

Revenues

In November 2014, Atascadero voters approved Sales Tax Measure F-14, increasing the City sales tax rate by 0.5%. The additional half-percent sales tax revenue is the subject of this Annual Report.

Retailers within the City limits of Atascadero began collecting the approved 0.5% sales tax on April 1, 2015. These retailers are required to submit sales tax revenues directly to the California Department of Tax and Fee Administration (CDTFA) on a monthly, quarterly, or annual reporting basis (as determined by the State).

After the CDTFA has processed the payments and reports from the Retailers, the CDTFA remits payment to the City. The City generally receives these payments from the CDTFA about 60 days after the end of the month in which the sales took place.

Although the flow of the cash does take extra time to get to the City's account, the sales tax revenue is counted in the period when the sales took place. For example, the City received a sales tax payment from the CDTFA in late September 2018 for the sales that took place during the month of July 2018. The City counts that as July revenue, although it was received much later.

The total Measure F-14 Sales Tax Revenue that was earned for the period July 2019 – June 2020 was \$2,483,243.

Expenditures

Expenditures for repairing and maintaining neighborhood roads and other roadways involve a process designed to provide transparency and fairness. The City has implemented a "Critical Point Management" methodology. This methodology selects road segments whose conditions are such that if repairs or maintenance is not performed in the near future, the road will deteriorate into a condition that will require more extensive and costly repairs to bring it to a similar state of good condition that less costly repairs and maintenance could realize if done sooner. The end result of Critical Point Management is prioritization of road repairs and maintenance with the objective of providing the lowest life cycle costs and optimizing the overall pavement conditions of the roadway system.

Once selected, road segments are compiled into resurfacing or rehabilitation projects, which are designed and then advertised for construction to local contractors and throughout California in accordance with public contracting laws. Sealed bid proposals are received and evaluated, and then a contract is awarded to the lowest responsive bidder. Council approves contracts, if necessary, per the City's purchasing policy. The contracts are executed and bonds and insurance provided by the Contractor. Construction begins and City staff provides project inspection and oversight. Once the project is ready to be publicly bid, construction typically begins approximately 60 to 90 days later.

A total of \$2,391,189 was spent on three projects during the 2019-2020 fiscal year (7/1/19 to 6/30/20). It is difficult to have all costs for individual projects to occur during a single fiscal period given the time needed to design, bid, and construct roadway projects. In addition, the fiscal year ends June 30th during the middle of peak roadway construction season, which typically splits construction costs over two fiscal

Executive Summary (continued)

Expenditures (continued)

periods. A summary of the projects that incurred costs during the reporting period are included below.

2019 Pavement Rehabilitation Project

This project incurred \$2,084,707 in expenditures during the reporting period and includes the following road segments totaling 3.28 centerline miles:

Road Segments in Measure F-14 2019 Rehabilitation Project

Road Segment	From	To	Length (ft.)	Width (ft.)	Area (sq. ft.)	2019 PCI
Balboa Rd	Graves Creek Rd	San Fernando Rd	6,900	22	151,800	29
Monterey Rd	Campo Rd	Del Rio Rd	3,135	25	78,375	53
Del Rio Rd	Monterey Rd	San Gregorio Rd	715	23	16,445	57
San Gregorio Rd	Del Rio Rd	Garcia Rd	600	21	12,600	26
Garcia Rd	San Gregorio Rd	Santa Cruz Rd	2,695	24	64,680	49
Navarette Ave	San Marcos Rd	Santa Lucia Rd	3,290	21	69,090	26

Total: 17,335 392,990

Expenditures during this reporting period were mostly related to the construction phase of the project. Project design costs were largely performed during the previous two reporting periods (totaling \$206,365) and completed in June 2019, at which time the project was solicited for public bids. Six bid proposals were received on July 26, 2019, ranging from \$2,072,826 to \$2,299,946 with the low bid submitted by Souza Construction, Inc. of San Luis Obispo. The City Council awarded the construction contract to Souza Construction, Inc. on August 13, 2019, and allocated an additional \$274,700 in Measure F-14 fund balance to the project budget of \$2,525,300 for a revised project budget of \$2,800,000. This revised budget included project construction contingencies of \$292,174.

Balboa Road and Navarette Road were fully reconstructed using the full-depth reclamation method with subgrade cement treatment. Monterey Road, Del Rio Road, San Gregorio Road and Garcia Road segments were rehabilitated using a combination of microsurfacing, localized pavement digouts and asphalt overlay, depending upon roadway conditions.

A substantial error on the bid form schedule of values was discovered shortly after construction award that overestimated the quantity of microsurfacing work by a factor of three. This error allowed the contractor to renegotiate the price for microsurfacing work, and was to be performed by a subcontractor to Souza Construction. At that time, the City was preparing bidding documents for the 2020 Pavement Resurfacing Project that involved a large amount of microsurfacing work. Microsurfacing and pavement marking work for Monterey Road and Garcia Road were removed from the 2019 F-14 Project via change order (credit of \$425,285) and added to the 2020 Pavement Resurfacing Project. Other work on Monterey Road and Garcia Road, such as pavement digouts, were completed with the 2019 F-14 Project.

Executive Summary (continued)

2019 Pavement Rehabilitation Project (continued)

Construction for the 2019 F-14 Project was completed in January 2020 and final construction costs totaled \$1,803,780, or \$269,046 less than the contract award price. Work for the 2020 Pavement Resurfacing Project, that included microsurfacing work for Monterey Road and Garcia Road, was awarded to Souza Construction and completed in June 2020. The final construction cost for the F-14 portion of microsurfacing on Monterey Road and Garcia Road totaled \$66,702, and is included in the total 2019 Pavement Rehabilitation Project cost of \$2,291,072. This total project cost was less than the original budget amount of \$2,525,300, and much less than the revised budget of \$2,800,000, resulting in a project surplus of \$234,228 (below original \$2,525,300 budget) remaining in Measure F-14 fund balance.

2020 Pavement Rehabilitation Project

This project incurred \$274,576 in expenditures during the reporting period and includes the following road segments totaling 4.24 centerline miles:

Road Segments in Measure F-14 2020 Rehabilitation Project

Road Segment	From	To	Length (ft.)	Width (ft.)	Area (sq. ft.)	2019 PCI
Gabarda Road	Curbaril Ave	End	2,303	22	50,666	29
Junipero Avenue	El Camino Real	End	3,590	22	78,980	36
Palomar Avenue	El Camino Real	Castano Ave	4,013	22	88,286	33
Pueblo Avenue	El Camino Real	Sombrilla Ave	1,210	27	32,670	40
Robles Avenue	Santa Ysabel Ave	Sombrilla Ave	440	22	9,680	38
Sinaloa Avenue	Pueblo Ave	Curbaril Ave	1,255	22	27,610	36
Sombrilla Avenue	Curbaril Ave	End	3,504	21	73,584	28
Sonora Avenue	Valle Ave	Pinal Ave	1,425	16	22,800	14
Valle Avenue	Curbaril Ave	End	4,693	22	103,246	36

Total: 22,433 487,522

Expenditures during this reporting period are related to performing final design and preparing construction plans for the project. Prior year work involved a small amount of geotechnical testing work (\$4,555). Construction plans and specifications were completed in April 2020 and issued for public bid solicitation. A public bid opening occurred on May 27, 2020, and six bids were received ranging from \$2,167,515 to \$3,041,848 with the low bid received by Ferravanti Grading and Paving of Paso Robles. The City Council awarded a construction contract to Ferravanti Grading and Paving on June 9, 2020, and increased the project budget amount of \$2,650,000 by \$250,000 to cover construction contingencies for the project. Work began at the end of July 2020 and is expected to be completed in January 2021.

Executive Summary

(continued)

2021 Pavement Rehabilitation Project

This project incurred \$31,906 in expenditures during the reporting period and includes the following road segments totaling 3.81 centerline miles:

Road Segments in Measure F-14 2021 Rehabilitation Project

Road Segment	From	To	Length (ft)	Area (sf)	2019 PCI
Alegre Ave	Atascadero Ave	End	460	9,200	33
Coromar Ave**	Marchant Ave	Portola Rd	3,621	76,041	26/43/41**
La Paz Ln	Atascadero Rd	End	2,175	39,150	24
Marchant Way	Pismo Ave	Santa Rosa Rd	1,700	45,900	17
Marchant Ave*	Coromar Ave	Atascadero Ave	1,962	41,202	55/42*
Old Morro Rd East	Hwy 41 (West)	Hwy 41 (East)	2,850	57,000	42
Pismo Ave	Hwy 41	Marchant Way	874	19,228	42
San Diego Rd*	Atascadero Ave	Hwy 101 Ramps	3,111	65,331	53/12*
San Guillermo Ln	San Gabriel Rd	End	920	18,400	11
San Rafael Rd	San Gabriel Rd	Los Osos Rd	2,450	51,450	43

*Two segments per PMP.

Total 20,123 422,902

**Three segments per PMP.

3.81 miles

Expenditures during this reporting period are related to geotechnical testing and evaluation work. This work is used to determine pavement sections and underlying soil conditions for use in pavement design. Request for proposals were issued for professional engineering services to perform final design and prepare construction plans and specifications in July 2020. The City Council approved a professional services agreement with Rick Engineering Company of San Luis Obispo for \$183,220 to perform this work. The project is expected to be publicly bid in April/May 2021 and construction begin in June/July 2021. The total project budget is \$2,550,000.

Fund Balance

The amount of \$4,239,525 remained in the Measure F-14 Sales Tax Projects Fund at the end of the fiscal year and will carry forward to the 2020-2021 fiscal year. Fund balance reserves from completed projects and higher than expected revenues are programmed to future roadway projects on the 5-Year Capital Improvement Program (CIP). The CIP is updated in conjunction with the budget process every two years. Estimated costs for CIP projects are updated and additional roadway segments are selected with any remaining fund balance. All Measure F-14 revenue is to be spent on roadway project costs.

CITY OF ATASCADERO

MEASURE F-14 SALES TAX PROJECTS FUND* FINANCIAL STATEMENTS

June 30, 2020

*This fund is a sub-account of the General Fund and will be included with the General Fund audited financial statements.


CITY OF ATASCADERO

MEASURE F-14 SALES TAX PROJECTS FUND*

June 30, 2020

Certification of Citizens' Sales Tax Oversight Committee Chairperson:

I hereby certify that the attached statements and report have been reviewed by the City of Atascadero Citizens' Sales Tax Oversight Committee and are true and accurate:



Robert "Grigger" Jones
Chairperson



Date

*This fund is a sub-account of the General Fund and will be included with the General Fund audited financial statements.

CITY OF ATASCADERO
MEASURE F-14 SALES TAX PROJECTS FUND*
BALANCE SHEET
June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and investments	\$ 3,786,943	\$ 3,712,786
Receivables:		
Due from State of California	449,460	367,499
Interest receivable	<u>9,420</u>	<u>9,084</u>
Total assets	<u>4,245,823</u>	<u>4,089,369</u>
 LIABILITIES		
Accounts payable	<u>6,298</u>	<u>97,411</u>
Total liabilities	<u>6,298</u>	<u>97,411</u>
 FUND BALANCE		
Restricted	<u>4,239,525</u>	<u>3,991,958</u>
Total fund balance	<u><u>\$ 4,239,525</u></u>	<u><u>\$ 3,991,958</u></u>

*This fund is a sub-account of the General Fund and will be included with the General Fund audited financial statements.

CITY OF ATASCADERO

MEASURE F-14 SALES TAX PROJECTS FUND*

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 2020 and 2019

	2020	2019
Revenues:		
Sales tax	\$ 2,483,243	\$ 2,351,012
Use of money and property	155,513	111,922
Total revenues	2,638,756	2,462,934
Expenditures:		
Capital Outlay:		
2018 Pavement Rehabilitation	-	1,270,679
2019 Pavement Rehabilitation	2,084,707	181,064
2020 Pavement Rehabilitation	274,576	4,555
2021 Pavement Rehabilitation	31,906	-
Total expenditures	2,391,189	1,456,298
Net change in fund balance	247,567	1,006,636
Fund balance - beginning of fiscal year	3,991,958	2,985,322
Fund balance - end of fiscal year	\$ 4,239,525	\$ 3,991,958

*This fund is a sub-account of the General Fund and will be included with the General Fund in the City's audited financial statements.

CITY OF ATASCADERO

MEASURE F-14 SALES TAX PROJECTS FUND*

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE

Fiscal Years Ended June 30, 2015 through June 30, 2020

	2015	2016	2017	2018	2019	2020	Total as of June 30, 2020
Revenues:							
Sales tax	\$ 472,278	\$ 2,095,116	\$ 2,119,420	\$ 2,307,369	\$ 2,351,012	\$ 2,483,243	\$ 11,828,438
Interest Income	54	11,165	27,947	31,805	63,112	74,140	208,223
Adjustment to Fair Market Value	203	19,621	(21,377)	(31,251)	48,810	81,373	97,379
Total revenues	472,535	2,125,902	2,125,990	2,307,923	2,462,934	2,638,756	12,134,040
Expenditures:							
Alamo Avenue (Rosario Ave to Barrenda Ave)	3,288	36,893	-	-	-	-	40,181
Honda Avenue (Traffic Way to Barrenda Ave)	3,287	37,809	-	-	-	-	41,096
2016 Pavement Resurfacing							
Arena Road (San Benito Rd to San Anselmo Rd)	-	4,163	84,297	-	-	-	88,460
Arena Road (San Anselmo Rd to Yerba Ave)	-	1,488	30,115	-	-	-	31,603
Castano Avenue (Curbaril Ave to Palomar Ave)	-	2,102	42,548	-	-	-	44,650
San Vicente Avenue (San Jacinto Ave to North end)	-	1,303	26,380	-	-	-	27,683
Yerba Avenue (Estrada Ave to Dolores Ave)	-	1,657	33,534	-	-	-	35,191
2016 Pavement Rehabilitation							
Cascabel Rd (North end to Santa Lucia Rd)	-	38,504	455,955	10,850	-	-	505,309
Los Gatos Rd (Santa Lucia Rd to San Marcos Rd)	-	33,444	396,042	9,425	-	-	438,911
San Andres Ave (Santa Lucia Rd to San Marcos Rd)	-	21,541	255,087	6,072	-	-	282,700
San Clemente Ave (Portola Rd to San Marcos East)	-	21,938	259,784	6,183	-	-	287,905
Valle Ave (Curbaril Ave to Palomar Ave)	-	17,120	202,731	4,826	-	-	224,677
2017 Pavement Resurfacing							
Colorado Ave (San Rafael Rd to San Diego Wy)	-	-	41,643	2,364	-	-	44,007
Estrada Ave (San Anselmo Rd to San Jacinto Ave)	-	-	29,361	1,667	-	-	31,028
La Linia Ave (West end to El Dorado Rd)	-	-	39,430	2,239	-	-	41,669
Navajoa Ave (Santa Ynez Ave to Curbaril Ave)	-	-	95,736	5,438	-	-	101,174
Serra Ave (Atascadero Ave to San Andres Ave)	-	-	13,100	743	-	-	13,843
Sycamore Rd (Hidalgo Ave to Miramon Ave)	-	-	11,067	628	-	-	11,695
Alcantara Ave (Marchant Ave N to Marchant Ave S)	-	-	11,061	128,405	-	-	139,466
Carmelita Road (Curbaril Ave to Portola Rd)	-	-	17,967	208,576	-	-	226,543
Carmelita Road (Portola Road to San Gabriel Rd)	-	-	31,087	360,884	-	-	391,971
Cortez Ave (Maleza Ave to Curbaril Ave)	-	-	7,777	90,281	-	-	98,058
Monterey Road (Campo Rd to San Anselmo Rd)	-	-	53,445	620,430	-	-	673,875

*This fund is a sub-account of the General Fund and will be included with the General Fund in the City's audited financial statements.

CITY OF ATASCADERO

MEASURE F-14 SALES TAX PROJECTS FUND*

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE (continued)

Fiscal Years Ended June 30, 2015 through June 30, 2020

	2015	2016	2017	2018	2019	2020	Total as of June 30, 2020
Expenditures (continued):							
2018 Pavement Rehabilitation							
Capistrano (Sycamore to West Mall) <i>Resurface</i>	\$ -	\$ -	\$ -	\$ 43,946	\$ 148,131	\$ -	\$ 192,077
Nogales Ave (Dolores Ave to San Jacinto Ave)	-	-	-	34,972	222,187	-	257,159
Nogales Ave (San Jacinto Ave to Dulzura Ave)	-	-	-	5,760	36,510	-	42,270
Rosario Ave (Traffic Way to Alamo)	-	-	-	3,446	49,701	-	53,147
Rosario Ave (Alamo Ave to Gancho Ave)	-	-	-	15,107	217,791	-	232,898
Rosario Ave (Gancho Ave to Bajada Ave)	-	-	-	7,995	143,437	-	151,432
Rosario Ave (Bajada Ave to Fresno Ave)	-	-	-	13,179	32,301	-	45,480
Rosario Ave (Fresno Ave to Olmeda Ave)	-	-	-	8,713	27,518	-	36,231
Rosario Ave (Olmeda Ave to El Camino Real)	-	-	-	11,837	70,113	-	81,950
San Benito Road (Colima Road to Traffic Way)	-	-	-	36,686	131,056	-	167,742
Tunitas Ave (Bajada Ave to Traffic Way)	-	-	-	18,391	191,934	-	210,325
2019 Pavement Rehabilitation							
Balboa Road (San Fernando Rd to Graves Creek Rd)	-	-	-	10,554	69,940	856,027	936,521
Garcia Road (Santa Cruz Rd to San Gregorio Rd)	-	-	-	4,497	29,800	438,823	473,120
Monterey Road (Del Rio Rd to Campo Rd)	-	-	-	5,446	36,110	139,860	181,416
Navarette Ave (Santa Lucia Rd to San Marcos Rd)	-	-	-	4,804	31,832	449,569	486,205
Del Rio Road (Monterey Rd to San Gregorio Rd)	-	-	-	-	7,577	114,943	122,520
San Gregorio Road (Del Rio Rd to Garcia Rd)	-	-	-	-	5,805	85,485	91,290
2020 Pavement Rehabilitation							
Gabarda Road (Curbaril Ave to Tampico)	-	-	-	-	284	17,018	17,302
Gabarda Road (Tampico to End)	-	-	-	-	190	12,325	12,515
Junipero Avenue (El Camino Real to End)	-	-	-	-	739	44,336	45,075
Palomar Avenue (El Camino Real to Castano Ave)	-	-	-	-	826	49,560	50,386
Pueblo Avenue (El Camino Real to Sombrilla Ave)	-	-	-	-	306	18,340	18,646
Robles Avenue (Santa Ysabel Ave to Sombrilla Ave)	-	-	-	-	91	5,434	5,525
Sinaloa Avenue (Pueblo Ave to Curbaril Ave)	-	-	-	-	258	15,499	15,757
Sombrilla Avenue (Robles Ave to End)	-	-	-	-	286	24,131	24,417
Sombrilla Avenue (Robles Ave to Curbaril)	-	-	-	-	402	17,176	17,578
Sonora Avenue (Valle Ave to Pinal Ave)	-	-	-	-	213	12,799	13,012
Valle Avenue (North End to Escarpa Ave)	-	-	-	-	278	40,940	41,218
Valle Avenue (Escarpa Ave to Curbaril Ave)	-	-	-	-	682	17,018	17,700

*This fund is a sub-account of the General Fund and will be included with the General Fund in the City's audited financial statements.

CITY OF ATASCADERO

MEASURE F-14 SALES TAX PROJECTS FUND*

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE (continued)

Fiscal Years Ended June 30, 2015 through June 30, 2020

	2015	2016	2017	2018	2019	2020	Total as of June 30, 2020
Expenditures (continued):							
2021 Pavement Rehabilitation							
Alegre Ave (Atascadero Ave to End)	\$ -	\$ -	\$ -	\$ -	\$ -	694	\$ 694
Coromar Ave (Marchant Ave to Curbaril Ave)	-	-	-	-	-	708	708
Coromar Ave (Curbaril Ave to Via Tortuga)	-	-	-	-	-	2,657	2,657
Coromar Ave (Via Tortuga to Portola Rd)	-	-	-	-	-	2,372	2,372
La Paz Ln (Atascadero Rd to End)	-	-	-	-	-	2,954	2,954
Marchant Way (Pismo Ave to Santa Rosa Rd)	-	-	-	-	-	3,463	3,463
Marchant Ave (Coromar Ave to Curbaril Ave)	-	-	-	-	-	1,445	1,445
Marchant Ave (Curbaril Ave to Atascadero Ave)	-	-	-	-	-	1,663	1,663
Old Morro Rd East (Hwy 41 West to Hwy 41 East)	-	-	-	-	-	4,300	4,300
Pismo Ave (Hwy 41 to Marchant Way)	-	-	-	-	-	1,451	1,451
San Diego Rd (Atascadero Ave to Colorado Rd)	-	-	-	-	-	1,686	1,686
San Diego Rd (Colorado Rd to Hwy 101 On Ramp)	-	-	-	-	-	3,243	3,243
San Guillermo Ln (San Gabriel Rd to End)	-	-	-	-	-	1,388	1,388
San Rafael Rd (San Gabriel Rd to Los Osos Rd)	-	-	-	-	-	3,882	3,882
	6,575	217,962	2,138,147	1,684,344	1,456,298	2,391,189	7,894,515
Net change in fund balance	\$ 465,960	\$ 1,907,940	\$ (12,157)	\$ 623,579	\$ 1,006,636	\$ 247,567	\$ 4,239,525
Fund Balance- beginning of year	-	465,960	2,373,900	2,361,743	2,985,322	3,991,958	-
Fund Balance- end of year	\$ 465,960	\$ 2,373,900	\$ 2,361,743	\$ 2,985,322	\$ 3,991,958	\$ 4,239,525	\$ 4,239,525

*This fund is a sub-account of the General Fund and will be included with the General Fund in the City's audited financial statements.

Measure F-14 Sales Tax Revenue Summary

Sales Month	Check Date	Check Amount
July 2019	9/24/2019	\$ 251,192
August 2019	10/24/2019	237,262
September 2019	11/25/2019	137,897
October 2019	12/24/2019	233,008
November 2019	1/24/2020	250,019
December 2019	2/25/2020	228,921
January 2020	3/25/2020	213,236
February 2020	4/24/2020	159,695
March 2020	5/26/2020	121,292
April 2020	6/24/2020	201,262
May 2020	7/24/2020	245,872
June 2020	8/25/2020	203,587
Total Revenue		\$ 2,483,243

ITEM NUMBER: C-2
DATE: 01/26/21
ATTACHMENT: 1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA 62-518204

WARRANT NUMBER

THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

419

7600

FUND NO. FUND NAME
0094 RETAIL SALES TAX

MO. DAY YR.
09 24 2019

90-1342/1211

62518204

TO: 518204

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS	CENTS
\$**251191.67	

Betty T. Yee
BETTY T. YEE



CALIFORNIA STATE CONTROLLER

FORM CD-45(1/99) CONTROLLERS WARRANT

1211134231 625182048

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

62-518204

ISSUE DATE: 09/24/2019

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 9/18/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

CURRENT DISTRIBUTIONS JUL 2019	90,491.67
CURRENT ADVANCE JUL 2019	160,700.00
PRIOR CREDITS	0.00

BALANCE JUL 2019	251,191.67
TOTAL PAYMENT	251,191.67

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 1ST QUARTER 2018	1,038.87
DISTRIBUTION 1ST QUARTER 2019	749.39
DISTRIBUTION 2ND QUARTER 2019	82,563.91
DISTRIBUTION 3RD QUARTER 2019	6,139.85
DISTRIBUTION 4TH QUARTER 2019	0.35
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	90,491.67

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER:
DATE:
ATTACHMENT:

C-2
01/26/21
1

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE



STATE OF CALIFORNIA WARRANT NUMBER **62-798109**

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

419

FUND NO. FUND NAME
0094 RETAIL SALES TAX

MO. DAY YR.
10 24 2019

90-1342/1211

62798109

TO: 798109

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS	CENTS
\$**237261	.66

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

FORM CD-45 (1/99) CONTROLLERS WARRANT

1211134231 6279810931

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

62-798109

ISSUE DATE: 10/24/2019

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 10/18/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

CURRENT DISTRIBUTIONS AUG 2019	76,561.66
CURRENT ADVANCE AUG 2019	160,700.00
PRIOR CREDITS	0.00

BALANCE AUG 2019	237,261.66
TOTAL PAYMENT	237,261.66

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 1ST QUARTER 2019	2,583.22
DISTRIBUTION 1ST QUARTER 2019	228.35
DISTRIBUTION 2ND QUARTER 2019	6,392.35
DISTRIBUTION 3RD QUARTER 2019	67,356.24
DISTRIBUTION 4TH QUARTER 2019	1.50
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	76,561.66

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER: C-2
DATE: 01/26/21
ATTACHMENT: 1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK VIEW AT AN ANGLE

STATE OF CALIFORNIA 63-042643

WARRANT NUMBER

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

419

FUND NO. FUND NAME
0094 RETAIL SALES TAX

7600

MO. DAY YR.
11 25 2019

90-1342/1211

63042643

TO: 042643

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
ATASCADERO CA 93422

DOLLARS CENTS
\$**137897.12

Betty T. Yee
BETTY T. YEE

CALIFORNIA STATE CONTROLLER

FORM CD-65(1/99) CONTROLLERS WARRANT

11211134231 630426438

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

63-042643

ISSUE DATE: 11/25/2019

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 11/19/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

TOTAL DUE	3RD QTR 19	632,740.45
PRIOR CREDITS		0.00
PRIOR DISTRIBUTIONS	3RD QTR 19	167,053.33-
PRIOR ADVANCES	3RD QTR 19	321,400.00-
COST OF ADMIN		6,390.00-

BALANCE 3RD QTR 19 137,897.12

TOTAL PAYMENT 137,897.12

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 1ST QUARTER 2019	4,212.22
DISTRIBUTION 1ST QUARTER 2019	3,076.37
DISTRIBUTION 2ND QUARTER 2019	89,753.01
DISTRIBUTION 3RD QUARTER 2019	535,643.26
DISTRIBUTION 4TH QUARTER 2019	55.59
TOTAL DUE (AS ABOVE)	632,740.45

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER: C-2
DATE: 01/26/21
ATTACHMENT: 1



STATE OF CALIFORNIA 63-272753

WARRANT NUMBER

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

419

FUND NO.

0094

FUND NAME

RETAIL SALES TAX

MO. DAY YR.

12 24 2019

90-1342/1211

63272753

TO: 272753

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS	CENTS
\$**233007	.75


BETTY T. YEE



CALIFORNIA STATE CONTROLLER

FORM CD-85(1/99) CONTROLLERS WARRANT

1211134231 6327275311

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

63-272753

ISSUE DATE: 12/24/2019

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 12/18/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

CURRENT DISTRIBUTIONS OCT 2019	76,507.75
CURRENT ADVANCE OCT 2019	156,500.00
PRIOR CREDITS	0.00

BALANCE OCT 2019	233,007.75
TOTAL PAYMENT	233,007.75

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 2ND QUARTER 2019	5,292.89
DISTRIBUTION 2ND QUARTER 2019	1,241.86
DISTRIBUTION 3RD QUARTER 2019	65,889.01
DISTRIBUTION 4TH QUARTER 2019	4,083.84
DISTRIBUTION 1ST QUARTER 2020	0.15
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	76,507.75

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER: C-2
DATE: 01/26/21
ATTACHMENT: 1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA WARRANT NUMBER 63-483109

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

419

7600

FUND NO. FUND NAME
0094 RETAIL SALES TAX

MO. DAY YR.
01 24 2020

90-1342/1211

63483109

TO: 483109

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
ATASCADERO CA 93422

DOLLARS	CENTS
\$**250018	54

Betty T. Yee
BETTY T. YEE

CALIFORNIA STATE CONTROLLER

FORM CD-85(1/99) CONTROLLERS WARRANT

121113423: 6348310920

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

63-483109

ISSUE DATE: 01/24/2020

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 1/17/2020 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

CURRENT DISTRIBUTIONS NOV 2019	93,518.54
CURRENT ADVANCE NOV 2019	156,500.00
PRIOR CREDITS	0.00

BALANCE NOV 2019	250,018.54
TOTAL PAYMENT	250,018.54

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 2ND QUARTER 2019	23,395.77
DISTRIBUTION 2ND QUARTER 2019	7,624.14
DISTRIBUTION 3RD QUARTER 2019	11,040.69
DISTRIBUTION 4TH QUARTER 2019	51,457.73
DISTRIBUTION 1ST QUARTER 2020	0.21
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	93,518.54

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER: C-2
DATE: 01/26/21
ATTACHMENT: 1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA WARRANT NUMBER 63-689280

THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

FUND NO. 0094 FUND NAME RETAIL SALES TAX

7600

MO. DAY YR.
02 25 2020

90-1342/1211

63689280

TO: 689280

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS	CENTS
\$**228921.30	

Betty T. Yee
BETTY T. YEE

CALIFORNIA STATE CONTROLLER

121113423 636892803

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

63-689280

ISSUE DATE: 02/25/2020

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 2/19/2020 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

TOTAL DUE	4TH QTR 19	718,337.59
PRIOR CREDITS		0.00
PRIOR DISTRIBUTIONS	4TH QTR 19	170,026.29-
PRIOR ADVANCES	4TH QTR 19	313,000.00-
COST OF ADMIN		6,390.00-

BALANCE 4TH QTR 19 228,921.30

TOTAL PAYMENT 228,921.30

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 2ND QUARTER 2019	27,897.00
DISTRIBUTION 2ND QUARTER 2019	9,746.80
DISTRIBUTION 3RD QUARTER 2019	82,178.04
DISTRIBUTION 4TH QUARTER 2019	598,514.64
DISTRIBUTION 1ST QUARTER 2020	1.11
TOTAL DUE (AS ABOVE)	718,337.59

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER: C-2
DATE: 01/26/21
ATTACHMENT: 1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA 63-896150

WARRANT NUMBER

THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

FUND NO. FUND NAME
0094 RETAIL SALES TAX

7600

MO. DAY YR.
03 25 2020

90-1342/1211

63896150

TO: 896150

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS CENTS
\$**213236.50

Betty T. Yee
BETTY T. YEE

CALIFORNIA STATE CONTROLLER

FORM CD-85(1/99) CONTROLLERS WARRANT

⑆121113423⑆ 638961507⑈

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

63-896150

ISSUE DATE: 03/25/2020

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 3/18/2020 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

CURRENT DISTRIBUTIONS JAN 2020	71,036.50
CURRENT ADVANCE JAN 2020	142,200.00
PRIOR CREDITS	0.00

BALANCE JAN 2020	213,236.50
TOTAL PAYMENT	213,236.50

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 3RD QUARTER 2019	420.70
DISTRIBUTION 3RD QUARTER 2019	382.39
DISTRIBUTION 4TH QUARTER 2019	64,122.56
DISTRIBUTION 1ST QUARTER 2020	6,110.85
DISTRIBUTION 2ND QUARTER 2020	0.00
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	71,036.50

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER: C-2
DATE: 01/26/21
ATTACHMENT: 1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA 64-117704

WARRANT NUMBER

THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

7600

FUND NO. FUND NAME
0094 RETAIL SALES TAX

MO. DAY YR.
04 24 2020

90-1342/1211
64117704

TO: 117704

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS	CENTS
\$**159695	.01

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

FORM CD-85(1/99) CONTROLLERS WARRANT

01211134231 64117704611

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

64-117704

ISSUE DATE: 04/24/2020

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 4/20/2020 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

CURRENT DISTRIBUTIONS FEB 2020	45,895.01
CURRENT ADVANCE FEB 2020	113,800.00
PRIOR CREDITS	0.00

BALANCE FEB 2020	159,695.01
TOTAL PAYMENT	159,695.01

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 3RD QUARTER 2019	20.61
DISTRIBUTION 3RD QUARTER 2019	410.36
DISTRIBUTION 4TH QUARTER 2019	2,333.38
DISTRIBUTION 1ST QUARTER 2020	43,125.12
DISTRIBUTION 2ND QUARTER 2020	5.54
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	45,895.01

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFB
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER: C-2
DATE: 01/26/21
ATTACHMENT: 1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA 64-325670

WARRANT NUMBER

THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

7600

FUND NO. FUND NAME
0094 RETAIL SALES TAX

MO. DAY YR.
05 26 2020

90-1342/1211

64325670

TO: 325670

--- CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
ATASCADERO CA 93422

DOLLARS CENTS
\$**121292.11

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

FORM CD-55(1/99) CONTROLLERS WARRANT

01211134231 6432567031

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

64-325670

ISSUE DATE: 05/26/2020

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 5/19/2020 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

TOTAL DUE	1ST QTR 20	500,053.62
PRIOR CREDITS		0.00
PRIOR DISTRIBUTIONS	1ST QTR 20	116,931.51-
PRIOR ADVANCES	1ST QTR 20	256,000.00-
COST OF ADMIN		5,830.00-

BALANCE 1ST QTR 20 121,292.11

TOTAL PAYMENT 121,292.11

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 3RD QUARTER 2019	803.04
DISTRIBUTION 3RD QUARTER 2019	1,269.28
DISTRIBUTION 4TH QUARTER 2019	70,594.04
DISTRIBUTION 1ST QUARTER 2020	427,381.59
DISTRIBUTION 2ND QUARTER 2020	5.67
TOTAL DUE (AS ABOVE)	500,053.62

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER:
DATE:
ATTACHMENT:

C-2
01/26/21
1



STATE OF CALIFORNIA

WARRANT NUMBER

64-605793

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

7600

FUND NO. FUND NAME
0094 RETAIL SALES TAX

MO. DAY YR.
06 24 2020

90-1342/1211
64605793

TO: 605793

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS CENTS
\$**201261.60

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

FORM CD-95(1/99) CONTROLLERS WARRANT

11211134231 64605793511

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

64-605793

ISSUE DATE: 06/24/2020

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 6/18/2020 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

CURRENT DISTRIBUTIONS APR 2020	97,161.60
CURRENT ADVANCE APR 2020	104,100.00
PRIOR CREDITS	0.00

BALANCE APR 2020	201,261.60
TOTAL PAYMENT	201,261.60

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 4TH QUARTER 2019	3,930.76
DISTRIBUTION 4TH QUARTER 2019	858.55
DISTRIBUTION 1ST QUARTER 2020	91,346.79
DISTRIBUTION 2ND QUARTER 2020	1,025.50
DISTRIBUTION 3RD QUARTER 2020	0.00
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	97,161.60

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER:
DATE:
ATTACHMENT:

C-2
01/26/21
1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA WARRANT NUMBER 64-758093

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

7600

FUND NO. FUND NAME
0094 RETAIL SALES TAX

MO. DAY YR.
07 24 2020

90-1342/1211

64758093

TO: 758093

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS	CENTS
\$**245872.34	

Betty T. Yee
BETTY T. YEE
CALIFORNIA STATE CONTROLLER

FORM CD-95(1/99) CONTROLLERS WARRANT

1211134231 6475809331

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

64-758093

ISSUE DATE: 07/24/2020

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 7/20/2020 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

CURRENT DISTRIBUTIONS MAY 2020	81,272.34
CURRENT ADVANCE MAY 2020	164,600.00
PRIOR CREDITS	0.00

BALANCE MAY 2020	245,872.34
TOTAL PAYMENT	245,872.34

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 4TH QUARTER 2019	7,375.25
DISTRIBUTION 4TH QUARTER 2019	360.87
DISTRIBUTION 1ST QUARTER 2020	9,311.38
DISTRIBUTION 2ND QUARTER 2020	64,224.84
DISTRIBUTION 3RD QUARTER 2020	0.00
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	81,272.34

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

ITEM NUMBER:
DATE:
ATTACHMENT:

C-2
01/26/21
1



THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA

WARRANT NUMBER

64-988172

THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

FUND NO.
0094

FUND NAME
RETAIL SALES TAX

7600

MO. DAY YR.
08 25 2020

90-1342/1211

64988172

TO: 988172

--- CITY OF ATASCADERO T & U TAX
--- ADMINISTRATIVE SERVICES DIR.
--- 6500 PALMA AVENUE
--- ATASCADERO CA 93422

DOLLARS CENTS
\$**203587.34

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

1211134231 649881729

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

64-988172

ISSUE DATE: 08/25/2020

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 8/19/2020 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 419

PAYEE: CITY OF ATASCADERO T & U TAX
ADMINISTRATIVE SERVICES DIR.

TOTAL DUE	2ND QTR 20	656,031.28
PRIOR CREDITS		0.00
PRIOR DISTRIBUTIONS	2ND QTR 20	178,433.94-
PRIOR ADVANCES	2ND QTR 20	268,700.00-
COST OF ADMIN		5,310.00-

BALANCE 2ND QTR 20 203,587.34

TOTAL PAYMENT 203,587.34

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 4TH QUARTER 2019	12,124.68
DISTRIBUTION 4TH QUARTER 2019	2,246.25
DISTRIBUTION 1ST QUARTER 2020	141,437.45
DISTRIBUTION 2ND QUARTER 2020	499,685.46
DISTRIBUTION 3RD QUARTER 2020	537.44
TOTAL DUE (AS ABOVE)	656,031.28

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
LOCAL REVENUE BRANCH, MIC: 27
PO BOX 942879, SACRAMENTO, CA 94279-0027

City of Atascadero

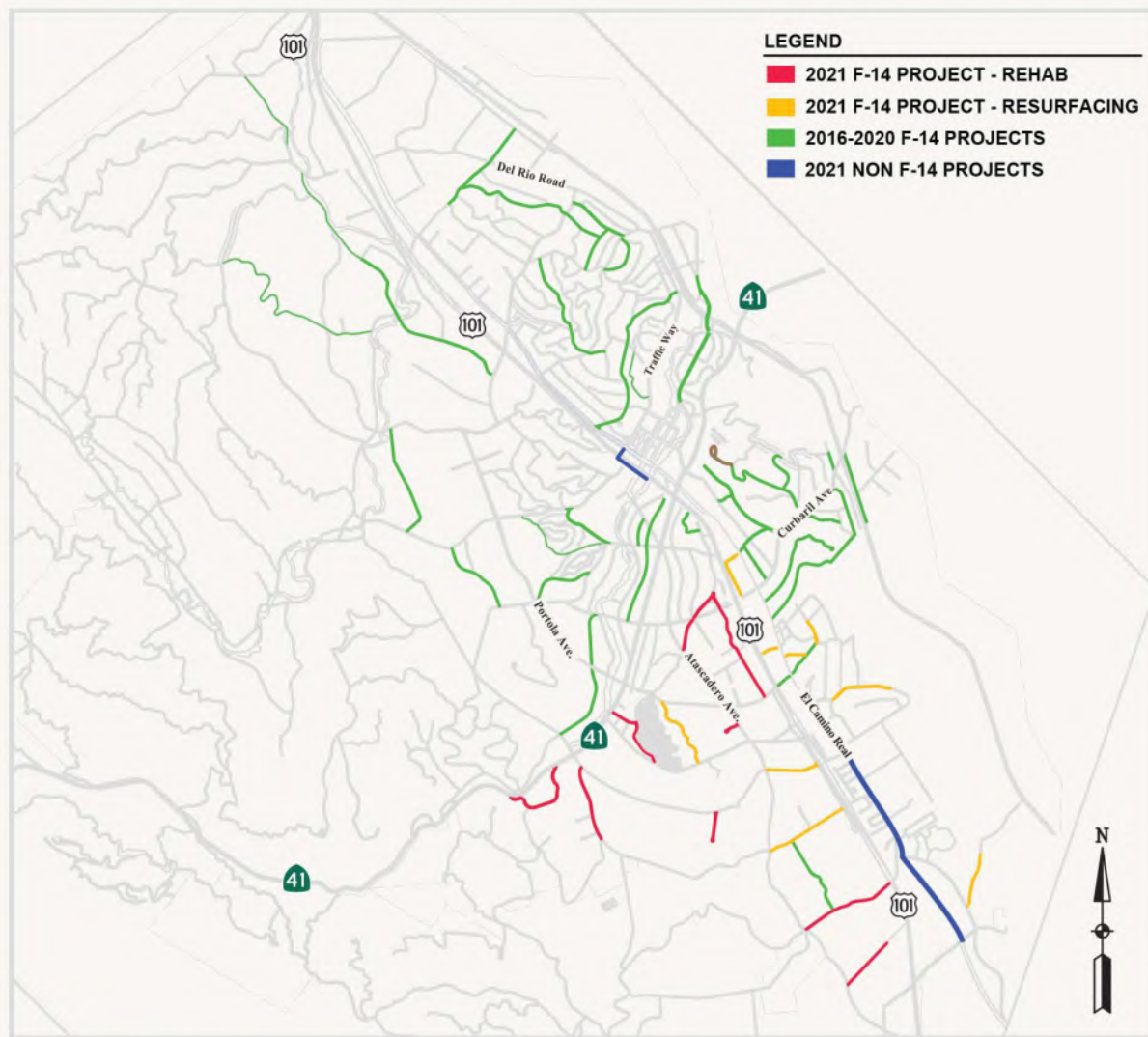
Measure F-14 Funds



2020 Community Road Report

Approved January 2021

- LEGEND**
- 2021 F-14 PROJECT - REHAB
 - 2021 F-14 PROJECT - RESURFACING
 - 2016-2020 F-14 PROJECTS
 - 2021 NON F-14 PROJECTS



WHAT TO EXPECT IN 2021

2021 F-14 Resurfacing Project \$ 300,000

El Dorado Road - Santa Fe Road to La Lina Ave.
 Halcon Road - Viejo Camino to Calle Milano
 Las Lomas Ave. - North end to Principal Ave.
 Mountain View Drive - Portola Road to Santa Rosa Road
 Plata Lane - West end to El Camino Real
 Pueblo Ave. - San Luis Ave. to El Camino Real
 San Gabriel Road - Atascadero Road to West Front Road
 San Luis Ave. - Pueblo Ave. to Curbaril Ave.
 San Rafael Road - Atascadero Ave. to West Front Road
 Solano Ave. - El Camino Real to La Lina Ave.

2021 F-14 Rehabilitation Project \$ 2,550,000

Alegre Ave. - Atascadero Ave. to end
 Coromar Ave. - Marchant Ave. to Portola Road
 La Paz Lane - Atascadero Road to end
 Marchant Way - Pismo Ave. to Santa Rosa Road
 Marchant Ave. - Coromar Ave. to Atascadero Ave.
 Old Morro Road East - Hwy 41 (West) to Hwy 41 (East)
 Pismo Ave. - Hwy 41 to Marchant Way
 San Diego Road - Atascadero Ave. to Hwy 101 on ramp
 San Guillermo Lane - San Gabriel Road to end
 San Rafael Road - San Gabriel Road to Los Osos Road

Presorted Standard
 U.S. POSTAGE
PAID
 Atascadero, CA
 Permit No. 79

ECRWSS

POSTAL CUSTOMER

City of Atascadero
 6500 Palma Avenue
 Atascadero CA 93422



Atascadero Roads

The City of Atascadero owns and maintains approximately 145 centerline miles of public roadways. This extensive system is the backbone of housing, commerce and recreation within the community and its repair and maintenance is a top priority.

In order to compare all roads within a system, each roadway is inspected and a Pavement Condition Index (PCI) number is assigned.

Atascadero's Road Conditions

Condition	PCI Range	% Of City Roads	
		2014	2019
Excellent	90-100	8%	6%
Good	70-89	9%	14%
Fair	50-69	28%	25%
Poor	25-49	39%	30%
Failed	0-25	16%	25%

The overall PCI rating of Atascadero's roadway system is 50 on a 100 point scale. With a current asset value of nearly \$300 million, developing a pavement management strategy to provide the lowest life cycle cost over time and save the City funds in the long run was vital.

In order to accomplish this, the City has implemented a "Critical Point Management" methodology. This methodology selects roadways which can have their useful life extended the longest with cost effective maintenance and less expensive repairs. The longer a road can be kept in good condition, the lower the overall cost of its treatments.

In many ways the Critical Point Management method is similar to how you would maintain your car. By focusing on relatively inexpensive routine maintenance and repairs at key times, you can avoid expensive repair bills and breakdowns in the future. When pavement conditions deteriorate, the cost to fix roadways increases substantially. Replacement of a failed street can cost 30-40 times the amount required to maintain a road in good condition!

FINANCIAL STATEMENT AND PROJECT SUMMARY

REVENUES

	Prior Years 2015-2018	FY 2019	FY 2020	Totals as of June 30, 2020	Length (miles)	PCI Before	PCI After
Sales Tax	\$ 6,994,183	\$ 2,351,012	\$ 2,483,243	\$ 11,828,438			
Interest Income	70,971	63,112	74,140	208,223			
Adjustment to Fair Market Value	(32,804)	48,810	81,373	97,379			
Total Revenues	7,032,350	2,462,934	2,638,756	12,134,040			

EXPENDITURES

Prior Years Completed Projects

2015 - 2018 Projects

Various locations	4,021,727	1,270,679	-	5,292,406	12.6	Varies	Varies
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2019 Pavement Rehabilitation- 3.28 miles

Balboa Road (San Fernando Rd to Graves Creek Rd)	10,554	69,940	856,027	936,521	1.31	31	100
Garcia Road (Santa Cruz Rd to San Gregorio Rd)	4,497	29,800	438,823	473,120	0.51	56	90
Monterey Road (Del Rio Rd to Campo Rd)	5,446	36,110	139,860	181,416	0.59	53	90
Navarette Ave. (Santa Lucia Rd to San Marcos Rd)	4,804	31,832	449,569	486,205	0.62	27	100
Del Rio Road (Monterey Rd to San Gregorio Rd)	-	7,577	114,943	122,520	0.14	55	90
San Gregorio Road (Del Rio Rd to Garcia Rd)	-	5,805	85,485	91,290	0.11	54	90

2020 Pavement Rehabilitation* - 4.24 miles

Gabarda Road (Curbaril Ave. to Tampico, to End)	-	474	29,343	29,817	0.35	29-44	100
Junipero Ave. (El Camino Real to end)	-	739	44,336	45,075	0.68	36	95
Palomar Ave. (El Camino Real to Castano Ave.)	-	826	49,560	50,386	0.76	33	98
Pueblo Ave. (El Camino Real to Sombrilla Ave.)	-	306	18,340	18,646	0.23	40	100
Robles Ave. (Santa Ysabel Ave. to Sombrilla Ave.)	-	91	5,434	5,525	0.08	38	100
Sinaloa Ave. (Pueblo Ave. to Curbaril Ave.)	-	258	15,499	15,757	0.24	36	90
Sombrilla Ave. (Robles to Curbaril & Robles to end)	-	688	41,307	41,995	0.66	28-34	100
Sonora Ave. (Valle Ave. to Pinal Ave.)	-	213	12,799	13,012	0.27	14	100
Valle Ave. (North end to Escarpa & Escarpa to Curbaril)	-	960	57,958	58,918	0.88	36-40	100

2021 Pavement Rehabilitation** - 3.81 miles

Alegre Ave. (Atascadero Ave. to End)	-	-	694	694	0.09	33	TBD
Coromar Ave. (Marchant Ave. to Portola Rd.)	-	-	5,737	5,737	0.68	26-43	TBD
La Paz Ln. (Atascadero Rd to End)	-	-	2,954	2,954	0.41	24	TBD
Marchant Way (Pismo Ave to Santa Rosa Rd)	-	-	3,463	3,463	0.32	17	TBD
Marchant Ave. (Coromar Ave. to Atascadero Ave.)	-	-	3,108	3,108	0.37	42-55	TBD
Old Morro Rd. East (Hwy 41 West to Hwy 41 East)	-	-	4,300	4,300	0.54	42	TBD
Pismo Ave. (Hwy 41 to Marchant Way)	-	-	1,451	1,451	0.17	42	TBD
San Diego Rd. (Atascadero Ave. to Hwy 101 On Ramp)	-	-	4,929	4,929	0.59	12-53	TBD
San Guillermo Ln. (San Gabriel Rd. to End)	-	-	1,388	1,388	0.17	11	TBD
San Rafael Rd. (San Garbriel Rd. to Los Osos Rd.)	-	-	3,882	3,882	0.46	43	TBD

Total expenditures	4,047,028	1,456,298	2,391,189	7,894,515	23.93	total miles	
Net change in fund balance	2,985,322	1,006,636	247,567	4,239,525			
Fund Balance - beginning of year	5,201,603	2,985,322	3,991,958	-			
Fund Balance - end of year	\$ 8,186,925	\$ 3,991,958	\$ 4,239,52	\$ 4,239,525			

* Construction not complete prior to end of fiscal year - remaining budgeted expenditures:.....\$ 2,620,869

** Construction not complete prior to end of fiscal year - remaining budgeted expenditures:.....\$ 2,518,094

OVERALL PAVEMENT CONDITIONS ARE IMPROVING

A detailed pavement inspection for all City-maintained roadways was performed in 2019. These inspections occur every four to five years, and the previous overall PCI was 47 in 2014. At that time, it was predicted that the overall PCI in 2019 would decrease by 3 points to 44. However, the 2019 inspections determined that the overall PCI increased 3 points to a PCI of 50!

This PCI increase is significant because it demonstrates that Critical Point Management (the City's methodology for prioritizing roadway repairs) is working. In addition, cost effective project delivery and value engineering have also played an important role in improving the roadway conditions.

MEASURE F-14 BACKGROUND

In 2014, Atascadero voters approved a ballot measure (F-14) which authorized the City to increase its sales tax rate by a ½ percent for a term of 12 years, together with a measure (E-14) advising that the funds be primarily utilized for maintaining and repairing neighborhood roads. While the City will continue to maintain and improve arterial roadways, funds approved under Measure F-14 are specifically earmarked for the improvements of neighborhood roads.

The measures became effective April 1, 2015, and includes a nine member Citizen Oversight Committee tasked with reviewing revenues, expenditures, and the annual road report. Optimizing the use of the funds is a priority of the City.

For more information visit:
www.atascadero.org/measure-f14