



Council Chambers
200 H Street
Antioch, CA 94509

Closed Session - 5:30 P.M.
Regular Meeting - 7:00 P.M.

ANNOTATED AGENDA

for

JANUARY 24, 2017

Antioch City Council
Regular Meeting

Including the Antioch City Council
acting as Successor Agency/
Housing Successor to the
Antioch Development Agency
Antioch Public Financing Authority

Sean Wright, Mayor
Lamar Thorpe, Mayor Pro Tem
Monica E. Wilson, Council Member
Tony Tiscareno, Council Member
Lori Ogorchock, Council Member

Arne Simonsen, City Clerk
Donna Conley, City Treasurer

Steven Duran, City Manager
Michael G. Vigilia, City Attorney

PLEASE TURN OFF CELL PHONES BEFORE ENTERING COUNCIL CHAMBERS.

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With Project Plans at: <http://ci.antioch.ca.us/CityGov/CommDev/PlanningDivision/docs/Project-Pipeline.pdf>
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Council meetings are televised live on Comcast Channel 24

Notice of Availability of Reports

This agenda is a summary of the actions proposed to be taken by the City Council. For almost every agenda item, materials have been prepared by the City staff for the Council's consideration. These materials include staff reports which explain in detail the item before the Council and the reason for the recommendation. The materials may also include resolutions or ordinances which are proposed to be adopted. Other materials, such as maps and diagrams, may also be included. All of these materials are available at the City Clerk's Office, located on the 3rd Floor of City Hall, 200 H Street, Antioch, CA 94509, during normal business hours for inspection and (for a fee) copying. Copies are also made available at the Antioch Public Library for inspection. Questions on these materials may be directed to the staff member who prepared them, or to the City Clerk's Office, who will refer you to the appropriate person.

Notice of Opportunity to Address Council

The public has the opportunity to address the Council on each agenda item. To address the Council, fill out a yellow Speaker Request form, available on each side of the entrance doors, and place in the Speaker Card Tray. See the Speakers' Rules on the inside cover of this Agenda. Comments regarding matters not on this Agenda may be addressed during the "Public Comments" section.

5:33 P.M. **ROLL CALL – CLOSED SESSIONS** – for Council Members/City Council Members acting as Successor Agency to the Antioch Development Agency – **All Present**

PUBLIC COMMENTS for Closed Sessions – **None**

CLOSED SESSIONS:

1) **CONFERENCE WITH LABOR NEGOTIATORS** – This Closed Session with the City's Labor Negotiators is authorized by California Government Code § 54957.6; City designated representatives: Nickie Mastay, Denise Haskett and Glenn Berkheimer; Employee organization: Public Employees' Union Local 1.

Direction given to Labor Negotiators

2) **CONFERENCE WITH LEGAL COUNSEL** – Existing Litigation pursuant to Government Code section 54956.9(d)(1):

a. **Burch v. City of Antioch**, Contra Costa County Superior Court case no. C15-01484; ***No action taken***

b. **Successor Agency to Antioch Development Agency v. Michael Cohen**, et. al., Sacramento Superior Court case no. 34-2015-80002092 ***No action taken***

c. **Baldwin, et. al. v. City of Antioch, et. al.**, United States District Court case no. C15-02762 KAW. ***No action taken***

3) **CONFERENCE WITH LEGAL COUNSEL** – Anticipated Litigation – Significant Exposure to Litigation pursuant to Government Code section 54956.9(d)(2): Receipt of Supplemental Notice of Potential Claim filed by Sierra Valley Construction.

Direction given to City Attorney

7:02 P.M. **ROLL CALL – REGULAR MEETING** – for Council Members/City Council Members acting as Successor Agency/Housing Successor to the Antioch Development Agency/Antioch Public Financing Authority – **All Present**

PLEDGE OF ALLEGIANCE

1. PROCLAMATION

- Black History Month, February 2017

Approved, 5/0

Recommended Action: It is recommended that the City Council approve the proclamation.

PROCLAMATION

ANNOUNCEMENTS OF CIVIC AND COMMUNITY EVENTS

ANNOUNCEMENTS OF BOARD AND COMMISSION OPENINGS

- *POLICE CRIME PREVENTION COMMISSION (Deadline date to apply: 01/27/17)*

PUBLIC COMMENTS – *Members of the public may comment only on unagendized items. The public may comment on agendized items when they come up on this Agenda.*

CITY COUNCIL COMMITTEE REPORTS

MAYOR’S COMMENTS

PRESENTATIONS – *Investment Report by Public Finance Management (PFM), presented by Izac Chyou*

– *Police Statistics for Year 2016, presented by Chief Allan Cantando*

PRESENTATION

PRESENTATION

2. CONSENT CALENDAR for City /City as Successor Agency/Housing Successor to the Antioch Development Agency/Antioch Public Financing Authority

A. APPROVAL OF COUNCIL MINUTES FOR JANUARY 10, 2017

Continued, 5/0

Recommended Action: It is recommended that the City Council continue the minutes to the next meeting.

STAFF REPORT

B. APPROVAL OF COUNCIL WARRANTS

Approved, 5/0

Recommended Action: It is recommended that the City Council approve the warrants.

STAFF REPORT

C. APPROVAL OF TREASURER’S REPORT FOR DECEMBER 2016

Approved, 5/0

Recommended Action: It is recommended that the City Council approve the report.

STAFF REPORT

D. AMEND THE 2016-2017 CAPITAL IMPROVEMENT BUDGET FOR THE RETAINING WALLS REPLACEMENT PROJECT (P.W. 368-5R)

Reso. No. 2017/08 adopted, 5/0

Recommended Action: It is recommended that the City Council adopt a resolution approving an amendment to the 2016-2017 Capital Improvement Budget to increase the Retaining Walls Replacement Project budget by \$80,000 to \$180,000.

STAFF REPORT

CONSENT CALENDAR for City /City as Successor Agency/Housing Successor to the Antioch Development Agency/Antioch Public Financing Authority – Continued

- E.** LEAGUE OF CALIFORNIA CITIES POLICY COMMITTEE MEETINGS HELD ON JANUARY 19 – 20, 2017 IN SACRAMENTO, CA

Approved, 5/0

Recommended Action: It is recommended that the City Council approve participation and authorize reimbursement of associated expenditures in an amount not to exceed \$356 to Council Members that attended the League of California Cities Policy Committee Meetings which were held on January 19 - 20, 2017, in Sacramento.

STAFF REPORT

- F.** TECHNICAL TRAINING FOR CLERKS – TTC SERIES 300

Approved, 5/0

Recommended Action: It is recommended that the City Council authorize associated expenditures for the City Clerk to attend the Technical Training for Clerks (TTC) Series 300 course at the UC Riverside March 14 - 17, 2017.

STAFF REPORT

- G.** CITY OF ANTIOCH COMPREHENSIVE ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Approved, 5/0

Recommended Action: It is recommended that the City Council receive and file the City of Antioch Comprehensive Annual Report for the Fiscal Year Ended June 30, 2016.

STAFF REPORT

- H.** SINGLE AUDIT REPORTS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Approved, 5/0

Recommended Action: It is recommended that the City Council receive and file the City of Antioch Single Audit Reports for the Fiscal Year Ended June 30, 2016.

STAFF REPORT

- I.** TRANSPORTATION DEVELOPMENT ACT FUND – FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT FOR THE FISCAL YEARS ENDED JUNE 30, 2016

Approved, 5/0

Recommended Action: It is recommended that the City Council receive and file the Transportation Development Act Fund – Financial Statements and Independent Auditors' Report for the Year Ended June 30, 2016.

STAFF REPORT

ANTIOCH PUBLIC FINANCING AUTHORITY

- J.** ANTIOCH PUBLIC FINANCING AUTHORITY – BASIC FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT FOR THE YEAR ENDED JUNE 30, 2016

Approved, 5/0

Recommended Action: It is recommended that the Board of the Antioch Public Financing Authority receive and file the Antioch Public Financing Authority – Basic Financial Statements and Independent Auditors' Report for the Year Ended June 30, 2016.

STAFF REPORT

CONSENT CALENDAR for City /City as Successor Agency/Housing Successor to the Antioch Development Agency/Antioch Public Financing Authority – Continued

CITY OF ANTIOCH ACTING AS SUCCESSOR AGENCY/HOUSING SUCCESSOR TO THE ANTIOCH DEVELOPMENT AGENCY

K. APPROVAL OF SUCCESSOR AGENCY WARRANTS

Recommended Action: It is recommended that the City Council approve the warrants. **Approved, 5/0**

STAFF REPORT

L. APPROVAL OF HOUSING SUCCESSOR WARRANTS

Recommended Action: It is recommended that the City Council approve the warrants. **Approved, 5/0**

STAFF REPORT

PUBLIC HEARING

3. RESOLUTION TO VACATE A SURPLUS PUBLIC SERVICE EASEMENT [DOC-2006-0393637] AND QUITCLAIM THE INTEREST TO THE UNDERLYING FEE OWNER, RONCO DEVELOPMENT (PARCELS 3 & 4, MS 357-301-09)

Recommended Action: It is recommended that the City Council adopt the resolution to vacate a public service easement [DOC 2006-0393637], quitclaim the interest to the underlying property owner, Ronco Development, and accept an amended and restated non-exclusive public service easement (Parcels 3 & 4, MS 357-301-09). **Reso. No. 2017/09 adopted, 5/0**

STAFF REPORT

4. FORMATION OF THE PROPOSED CITY OF ANTIOCH COMMUNITY FACILITIES DISTRICT NO. 2016-01 (POLICE PROTECTION)

Recommended Action: It is recommended that the City Council take the following actions: **Reso. No. 2017/10 adopted, 5/0**

- 1) Adopt the Resolution Authorizing Formation of the City of Antioch Community Facilities District (“CFD”) No. 2016-01 (Police Protection);

STAFF REPORT

Reso. No. 2017/11 adopted, 5/0

- 2) Adopt the Resolution Calling Special Landowner Election;

9:01 P.M.
9:10 P.M.

ADJOURNED TO BREAK
RECONVENE. ROLL CALL for Council Members – All Present

Reso. No. 2017/12 adopted, 5/0

- 3) Adopt the Resolution Declaring Results of Special Landowner Election and Directing Recording of Notice of Special Tax Lien; and

To 02/14/17 for adoption, 5/0

- 4) Introduce the Ordinance Levying Special Taxes within the City of Antioch Community Facilities District No. 2016-01 (Police Protection) by title only.

COUNCIL REGULAR AGENDA

5. PLANNING COMMISSION APPOINTMENT FOR ONE FULL-TERM VACANCY EXPIRING OCTOBER 2020

Reso No. 2017/13 adopted appointing Kenneth Turnage, II to the full-term vacancy, expiring October 2020, 5/0

Recommended Action: It is recommended that the Mayor nominate and Council appoint by Resolution (1) one member to the Planning Commission for a full-term vacancy expiring October 2020.

STAFF REPORT

6. AUTHORIZATION TO AMEND THE CONSULTANT CONTRACT WITH ZUMWALT ENGINEERING GROUP TO AN AMOUNT NOT TO EXCEED FOUR HUNDRED THOUSAND DOLLARS (\$400,000)

Reso. No. 2017/14 adopted, 4/1-Thorpe

Recommended Action: It is recommended that the City Council adopt the Resolution to amend the consultant contract with Zumwalt Engineering Group, increasing the contract by \$300,000 to an amount not to exceed four hundred thousand dollars (\$400,000).

STAFF REPORT

7. THE MAYOR APPOINT A CITY MANAGER AD HOC RECRUITMENT COMMITTEE TO INTERVIEW RECRUITING FIRMS FOR THE PURPOSE OF SELECTING THE NEXT CITY MANAGER

Appointed Council Members Thorpe and Ogorchock, 5/0

Recommended Action: It is recommended that the Mayor nominate and Council appoint a two (2) member City Manager Ad Hoc Recruitment Committee to interview recruitment firms for the process of selecting the next City Manager.

STAFF REPORT

PUBLIC COMMENT – None

STAFF COMMUNICATIONS

COUNCIL COMMUNICATIONS AND FUTURE AGENDA ITEMS – *Council Members report out various activities and any Council Member may place an item for discussion and direction on a future agenda. Timing determined by Mayor and City Manager – no longer than 6 months.*

ADJOURNMENT – 9:34 p.m.



PFM Asset Management LLC

CITY OF ANTIOCH

Investment Performance Review For the Quarter Ended December 31, 2016

Client Management Team

Sarah Meacham, Director
Izac O. Chyou, Senior Managing Consultant

601 South Figueroa, Suite 4500
Los Angeles, CA 90017
213-489-4075

PFM Asset Management LLC

One Keystone Plaza, Suite 300
Harrisburg, PA 17101-2044
717-232-2723



Market Update



U.S. Economic & Market Highlights

Over the Last 12 Months



Economy Grew
\$534 billion



Jobs Created
2.3 million



New Vehicles Sold
17.4 million



New Homes Sold
561 thousand

Economic Highlights



Consumer Confidence
Highest since 2001



Jobless Claims
Lowest since 1974



Consumer Prices
Highest since 2014



Housing Prices
Record high

Market Highlights



Equities
Record high



2-Yr Treasury Yield
Highest since 2011



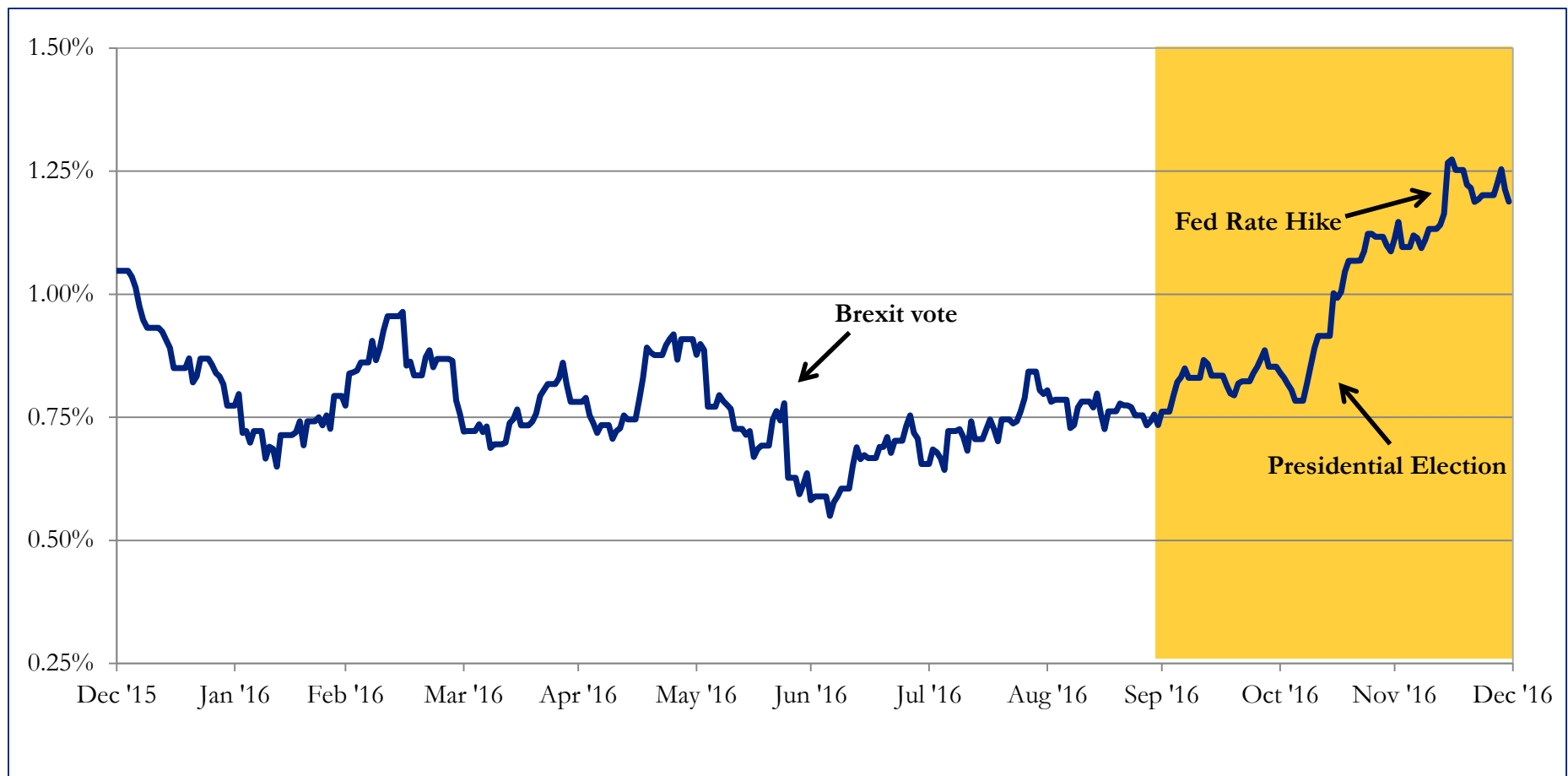
US Dollar
Highest since 2003



Oil
Highest since 2015

2-Year Treasury Yields

- Following the slight increase in yields through the third quarter, yields increase dramatically during the fourth quarter, as the markets reacted to the results of the U.S. Presidential election, increasing inflation expectations, and the Fed rate hike in December.



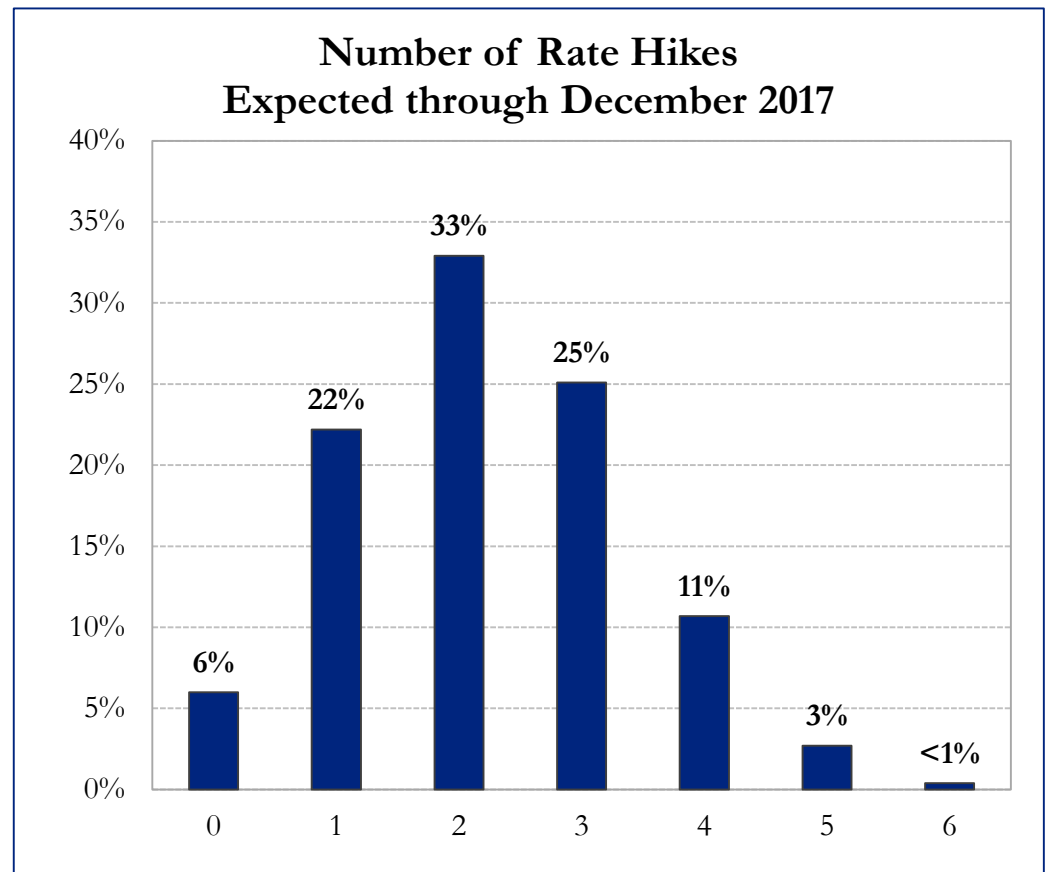
Source: Bloomberg.

Probability of a Fed Rate Hike

- Market-implied probabilities indicate that there is a 12.4% chance of the Fed raising rates at their February 1st meeting. Additionally, the market has also priced in a roughly 33% chance of two further rate hikes in 2017.

Probability of At Least One Rate Hike

Meeting	12/30/16
02/01/17	12.4%
03/15/17	31.3%
05/03/17	42.0%
06/14/17	70.8%
07/27/17	74.5%
09/20/17	85.2%
11/01/17	87.7%
12/13/17	94.0%



Source: Bloomberg WIRP.



Investment Performance Review



PORTFOLIO RECAP

- The 4th quarter was dominated by the U.S. presidential election—first by general uncertainty, then more significantly by the surprising Trump victory. Yields surged in the post-election period as expectations for U.S. economic growth and inflationary expectations rose, and in anticipation of a December FOMC rate hike.
- For much of the past year, we maintained a duration position generally neutral to the benchmark. In early December, following the dramatic leap in interest rates, we extended durations, capturing the higher yields available.
- Federal agency yield spreads continued to tighten over the quarter, erasing much of the value seen off and on during the year. Our few agency purchases were generally new issues that came to market with yield concessions that offered more reasonable value.
- We generally maintained allocations to the corporate sector as valuations remained fair-to-modestly-expensive amid tight yield spread levels.
- Significant mandated reforms to the money market fund industry took effect in the fourth quarter. The result was increased demand for – and thus lower yields on – short-term government securities and reduced demand for – and thus higher yields on – short-term credit instruments, like commercial paper and bank certificates of deposit. We saw investment opportunities in short-term credit instruments which we used both to fill short-term investment needs, and as attractive alternatives to longer Treasuries and agencies.

INVESTMENT STRATEGY OUTLOOK

- Although we enter 2017 with a high degree of political uncertainty, our expectations are for a modest uptick in economic growth in the U.S., a trend toward higher inflation, and a continued, but gradual upward trajectory of interest rates.
- As 2017 starts with the highest yields in several years, we plan to initially position the portfolio's duration to be aligned with the benchmark.
- Rising interest rates ultimately result in higher earning potential for fixed-income investors, but negatively affect the market value of current holdings. As always occurs in periods of rising rates, our active management approach, which seeks to maximize long term returns, may result in the realization of short-term losses. This is in contrast to the gains realized over the past several years, which resulted from generally declining rates.
- Agency yield spreads over Treasuries remain narrow. As a result, our strategy will generally favor U.S. Treasuries over agencies, unless specific issues offer identifiable value.
- Yield spreads on corporate securities also remain narrow. Identifying incremental return potential in the corporate bond sector requires careful relative value analysis. Improving corporate profits, as well as anticipated pro-business tax reform from the incoming Trump administration, support favorable fundamentals of the credit sector.
- We will continue to evaluate opportunities in the mortgage-backed security and asset-backed security sectors, purchasing those issues we believe are well structured, offer adequate yield spreads, and which have limited duration variability.
- Our strategy continues to favor broad allocation to various credit sectors, including corporate notes, commercial paper, negotiable bank CDs, and asset-backed securities.
- Yields on commercial paper and negotiable CDs continue to offer significant yield pickup relative to short-term government securities.
- We will continue to monitor incoming economic data, Fed policy, and market relationships, adjusting portfolio positioning as needed. This will include monitoring and assessing the policies of the incoming Trump administration for their impact on economic and market conditions.

		Overnight	180 Days	270 Days	1 Year	5 Years	Beyond 5 Years	
Fixed-Income "Conventional"	U.S. Treasuries	Permitted					Requires Approval	
	Federal Agencies	Permitted					Requires Approval	
	Municipal Securities	Permitted					Requires Approval	
	Negotiable Certificates of Deposit	Permitted					Requires Approval	
	Commercial Paper	Permitted			Prohibited			
	Bankers' Acceptances	Permitted		Prohibited				
	Medium-Term Corporate Bonds ("A" or Better)	Permitted					Prohibited	
	Asset-Backed Securities (ABS)	Permitted					Prohibited	
	Supranationals ("AA" or Better)	Permitted					Prohibited	
	Repurchase Agreements	Permitted				Prohibited		
	Mutual Funds/Money Market Funds	Permitted	Prohibited					
Local Government Investment Pools	Permitted	Prohibited						
Fixed-Income Broader	Foreign Sovereign	Prohibited						
	Commercial MBS	Prohibited						
	High-Yield	Prohibited						
	Private Placements	Prohibited						
	Convertibles	Prohibited						
	Non-U.S. Dollar Investment Grade	Prohibited						
	Emerging Markets Debt	Prohibited						
Equities	Domestic Small/Mid Cap	Prohibited						
	Domestic Large Cap	Prohibited						
	Domestic Value/Growth	Prohibited						
	International Small/Mid Cap	Prohibited						
	International Large Cap	Prohibited						
	Emerging Markets	Prohibited						
Alternatives	Commodities	Prohibited						
	Real Estate	Prohibited						
	Hedge Funds	Prohibited						
	Private Equity	Prohibited						
	Venture Capital	Prohibited						
	Tangible Assets	Prohibited						

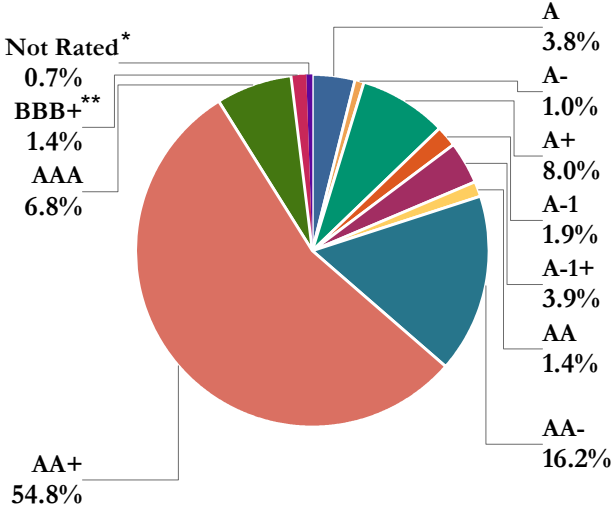
Security Type ¹	Market Value as of 12/31/16	Percentage of Portfolio	% Change vs. 9/30/16	Permitted by Policy	In Compliance
U.S. Treasury	16,529,124	21%	+5%	100%	✓
Federal Agency/GSE	18,691,700	24%	-1%	100%	✓
Federal Agency/CMOs	2,159,616	3%	-	100%	✓
Municipal Obligations	936,692	1%	-	100%	✓
Negotiable CDs	12,792,225	16%	-2%	30%	✓
Medium-Term Corporate Notes	16,148,063	21%	+1%	30%	✓
Supranationals	2,437,489	3%	-	30%	✓
Asset-Backed Securities	2,335,157	3%	-3%	20%	✓
LAIF	6,156,267	8%	-	\$50 million	✓
Totals	\$78,186,333	100%			

1. End of quarter market values including accrued interest. Detail may not add to total due to rounding.

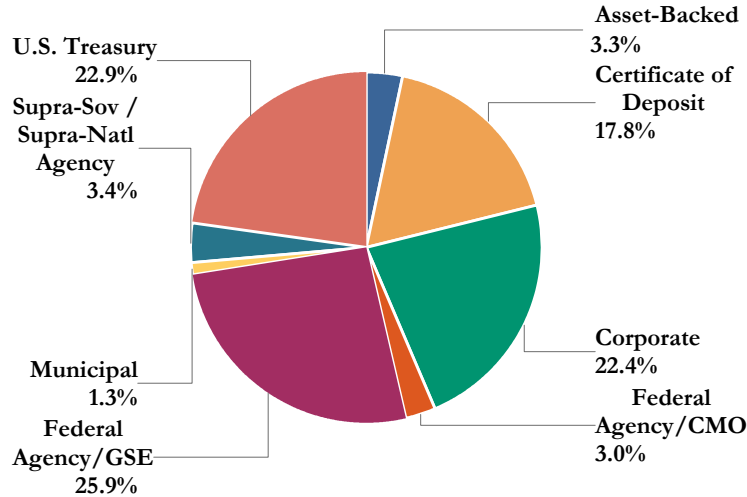
Portfolio Statistics
As of December 31, 2016

Par Value:	71,929,016
Total Market Value:	72,030,065
Security Market Value:	71,829,183
Accrued Interest:	200,883
Cash:	-
PFM	-
Amortized Cost:	72,036,205
Yield at Market:	1.40%
Yield at Cost:	1.26%
Effective Duration:	1.81 Years
Duration to Worst:	1.88 Years
Average Maturity:	1.95 Years
Average Credit: **	AA

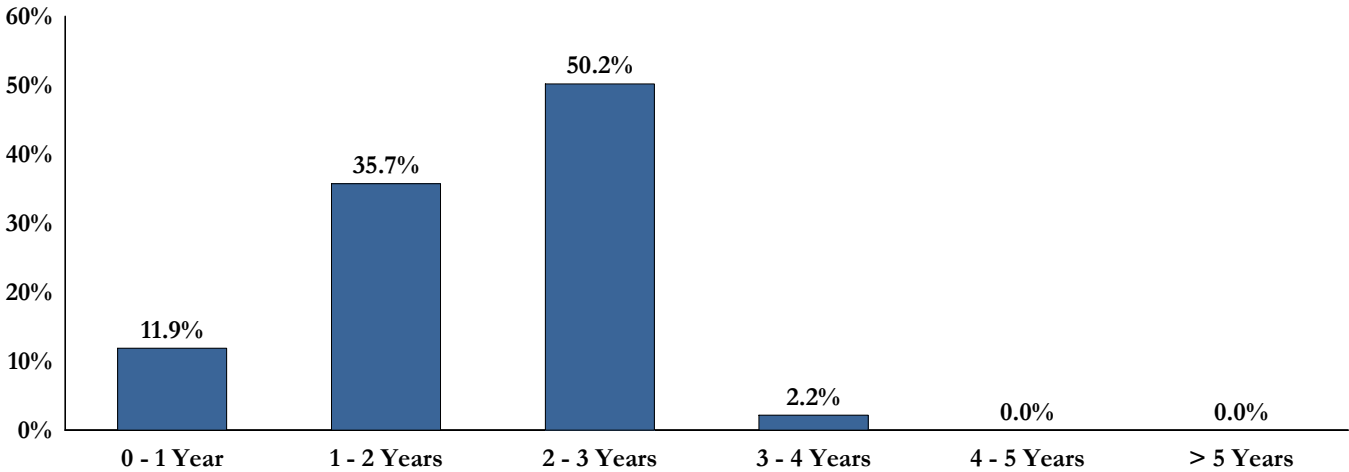
Credit Quality (S&P Ratings)



Sector Allocation



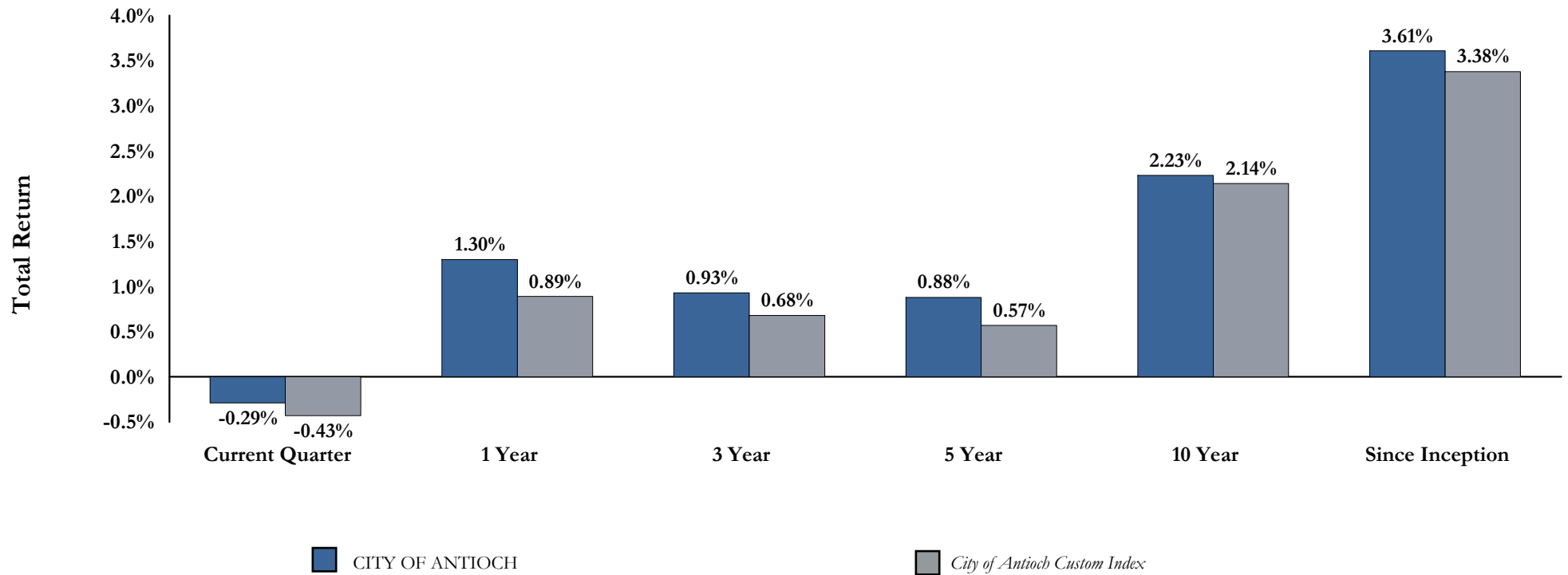
Maturity Distribution



* Nissan Auto Receivables (Rated Aaa by Moody's); California Earthquake Authority (Rated A3 by Moody's)
 ** Goldman Sachs Group (Rated A3 by Moody's); Citigroup (Rated A by Fitch)
 *** An average of each security's credit rating assigned a numeric value and adjusted for its relative weighting in the portfolio.

Portfolio Performance (Total Return)

Portfolio/Benchmark	Effective Duration	Current Quarter	1 Year	Annualized Return			Since Inception (06/30/95)
				3 Year	5 Year	10 Year	
CITY OF ANTIOCH	1.81	-0.29%	1.30%	0.93%	0.88%	2.23%	3.61%
<i>City of Antioch Custom Index</i>	1.82	-0.43%	0.89%	0.68%	0.57%	2.14%	3.38%
Difference		0.14%	0.41%	0.25%	0.31%	0.09%	0.23%



Portfolio performance is gross of fees unless otherwise indicated.

Portfolio Earnings
Quarter-Ended December 31, 2016

	<u>Market Value Basis</u>	<u>Accrual (Amortized Cost) Basis</u>
Beginning Value (09/30/2016)	\$72,182,359.83	\$71,982,422.59
Net Purchases/Sales	\$90,210.80	\$90,210.80
Change in Value	(\$443,388.10)	(\$36,428.79)
Ending Value (12/31/2016)	\$71,829,182.53	\$72,036,204.60
Interest Earned	\$235,948.08	\$235,948.08
Portfolio Earnings	(\$207,440.02)	\$199,519.29

Issuer Distribution

As of December 31, 2016

Issuer	Market Value (\$)	% of Portfolio		
UNITED STATES TREASURY	16,492,735	23.0%	Top 5 = 54.4%	Top 10 = 64.5%
FANNIE MAE	11,689,268	16.3%		
FEDERAL HOME LOAN BANKS	5,737,643	8.0%		
FREDDIE MAC	3,369,749	4.7%		
IBM CORP	1,746,022	2.4%		
TOYOTA MOTOR CORP	1,477,434	2.1%		
NORDEA BANK AB	1,461,702	2.0%		
CANADIAN IMPERIAL BANK OF COMMERCE	1,461,702	2.0%		
ROYAL BANK OF CANADA	1,451,646	2.0%		
INTL BANK OF RECONSTRUCTION AND DEV	1,430,089	2.0%		
HSBC HOLDINGS PLC	1,402,436	2.0%		
BANK OF NOVA SCOTIA	1,401,232	2.0%		
SVENSKA HANDELSBANKEN	1,400,784	2.0%		
TORONTO-DOMINION BANK	1,400,626	2.0%		
BANK OF NEW YORK CO INC	1,400,591	2.0%		
EXXON MOBIL CORP	1,399,668	2.0%		
SKANDINAVISKA ENSKIDA BANKEN AB	1,397,627	2.0%		
US BANCORP	1,377,164	1.9%		

Issuer	Market Value (\$)	% of Portfolio
CISCO SYSTEMS INC	1,208,635	1.7%
INTER-AMERICAN DEVELOPMENT BANK	1,000,795	1.4%
TEXAS INSTRUMENTS INCORPORATED	885,860	1.2%
STATE OF CONNECTICUT	781,048	1.1%
AMERICAN HONDA FINANCE	749,894	1.0%
WELLS FARGO & COMPANY	727,346	1.0%
GOLDMAN SACHS GROUP INC	722,120	1.0%
CHEVRON CORP	722,022	1.0%
PFIZER INC	720,584	1.0%
APPLE INC	714,169	1.0%
AMERICAN EXPRESS CO	700,900	1.0%
BANK OF AMERICA CORP	699,971	1.0%
CARMAX AUTO OWNER TRUST	574,652	0.8%
GLAXOSMITHKLINE PLC	553,355	0.8%
BANK OF AMERICA CREDIT CARD TRUST	494,772	0.7%
MICROSOFT CORP	473,545	0.7%
PEPSICO, INC	433,437	0.6%
FORD CREDIT AUTO OWNER TRUST	360,123	0.5%
NISSAN AUTO RECEIVABLES	339,693	0.5%
BERKSHIRE HATHAWAY INC	279,029	0.4%
CITIGROUP INC	278,943	0.4%

Issuer	Market Value (\$)	% of Portfolio
ALLY AUTO RECEIVABLES TRUST	254,982	0.4%
THE WALT DISNEY CORPORATION	195,188	0.3%
HONDA AUTO RECEIVABLES	169,608	0.2%
CA EARTHQUAKE AUTH TXBL REV BOND	150,429	0.2%
HYUNDAI AUTO RECEIVABLES	139,964	0.2%
Grand Total:	71,829,183	100.0%

Important Disclosures

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- Market values which include accrued interest, are derived from closing bid prices as of the last business day of the month as supplied by Interactive Data, Bloomberg or Telerate. Where prices are not available from generally recognized sources the securities are priced using a yield based matrix system to arrive at an estimated market value.
- In accordance with generally accepted accounting principles, information is presented on a trade date basis; forward settling purchases are included in the monthly balances and forward settling sales are excluded.
- Performance is presented in accordance with the CFA Institute's Global Investment Performance Standards (GIPS). Unless otherwise noted, performance is shown gross of fees. Quarterly returns are presented on an unannualized basis. Returns for periods greater than one year are presented on an annualized basis. Past performance is not indicative of future returns.
- Bank of America/Merrill Lynch Indices provided by Bloomberg Financial Markets.
- Money market fund/cash balances are included in performance and duration computations.
- Standard & Poor's is the source of the credit ratings. Distribution of credit rating is exclusive of money market fund/LGIP holdings.
- Callable securities in portfolio are included in the maturity distribution analysis to their stated maturity date, although they may be called prior to maturity.
- MBS maturities are represented by expected average life.

Glossary

- **ACCRUED INTEREST:** Interest that is due on a bond or other fixed income security since the last interest payment was made.
- **AGENCIES:** Federal agency securities and/or Government-sponsored enterprises.
- **AMORTIZED COST:** The original cost of the principal of the security is adjusted for the amount of the periodic reduction of any discount or premium from the purchase date until the date of the report. Discount or premium with respect to short term securities (those with less than one year to maturity at time of issuance) is amortized on a straight line basis. Such discount or premium with respect to longer term securities is amortized using the constant yield basis.
- **BANKERS' ACCEPTANCE:** A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the insurer.
- **COMMERCIAL PAPER:** An unsecured obligation issued by a corporation or bank to finance its short-term credit needs, such as accounts receivable and inventory.
- **CONTRIBUTION TO DURATION:** Represents each sector or maturity range's relative contribution to the overall duration of the portfolio measured as a percentage weighting. Since duration is a key measure of interest rate sensitivity, the contribution to duration measures the relative amount or contribution of that sector or maturity range to the total rate sensitivity of the portfolio.
- **DURATION TO WORST:** A measure of the sensitivity of a security's price to a change in interest rates, stated in years, computed from cash flows to the maturity date or to the put date, whichever results in the highest yield to the investor.
- **EFFECTIVE DURATION:** A measure of the sensitivity of a security's price to a change in interest rates, stated in years.
- **EFFECTIVE YIELD:** The total yield an investor receives in relation to the nominal yield or coupon of a bond. Effective yield takes into account the power of compounding on investment returns, while nominal yield does not.
- **FDIC:** Federal Deposit Insurance Corporation. A federal agency that insures bank deposits to a specified amount.
- **INTEREST RATE:** Interest per year divided by principal amount, expressed as a percentage.
- **MARKET VALUE:** The value that would be received or paid for an investment in an orderly transaction between market participants at the measurement date.
- **MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.
- **NEGOTIABLE CERTIFICATES OF DEPOSIT:** A CD with a very large denomination, usually \$1 million or more that can be traded in secondary markets.
- **PAR VALUE:** The nominal dollar face amount of a security.

Glossary

- **PASS THROUGH SECURITY:** A security representing pooled debt obligations that passes income from debtors to its shareholders. The most common type is the mortgage-backed security.
- **REPURCHASE AGREEMENTS:** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date.
- **SETTLE DATE:** The date on which the transaction is settled and monies/securities are exchanged. If the settle date of the transaction occurs on a non-business day (i.e. coupon payments and maturity proceeds), the funds are exchanged on the next business day.
- **TRADE DATE:** The date on which the transaction occurred however the final consummation of the security transaction and payment has not yet taken place.
- **UNSETTLED TRADE:** A trade which has been executed however the final consummation of the security transaction and payment has not yet taken place.
- **U.S. TREASURY:** The department of the U.S. government that issues Treasury securities.
- **YIELD:** The rate of return based on the current market value, the annual interest receipts, maturity value and the time period remaining until maturity, stated as a percentage, on an annualized basis.
- **YTM AT COST:** The yield to maturity at cost is the expected rate of return, based on the original cost, the annual interest receipts, maturity value and the time period from purchase date to maturity, stated as a percentage, on an annualized basis.
- **YTM AT MARKET:** The yield to maturity at market is the rate of return, based on the current market value, the annual interest receipts, maturity value and the time period remaining until maturity, stated as a percentage, on an annualized basis.

ANTIOCH

California



ALLAN CANTANDO
Chief of Police

CITY COUNCIL REPORT



January - December 2016

PART 1 CRIME

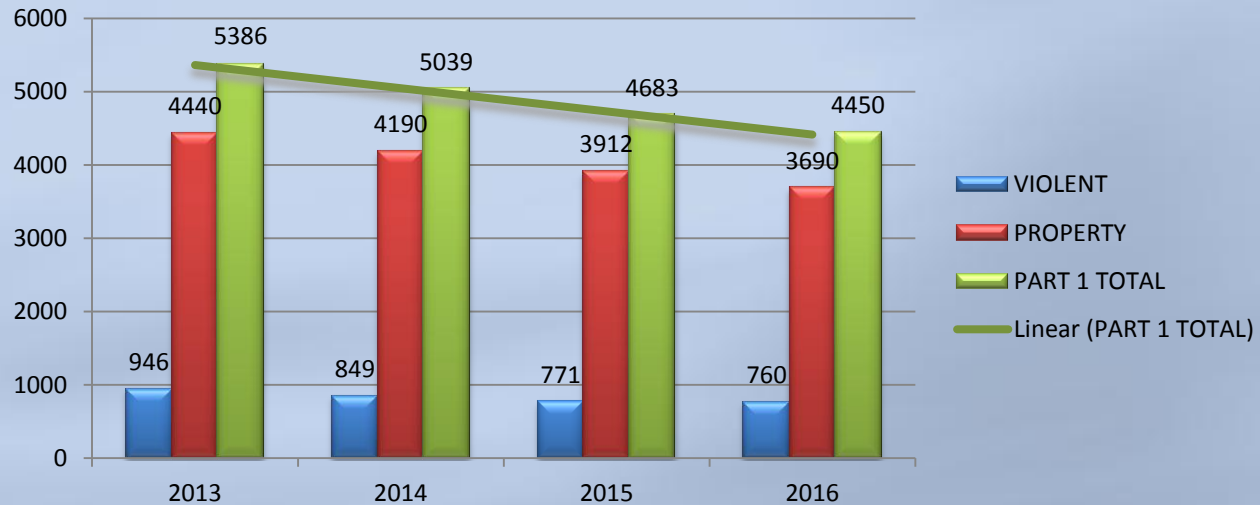
PART 1 CRIME STATISTICS

2015 vs. 2016

	2015 Jan - Dec	2016 Jan - Dec	#Change 2015 - 2016	%Change 2015 - 2016
*HOMICIDE	7	9	2	28.6%
RAPE	53	55	2	3.8%
ROBBERY	280	293	13	4.6%
AGGRAVATED ASSAULT	431	403	-28	-6.5%
TOTAL VIOLENT CRIME	771	760	-11	-1.4%
BURGLARY	862	762	-100	-11.6%
THEFT	2026	2012	-14	-0.7%
AUTO THEFT	1024	916	-108	-10.5%
TOTAL PROPERTY CRIME	3912	3690	-222	-5.7%
TOTAL PART 1 CRIME	4683	4450	-233	-5.0%
ARSON	36	56	20	55.6%
ADULT ARRESTS	4320	4218	-102	-2.4%
JUVENILE ARRESTS	637	603	-34	-5.3%
TOTAL ARRESTS	4957	4821	-136	-2.7%
*Murder & Nonnegligent Manslaughter as reported in FBI UCR tables				

PART 1 CRIME COMPARISON 2013 - 2016

PART 1 CRIME JANUARY - DECEMBER 2013 - 2016



BUREAU OF SUPPORT SERVICES

VOLUNTEER PROGRAM 2016

- APD Volunteers have worked a total of **10,138.20** hours

Field Services	7461.29
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Investigations	464.99
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Professional Standards	10.38
------------------------	-------

Records	2201.54
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- The value of the work provided is: ***\$236,118.68**

- Decoy Patrol Car Program is functioning 6 days a week.

* Based on \$23.29 an hour

SPECIAL OPERATIONS UNIT

2016

# Arrests	55
Consensual Contacts	2
Search Warrants	23
Probation/Parole Searches	11
PRCS	26
Guns Seized	24
Marijuana Grows	8
Marijuana (Plants) Seized	2478
Marijuana (Processed) Seized	13705.6g
Meth Seized	893.27g
Cocaine Seized	191.2g
Heroin Seized	118.3g
Ecstasy Seized	61.8g
Prescription Drugs (pills)	408

SPECIALIZED UNITS

INVESTIGATION CALL-OUTS

2016

#CALL-OUTS - 17

- 9 – Homicide
- 4 – Homicide – Justified
- 1 – Attempt Homicide
- 1 – Protocol
- 2 – OIS

FUGITIVE APPREHENSION 2016

TOTAL OPERATIONS: 3

Cases Involved: 3

Arrests: 3

Charges: 2 – PC 187 (attempt)

1 – PC 211

SWAT CALL-OUTS 2016

TOTAL OPERATIONS: 7

- 2 – Search Warrant (High Risk Outside Assist)
- 1 – Search Warrant (Gang Related Homicide)
- 1 – Burglary In-Progress with Multiple Suspects (APD Patrol Assist)
- 1 – Executive Protection Detail (Assisted U.S. Secret Service with the Bill Clinton appearance.)
- 2 – Search Warrant (Gang Related Crimes)

BUREAU OF FIELD SERVICES

CALLS FOR SERVICE

2015 vs. 2016

PRIORITY	2015	2016	%CHANGE
1	8,124	8,112	-0.15%
2	39,116	39,077	-0.10%
3	28,649	32,312	12.79%
4	4,740	4,296	-9.37%
5	2,888	3,492	20.91%
TOTALS	83,517	87,289	4.52%

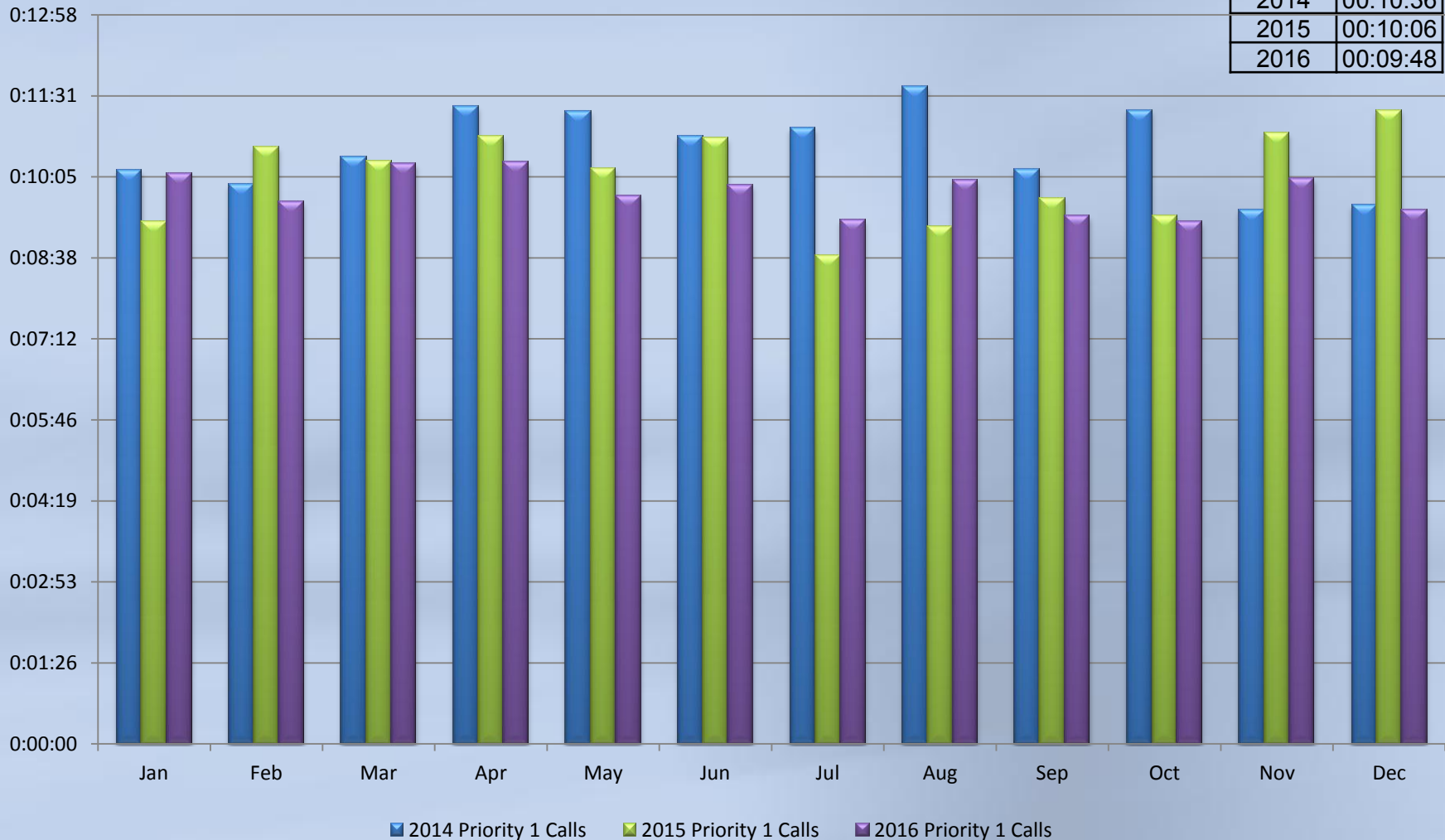
HOW REC'D	2015	2016	%CHANGE
OFFICER ON-VIEW	12,648	17,078	35.03%
PHONE	70,316	69,468	-1.21%
*OTHER	553	743	34.36%
TOTALS	83,517	87,289	4.52%

*Calls For Service which usually are reported at the Station, via teletype or other non-typical means.

CALL RECEIVED to OFFICER ARRIVED

Priority 1 Response Times 2014-2015-2016 Comparison

Year	AVG Rec'd to Arr
2014	00:10:36
2015	00:10:06
2016	00:09:48



TRAFFIC STATISTICS

2015 vs. 2016

<u>TRAFFIC CALLS FOR SERVICE</u>			
<u>CLOSE CLASS</u>	2015	2016	%CHANGE
ACCIDENT – NO INJURY	1,239	1,384	11.7%
ACCIDENT – WITH INJURY	288	262	-9.0%
DUI - MISDEMEANOR	203	217	6.9%
OTHERS	78	66	-15.4%
DUI - FELONY	6	6	0.0%
TOTAL	1,814	1,934	6.6%

	2015	2016	%CHANGE
<u>TRAFFIC FATALITIES</u>	7	7	0%

TRAFFIC ABATEMENT

March 1 – December 31, 2016

2015 – Tickets

1890 – GOA [Gone on Arrival]

1487 – Tagged

794 – Towed

42 – Recovered Stolen

\$24,022.38 – Parking fines collected

K-9 PROGRAM

January – December 2016

The Antioch Police Department currently has 6 certified working teams.

Deployments	680
Arrests	162
Physical Apprehensions	16
Demonstrations	4
Training Hours	1402.5

Highlights:

- K-9 Danto (Officer Bledsoe) assisted with a search and recovered a gun.
- K-9 Donna [Officer Harger] assisted with a search and recovered a loaded gun.
- K-9 Danto [Officer Bledsoe] assisted with a search and recovered 3oz of Meth

RESERVES

January – December 2016

Hours worked:	1327.5
Vehicle Abatement Calls:	668
Tows from Abatement Calls:	218
Citations from Abatement Calls:	50
Red Tagged Vehicles	23

Areas of work for the 3 Reserves included:

- Assisted with vehicle abatement and problem areas.
- Holiday Delite Parade
- Rivertown Jamboree / Boat Show
- Delta Blues Festival
- Assisted Patrol

CRIME SUPPRESSION DETAILS

January 1 – December 31, 2016

#OPERATIONS	142
#CASES Involved	239
#ARRESTED	268
#GUNS SEIZED	17
#ENFORCEMENT CONTACTS	2122
#CITATIONS	748

**Numbers are based upon current data entered at time of report generation.*

CURRENT STAFFING LEVELS

STAFFING

- **102 Authorized Sworn positions including the Chief**
- **98 Full-time positions are filled**
- **1 Recruit set to graduate the academy March 3, 2017**

RECRUITMENTS AND HIRING

- **3 Additional lateral applicants are in various stages of the hiring process**
- **2 Entry level applicants are in various stages of the hiring process**
- **Police recruitments remain open**
- **2 Dispatcher vacancies still remain. Oral boards were conducted on 1/20/17**
- **1 CSO vacancy remains. 2 applicants are in the background process**

SWORN POLICE OFFICER STAFFING

11/01/2013 – 12/31/2016

	Number of Hires	Separations				Net Change in Staffing Levels
		Retirements	Resignations	Terminations	Total Number of Separations	
Sworn Police	46	15	8	7	30	16

POLICE DEPARTMENT RECRUITMENT

01/01/2016 – 12/31/2016

TYPE OF RECRUITMENT	NUMBER OF APPLICANTS	INVITED TO ORAL BOARDS	PLACED ON ELIGIBILITY LIST
Lateral	53	27	24
Academy Graduate/Student*	168	38	23
Police Trainee *	950	103	61
TOTAL	1,171	168	108

** Please note: additional group of applicants applied during this period; however, are still in the process and are not included in the numbers above.*

NEW DEVELOPMENTS

Promotions & New Officers



COMMUNITY ENGAGEMENT TEAM (CET)



Halloween



Adopt a Family



Questions?



***BLACK HISTORY MONTH AND SPECIAL EXHIBIT
FEBRUARY 2017***

WHEREAS, Cities and towns across America observe and celebrate Black History Month every February with civic activities, special events, exhibits and neighborhood gatherings; and

WHEREAS, In The City of Antioch a unique Black History Month experience was created in 2009 by Rua'h Community Outreach Ministries by providing a temporary exhibit for children to learn and understand the cultural history and struggles of African Americans; and

WHEREAS, In 2010 civic leaders Dr. Carrie Frazier, Gloria Hartsough, and Joyce Smalley came together to partner with the Arts & Cultural Foundation to present the 1st Black History Month Art & Artifacts Exhibit for the larger Antioch community at the Lynn House Art Gallery; and

WHEREAS, The exhibit has grown in size and attendance since 2010 and is now showcased at the Nick Rodriguez Community Center during the first two weeks in February for school children, families and individuals; and

WHEREAS, The exhibit features a time line of African American history; historical events, creative art, and artifacts, along with literature, that reflects the African American experience in America; and

WHEREAS, The exhibit promotes dignity and pride in the African American community and provides cross cultural education for the larger Antioch community; and

WHEREAS, This year the exhibit introduces new exhibits from Dow Chemical Company and the National Park Service; and

WHEREAS, The exhibit is successful because of a strong collaboration of community Partners including Rua'h Community Outreach, Inc., Parent Partners Providing for the Education of Young Children, JTS Art Gallery, the Arts & Cultural Foundation of Antioch, and The City of Antioch.

NOW, THEREFORE, I, SEAN WRIGHT, Mayor of the City of Antioch, do hereby proclaim February 2017, as Black History Month and February 4th – 19th, as "Black History Month Exhibit Days" and I encourage all citizens, schools, and organizations to visit, learn, recognize, and thank the volunteers and sponsors of the Black History Month Exhibit.

JANUARY 24, 2017

SEAN WRIGHT, Mayor



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Christina Garcia, Deputy City Clerk *Cg*

APPROVED BY: Nickie Mastay, Administrative Services Director *NM*

SUBJECT: City Council Meeting Minutes of January 10, 2017

RECOMMENDED ACTION

It is recommended that the City Council continue the Meeting Minutes of January 10, 2017 to the next meeting.

STRATEGIC PURPOSE

N/A

FISCAL IMPACT

None

DISCUSSION

N/A

ATTACHMENT

None.

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100 General Fund

Non Departmental

366438 DEER PACIFIC LP	DEPOSIT REFUND	21,163.13
366473 MICHAEL BAKER INTERNATIONAL INC	CONSULTING SERVICES	2,175.00
366522 VISION SOLAR LLC	SMIP FEE REFUND	5.14
366568 DIVISION OF STATE ARCHITECT	SB1186 REMITTANCE	579.30

City Council

366493 PERS	PAYROLL DEDUCTIONS	1,906.81
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City Attorney

366526 WESTAMERICA BANK	COPIER LEASE	78.95
366553 STATE OF CALIFORNIA	USE TAX	1.08

City Manager

366526 WESTAMERICA BANK	COPIER LEASE	78.95
366612 VERIZON WIRELESS	DATA PLAN	38.01

City Clerk

366428 CITY CLERK ASSOCIATION	ANNUAL 2017 DUES	295.00
366470 MAUREEN KANE AND ASSOCIATES INC	REGISTRATION-GARCIA	1,550.00
366481 OFFICE DEPOT INC	OFFICE SUPPLIES	82.39
366492 PHOTOGRAPHY BY TISH	PORTRAIT/DIGITAL SERVICES	534.75
366526 WESTAMERICA BANK	COPIER LEASE	78.95
366544 BAY AREA NEWS GROUP	LEGAL AD	2,232.00
366553 STATE OF CALIFORNIA	USE TAX	3.50
366572 EIDEN, KITTY J	PROFESSIONAL SERVICES	1,682.00

City Treasurer

366490 PFM ASSET MGMT LLC	ADVISORY SERVICES	7,350.78
366560 CONLEY, DONNA T	EXPENSE REIMBURSEMENT	59.95

Human Resources

366526 WESTAMERICA BANK	COPIER LEASE	250.02
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Economic Development

366526 WESTAMERICA BANK	COPIER LEASE	78.95
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Finance Administration

366526 WESTAMERICA BANK	COPIER LEASE	250.02
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Finance Accounting

366541 AT AND T MCI	PHONE	500.76
928367 SUNGARD PUBLIC SECTOR INC	MONTHLY ASP SERVICE	20,573.58

Finance Operations

366526 WESTAMERICA BANK	COPIER LEASE	350.36
366553 STATE OF CALIFORNIA	USE TAX	2.25

Non Departmental

205255 WALIA, HARPREET	BUS LIC APP FEE REFUND	30.00
205256 STRICTLY HAIR 925	BUS LIC APP FEE REFUND	30.00
205257 CHEN, ERNEST	BUS LIC FEE REFUND	30.00
205258 BOB HAMMETT PAINTING	STICKER FEE REFUND	15.52
205259 SUNBELT FLOORING	BUS LIC TAX FEE REFUND	25.85
205260 CANNELLA, JEAN	BUS LIC TAX FEE REFUND	21.00
205271 CHEN, SHUN YING	BUS LIC TAX FEE REFUND	30.00

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205272 AMERICAN SHEET METAL PARTITION INC	BUS LIC TAX FEE REFUND	7.50
366493 PERS	PAYROLL DEDUCTIONS	1,103.83
Public Works Maintenance Administration		
366526 WESTAMERICA BANK	COPIER LEASE	22.50
366611 VERIZON WIRELESS	DATA PLAN	38.01
Public Works General Maintenance Services		
366526 WESTAMERICA BANK	COPIER LEASE	60.00
Public Works Street Maintenance		
204674 STAPLES	SUPPLIES	61.39
366493 PERS	PAYROLL DEDUCTIONS	1,466.78
366513 SUBURBAN PROPANE	PROPANE	65.00
366553 STATE OF CALIFORNIA	USE TAX	7.51
366591 OFFICE DEPOT INC	OFFICE SUPPLIES	34.38
366611 VERIZON WIRELESS	DATA PLAN	38.01
Public Works-Signaling/Street Lights		
366486 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	877.70
366525 WESCO RECEIVABLES CORP	SUPPLIES	11,706.60
366553 STATE OF CALIFORNIA	USE TAX	68.96
366561 CONTRA COSTA COUNTY	TRAFFIC SIGNAL MAINTENANCE	15,897.28
928351 CONSOLIDATED ELECTRICAL DIST INC	STREET LIGHTS	5,003.10
928355 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	7,718.06
928373 ICR ELECTRICAL CONTRACTORS	ELECTRICAL SERVICES	7,366.09
Public Works-Striping/Signing		
366461 INTERSTATE SALES	SUPPLIES	1,039.86
366468 MANERI SIGN COMPANY	SIGNS	261.60
366502 SHERWIN WILLIAMS CO	SUPPLIES	703.27
366503 SHERWIN WILLIAMS CO	SUPPLIES	128.02
366553 STATE OF CALIFORNIA	USE TAX	3.83
366587 MANERI SIGN COMPANY	SIGNS	867.22
366611 VERIZON WIRELESS	DATA PLAN	38.01
Public Works-Facilities Maintenance		
366406 ACME SECURITY SYSTEMS	ALARM MONITORING	162.00
366440 DREAM RIDE ELEVATOR	ELEVATOR REPAIR	1,638.00
366450 HOME DEPOT, THE	SMALL TOOLS	215.04
366451 HONEYWELL INTERNATIONAL INC	HVAC SERVICES	26,151.00
366553 STATE OF CALIFORNIA	USE TAX	1.07
366559 CONCRETE CUSTOM DESIGNS	RESURFACE SERVICES	4,400.00
366569 DREAM RIDE ELEVATOR	ELEVATOR SERVICE	240.00
366590 OAKLEYS PEST CONTROL	PEST CONTROL SERVICES	165.00
366611 VERIZON WIRELESS	DATA PLAN	38.01
928375 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,041.85
Public Works-Parks Maint		
366486 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	299.44
366498 ROGERS ROOFING	GUTTER/DOWNSPOUT INSTALL	2,360.00
366512 STEWARTS TREE SERVICE INC	TREE SERVICE	3,500.00
366553 STATE OF CALIFORNIA	USE TAX	177.19

Prepared by: Georgina Meek
 Finance Accounting

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366618	WOODIWISS PAINTING	PAINTING PROJECT	4,840.00
928366	SITEONE LANDSCAPE SUPPLY HOLDING LLC	CONTROLLER REPAIR	170.00
Public Works-Median/General Land			
366405	ACE HARDWARE, ANTIOCH	SUPPLIES	1.81
366484	PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	3,660.80
366486	PACIFIC GAS AND ELECTRIC CO	ELECTRIC	64.18
366553	STATE OF CALIFORNIA	USE TAX	18.71
366593	PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	1,198.00
366609	TARGET SPECIALTY PRODUCTS	CHEMICALS	1,260.15
Police Administration			
205240	CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	5.00
366408	ALL PRO PRINTING SOLUTIONS	SUPPLIES	2,103.16
366415	ARROWHEAD 24 HOUR TOWING INC	TOWING SERVICES	348.75
366420	BITTNER, DESMOND D	EXPENSE REIMBURSEMENT	141.00
366424	CANTANDO, ALLAN J	EXPENSE REIMBURSEMENT	83.24
366429	COLLEY, JAMES M	TRAINING PER DIEM	640.00
366433	COMMERCIAL SUPPORT SERVICES	CAR WASHES	402.00
366434	CONCORD UNIFORMS LLC	EQUIPMENT	728.34
366446	GALLS INC	UNIFORMS	456.96
366448	GONZALEZ, ADRIAN E	TRAINING PER DIEM	640.00
366454	HYATT PLACE	LODGING-COLLEY WK1	499.13
366455	HYATT PLACE	LODGING-COLLEY WK2	499.13
366456	HYATT PLACE	LODGING-GONZALEZ WK1	499.13
366457	HYATT PLACE	LODGING-GONZALEZ WK2	499.13
366458	IBS OF TRI VALLEY	BATTERIES	12.37
366463	JOHNSON, VIRGINIA L	MILEAGE REIMBURSEMENT	42.12
366475	MODESTO POLICE DEPARTMENT	TUITION-MORIN	50.00
366476	MORIN, SHAWN M	MEAL ALLOWANCE	57.50
366479	NET TRANSCRIPTS	TRANSCRIPTION SERVICES	819.60
366481	OFFICE DEPOT INC	OFFICE SUPPLIES	3,433.73
366482	ON SCENE EVENT MEDICAL SERVICES LLC	AED SUPPLIES	1,654.76
366505	SIMPLY SELLING SHIRTS	SHIRTS	17.44
366509	STATE OF CALIFORNIA	FINGERPRINTING	194.00
366526	WESTAMERICA BANK	COPIER LEASE	1,642.05
366542	ATKINSON ANDELSON LOYA RUUD & ROMO	LEGAL SERVICES	1,184.48
366553	STATE OF CALIFORNIA	USE TAX	472.22
366555	CLEMENTI, MARK A	PROFESSIONAL SERVICES	1,370.00
366564	COSTCO	CAMERA	765.10
366565	CRIME SCENE CLEANERS INC	CRIME SCENE CLEANUP	70.00
366567	CSI FORENSIC SUPPLY	SUPPLIES	2,610.11
366572	EIDEN, KITTY J	MINUTES CLERK FOR MEETINGS	84.00
366576	GALLS INC	FLASHLIGHTS	2,649.41
366580	IBS OF TRI VALLEY	BATTERIES	197.90
366591	OFFICE DEPOT INC	OFFICE SUPPLIES	1,073.87
366592	ON SCENE EVENT MEDICAL SERVICES LLC	AED BATTERIES	3,186.10
366596	PORAC LEGAL DEFENSE FUND	RESERVE DUES-RUPANI	30.00

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366597 PORAC LEGAL DEFENSE FUND	RESERVE DUES	40.50
928357 IMAGE SALES INC	ID CARDS	20.38
928359 MOBILE MINI LLC	PORTABLE STORAGE CONTAINERS	108.10
928370 CRYSTAL CLEAR LOGOS INC	UNIFORMS	169.82
928374 IMAGE SALES INC	ID CARDS	101.21
Police Prisoner Custody		
366526 WESTAMERICA BANK	COPIER LEASE	151.33
Police Community Policing		
205238 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	37.40
205239 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	67.72
205240 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	93.90
205281 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	56.10
205283 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	64.01
366453 HULLEMAN, JOHN PAUL	EXPENSE REIMBURSEMENT	30.51
366469 MATIS, ZECHARIAH DANIEL	EXPENSE REIMBURSEMENT	30.51
366493 PERS	PAYROLL DEDUCTIONS	3,438.48
366506 SMITH, RICHARD A	EXPENSE REIMBURSEMENT	33.00
366578 HARGER, MATTHEW J	MEAL REIMBURSEMENT	27.71
Police Investigations		
205238 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	57.50
205239 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	26.60
205281 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	43.06
205283 CITY OF ANTIOCH	EXPENSE REIMBURSEMENT	33.55
366422 BROGDON, CASEY AMON	EXPENSE REIMBURSEMENT	48.50
366425 CELLEBRITE USA INC	RENEWAL FEES	3,098.99
366481 OFFICE DEPOT INC	OFFICE SUPPLIES	622.30
366488 PERKINSON, JAMES A	EXPENSE REIMBURSEMENT	27.50
366526 WESTAMERICA BANK	COPIER LEASE	607.78
366527 WISECARVER, JIMMY R	EXPENSE REIMBURSEMENT	32.25
366566 CRITICAL REACH	SOFTWARE RENEWAL	685.00
366586 LEXISNEXIS	DATA MANAGEMENT	255.00
366598 PERS	PAYROLL DEDUCTIONS	30.22
928347 A AND B CREATIVE TROPHIES	PLAQUE	90.33
Police Special Operations Unit		
366516 TOYOTA FINANCIAL SERVICES	2015 TOYOTA SIENNA	1,620.45
Police Communications		
366409 AMERICAN TOWER CORPORATION	TOWER RENTAL	232.22
366432 COMCAST	CABLE SERVICE	38.98
366435 CONTRA COSTA COUNTY	RADIO SERVICES	768.00
366521 VERIZON WIRELESS	MODEMS	2,052.54
366540 AT AND T MCI	PHONE	51.81
366558 COMCAST	CONNECTION SERVICE	346.67
366564 COSTCO	SUPPLIES	48.85
366573 ENTISYS SOLUTIONS INC	HP RENEWAL	2,854.21
Police Community Volunteers		
928358 LONE TREE GOLF COURSE	VIPS APPRECIATION MEETING	3,261.83

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 Finance Accounting

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Police Facilities Maintenance

366418 BAY AREA AIR QUALITY MANAGEMENT DIST	B3786 PERMIT FEE	569.00
366440 DREAM RIDE ELEVATOR	ELEVATOR SERVICE	320.00
366447 GENERAL PLUMBING SUPPLY CO	PLUMBING PARTS	152.95
366450 HOME DEPOT, THE	SUPPLIES	34.81
366451 HONEYWELL INTERNATIONAL INC	HVAC SERVICES	26,956.53
366480 NEXTEL SPRINT	CELL PHONE	3,262.67
366481 OFFICE DEPOT INC	OFFICE SUPPLIES	846.09
366553 STATE OF CALIFORNIA	USE TAX	40.02
366569 DREAM RIDE ELEVATOR	ELEVATOR SERVICE	80.00
928375 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	3,880.20

Community Development Administration

366526 WESTAMERICA BANK	COPIER LEASE	227.38
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Community Development Land Planning Services

366613 VERIZON WIRELESS	DATA PLAN	38.01
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CD Code Enforcement

204967 STAPLES	SUPPLIES	27.05
204968 BEST BUY	SUPPLIES	7.02
366526 WESTAMERICA BANK	COPIER LEASE	175.26
366553 STATE OF CALIFORNIA	USE TAX	1.97
366613 VERIZON WIRELESS	DATA PLAN	152.04

PW Engineer Land Development

366481 OFFICE DEPOT INC	OFFICE SUPPLIES	8.67
366526 WESTAMERICA BANK	COPIER LEASE	686.14
366553 STATE OF CALIFORNIA	USE TAX	1.14
366591 OFFICE DEPOT INC	OFFICE SUPPLIES	111.83
366616 VERIZON WIRELESS	DATA PLAN	76.02
928362 RAY MORGAN COMPANY	COPIER LEASE	364.83

Community Development Building Inspection

366522 VISION SOLAR LLC	BLDG PERMIT FEE REFUND	218.36
366553 STATE OF CALIFORNIA	USE TAX	1.80

Capital Imp. Administration

205262 ISINGS CULLIGAN	WATER DISPENSER	48.38
366526 WESTAMERICA BANK	COPIER LEASE	108.50
366616 VERIZON WIRELESS	DATA PLAN	38.01

Community Development Engineering Services

205263 FOODMAXX	SUPPLIES	9.39
366481 OFFICE DEPOT INC	OFFICE SUPPLIES	46.10
366526 WESTAMERICA BANK	COPIER LEASE	105.31
366591 OFFICE DEPOT INC	OFFICE SUPPLIES	33.40

213 Gas Tax Fund

Streets

366486 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	544.72
366561 CONTRA COSTA COUNTY	TRAFFIC SIGNAL MAINTENANCE	672.84

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214 Animal Control Fund

Animal Control

366449 HILLS PET NUTRITION	ANIMAL FOOD	2,014.97
366462 INTERVET INC	MICROCHIPS	4,086.00
366480 NEXTEL SPRINT	CELL PHONE	169.85
366526 WESTAMERICA BANK	COPIER LEASE	151.33
366553 STATE OF CALIFORNIA	USE TAX	173.77
366570 EAST BAY VETERINARY EMERGENCY	VETERINARY SERVICES	670.90
366588 MCFARLAN, PATRICIA	EXPENSE REIMBURSEMENT	90.63
366606 STATE HUMANE ASSOC OF CA	HANDBOOK	310.00
928375 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	579.80

Maddie's Fund Grant

366537 ANIMAL HOSPITAL OF ANTIOCH	VETERINARY SERVICES	521.75
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219 Recreation Fund

Recreation Admin

366553 STATE OF CALIFORNIA	USE TAX	0.42
366556 COLE SUPPLY CO INC	SUPPLIES	746.66

Senior Programs

366451 HONEYWELL INTERNATIONAL INC	HVAC SERVICES	10,812.50
928375 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	388.00

Recreation Sports Programs

366543 BANK OF AMERICA	SUPPLIES	145.00
366547 BSN SPORTS	EQUIPMENT	216.37

Recreation-New Comm Cntr

205166 DIRECTV	MUSIC CHANNEL	37.99
366406 ACME SECURITY SYSTEMS	ALARM MONITORING	300.00
366441 DUGAND, KARINA	CONTRACTOR PAYMENT	2,119.20
366451 HONEYWELL INTERNATIONAL INC	HVAC SERVICES	19,860.50
366486 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	6,203.07
366526 WESTAMERICA BANK	COPIER LEASE	300.62
366539 ARLIE WALKER & SONS PAINTING	PAINTING	3,490.00
366543 BANK OF AMERICA	SHIRTS	1,020.65
366545 BAY BUILDING MAINTENANCE INC	JANITORIAL SERVICES	550.00
366553 STATE OF CALIFORNIA	USE TAX	23.37
366556 COLE SUPPLY CO INC	SUPPLIES	5,507.56
366558 COMCAST	CONNECTION SERVICE	1,588.45
366563 COSTCO	SUPPLIES	76.25
366577 GARDA CL WEST INC	ARMORED CAR PICK UP	150.81
366583 JENNIFER HINES DESIGN	DESIGN SERVICES	4,321.50
366613 VERIZON WIRELESS	DATA PLAN	38.01

222 Measure C/J Fund

Streets

366571 ECONOMIC AND PLANNING SYSTEMS INC	PROFESSIONAL SERVICES	737.10
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226 Solid Waste Reduction Fund

Solid Waste Used Oil

366501 S GRONER ASSOCIATES INC	CONSULTANT SERVICES	8,882.36
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Prepared by: Georgina Meek
 Finance Accounting

CITY OF ANTIOCH
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Solid Waste

366493 PERS PAYROLL DEDUCTIONS 149.61

229 Pollution Elimination Fund

Channel Maintenance Operation

366493 PERS PAYROLL DEDUCTIONS 74.81
 366553 STATE OF CALIFORNIA USE TAX 0.82
 366562 CONTRA COSTA COUNTY INSPECTION SERVICES 217.50
 366593 PACIFIC COAST LANDSCAPE MGMT INC LANDSCAPE SERVICES 4,392.96
 366602 RMC WATER AND ENVIRONMENT PROFESSIONAL SERVICES 154.50
 366617 WRECO PROFESSIONAL SERVICES 540.00
 366619 CALIF DEPARTMENT OF FISH & WILDLIFE ANNUAL PROJECT FEES 1,298.50

238 PEG Franchise Fee Fund

Non Departmental

928350 COMPUTERLAND POWER ADAPTERS 88.73

251 Lone Tree SLLMD Fund

Lonetree Maintenance Zone 1

366450 HOME DEPOT, THE SUPPLIES 175.45
 366484 PACIFIC COAST LANDSCAPE MGMT INC LANDSCAPE SERVICES 2,196.48
 366515 TERRACARE ASSOCIATES TURF MOWING 273.20
 366553 STATE OF CALIFORNIA USE TAX 0.80
 366593 PACIFIC COAST LANDSCAPE MGMT INC LANDSCAPE SERVICES 2,196.48

Lonetree Maintenance Zone 2

366504 SILVA LANDSCAPE LANDSCAPE SERVICES 4,401.00
 366593 PACIFIC COAST LANDSCAPE MGMT INC LANDSCAPE SERVICES 1,830.40
 928366 SITEONE LANDSCAPE SUPPLY HOLDING LLC ANTENNA INSTALLATION 552.94

Lonetree Maintenance Zone 3

366593 PACIFIC COAST LANDSCAPE MGMT INC LANDSCAPE SERVICES 1,830.40

Lonetree Maintenance Zone 4

366515 TERRACARE ASSOCIATES TURF MOWING 437.12

252 Downtown SLLMD Fund

Downtown Maintenance

366515 TERRACARE ASSOCIATES TURF MOWING 273.20

253 Almondridge SLLMD Fund

Almondridge Maintenance

366605 SILVA LANDSCAPE LANDSCAPE SERVICES 2,052.00

254 Hillcrest SLLMD Fund

Hillcrest Maintenance Zone 1

366515 TERRACARE ASSOCIATES TURF MOWING 710.32
 928366 SITEONE LANDSCAPE SUPPLY HOLDING LLC CONTROLLER INSTALLATION 924.41

Hillcrest Maintenance Zone 2

366515 TERRACARE ASSOCIATES TURF MOWING 972.60

Hillcrest Maintenance Zone 4

366515 TERRACARE ASSOCIATES TURF MOWING 546.40

255 Park 1A Maintenance District Fund

Park 1A Maintenance District

366406 ACME SECURITY SYSTEMS CARD READER REPLACEMENT 663.93

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366486	PACIFIC GAS AND ELECTRIC CO	GAS	62.61
366515	TERRACARE ASSOCIATES	TURF MOWING	710.32
256 Citywide 2A Maintenance District Fund			
Citywide 2A Maintenance Zone 3			
366515	TERRACARE ASSOCIATES	TURF MOWING	10.92
Citywide 2A Maintenance Zone 6			
366515	TERRACARE ASSOCIATES	TURF MOWING	655.68
Citywide 2A Maintenance Zone 8			
366515	TERRACARE ASSOCIATES	TURF MOWING	54.64
Citywide 2A Maintenance Zone 9			
366484	PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	2,396.00
366515	TERRACARE ASSOCIATES	TURF MOWING	163.92
366593	PACIFIC COAST LANDSCAPE MGMT INC	LANDSCAPE SERVICES	1,198.00
257 SLLMD Administration Fund			
SLLMD Administration			
366481	OFFICE DEPOT INC	OFFICE SUPPLIES	166.78
366515	TERRACARE ASSOCIATES	TURF MOWING	655.68
366553	STATE OF CALIFORNIA	USE TAX	56.65
366611	VERIZON WIRELESS	DATA PLAN	76.02
259 East Lone Tree SLLMD Fund			
Zone 1-District 10			
366504	SILVA LANDSCAPE	LANDSCAPE SERVICES	3,420.00
366605	SILVA LANDSCAPE	LANDSCAPE SERVICES	2,736.00
311 Capital Improvement Fund			
Parks & Open Space			
366602	RMC WATER AND ENVIRONMENT	PROFESSIONAL SERVICES	4,045.00
Streets			
366411	ANCHOR CONCRETE CONSTRUCTION INC	SIDEWALK REPAIR PROJECT	28,752.11
376 Lone Diamond Fund			
Assessment District			
366426	CENTRAL SELF STORAGE ANTIOCH	STORAGE FEES	208.00
416 Honeywell Capital Lease Fund			
Non Departmental			
366416	BANK OF AMERICA	LOAN PAYMENT	44,462.59
570 Equipment Maintenance Fund			
Equipment Maintenance			
366405	ACE HARDWARE, ANTIOCH	BOLTS	3.36
366412	ANTIOCH AUTO PARTS	FILTERS	708.87
366414	ANTIOCH GLASS	WINDOW REPAIR	617.75
366419	BILL BRANDT FORD	WINDOW MOTOR	40.65
366423	CABRAL	BRAKE PARTS	471.17
366427	CHUCKS BRAKE AND WHEEL SERVICE INC	VALVE FITTINGS	904.35
366442	EAST BAY TIRE CO	TIRE SERVICE	194.30
366467	MAACO	VEHICLE REPAIRS	1,619.33
366474	MISSION VALLEY FORD TRUCK	HOLDING TANK	222.56
366489	PETERSON	TRACTOR SERVICE	3,090.92

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366491 PHILS DIESEL CLINIC INC	OIL PUMP REPAIR	2,202.32
366494 PURSUIT NORTH	EQUIPMENT	1,212.09
366502 SHERWIN WILLIAMS CO	FILTERS	249.29
366507 SPRAYTEC	CHEMICAL PUMP	590.78
366514 SUPERIOR AUTO PARTS	SWITCH	103.48
366517 TRAFFIC SAFETY SUPPLY CO	SUPPLIES	211.89
366518 TRED SHED, THE	TIRES	1,113.81
366523 WALNUT CREEK FORD	BRAKE PARTS	3,569.01
366526 WESTAMERICA BANK	COPIER LEASE	27.50
366534 ALL STAR FORD	POWER STEERING REPAIR	1,270.16
366538 ANTIOCH AUTO PARTS	AUTOMOTIVE REPAIR PARTS	284.47
366553 STATE OF CALIFORNIA	USE TAX	44.42
366589 MUNICIPAL MAINT EQUIPMENT INC	SUPPLIES	892.75
366595 PHILS DIESEL CLINIC INC	FILTER CLEANING	600.00
366604 ROYAL BRASS INC	FITTINGS	26.06
366611 VERIZON WIRELESS	DATA PLAN	38.01
928363 SC FUELS	OIL	2,536.87

573 Information Services Fund

Information Services

366594 PARCEL QUEST	ANNUAL RENEWAL	3,375.00
366553 STATE OF CALIFORNIA	USE TAX	0.25
366614 VERIZON WIRELESS	DATA PLAN	284.65
366615 VERIZON WIRELESS	DATA PLAN	284.65

Network Support & PCs

366430 COMCAST	INTERNET SERVICE	178.11
366431 COMCAST	INTERNET SERVICE	136.69
366464 KIS	EQUIPMENT	734.00
366481 OFFICE DEPOT INC	OFFICE SUPPLIES	58.84
366508 SSP DATA INC	EQUIPMENT	2,203.00
366526 WESTAMERICA BANK	COPIER LEASE	102.03
366553 STATE OF CALIFORNIA	USE TAX	6.98
366557 COMCAST	INTERNET SERVICE	182.86
366558 COMCAST	CONNECTION SERVICE	1,036.14
366594 PARCEL QUEST	ANNUAL RENEWAL	1,125.00
366598 PERS	PAYROLL DEDUCTIONS	13.37
928371 DIGITAL SERVICES	WEBSITE MAINTENANCE	2,955.00

GIS Support Services

366493 PERS	PAYROLL DEDUCTIONS	733.29
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Office Equipment Replacement

366410 AMS DOT NET INC	CISCO SERVICE	3,000.00
366464 KIS	EQUIPMENT	7,468.10
366553 STATE OF CALIFORNIA	USE TAX	32.15

577 Post Retirement Medical-Police Fund

Non Departmental

366493 PERS	PAYROLL DEDUCTIONS	6,235.00
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578 Post Retirement Medical-Misc Fund

Non Departmental

366493 PERS	PAYROLL DEDUCTIONS	9,184.79
928369 RETIREE	MEDICAL AFTER RETIREMENT	345.38

579 Post Retirement Medical-Mgmt Fund

Non Departmental

366493 PERS	PAYROLL DEDUCTIONS	6,644.98
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580 Loss Control Fund

Human Resources

366553 STATE OF CALIFORNIA	USE TAX	1.75
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611 Water Fund

Non Departmental

366444 FASTENAL CO	SUPPLIES	118.70
366496 ROBERTS AND BRUNE CO	SUPPLIES	449.25
366535 AMERICAN TEXTILE AND SUPPLY INC	SUPPLIES	370.60
366553 STATE OF CALIFORNIA	USE TAX	18.16
928353 GRAINGER INC	SUPPLIES	682.01
928354 HAMMONS SUPPLY COMPANY	SUPPLIES	150.03

Water Supervision

366493 PERS	PAYROLL DEDUCTIONS	2,809.82
366495 RED WING SHOE STORE	SAFETY SHOES-COLEY	248.40
366598 PERS	PAYROLL DEDUCTIONS	36.44
366611 VERIZON WIRELESS	DATA PLAN	76.02

Water Production

366405 ACE HARDWARE, ANTIOCH	SUPPLIES	7.24
366412 ANTIOCH AUTO PARTS	WIPER BLADES	45.98
366421 BORGES AND MAHONEY	SUPPLIES	204.86
366481 OFFICE DEPOT INC	OFFICE SUPPLIES	114.91
366486 PACIFIC GAS AND ELECTRIC CO	ELECTRIC	211.95
366526 WESTAMERICA BANK	COPIER LEASE	51.42
366533 AIR FILTER/CONTROL	AIR FILTERS	287.49
366536 ANIMAL DAMAGE MANAGEMENT	ANIMAL CONTROL	550.00
366553 STATE OF CALIFORNIA	USE TAX	21.22
366574 EXPONENT INC	PROFESSIONAL SERVICES	30,734.23
366579 HARRINGTON INDUSTRIAL PLASTICS LLC	PIPE FITTINGS	348.25
366581 IEH LABORATORIES	SAMPLE TESTING	350.00
366584 JLR ENVIRONMENTAL CONSULTANTS INC	VALVE SEAT RESURFACING	1,400.00
366585 KARL NEEDHAM ENTERPRISES INC	EQUIPMENT RENTAL	27,530.06
366601 REINHOLDT ENGINEERING CONSTR	FUEL TEST	775.00
366603 ROBERTS AND BRUNE CO	SUPPLIES	3,795.47
366610 USA BLUE BOOK	EQUIPMENT	350.82
366611 VERIZON WIRELESS	DATA PLAN	38.01
928348 AIRGAS SPECIALTY PRODUCTS	AMMONIA	1,563.15
928349 CHEMTRADE CHEMICALS US LLC	ALUM	5,103.01
928352 EUROFINS EATON ANALYTICAL INC	MONITORING	40.00
928356 IDEXX LABORATORIES INC	LAB CHEMICALS	4,906.11

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928360 NTU TECHNOLOGIES INC	POLYMER	1,518.00
928361 OLIN CHLOR ALKALI PRODUCTS	CAUSTIC	4,923.52
928365 SIERRA CHEMICAL CO	CHLORINE	4,402.55
928368 VINCENT ELECTRIC MOTOR CO	MOTOR REPAIR	1,480.56
928375 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	338.00
Water Distribution		
204672 DEER VALLEY CHIROPRACTIC	MEDICAL EXAM	75.00
366439 DELTA DIABLO	RECYCLED WATER	7,123.64
366443 EXPRESS SERVICES	TEMP EMPLOYEE SERVICES	261.24
366459 INFOSEND INC	POSTAGE COSTS	3,729.93
366471 MCCAMPBELL ANALYTICAL INC	SAMPLE TESTING	98.00
366477 MT DIABLO LANDSCAPE CENTERS INC	CONCRETE MIX	309.51
366481 OFFICE DEPOT INC	TONER	472.02
366496 ROBERTS AND BRUNE CO	PIPE & FITTINGS	7,731.76
366497 ROBERTS, ARLENE	EXPENSE REIMBURSEMENT	28.69
366500 RT LAWRENCE CORP	LOCKBOX PROCESSING FEE	538.11
366520 TYLER TECHNOLOGIES	MONTHLY INSITE FEES	340.00
366526 WESTAMERICA BANK	COPIER LEASE	70.01
366532 ACE HARDWARE, ANTIOCH	SUPPLIES	19.61
366553 STATE OF CALIFORNIA	USE TAX	18.41
366558 COMCAST	CONNECTION SERVICE	346.67
366575 EXPRESS SERVICES	TEMP EMPLOYEE SERVICES	163.27
366582 INFOSEND INC	POSTAGE COSTS	2,362.58
366591 OFFICE DEPOT INC	OFFICE SUPPLIES	428.43
366600 RED WING SHOE STORE	SAFETY SHOES-CELONI	227.54
366611 VERIZON WIRELESS	DATA PLAN	380.10
Water Meter Reading		
366452 HORIZON	FITTINGS	78.17
366478 NATIONAL METER & AUTOMATION INC	METERS	20,608.14
366611 VERIZON WIRELESS	DATA PLAN	38.01
Public Buildings & Facilities		
366493 PERS	PAYROLL DEDUCTIONS	1,079.39
366546 BROWN AND CALDWELL INC	PROFESSIONAL SERVICES	2,683.25
366554 CDM SMITH INC	CONSULTING SERVICES	75,637.53
Warehouse & Central Stores		
366526 WESTAMERICA BANK	COPIER LEASE	151.33
621 Sewer Fund		
Sewer-Wastewater Supervision		
366493 PERS	PAYROLL DEDUCTIONS	70.40
366500 RT LAWRENCE CORP	LOCKBOX PROCESSING FEE	538.11
366526 WESTAMERICA BANK	COPIER LEASE	212.85
366598 PERS	PAYROLL DEDUCTIONS	36.43
366611 VERIZON WIRELESS	DATA PLAN	76.02
Sewer-Wastewater Collection		
366413 ANTIOCH BUILDING MATERIALS	ASPHALT	380.58
366437 CONTRACT SWEEPING SERVICES	SWEEPING SERVICE	540.00

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366443 EXPRESS SERVICES	TEMP EMPLOYEE SERVICES	261.24
366445 FINTA ENTERPRISES INC	SEWER DEBRI BIN	4,130.00
366459 INFOSEND INC	POSTAGE COSTS	3,729.93
366481 OFFICE DEPOT INC	OFFICE SUPPLIES	11.76
366493 PERS	PAYROLL DEDUCTIONS	759.55
366497 ROBERTS, ARLENE	EXPENSE REIMBURSEMENT	37.61
366499 ROYAL BRASS INC	HOSE ADAPTERS	408.80
366519 TRENCH PLATE RENTAL CO INC	EQUIPMENT RENTAL	35.50
366520 TYLER TECHNOLOGIES	MONTHLY INSITE FEES	340.00
366553 STATE OF CALIFORNIA	USE TAX	27.92
366558 COMCAST	CONNECTION SERVICE	346.67
366575 EXPRESS SERVICES	TEMP EMPLOYEE SERVICES	163.28
366582 INFOSEND INC	POSTAGE COSTS	2,362.55
366591 OFFICE DEPOT INC	OFFICE SUPPLIES	254.59
366598 PERS	PAYROLL DEDUCTIONS	50.33
366608 SYAR INDUSTRIES INC	ASPHALT	3,778.24
366611 VERIZON WIRELESS	DATA PLAN	228.06
928353 GRAINGER INC	SUPPLIES	260.52
928364 SCOTTO, CHARLES W AND DONNA F	PROPERTY RENT	4,500.00
928372 FERGUSON ENTERPRISES INC	SUPPLIES	28.59
Wastewater Collection		
366493 PERS	PAYROLL DEDUCTIONS	1,079.39
366607 SUBDYNAMIC LOCATING SERVICES INC	INSPECTION SERVICES	15,997.50
631 Marina Fund		
Marina Administration		
366526 WESTAMERICA BANK	COPIER LEASE	51.42
Marina Maintenance		
366553 STATE OF CALIFORNIA	USE TAX	1.15
928375 LEES BUILDING MAINTENANCE	JANITORIAL SERVICES	1,375.00
641 Prewett Water Park Fund		
Non Departmental		
366472 MCCREE, CLAUDIA	DEPOSIT REFUND	500.00
Recreation Water Park		
366451 HONEYWELL INTERNATIONAL INC	HVAC SERVICES	4,778.00
366465 KNORR SYSTEMS INC	SUPPLIES	112.33
366466 M AND L OVERHEAD DOORS	DOOR REPLACEMENT	2,811.55
366524 WATERLINE TECHNOLOGIES INC	CHEMICAL FEEDER	2,394.51
366526 WESTAMERICA BANK	COPIER LEASE	250.02
366543 BANK OF AMERICA	TRAINING	1,177.40
366553 STATE OF CALIFORNIA	USE TAX	282.36
366556 COLE SUPPLY CO INC	SUPPLIES	317.34
721 Employee Benefits Fund		
Non Departmental		
366407 AFLAC	PAYROLL DEDUCTIONS	7,232.84
366436 CONTRA COSTA COUNTY	PAYROLL DEDUCTIONS	400.00
366460 INTERNAL REVENUE SERVICE	PAYROLL DEDUCTIONS	60.00

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366483 OPERATING ENGINEERS TRUST FUND	PAYROLL DEDUCTIONS	14,184.24
366487 PARS	PAYROLL DEDUCTIONS	2,070.76
366493 PERS	PAYROLL DEDUCTIONS	327,382.48
366510 STATE OF CALIFORNIA	PAYROLL DEDUCTIONS	69.66
366511 STATE OF CALIFORNIA	PAYROLL DEDUCTIONS	695.87
366528 24 HOUR FITNESS SPORT	PAYROLL DEDUCTIONS	81.00
366529 DIAMOND HILLS SPORT CLUB	PAYROLL DEDUCTIONS	54.00
366530 IN-SHAPE HEALTH CLUBS	PAYROLL DEDUCTIONS	270.00
366531 PLANET FITNESS	PAYROLL DEDUCTIONS	19.99
366598 PERS	PAYROLL DEDUCTIONS	338,112.17



STAFF REPORT TO THE CITY COUNCIL
FOR CONSIDERATION AT THE COUNCIL MEETING OF JANUARY 24, 2017

SUBMITTED BY: Donna Conley, City Treasurer *DC*
DATE: January 18, 2017
SUBJECT: Treasurer's Report: DECEMBER 2016

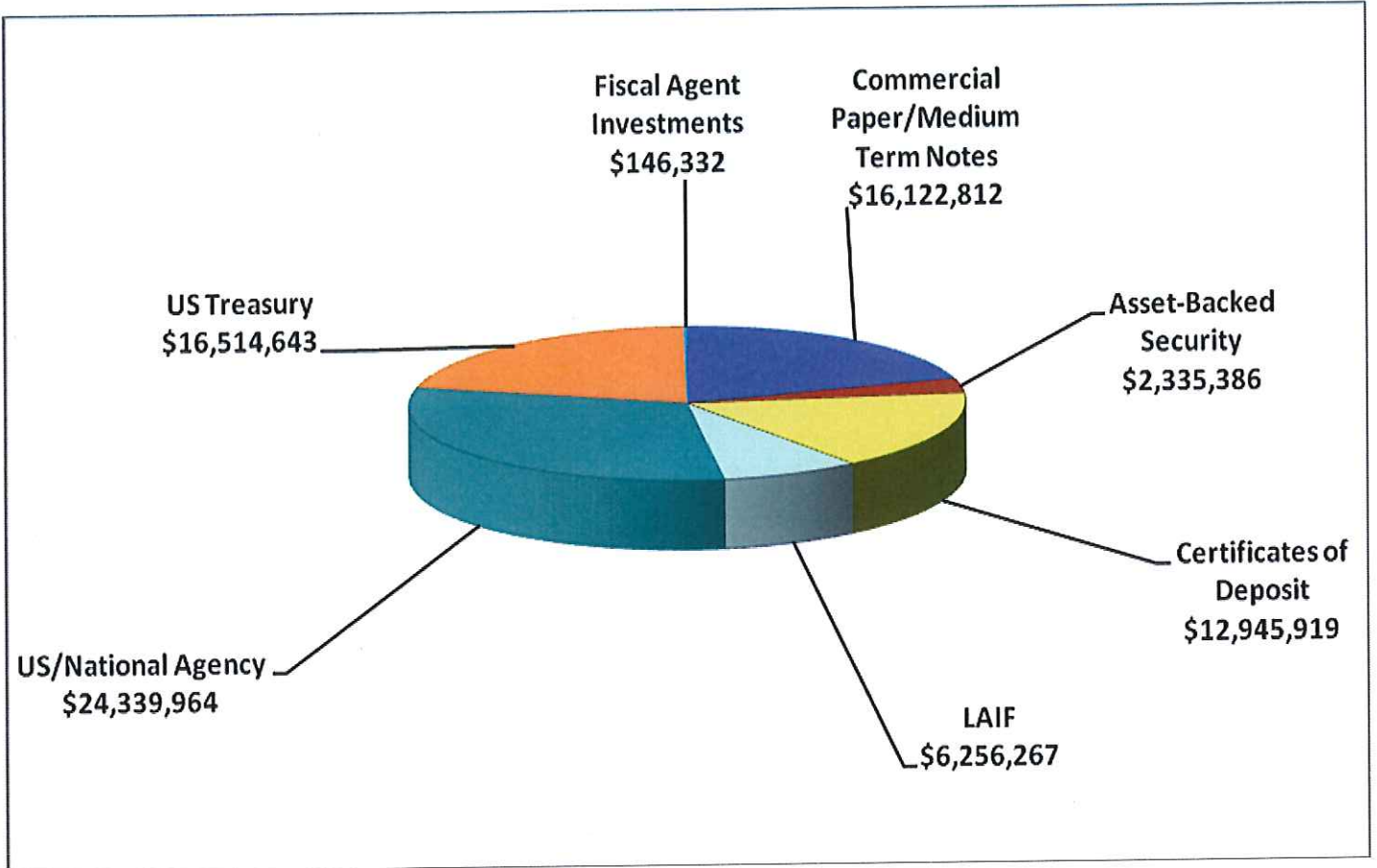
RECOMMENDATION: Review and file.

BACKGROUND: City of Antioch's portfolio as of December 2016 is in Compliance with The City's current Investment Policy. Based on the Portfolio as of the December 2016 City of Antioch is able to meet its expenditure requirements for the next six months.

2C
01-24-17

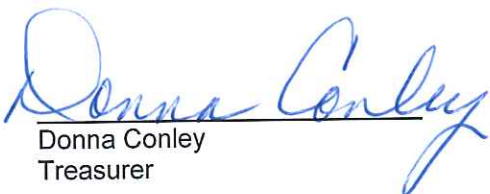
CITY OF ANTIOCH
SUMMARY REPORT ON THE CITY'S INVESTMENTS

DECEMBER 31, 2016



Total of City and Fiscal Agent Investments = \$78,661,323

All City investments are shown above and conform to the City Investment Policy. All investment transactions during this period are included in this report. As Treasurer of the City of Antioch and Finance Director of the City of Antioch, we hereby certify that sufficient investment liquidity and anticipated revenue are available to meet the next six (6) months' estimated expenditures.


Donna Conley
Treasurer


Dawn Merchant
Finance Director

**Summary of Fiscal Agent Balances by
Debt Issue**

	<u>Amount</u>
Antioch Public Financing Authority 2015 Bonds	230
Antioch Development Agency 2000 Tax Allocation Bonds	4
Antioch Development Agency 2009 Tax Allocation Bonds	146,097
	<u><u>\$146,332</u></u>



Managed Account Issuer Summary

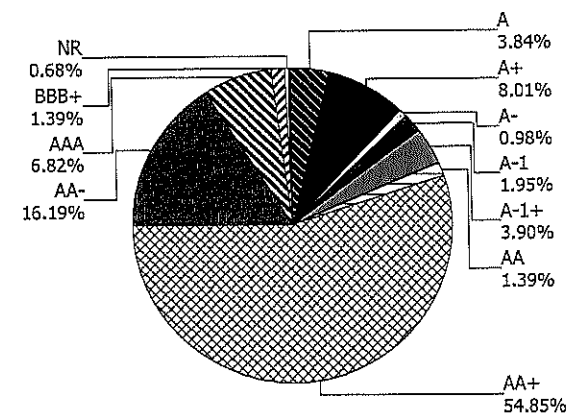
For the Month Ending December 31, 2016

CITY OF ANTIOCH, CA - 04380500

Issuer Summary

Issuer	Market Value of Holdings	Percent
ALLY AUTO RECEIVABLES TRUST	254,982.28	0.35
AMERICAN EXPRESS CO	700,900.20	0.98
AMERICAN HONDA FINANCE	749,893.50	1.04
APPLE INC	714,168.50	0.99
BANK OF AMERICA CORP	699,970.60	0.97
BANK OF AMERICA CREDIT CARD TRUST	494,771.85	0.69
BANK OF NEW YORK CO INC	1,400,590.80	1.95
BANK OF NOVA SCOTIA	1,401,232.00	1.95
BERKSHIRE HATHAWAY INC	279,028.65	0.39
CA EARTHQUAKE AUTH TXBL REV BOND	150,429.00	0.21
CANADIAN IMPERIAL BANK OF COMMERCE	1,461,701.50	2.03
CARMAX AUTO OWNER TRUST	574,652.07	0.80
CHEVRON CORP	722,022.43	1.01
CISCO SYSTEMS INC	1,208,635.49	1.68
CITIGROUP INC	278,943.00	0.39
EXXON MOBIL CORP	1,399,668.20	1.95
FANNIE MAE	11,689,268.32	16.28
FEDERAL HOME LOAN BANKS	5,737,642.55	8.00
FORD CREDIT AUTO OWNER TRUST	360,123.41	0.50
FREDDIE MAC	3,369,748.61	4.69
GLAXOSMITHKLINE PLC	553,355.25	0.77
GOLDMAN SACHS GROUP INC	722,120.30	1.01
HONDA AUTO RECEIVABLES	169,608.10	0.24
HSBC HOLDINGS PLC	1,402,436.00	1.95
HYUNDAI AUTO RECEIVABLES	139,964.37	0.19
IBM CORP	1,746,022.25	2.43
INTER-AMERICAN DEVELOPMENT BANK	1,000,795.08	1.39
INTL BANK OF RECONSTRUCTION AND DEV	1,430,089.33	1.99
MICROSOFT CORP	473,545.44	0.66
NISSAN AUTO RECEIVABLES	339,693.35	0.47
NORDEA BANK AB	1,461,701.50	2.03
PEPSICO, INC	433,437.46	0.60

Credit Quality (S&P Ratings)





Managed Account Issuer Summary

For the Month Ending **December 31, 2016**

CITY OF ANTIOCH, CA - 04380500

Issuer	Market Value of Holdings	Percent
PFIZER INC	720,584.03	1.00
ROYAL BANK OF CANADA	1,451,645.75	2.02
SKANDINAVISKA ENSKIDA BANKEN AB	1,397,627.00	1.95
STATE OF CONNECTICUT	781,047.75	1.09
SVENSKA HANDELSBANKEN	1,400,784.00	1.95
TEXAS INSTRUMENTS INCORPORATED	885,859.72	1.23
THE WALT DISNEY CORPORATION	195,187.79	0.27
TORONTO-DOMINION BANK	1,400,625.80	1.95
TOYOTA MOTOR CORP	1,477,433.68	2.06
UNITED STATES TREASURY	16,492,735.27	22.97
US BANCORP	1,377,164.25	1.92
WELLS FARGO & COMPANY	727,346.10	1.01
Total	\$71,829,182.53	100.00%





Managed Account Detail of Securities Held

For the Month Ending December 31, 2016

CITY OF ANTIOCH, CA - 04380500

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
U.S. Treasury Bond / Note											
US TREASURY NOTES DTD 12/02/2013 1.250% 11/30/2018	912828A34	380,000.00	AA+	Aaa	11/05/15	11/09/15	380,771.87	1.18	417.58	380,486.38	380,549.10
US TREASURY NOTES DTD 12/02/2013 1.250% 11/30/2018	912828A34	875,000.00	AA+	Aaa	05/02/16	05/02/16	883,134.77	0.88	961.54	881,049.04	876,264.38
US TREASURY NOTES DTD 12/02/2013 1.250% 11/30/2018	912828A34	1,375,000.00	AA+	Aaa	05/03/16	05/06/16	1,389,501.95	0.83	1,510.99	1,385,826.78	1,376,986.88
US TREASURY NOTES DTD 12/31/2013 1.500% 12/31/2018	912828A75	2,435,000.00	AA+	Aaa	12/01/15	12/04/15	2,455,640.43	1.22	100.90	2,448,505.22	2,449,171.70
US TREASURY NOTES DTD 01/31/2014 1.500% 01/31/2019	912828B33	1,615,000.00	AA+	Aaa	12/28/15	12/30/15	1,620,930.08	1.38	10,137.64	1,619,029.78	1,623,769.45
US TREASURY NOTES DTD 03/31/2014 1.625% 03/31/2019	912828C65	2,860,000.00	AA+	Aaa	03/02/16	03/04/16	2,909,603.13	1.05	11,874.11	2,896,378.08	2,882,679.80
US TREASURY NOTES DTD 04/30/2014 1.625% 04/30/2019	912828D23	1,580,000.00	AA+	Aaa	11/10/16	11/14/16	1,601,601.56	1.06	4,397.38	1,600,450.68	1,592,342.96
US TREASURY NOTES DTD 12/01/2014 1.500% 11/30/2019	912828G61	1,950,000.00	AA+	Aaa	12/20/16	12/23/16	1,947,791.02	1.54	2,571.43	1,947,809.57	1,954,036.50
US TREASURY NOTES DTD 12/01/2014 1.500% 11/30/2019	912828G61	3,350,000.00	AA+	Aaa	12/01/16	12/05/16	3,355,234.38	1.45	4,417.58	3,355,107.01	3,356,934.50
Security Type Sub-Total		16,420,000.00					16,544,209.19	1.22	36,389.15	16,514,642.54	16,492,735.27
Supra-National Agency Bond / Note											
INTL BANK OF RECON AND DEV SN NOTES DTD 04/19/2016 0.875% 07/19/2018	459058FE8	725,000.00	AAA	Aaa	04/12/16	04/19/16	723,716.75	0.95	2,854.69	724,111.80	720,478.90
INTER-AMERICAN DEVELOPMENT BANK DTD 04/12/2016 1.000% 05/13/2019	458182DX7	1,015,000.00	AAA	Aaa	04/05/16	04/12/16	1,011,955.00	1.10	1,353.33	1,012,658.09	1,000,795.08
INTL BANK OF RECON AND DEV SN NOTE DTD 07/13/2016 0.875% 08/15/2019	459058FK4	725,000.00	AAA	Aaa	07/06/16	07/13/16	724,847.75	0.88	2,396.53	724,869.63	709,610.43
Security Type Sub-Total		2,465,000.00					2,460,519.50	0.99	6,604.55	2,461,639.52	2,430,884.41





Managed Account Detail of Securities Held

For the Month Ending **December 31, 2016**

CITY OF ANTIOCH, CA - 04380500

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Municipal Bond / Note											
CA EARTHQUAKE AUTH TXBL REV BONDS DTD 11/06/2014 1.824% 07/01/2017	13017HAD8	150,000.00	NR	A3	10/29/14	11/06/14	150,000.00	1.82	1,368.00	150,000.00	150,429.00
CT ST TXBL GO BONDS DTD 08/17/2016 1.300% 08/15/2019	20772J3D2	795,000.00	AA-	Aa3	08/03/16	08/17/16	796,717.20	1.23	3,846.92	796,506.88	781,047.75
Security Type Sub-Total		945,000.00					946,717.20	1.32	5,214.92	946,506.88	931,476.75
Federal Agency Collateralized Mortgage Obligation											
FNMA SERIES 2015-M1 ASQ2 DTD 01/15/2015 1.626% 02/01/2018	3136AMKW8	344,015.88	AA+	Aaa	01/15/15	01/30/15	347,453.46	1.26	466.14	344,914.81	344,833.19
FNMA SERIES 2015-M7 ASQ2 DTD 04/01/2015 1.550% 04/01/2018	3136ANJY4	325,000.00	AA+	Aaa	04/15/15	04/30/15	328,248.83	0.83	419.79	326,103.90	325,186.36
FNMA SERIES 2015-M15 ASQ2 DTD 11/01/2015 1.898% 01/01/2019	3136AOSW1	295,000.00	AA+	Aaa	11/06/15	11/30/15	297,949.97	1.20	466.61	296,728.17	296,050.26
FNMA SERIES 2016-M9 ASQ2 DTD 06/01/2016 1.785% 06/01/2019	3136ASPX8	550,000.00	AA+	Aaa	06/09/16	06/30/16	555,499.73	1.05	818.13	554,397.01	551,266.60
FANNIE MAE SERIES 2015-M13 ASQ2 DTD 10/01/2015 1.646% 09/01/2019	3136AODO0	640,000.00	AA+	Aaa	10/07/15	10/30/15	646,408.90	1.08	877.87	644,185.43	639,230.78
Security Type Sub-Total		2,154,015.88					2,175,560.89	1.08	3,048.54	2,166,329.32	2,156,567.19
Federal Agency Bond / Note											
FEDERAL HOME LOAN BANKS AGCY DTD 05/27/2016 0.875% 06/29/2018	3130A8BD4	1,665,000.00	AA+	Aaa	05/26/16	05/27/16	1,660,987.35	0.99	80.94	1,662,118.95	1,659,210.80
FHLB NOTES DTD 07/08/2016 0.625% 08/07/2018	3130A8PK3	2,650,000.00	AA+	Aaa	08/10/16	08/12/16	2,640,513.00	0.81	6,625.00	2,642,346.48	2,628,937.80
FHLB NOTES DTD 12/08/2016 1.250% 01/16/2019	3130AAE46	1,450,000.00	AA+	Aaa	12/07/16	12/08/16	1,449,942.00	1.25	1,157.99	1,449,942.00	1,449,493.95
FNMA BENCHMARK NOTE DTD 02/23/2016 1.000% 02/26/2019	3135G0J53	1,800,000.00	AA+	Aaa	02/19/16	02/23/16	1,795,752.00	1.08	6,250.00	1,796,946.25	1,788,809.40





Managed Account Detail of Securities Held

For the Month Ending **December 31, 2016**

CITY OF ANTIOGH, CA - 04380500

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Federal Agency Bond / Note											
FNMA BENCHMARK NOTE DTD 02/23/2016 1.000% 02/26/2019	3135G0J53	2,000,000.00	AA+	Aaa	05/26/16	05/31/16	1,996,060.00	1.07	6,944.44	1,996,896.02	1,987,566.00
FREDDIE MAC NOTES DTD 03/21/2016 1.125% 04/15/2019	3137EADZ9	375,000.00	AA+	Aaa	08/12/16	08/15/16	377,317.50	0.89	890.63	376,993.18	373,482.38
FREDDIE MAC NOTES DTD 03/21/2016 1.125% 04/15/2019	3137EADZ9	1,225,000.00	AA+	Aaa	05/26/16	05/31/16	1,225,943.25	1.10	2,909.38	1,225,756.83	1,220,042.43
FHLMC REFERENCE NOTE DTD 07/20/2016 0.875% 07/19/2019	3137EAE81	1,800,000.00	AA+	Aaa	07/19/16	07/20/16	1,795,644.00	0.96	7,043.75	1,796,286.15	1,776,223.80
FNMA BENCHMARK NOTE DTD 08/02/2016 0.875% 08/02/2019	3135G0N33	1,425,000.00	AA+	Aaa	07/29/16	08/02/16	1,422,606.00	0.93	5,160.68	1,422,932.45	1,405,205.33
FNMA NOTES DTD 09/02/2016 1.000% 08/28/2019	3135G0P49	1,650,000.00	AA+	Aaa	10/03/16	10/05/16	1,649,010.00	1.02	5,454.17	1,649,091.99	1,631,670.15
FNMA NOTES DTD 09/02/2016 1.000% 08/28/2019	3135G0P49	2,750,000.00	AA+	Aaa	08/31/16	09/02/16	2,745,710.00	1.05	9,090.28	2,746,177.80	2,719,450.25
Security Type Sub-Total		18,790,000.00					18,759,485.10	1.01	51,607.26	18,765,488.10	18,640,092.29
Corporate Note											
IBM CORP NOTES DTD 02/06/2015 1.125% 02/06/2018	459200HZ7	1,750,000.00	AA-	Aa3	02/03/15	02/06/15	1,744,662.50	1.23	7,929.69	1,748,025.49	1,746,022.25
EXXON MOBIL CORP NOTES DTD 03/06/2015 1.305% 03/06/2018	30231GAL6	1,400,000.00	AA+	Aaa	03/04/15	03/06/15	1,400,000.00	1.31	5,836.25	1,400,000.00	1,399,668.20
AMERICAN HONDA FINANCE CORP NOTES DTD 03/13/2015 1.500% 03/13/2018	02665WAT8	750,000.00	A+	A1	03/10/15	03/13/15	748,995.00	1.55	3,375.00	749,592.58	749,893.50
PEPSICO, INC CORP NOTES DTD 04/30/2015 1.250% 04/30/2018	713448CR7	275,000.00	A	A1	04/27/15	04/30/15	274,967.00	1.25	582.47	274,985.22	274,653.78
TEXAS INSTRUMENTS CORP NOTE DTD 05/08/2013 1.000% 05/01/2018	882508AV6	890,000.00	A+	A1	04/02/15	04/08/15	885,202.90	1.18	1,483.33	887,892.31	885,859.72
GLAXOSMITHKLINE CAP INC NOTES DTD 05/13/2008 5.650% 05/15/2018	377372AD9	525,000.00	A+	A2	04/01/15	04/07/15	594,368.25	1.30	3,790.21	555,990.92	553,355.25





Managed Account Detail of Securities Held

For the Month Ending December 31, 2016

CITY OF ANTIOCH, CA - 04380500

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Corporate Note											
BANK OF NEW YORK MELLON CORP (CALLABLE) DTD 05/29/2015 1.600% 05/22/2018	06406HDB2	1,400,000.00	A	A1	05/22/15	05/29/15	1,399,874.00	1.60	2,426.67	1,399,939.66	1,400,590.80
BANK OF AMERICA BANK NOTES DTD 06/05/2015 1.750% 06/05/2018	06050TMC3	700,000.00	A+	A1	10/06/15	10/09/15	701,442.00	1.67	884.72	700,786.04	699,970.60
CISCO SYSTEMS INC CORP NOTE DTD 06/17/2015 1.650% 06/15/2018	17275RAU6	1,205,000.00	AA-	A1	06/10/15	06/17/15	1,204,795.15	1.66	883.67	1,204,898.95	1,208,635.49
TOYOTA MOTOR CREDIT CORP DTD 07/13/2015 1.550% 07/13/2018	89236TCP8	725,000.00	AA-	Aa3	07/08/15	07/13/15	724,383.75	1.58	5,244.17	724,681.42	724,819.48
AMERICAN EXPRESS CRD CRP NT (CALLABLE) DTD 07/31/2015 1.800% 07/31/2018	0258MODV8	700,000.00	A-	A2	10/05/15	10/08/15	702,709.00	1.66	5,285.00	701,506.69	700,900.20
BERKSHIRE HATHAWAY INC GLOBAL NOTES DTD 08/15/2016 1.150% 08/15/2018	084670BX5	175,000.00	AA	Aa2	08/08/16	08/15/16	174,979.00	1.16	760.28	174,982.93	174,121.68
THE WALT DISNEY CORPORATION DTD 01/08/2016 1.650% 01/08/2019	25468PDH6	195,000.00	A	A2	01/05/16	01/08/16	194,738.70	1.70	1,546.19	194,822.66	195,187.79
TOYOTA MOTOR CREDIT CORP DTD 02/19/2016 1.700% 02/19/2019	89236TCU7	755,000.00	AA-	Aa3	02/16/16	02/19/16	754,909.40	1.70	4,706.17	754,935.12	752,614.20
BERKSHIRE HATHAWAY INC NOTES DTD 03/15/2016 1.700% 03/15/2019	084664CG4	105,000.00	AA	Aa2	03/08/16	03/15/16	104,920.20	1.73	525.58	104,940.95	104,906.97
WELLS FARGO & COMPANY DTD 04/22/2014 2.125% 04/22/2019	94974BFU9	725,000.00	A	A2	03/10/16	03/15/16	727,965.25	1.99	2,952.86	727,227.38	727,346.10
GOLDMAN SACHS GRP INC CORP NT (CALLABLE) DTD 04/25/2016 2.000% 04/25/2019	38141GVT8	100,000.00	BBB+	A3	04/20/16	04/25/16	99,722.00	2.10	366.67	99,783.86	99,602.80
GOLDMAN SACHS GRP INC CORP NT (CALLABLE) DTD 04/25/2016 2.000% 04/25/2019	38141GVT8	625,000.00	BBB+	A3	04/21/16	04/26/15	624,600.00	2.02	2,291.67	624,688.93	622,517.50





Managed Account Detail of Securities Held

For the Month Ending December 31, 2016

CITY OF ANTIOCH, CA - 04380500

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Corporate Note											
CHEVRON CORP NOTES DTD 05/16/2016 1.561% 05/16/2019	166764BH2	725,000.00	AA-	Aa2	05/09/16	05/16/16	725,000.00	1.56	1,414.66	725,000.00	722,022.43
PFIZER INC CORP NOTES DTD 06/03/2016 1.450% 06/03/2019	717081DU4	725,000.00	AA	A1	05/31/16	06/03/16	724,173.50	1.49	817.64	724,329.90	720,584.03
CITIGROUP INC CORP NOTES DTD 06/09/2016 2.050% 06/07/2019	172967KS9	280,000.00	BBB+	Baa1	06/02/16	06/09/16	279,854.40	2.07	382.67	279,880.89	278,943.00
APPLE INC CORP NOTES DTD 08/04/2016 1.100% 08/02/2019	037833CB4	725,000.00	AA+	Aa1	07/28/16	08/04/16	724,275.00	1.13	3,256.46	724,372.49	714,168.50
MICROSOFT CORP NOTES DTD 08/08/2016 1.100% 08/08/2019	594918BN3	480,000.00	AAA	Aaa	08/01/16	08/08/16	479,505.60	1.14	2,097.33	479,570.14	473,545.44
PEPSICO, INC CORP NOTES DTD 10/06/2016 1.350% 10/04/2019	713448DJ4	160,000.00	A	A1	10/03/16	10/06/16	159,976.00	1.36	510.00	159,977.84	158,783.68
Security Type Sub-Total		16,095,000.00					16,156,018.60	1.50	59,349.36	16,122,812.37	16,088,713.39
Certificate of Deposit											
TORONTO DOMINION BANK NY-YCD DTD 06/19/2015 1.240% 06/16/2017	89113ESN7	1,400,000.00	AA-	Aa1	06/16/15	06/19/15	1,400,000.00	1.25	9,403.33	1,400,000.00	1,400,625.80
SVENSKA HANDELSBANKEN NY FLT CERT DEPOS DTD 11/24/2015 1.375% 08/24/2017	86958DH54	1,400,000.00	A-1+	P-1	11/20/15	11/24/15	1,400,000.00	0.84	2,027.83	1,400,000.00	1,400,784.00
US BANK NA CINCINNATI (CALLABLE) CD DTD 09/11/2014 1.375% 09/11/2017	90333VPP1	1,375,000.00	AA-	Aa1	09/09/14	09/11/14	1,372,786.25	1.41	5,776.91	1,374,488.98	1,377,164.25
BANK OF NOVA SCOTIA HOUSTON YCD DTD 11/09/2015 1.560% 11/06/2017	06417GAS7	1,400,000.00	A+	Aa3	11/06/15	11/09/15	1,400,000.00	1.55	3,336.67	1,400,000.00	1,401,232.00
SKANDINAVISKA ENSKILDA BANKEN NY CD DTD 11/17/2015 1.480% 11/16/2017	83050FBG5	1,400,000.00	A-1	P-1	11/16/15	11/17/15	1,400,000.00	1.48	2,647.56	1,400,000.00	1,397,627.00
HSBC BANK USA NA FLOATING CERT DEPOS DTD 11/18/2015 1.496% 11/17/2017	40428AR41	1,400,000.00	A-1+	P-1	11/17/15	11/18/15	1,400,000.00	0.97	2,618.39	1,400,000.00	1,402,436.00





Managed Account Detail of Securities Held

For the Month Ending December 31, 2016

CITY OF ANTIOCH, CA - 04380500

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Certificate of Deposit											
ROYAL BANK OF CANADA NY CD DTD 03/15/2016 1.700% 03/09/2018	78009NZZ2	1,450,000.00	AA-	Aa3	03/11/16	03/15/16	1,450,000.00	1.69	7,668.89	1,450,000.00	1,451,645.75
CANADIAN IMPERIAL BANK NY CD DTD 12/05/2016 1.760% 11/30/2018	13606A5Z7	1,450,000.00	A+	Aa3	12/01/16	12/05/16	1,448,869.00	1.78	1,914.00	1,448,911.12	1,461,701.50
NORDEA BANK FINLAND NY CD DTD 12/05/2016 1.760% 11/30/2018	65558LWA6	1,450,000.00	AA-	Aa3	12/01/16	12/05/16	1,450,000.00	1.74	1,914.00	1,450,000.00	1,461,701.50
Security Type Sub-Total		12,725,000.00					12,721,655.25	1.41	37,307.58	12,723,400.10	12,754,917.80
Asset-Backed Security / Collateralized Mortgage Obligation											
CARMAX ABS 2016-3 A2 DTD 07/20/2016 1.170% 08/15/2019	14314EAB7	575,000.00	AAA	NR	07/14/16	07/20/16	574,953.08	1.18	299.00	574,960.22	574,652.07
HONDA ABS 2016-1 A3 DTD 02/25/2016 1.220% 12/18/2019	43814NAC9	170,000.00	AAA	NR	02/16/16	02/25/16	169,975.84	1.23	74.89	169,982.12	169,608.10
FORD ABS 2015-C A3 DTD 09/22/2015 1.410% 02/15/2020	34530YAD5	360,000.00	AAA	Aaa	09/15/15	09/22/15	359,929.94	1.42	225.60	359,952.44	360,123.41
NISSAN ABS 2015-B A3 DTD 07/22/2015 1.340% 03/15/2020	65475WAD0	340,000.00	NR	Aaa	07/15/15	07/22/15	339,972.97	1.34	202.49	339,982.63	339,693.35
ALLY ABS 2016-3 A3 DTD 05/31/2016 1.440% 08/15/2020	02007LAC6	255,000.00	AAA	Aaa	05/24/16	05/31/16	254,975.24	1.44	163.20	254,978.88	254,982.28
HYUNDAI ABS 2016-A A3 DTD 03/30/2016 1.560% 09/15/2020	44930UAD8	140,000.00	AAA	Aaa	03/22/16	03/30/16	139,972.84	1.57	97.07	139,977.87	139,964.37
BANK OF AMER CREDIT CARD TR 2015-A2 DTD 04/29/2015 1.360% 09/15/2020	05522RCU0	495,000.00	AAA	Aaa	10/28/15	10/29/15	495,715.43	1.30	299.20	495,551.61	494,771.85
Security Type Sub-Total		2,335,000.00					2,335,495.34	1.32	1,361.45	2,335,385.77	2,333,795.43
Managed Account Sub-Total		71,929,015.88					72,099,661.07	1.26	200,882.81	72,036,204.60	71,829,182.53





Managed Account Detail of Securities Held

For the Month Ending **December 31, 2016**

CITY OF ANTIOCH, CA - 04380500

Securities Sub-Total	\$71,929,015.88	\$72,099,661.07	1.26%	\$200,882.81	\$72,036,204.60	\$71,829,182.53
Accrued Interest						\$200,882.81
Total Investments						\$72,030,065.34





Managed Account Security Transactions & Interest

For the Month Ending **December 31, 2016**

CITY OF ANTIOCH, CA - 04380500

Transaction Type	Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
BUY											
	12/01/16	12/05/16	CANADIAN IMPERIAL BANK NY CD DTD 12/05/2016 1.760% 11/30/2018	13606A5Z7	1,450,000.00	(1,448,869.00)	0.00	(1,448,869.00)			
	12/01/16	12/05/16	NORDEA BANK FINLAND NY CD DTD 12/05/2016 1.760% 11/30/2018	65558LWA6	1,450,000.00	(1,450,000.00)	0.00	(1,450,000.00)			
	12/01/16	12/05/16	US TREASURY NOTES DTD 12/01/2014 1.500% 11/30/2019	912828G61	3,350,000.00	(3,355,234.38)	(690.25)	(3,355,924.63)			
	12/07/16	12/08/16	FHLB NOTES DTD 12/08/2016 1.250% 01/16/2019	3130AAE46	1,450,000.00	(1,449,942.00)	0.00	(1,449,942.00)			
	12/20/16	12/23/16	US TREASURY NOTES DTD 12/01/2014 1.500% 11/30/2019	912828G61	1,950,000.00	(1,947,791.02)	(1,848.21)	(1,949,639.23)			
Transaction Type Sub-Total					9,650,000.00	(9,651,836.40)	(2,538.46)	(9,654,374.86)			
INTEREST											
	12/01/16	12/25/16	FNMA SERIES 2015-M15 ASQ2 DTD 11/01/2015 1.898% 01/01/2019	3136AOSW1	295,000.00	0.00	466.61	466.61			
	12/01/16	12/25/16	FANNIE MAE SERIES 2015-M13 ASQ2 DTD 10/01/2015 1.646% 09/01/2019	3136AQDQ0	640,000.00	0.00	877.87	877.87			
	12/01/16	12/25/16	FNMA SERIES 2015-M1 ASQ2 DTD 01/15/2015 1.626% 02/01/2018	3136AMKW8	344,428.91	0.00	466.70	466.70			
	12/01/16	12/25/16	FNMA SERIES 2015-M7 ASQ2 DTD 04/01/2015 1.550% 04/01/2018	3136ANJY4	325,000.00	0.00	419.79	419.79			
	12/01/16	12/25/16	FNMA SERIES 2016-M9 ASQ2 DTD 06/01/2016 1.785% 06/01/2019	3136ASPX8	550,000.00	0.00	818.13	818.13			
	12/03/16	12/03/16	PFIZER INC CORP NOTES DTD 06/03/2016 1.450% 06/03/2019	717081DU4	725,000.00	0.00	5,256.25	5,256.25			
	12/05/16	12/05/16	BANK OF AMERICA BANK NOTES DTD 06/05/2015 1.750% 06/05/2018	06050TMC3	700,000.00	0.00	6,125.00	6,125.00			
	12/07/16	12/07/16	CITIGROUP INC CORP NOTES DTD 06/09/2016 2.050% 06/07/2019	172967KS9	280,000.00	0.00	2,838.11	2,838.11			
	12/15/16	12/15/16	FORD ABS 2015-C A3 DTD 09/22/2015 1.410% 02/15/2020	34530YAD5	360,000.00	0.00	423.00	423.00			
	12/15/16	12/15/16	TOYOTA ABS 2015-B A3 DTD 06/17/2015 1.270% 05/15/2019	89237CAD3	680,000.00	0.00	719.67	719.67			





Managed Account Security Transactions & Interest

For the Month Ending December 31, 2016

CITY OF ANTIOCH, CA - 04380500

Transaction Type	Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
INTEREST											
	12/15/16	12/15/16	BANK OF AMER CREDIT CARD TR 2015-A2 DTD 04/29/2015 1.360% 09/15/2020	05522RCU0	495,000.00	0.00	561.00	561.00			
	12/15/16	12/15/16	ALLY ABS 2016-3 A3 DTD 05/31/2016 1.440% 08/15/2020	02007LAC6	255,000.00	0.00	306.00	306.00			
	12/15/16	12/15/16	NISSAN ABS 2015-B A3 DTD 07/22/2015 1.340% 03/15/2020	65475WAD0	340,000.00	0.00	379.67	379.67			
	12/15/16	12/15/16	CISCO SYSTEMS INC CORP NOTE DTD 06/17/2015 1.650% 06/15/2018	17275RAU6	1,205,000.00	0.00	9,941.25	9,941.25			
	12/15/16	12/15/16	FORD ABS 2015-B A3 DTD 05/26/2015 1.160% 11/15/2019	34530VAD1	350,000.00	0.00	338.33	338.33			
	12/15/16	12/15/16	CARMAX ABS 2016-3 A2 DTD 07/20/2016 1.170% 08/15/2019	14314EAB7	575,000.00	0.00	560.63	560.63			
	12/15/16	12/15/16	NISSAN ABS 2015-A A3 DTD 04/14/2015 1.050% 10/15/2019	65477UAC4	467,470.44	0.00	409.04	409.04			
	12/15/16	12/15/16	HYUNDAI ABS 2016-A A3 DTD 03/30/2016 1.560% 09/15/2020	44930UAD8	140,000.00	0.00	182.00	182.00			
	12/18/16	12/18/16	HONDA ABS 2016-1 A3 DTD 02/25/2016 1.220% 12/18/2019	43814NAC9	170,000.00	0.00	172.83	172.83			
	12/21/16	12/21/16	HONDA ABS 2015-2 A3 DTD 05/20/2015 1.040% 02/21/2019	43813NAC0	478,590.30	0.00	414.78	414.78			
	12/29/16	12/29/16	FEDERAL HOME LOAN BANKS AGCY DTD 05/27/2016 0.875% 06/29/2018	3130A8BD4	1,665,000.00	0.00	7,284.38	7,284.38			
	12/31/16	12/31/16	US TREASURY NOTES DTD 12/31/2013 1.500% 12/31/2018	912828A75	2,435,000.00	0.00	18,262.50	18,262.50			
Transaction Type Sub-Total					13,475,489.65	0.00	57,223.54	57,223.54			
PAYDOWNS											
	12/01/16	12/25/16	FNMA SERIES 2015-M1 ASQ2 DTD 01/15/2015 1.626% 02/01/2018	3136AMKW8	413.03	413.03	0.00	413.03	(4.13)	0.00	
	12/15/16	12/15/16	FORD ABS 2015-B A3 DTD 05/26/2015 1.160% 11/15/2019	34530VAD1	6,709.08	6,709.08	0.00	6,709.08	0.62	0.00	
	12/15/16	12/15/16	NISSAN ABS 2015-A A3 DTD 04/14/2015 1.050% 10/15/2019	65477UAC4	28,665.78	28,665.78	0.00	28,665.78	6.02	0.00	





Managed Account Security Transactions & Interest

For the Month Ending **December 31, 2016**

CITY OF ANTIOCH, CA - 04380500

Transaction Type	Trade	Settle	Security Description	CUSIP	Par	Principal Proceeds	Accrued Interest	Total	Realized G/L Cost	Realized G/L Amort Cost	Sale Method
Transaction Type Sub-Total					35,787.89	35,787.89	0.00	35,787.89	2.51	0.00	
SELL											
12/01/16	12/05/16		US TREASURY NOTES DTD 04/30/2013 0.625% 04/30/2018	912828UZ1	1,000,000.00	994,179.69	604.28	994,783.97	2,226.56	(2,029.77)	SPEC LOT
12/01/16	12/05/16		FNMA NOTE DTD 03/04/2016 0.875% 03/28/2018	3135G0J61	1,800,000.00	1,795,752.00	2,931.25	1,798,683.25	(648.00)	(1,950.03)	SPEC LOT
12/01/16	12/05/16		FNMA NOTE DTD 03/04/2016 0.875% 03/28/2018	3135G0J61	225,000.00	224,469.00	366.41	224,835.41	(1,473.75)	(1,243.35)	SPEC LOT
12/01/16	12/05/16		FHLMC REFERENCE NOTE DTD 09/16/2016 0.875% 10/12/2018	3137EAED7	1,750,000.00	1,740,270.00	3,360.24	1,743,630.24	(9,205.00)	(9,249.10)	SPEC LOT
12/01/16	12/05/16		NORDEA BANK FINLAND NY CD DTD 05/29/2015 1.150% 05/26/2017	65558LFA5	1,400,000.00	1,400,286.10	313.06	1,400,599.16	286.10	286.10	SPEC LOT
12/07/16	12/08/16		US TREASURY NOTES DTD 12/02/2013 1.250% 11/30/2018	912828A34	1,445,000.00	1,449,120.51	396.98	1,449,517.49	1,185.35	2,207.81	FIFO
12/20/16	12/23/16		NISSAN ABS 2015-A A3 DTD 04/14/2015 1.050% 10/15/2019	65477UAC4	438,804.66	437,981.90	102.39	438,084.29	(730.52)	(769.28)	FIFO
12/20/16	12/23/16		FORD ABS 2015-B A3 DTD 05/26/2015 1.160% 11/15/2019	34530VAD1	343,290.92	342,875.21	88.49	342,963.70	(383.96)	(396.12)	FIFO
12/20/16	12/23/16		HONDA ABS 2015-2 A3 DTD 05/20/2015 1.040% 02/21/2019	43813NAC0	478,590.30	477,954.68	27.65	477,982.33	(562.16)	(597.57)	FIFO
12/20/16	12/23/16		TOYOTA ABS 2015-B A3 DTD 05/17/2015 1.270% 05/15/2019	89237CAD3	680,000.00	679,787.50	191.91	679,979.41	(175.71)	(191.79)	FIFO
Transaction Type Sub-Total					9,560,685.88	9,542,676.59	8,382.66	9,551,059.25	(9,481.09)	(13,933.10)	
Managed Account Sub-Total						(73,371.92)	63,067.74	(10,304.18)	(9,478.58)	(13,933.10)	
Total Security Transactions						(\$73,371.92)	\$63,067.74	(\$10,304.18)	(\$9,478.58)	(\$13,933.10)	





STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Ahmed Abu-Aly, Associate Engineer, Capital Improvements Division *AA*

APPROVED BY: Ron Bernal, *RB for* Assistant City Manager/Public Works Director/City Engineer

SUBJECT: Amend the 2016-2017 Capital Improvement Budget for the Retaining Walls Replacement Project (P.W. 368-5R)

RECOMMENDED ACTION

It is recommended that the City Council adopt a resolution approving an amendment to the 2016-2017 Capital Improvement Budget to increase the Retaining Walls Replacement Project budget by \$80,000 to \$180,000.

STRATEGIC PURPOSE

This item supports Strategy K-1 in the Strategic Plan by ensuring well maintained public facilities and rights-of-way.

FISCAL IMPACT

The current FY 16/17 CIP budget for this project is \$100,000 from the Gas Tax fund. The approval of this amendment will increase the current FY 16/17 CIP budget for this project to \$180,000 from the Gas Tax funds to cover the cost of the construction contract, engineering design, material testing and construction inspection.

DISCUSSION

On December 13, 2016, the City Council awarded the Retaining Walls Replacement project to Parsons Walls for the amount of \$136,450. The project includes replacement of 355 linear feet of deteriorating wood retaining walls along James Donlon Blvd. from Royal Links Drive to Contra Costa Canal and 60 linear feet of retaining walls along Contra Loma Blvd. between Gatter Drive and James Donlon Blvd.

The amended budget will cover the cost of the construction contract, engineering design, material testing and construction inspection. The project is expected to begin in March 2017 and completed by May 2017.

ATTACHMENTS

A: Resolution

ATTACHMENT "A"

RESOLUTION NO. 2017/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
AMENDING THE 2016/2017 FISCAL YEAR CAPITAL IMPROVEMENT BUDGET
FOR THE RETAINING WALLS REPLACEMENT PROJECT
P.W. 368-5R**

WHEREAS, the City Council considered the bids for the Retaining Walls Replacement Project during the December 13, 2016 City Council meeting; and

WHEREAS, the Council determined that Parsons Walls was the lowest responsive and responsible bidder for the project with a bid amount of \$136,450, and awarded the contract accordingly; and

WHEREAS, the current FY 16/17 CIP budget for this project is \$100,000; and

WHEREAS, an amendment to the current FY 16/17 CIP budget for this project in the amount of \$80,000 from the Gas Tax funds, for a total project budget of \$180,000, is necessary to cover the cost of the construction contract, engineering design, material testing and construction inspection.

THEREFORE, BE IT RESOLVED that the City Council of the City of Antioch hereby approves amending the fiscal year 2016/2017 Capital Improvements budget to increase Gas Tax funding for the Retaining Walls Replacement project by \$80,000 to \$180,000.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 24th day of January 2017, by the following vote:

AYES:

ABSENT:

NOES:


**ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH**



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Nickie Mastay, Administrative Services Director 

SUBJECT: League of California Cities Policy Committee Meetings held on January 19 - 20, 2017 in Sacramento, CA.

RECOMMENDED ACTION

It is recommended that the City Council approve participation and authorize reimbursement of associated expenditures in an amount not to exceed \$356 to Council Members that attended the League of California Cities Policy Committee Meetings which were held on January 19 - 20, 2017, in Sacramento.

STRATEGIC PURPOSE

Long Term Goal L: Provide exemplary City administration. In order to be good administrators and leaders within our Community and the region, it is essential that we participate in regional activities and events such as the League of California Cities Annual Conference. The conference is focused on information and legislation of importance to local governments statewide.

FISCAL IMPACT

The FY 2016/17 budget provided for the Council Members appointed to the League of California Cities Policy Committee to attend California League of City events.

DISCUSSION

For the League of California Cities Policy Committee Meetings held in Sacramento, the City Council participants are Council Member Ogorchock on the Governance, Transparency & Labor Relations Committee; and Council Member Wilson on the Housing, Community and Economic Development Committee. Currently, there is no information on the League of California Cities website for preferred hotel and travel. The estimated cost based upon the IRS Publication 1542 approved per diem rates for hotel (1 night \$119/night), meals and incidental expense (1 day \$59/day) is \$178 per participant. The City of Antioch Travel and Expense Policy for Elected and Appointed (non-employee) Officials is attached as Attachment B. The estimated cost and excerpts from IRS Publication 1542 is attached to this report as Attachment C.

ATTACHMENTS

- A. League of California Cities – 2017 Policy Committee Meetings
- B. Travel and Expense Policy for Elected and Appointed Officials
- C. Estimated cost based upon IRS Publication 1542



2017 POLICY COMMITTEE SCHEDULE

Meetings begin at 10:00 a.m. and end by 3:00 p.m.

January 19 & 20

Sacramento Convention Center, 1400 J Street, Sacramento 95814
*Committees meeting at League Office, 1400 K Street, Sacramento 95814

Thursday, January 19

*Community Services
Housing, Community & Economic Dev.
Public Safety

Friday, January 20

*Environmental Quality
Governance, Transparency & Labor *less 0*
Revenue and Taxation
Transp., Comm. & Public Works

March 30 & 31

Doubletree Hotel, 222 N Vineyard Ave, Ontario, CA 91764

Thursday, March 30

Community Services
Housing, Community & Economic Dev.
Public Safety

Friday, March 31

Environmental Quality
Governance, Transparency & Labor
Revenue and Taxation
Transp., Comm. & Public Works

June 8 & 9

Sacramento Convention Center, 1400 J Street, Sacramento 95814
*Committees meeting at League Office, 1400 K Street, Sacramento 95814

Thursday, June 8

*Community Services
Housing, Community & Economic Dev.
Public Safety

Friday, June 9

*Environmental Quality
Governance, Transparency & Labor
Revenue and Taxation
Transp., Comm. & Public Works

Deadline for Submitting Annual Conference Resolutions

Midnight on Saturday, July 15, 2017 – E-mail, regular mail, or fax

ANNUAL CONFERENCE

September 13-15, 2017, Sacramento, California

NOTE: Policy committee members should be aware that lunch is usually served at these meetings. The state's Fair Political Practices Commission takes the position that the value of the lunch should be reported on city officials' statement of economic interests form. Because of the service you provide at these meetings, the League takes the position that the value of the lunch should be reported as income (in return for your service to the committee) as opposed to a gift (note that this is not income for state or federal income tax purposes—just Political Reform Act reporting purposes). The League has been persistent, but unsuccessful, in attempting to change the FPPC's mind about this interpretation. As such, we feel we need to let you know about the issue so you can determine your course of action.

If you would prefer not to have to report the value of the lunches as income, we will let you know the amount so you can reimburse the League. The lunches tend to run in the \$30 to \$45 range.

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

PURPOSE

This document establishes the expense and reimbursement policy for all Elected and Appointed (non-employee) Officials of the City of Antioch. As Elected Officials, individuals may incur expenses related to the execution of their duties and responsibilities. These expenses may include the following: personal vehicle use, communication needs (cell phones, internet, and personal phone lines, newspaper subscriptions), and conferences and meetings related to the City's interests. As to Appointed Officials on the Administrative Appeals Board, Design Review Board, Economic Development Commission, Parks and Recreation Commission, Planning Commission, Police Crime Prevention Commission and Investment Committee, there may be opportunities for individuals to attend educational seminars or meetings related to the City's interests as approved by the City Council. Therefore, this policy establishes procedures for requesting and receiving payment for expenses incurred while representing the City on official business.

ADOPTION AND IMPLEMENTATION

The Council is responsible for adopting the expense and reimbursement policy for Elected and Appointed Officials and for approving any subsequent policy revisions.

EXCEPTIONS

The City Council may approve exceptions to this policy on a case-by-case basis for special or unique circumstances.

I. PERSONAL VEHICLE USE

In recognition of the fact that Elected Officials may use their private vehicles while performing their duties, a monthly vehicle allowance will be provided, as allowed pursuant to California Government Code section 1223. In addition to expenses associated with direct use of a private vehicle, this allowance shall also cover related expenses such as bridge tolls and routine parking fees. In order to be eligible for the reimbursement allowance, Elected Officials shall annually provide proof of liability insurance to the City Clerk. The monthly cap on reimbursement of automobile expenses for personal vehicle usage shall be as follows: Mayor: \$450; Council Members: \$350; City Clerk: \$350; City Treasurer: \$350.

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

II. COMMUNICATION EQUIPMENT AND SERVICES

In recognition of the fact that City Council members have a significant responsibility to stay in touch with their constituents and City management employees, reimbursement of communication equipment shall be allowed for cell phone service and equipment, internet service and equipment, local and long distance telephone and fax line service and equipment. Individual council members will be responsible for establishing their own communication service providers and all bills for such service will be paid by the individual. Expense reports shall be submitted on the City's form within 30 days of an expense being incurred. The monthly cap on reimbursement of communication equipment and services shall be as follows: Mayor \$100; Council Members \$50. Any communication service expenditures beyond that amount will be borne by the individual elected official.

III. MEMBERSHIPS

The City Council shall decide which groups to join as an entity, such as the League of California Cities or the Antioch Chamber of Commerce, through City Council action including the budget process. Individual memberships in groups by Elected or Appointed Officials shall be the personal expense of those individuals unless otherwise approved in advance by the City Council.

IV. LOCAL CITY EVENTS

Elected City Officials may be reimbursed for the cost of attending local events related to the City's business upon completion of an expense report and documentation of expenses. City funds shall not be used to purchase alcohol or reimburse Elected Officials for alcohol related costs, unless as part of a set price for the event that happens to include alcohol. If a guest accompanies an Elected Official, only the cost of the Elected Official will be reimbursed.

V. TRAVEL

In recognition of the fact that Elected Officials may need to represent the City at conferences and meetings and may incur expenses in the course of their travel, this policy establishes procedures for requesting and receiving payment for travel and travel-related expenditures. Appointed Officials must be specifically authorized by the City Council to attend educational seminars or other meetings in order to seek reimbursement.

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

(A) PROCEDURE

The key document in the administrative process is the Travel Authorization/Warrant Request (TAWR). Besides ensuring that travel by Elected and Appointed Officials is conducted within this policy, the TAWR summarizes the total cost of attending conferences, meetings, and seminars and provides documentation for cash advances, vendor payments and credit card purchases. General instructions for completing and processing this form are provided in a separate document.

(B) AUTHORIZATION PROCESS

All travel by an Appointed Official shall be pre-approved by having the item placed on the City Council Consent Calendar. Overnight travel by an Elected Official, shall be pre-approved by having the item placed on the City Council Consent Calendar.

After travel, the Travel Authorization report must be finalized. Finance will review for receipts and policy compliance.

(C) METHODS OF REIMBURSEMENT

There are three ways to request and receive payment for travel and travel-related expenditures: (1) advance payment, (2) reimbursement for actual expenditures, and (3) credit card usage.

(1) Advance payments: Elected Officials may request a cash advance for meals. The advance will be within the IRS approved per diem rates for meals and incidental expenses (M&IE) for the location/area visited as listed in Publication 1542. The value of meals provided at conferences, training, or other travel programs will be deducted from the cash advance at the following rate:

Breakfast - 20% Lunch - 30% Dinner - 50%

Other items, such as conference registration, lodging, and air fare may be paid directly to the vendor in advance of travel.

Upon return from travel, all cash advances must be documented with original itemized receipts.

(2) Reimbursement: Elected and Appointed Officials shall be reimbursed for all eligible expenditures upon return from travel for items that have original receipts. A Travel Authorization/Warrant Request with original receipts will be paid by Finance within the regular accounts payable time

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

schedule. Reimbursement claims should be submitted within 30 days from the return from travel, and no reimbursements may be made that cross over fiscal years.

(3) Credit Card Usage: Elected and Appointed Officials may use personal credit cards to pay for travel expenses. Original receipts must be included with the Travel Authorization/Warrant Request to be eligible for reimbursement.

(D) ELIGIBLE EXPENDITURES

Meals and Incidental Expenses (M & IE)

- **Meals:** City funds shall not be used to purchase alcohol or reimburse Elected or Appointed Officials for alcohol related costs. Meal costs will be reimbursed as supported by original itemized receipts.

- **Personal Meals:** All expenditures must be documented and reimbursement will not exceed the meal schedule listed above.

- **Business Meals:** To qualify as a business meal, the identity of the participants and the business purpose of the discussion must be substantiated.

- **Incidental Expenses:** Those related to City business will be reimbursed at cost as supported by original receipts (e.g., tolls and taxi cabs).

In no event shall the reimbursement for meals and incidental expenses exceed the IRS approved per diem rates for the location visited as listed in Publication 1542.

- **Lodging:** The City will pay lodging expenses for Elected or Appointed Officials during official travel requiring one or more overnight stays. The City will pay for lodging for the evening preceding or subsequent to a meeting or business event when the Elected or Appointed Official would have to travel at unreasonably early or late hours to reach his or her destination.

Elected or Appointed Officials shall make an effort to obtain lodging at or near the facility where official City business is to take place to minimize travel time and transportation costs. The City will pay only for standard single rooms for individual Elected Officials. If lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor. If conference rates are not available, government rates must be requested. A

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

list of hotels offering government rates in different areas of the country is available in the Finance Department. Lodging rates that are equal to or less than the government rates are presumed to be reasonable and hence reimbursable for purposes of this policy.

If a double room is requested by an Elected or Appointed Official because he or she is accompanied by a spouse or other person, the difference between the single and double room rate shall be considered the Elected or Appointed Official's personal expense.

Elected or Appointed Officials shall cancel any reservations for lodging they will not use. Any charge for an unused reservation shall be considered the Elected or Appointed Official's personal expense unless failure to cancel the reservation was due to circumstances beyond the Elected Official's control.

- **Personal Entertainment:** No reimbursement will be made for personal entertainment.

- **Guests:** If a guest accompanies an Elected or Appointed Official, only the cost of the Elected or Appointed Official will be reimbursed. All costs above a single person will be borne by the Elected or Appointed Official.

- **Discounts:** If offered early registrations should be obtained whenever possible.

- **Telephone/Internet:** The City will pay for all City-related business telephone calls or internet use by an Elected or Appointed Official while traveling on authorized City business. If approved prior to travel, the City may pay for personal internet use up to \$5.00 per day for authorized overnight business travel within California and up to \$10.00 per day for all other authorized overnight business travel.

- **Transportation:** All travel will be made by the method most cost effective for the City. Considerations such as time, distance traveled and cost of transportation should be factors in arriving at the lowest cost. Elected and Appointed Officials shall endeavor to book air travel to take advantage of discounts and nonrefundable ticket fares where practical. All flights shall be booked at coach class or equivalent level. Any additional costs incurred due to personal travel added on before or after the trip will be paid by the Elected or Appointed Official.

Elected and Appointed Officials are encouraged to use their personal vehicles as transportation to and from airports. The cost of traveling from home to the

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

airport will be paid for from monthly stipend. If a personal vehicle is left at the airport for more than one day, parking will be reimbursed per day based on long term parking rates or other transportation to and from the airport, whichever is less. Parking will not be reimbursed at the short term parking rate.

The use of rental vehicles is discouraged and shall be authorized only when no other mode of transportation is available or when alternate transportation would be more expensive or impractical. Elected or Appointed Officials must understand that the City's vehicle insurance coverage does not cover the individual driver of a rental car. Therefore, the City Official shall confirm personal coverage under their personal insurance or purchase additional insurance from the rental agency at their own expense. Rental vehicles shall be driven only by Elected or Appointed Officials included on the car rental agreement. Elected or Appointed Officials shall be reimbursed for reasonable taxi fare, airport van, or other public transportation in order to travel from their destination airport to their hotel.

VI. REPORTING OF EXPENDITURES

If the City reimburses an Elected or Appointed Official for attending a "meeting" as defined under the Brown Act¹, the Official shall provide a brief written or oral report regarding the "meeting" at the next regular meeting of the Council or applicable commission, board or committee to which the Official belongs. For other educational seminars or events for which expenses were reimbursed by the City, the Official may provide a brief written or oral report at the next regularly scheduled meeting of the Council or applicable commission, board or committee to which the Official belongs.

VII. ACKNOWLEDGEMENT

After being sworn in, Elected or Appointed Officials will be required to sign a statement formally acknowledging receipt and acceptance of this policy.

¹ The Brown Act (California Government Code section 54952.2) defines a meeting as including "any congregation of majority of the members of a legislative body at the same time and place to hear, discuss, or deliberate upon any item that is within the subject matter jurisdiction of the legislative body or the local agency to which it pertains."

FY 2017 Per Diem Rates for California

(October 2016 - September 2017)

Cities not appearing below may be located within a county for which rates are listed.

To determine what county a city is located in, visit the National Association of Counties (NACO) website (a non-federal website).

You searched for: California

Primary Destination (1, 2)	County (3, 4)	Max lodging by Month (excluding taxes)												M&IE (5)	
		2016			2017										
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Standard Rate	Applies for all locations without specified rates	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$51
Antioch / Brentwood / Concord	Contra Costa	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$64
Bakersfield / Ridgecrest	Kern	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$59
Barstow / Ontario / Victorville	San Bernardino	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$54
Death Valley	Inyo	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$64
Eureka / Arcata / McKinleyville	Humboldt	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$126	\$126	\$100	\$74
Fresno	Fresno	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$64
Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica	\$158	\$158	\$158	\$175	\$175	\$175	\$158	\$158	\$158	\$158	\$158	\$158	\$158	\$64
Mammoth Lakes	Mono	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$74
Mill Valley / San Rafael / Novato	Marin	\$175	\$149	\$149	\$149	\$149	\$149	\$149	\$149	\$149	\$175	\$175	\$175	\$175	\$74
Monterey	Monterey	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$188	\$188	\$140	\$74
Napa	Napa	\$207	\$158	\$158	\$158	\$158	\$158	\$158	\$207	\$207	\$207	\$207	\$207	\$207	\$69
Oakhurst	Madera	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$117	\$117	\$117	\$94	\$64
Oakland	Alameda	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$69
Palm Springs	Riverside	\$101	\$131	\$131	\$131	\$131	\$131	\$131	\$101	\$101	\$101	\$101	\$101	\$101	\$64
Point Arena / Gualala	Mendocino	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$69
Redding	Shasta	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$64
Sacramento	Sacramento	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$64

Primary Destination (1, 2)	County (3, 4)	Max lodging by Month (excluding taxes)												M&IE (5)	
		2016			2017										
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
San Diego	San Diego	\$149	\$149	\$149	\$162	\$162	\$162	\$162	\$162	\$162	\$162	\$162	\$149	\$149	\$64
San Francisco	San Francisco	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$74
San Luis Obispo	San Luis Obispo	\$117	\$117	\$117	\$117	\$117	\$117	\$117	\$117	\$117	\$138	\$138	\$138	\$117	\$64
San Mateo / Foster City / Belmont	San Mateo	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$69
Santa Barbara	Santa Barbara	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$219	\$219	\$164	\$74
Santa Cruz	Santa Cruz	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$175	\$175	\$175	\$138	\$59
Santa Monica	City limits of Santa Monica	\$237	\$237	\$237	\$237	\$237	\$237	\$237	\$237	\$237	\$237	\$281	\$281	\$237	\$64
Santa Rosa	Sonoma	\$148	\$129	\$129	\$129	\$129	\$129	\$129	\$129	\$148	\$148	\$148	\$148	\$148	\$64
South Lake Tahoe	El Dorado	\$112	\$112	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$148	\$148	\$112	\$64
Stockton	San Joaquin	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$64
Sunnyvale / Palo Alto / San Jose	Santa Clara	\$206	\$206	\$206	\$223	\$223	\$223	\$206	\$206	\$206	\$206	\$206	\$206	\$206	\$64
Tahoe City	Placer	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$64
Truckee	Nevada	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$74
Visalia / Lemoore	Tulare / Kings	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$59
West Sacramento / Davis	Yolo	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$64
Yosemite National Park	Mariposa	\$124	\$124	\$124	\$109	\$109	\$109	\$109	\$109	\$109	\$124	\$124	\$124	\$124	\$69

Footnotes

1. Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, then the agency may authorize the rate where lodging is obtained.
2. Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."
3. Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."
4. When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.
5. *Meals and Incidental Expenses*, see Breakdown of M&IE Expenses for important information on first and last days of travel.

Meals and Incidental Expenses (M&IE) Breakdown

The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the government (such as through a registration fee for a conference), you will need to deduct those meals from your voucher. Refer to Section 301-11.18 of the Federal Travel Regulation for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance.

The table lists the six M&IE tiers in the lower 48 continental United States (currently ranging from \$51 to \$74). If you need to deduct a meal amount, first determine the location where you will be working while on official travel. You can look up the location-specific information at www.gsa.gov/perdiem. The M&IE rate for your location will be one of the six tiers listed on this table. Find the corresponding amount on the first line of the table (M&IE Total) and then look below for each specific meal deduction amount.

The table also lists the portion of the M&IE rate that is provided for incidental expenses (currently \$5 for all tiers).

Total	Continental Breakfast/ Breakfast	Lunch	Dinner	IE
\$51	\$11	\$12	\$23	\$5
\$54	\$12	\$13	\$24	\$5
\$59	\$13	\$15	\$26	\$5
\$64	\$15	\$16	\$28	\$5
\$69	\$16	\$17	\$31	\$5
\$74	\$17	\$18	\$34	\$5

This table lists the amount federal employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

Total	First & Last Day of Travel
\$51	\$38.25
\$54	\$40.50
\$59	\$44.25

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Total	First & Last Day of Travel
\$64	\$48.00
\$69	\$51.75
\$74	\$55.50

Looking for the foreign and outside the continental United States (OCONUS) breakdown chart? Visit FTR Appendix B. (Note: Appendix B breakdowns do not apply to any locations in the continental United States; use the table listed above.)

The shortcut to this page is www.gsa.gov/mie.

QUESTIONS:

For all travel policy questions, email travelpolicy@gsa.gov.



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STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Arne Simonsen, City Clerk *AS*

APPROVED BY: Nickie Mastay, Administrative Services Director *NM*

SUBJECT: Technical Training for Clerks – TTC Series 300

RECOMMENDED ACTION

It is recommended that the City Council authorize associated expenditures for the City Clerk to attend the Technical Training for Clerks (TTC) Series 300 course at the UC Riverside March 14-17, 2017.

STRATEGIC PURPOSE

The recommended action supports the following strategic priorities that are duties of the City Clerk's office:

Strategy L-1: Improve community communications and trust in City government and keep the community well informed as to the activities of the City Departments.

Strategy L-5: Effectively and efficiently manage City Council agenda preparation, noticing and records.

Strategy L-7: Manage the City's Component of Municipal Elections.

Strategy L-8: Coordinate City Boards and Commissions administrative requirements.

FISCAL IMPACT

The FY 2016/17 budget for the City Clerk provides funding for TTC Series 300 Course registration, lodging, and mileage. The estimated cost is \$2,240 (\$1,550 tuition, \$325 motel & \$365 transportation).

DISCUSSION

- Technical Training for Clerks

The TTC Series 300 schedule includes: the Municipal Clerk as a Manager, meeting administration, records management, messaging for public and media, supervising employees, general law, negotiation and assessment skills, writing skills, ethics of profession and diversity in organizations. It is a required course to become a Certified Municipal Clerk by the International Institute of Municipal Clerks.

Technical Training for Clerks is an educational program that addresses basic clerk duties, current trends, issues and challenges. The goal of the program is to increase

technical skill while promoting personal and professional growth. The TTC program is comprised of four sessions offering a variety of courses designed to focus on technical skills and to enhance professional/interpersonal abilities.

Each series has a distinct curriculum and adheres to the International Institute of Municipal Clerks core curriculum. The TTC Series may be taken in any order. A letter of completion is issued for each 30 hour series. Completion of Series 100, 200, 300 and 400 is required for a certificate of TTC completion. TTC is recognized by the City Clerks Association of California (CCAC) and the California Clerk of the Board of Supervisors Association (BSA) as an official training program leading to the professional accreditation of Certified Municipal Clerk (CMC) and Certified Clerk of the Board (CCB). The program is held at the University of California Riverside Extension Center and is an affiliate of the League of California Cities. The trainers are professional clerks, university instructors and municipal government professionals.

The City Clerk has attained lodging at \$74 per night plus taxes, far below the IRS rate for lodging in Riverside. Meals are included in the registration fee.

Upon completion of TTC 300, the City Clerk will be graduating from Technical Training for Clerks and applying for professional accreditation of Certified Municipal Clerk (CMC).

The City of Antioch Travel and Expense Policy for Elected and Appointed (non-employee) Officials is attached as Attachment C. Contained therein, the Authorization Process states: "Overnight travel by Elected Official shall be pre-approved by placing the item on the City Council Consent Calendar."

ATTACHMENTS

- A. TTC Series 300 Brochure
- B. TTC Series 300 Registration Form
- C. Travel and Expense Policy

ATTACHMENT A



c/o Maureen Kane
P.O. Box 52355
Riverside, CA 92517

TTC Technical Training for Clerks

Technical Training for Clerks

Series 300

March 14-17, 2017

**University of California
Riverside Extension
1200 University Avenue
Riverside, CA 92507**

As co-sponsor and host of the TTC program, UCR Extension is part of the 10-campus University of California system and the world's largest and most renowned centers of higher education. UCR provides classroom and double occupancy housing in one building. Each room provides a private bathroom, TV, and free local phone services.

Conveniently Located

Ontario (airport)	25 min.
Los Angeles	60 min.
San Diego	90 min.
Palm Springs	45 min.
San Francisco	7 hrs.
Las Vegas	4 hrs.

Southland Recreation	
Disneyland	55 min.
Universal Studios	65 min.
Knotts Berry Farm	45 min.
Mountains	40 min.
Beaches	55 min.



Endorsed by CCAC
Board of Directors



University of California Riverside Extension
1200 University Avenue • Riverside, CA 92507

Welcome from Maureen Kane, TTC Institute Director



Maureen Kane has served as TTC Institute Director since the program was developed in 2002. She is the instructor of record at the University of California Riverside. Maureen was honored to receive the 2013 IIMC Institute Director Award of Excellence in recognition of her contributions to the educational needs of Municipal Clerks and the advancement of the profession. Her focus on personal and professional development has created a “living program” which includes emerging topics and latest skill training.

With a diverse background in municipal and non-profit organizations, Maureen is a frequent trainer and speaker. She is a current and founding board member of the California Ethics and Democracy Project. Maureen served as the Mayor’s Chief of Staff in the City of Riverside until May 2015 and was elected to the Riverside City Council from 1993 to 2002. She served as a Board Consultant to the California Air Resources Board from 2004 to 2012.

Her past affiliations include: Member of the National League of Cities Finance, Administration and Intergovernmental Relations Committee, Chair of the League of California Cities Revenue and Taxation Committee, Executive Director of Continuing Education for Public Officials, President of the California Association of Leadership Programs. She has served as the Board President of a number of non-profit organizations and continues to serve on boards focused on community assets and leadership training. Maureen is a licensed California registered nurse.

For Information www.maureenkane.com

To contact
Maureen Kane **Phone: (951) 789-8319**
Email: maureen@maureenkane.com
or TTCwithKane@aol.com

Mailing address **Maureen Kane & Associates, Inc.**
P.O. Box 52355
Riverside, CA 92517

CCAC Scholarship and Mentor Information **CCAC Professional Development Director Dawn G. Abrahamson, MMC**
City Clerk of the City of Vallejo
dabrahamson@ci.vallejo.net

The program begins **Tuesday morning, March 14th at 9:00** and concludes **Friday, March 17th at 3:30**. Participants earn 30 hours of IIMC course credit (15 points) toward the CMC and COB credential. **Attendance at all sessions is required for course completion credit. There is no provision for partial credit or “make-up” assignments.**

Program Fee: \$1670

\$70 Cash Discount for payment via check

\$50 CCAC Member Early Bird Discount for registration completed prior to February 15th

CCAC members who take advantage of the discounts opportunities are eligible for a total fee of \$1550!

Fee includes program fees, supplies, parking, Tuesday evening reception, Thursday evening banquet and daily breakfast and lunch.

TTC Series 300 Schedule

- 301 The Municipal Clerk as a Manager
- 302 Meeting Administration
- 303 Records Management
- 304 Messaging for Public and Media
- 305 Supervising Employees
- 306 General Law
- 307 Negotiation and Assessment Skills
- 308 Writing Skills
- 309 Ethics of Profession
- 310 Diversity in Organizations

Participants are responsible for their own housing accommodations. There are a number of hotel facilities within a short distance from the education building.

Optional: 3 units of UCR Extension credit are available for an additional fee of \$150 paid directly to Regents UC. This fee is payable after arrival at UCR and completion of all TTC registration.

Cancellation Policy: No refunds if cancellation is received 2 weeks or less prior to the session. Administrative fee of \$100 for all cancellations received more than 2 weeks prior to conference date.

Technical Training for Clerks is a professional development program focusing on basic clerk duties, current trends, issues and challenges. The goal of the program is to increase technical skills and to enhance personal and professional growth.

The TTC program is comprised of four unique sessions offering a variety of courses that adhere to the International Institute of Municipal Clerks core curriculum. **The four TTC Series may be taken in any order.**

A letter of completion is issued for each 30 hour series completed. Completion of all 4 series is required for a certificate from TTC, CCAC and UCR. There is also an opportunity to receive an additional certificate in California Municipal Clerk training from UCR Extension for an additional fee and course work.

The program is held at the University of California Riverside Extension Center and is an affiliate of the League of California Cities. Our trainers are professional clerks, university instructors and municipal government professionals.

2017 Dates:

Series 400 June 20–23
Series 100 September 12–15

TTC is recognized by the City Clerks Association of California (CCAC) and the California Clerk of the Board of Supervisors Association (CCBSA) as an official training program leading to the professional accreditation of Certified Municipal Clerk (CMC) and Certified Clerk of the Board (CCB).

ATTACHMENT B



Registration Form
Series 300
March 14–17, 2017

NAME: Arne Simonsen	
AGENCY: City of Antioch	
TITLE: City Clerk	
ADDRESS: 200 H Street	
CITY/ ZIP CODE: Antioch, CA 94509	
WORK PHONE: 925-779-7008	HOME PHONE: 925
CELL PHONE: 925	E-MAIL: asimonsen@ci.antioch.ca.us

Registration Form must be filled out in full (both sides of this form) and payment received to complete registration. There is no pre-registration list. Note that registration closes when capacity is reached.

Conference Fee: \$1670

Discounts:

***\$70 Cash Discount for payment via check**

***\$50 CCAC Member Early Bird Discount for registrations completed prior to February 15th**

Amount Enclosed **\$ 1,550.00**

Fee includes: tuition, supplies, parking, reception, Thursday dinner, daily breakfast, lunch.

Scholarship recipients: Pay full amount due. You will be reimbursed directly upon session completion.

**Checks payable to: MAUREEN KANE & ASSOCIATES, INC.
P.O. BOX 52355 • RIVERSIDE, CA 92517**

Optional: 3 units of UC Extension is available for a fee of \$150 payable to Regents UC.

Do not mail this fee with TTC registration.

Cancellation Policy: No refunds if cancellation is received 2 weeks or less prior to the session.
Administrative fee of \$100 for all cancellations received more than 2 weeks prior to the session.

For Information:

www.maureenkane.com

or contact Maureen Kane:

(951) 789-8319

maureen@maureenkane.com or TTCwithKane@aol.com

Please indicate where you will be staying:

- Comfort Inn**.....1590 University Avenue.....(951) 683-6000
- Dynasty Suites**.....3735 Iowa Avenue.....(951) 369-8200
- Courtyard by Marriott**1510 University Avenue.....(951) 276-1200
- Mission Inn**.....3649 Mission Inn Avenue.....(951) 784-0300
- UCR Extension Center**....1200 University Avenue.....rToyoda@ucx.ucr.edu
- I will be commuting daily.
- Other location: _____

Please indicate any dietary or special needs: _____

**TTC History: Please indicate if you have attended previous TTC series.
If you plan to graduate at this session, please note dates of attendance.**

I plan to Graduate

Name for Certificate: Arne Simonsen

Date of Completion for:

Series 100: <u>March 15-18, 2016</u>	Series 300: <u>March 2017</u>
Series 200: <u>September 13-16, 2016</u>	Series 400: <u>June 21-24, 2016</u>

All TTC participants are assigned a CCAC Mentor to assist them in planning for their CMC application.
Please note if you have a mentor.

Mentor's Name Margaret Wimberly, MMC

I do not currently have a Mentor

ATTACHMENT C

CITY OF ANTIOCH TRAVEL AND EXPENSE POLICY ELECTED AND APPOINTED OFFICIALS

PURPOSE

This document establishes the expense and reimbursement policy for all Elected and Appointed (non-employee) Officials of the City of Antioch. As Elected Officials, individuals may incur expenses related to the execution of their duties and responsibilities. These expenses may include the following: personal vehicle use, communication needs (cell phones, internet, and personal phone lines, newspaper subscriptions), and conferences and meetings related to the City's interests. As to Appointed Officials on the Administrative Appeals Board, Design Review Board, Economic Development Commission, Parks and Recreation Commission, Planning Commission, Police Crime Prevention Commission and Investment Committee, there may be opportunities for individuals to attend educational seminars or meetings related to the City's interests as approved by the City Council. Therefore, this policy establishes procedures for requesting and receiving payment for expenses incurred while representing the City on official business.

ADOPTION AND IMPLEMENTATION

The Council is responsible for adopting the expense and reimbursement policy for Elected and Appointed Officials and for approving any subsequent policy revisions.

EXCEPTIONS

The City Council may approve exceptions to this policy on a case-by-case basis for special or unique circumstances.

I. PERSONAL VEHICLE USE

In recognition of the fact that Elected Officials may use their private vehicles while performing their duties, a monthly vehicle allowance will be provided, as allowed pursuant to California Government Code section 1223. In addition to expenses associated with direct use of a private vehicle, this allowance shall also cover related expenses such as bridge tolls and routine parking fees. In order to be eligible for the reimbursement allowance, Elected Officials shall annually provide proof of liability insurance to the City Clerk. The monthly cap on reimbursement of automobile expenses for personal vehicle usage shall be as follows: Mayor: \$450; Council Members: \$350; City Clerk: \$350; City Treasurer: \$350.

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

II. COMMUNICATION EQUIPMENT AND SERVICES

In recognition of the fact that City Council members have a significant responsibility to stay in touch with their constituents and City management employees, reimbursement of communication equipment shall be allowed for cell phone service and equipment, internet service and equipment, local and long distance telephone and fax line service and equipment. Individual council members will be responsible for establishing their own communication service providers and all bills for such service will be paid by the individual. Expense reports shall be submitted on the City's form within 30 days of an expense being incurred. The monthly cap on reimbursement of communication equipment and services shall be as follows: Mayor \$100; Council Members \$50. Any communication service expenditures beyond that amount will be borne by the individual elected official.

III. MEMBERSHIPS

The City Council shall decide which groups to join as an entity, such as the League of California Cities or the Antioch Chamber of Commerce, through City Council action including the budget process. Individual memberships in groups by Elected or Appointed Officials shall be the personal expense of those individuals unless otherwise approved in advance by the City Council.

IV. LOCAL CITY EVENTS

Elected City Officials may be reimbursed for the cost of attending local events related to the City's business upon completion of an expense report and documentation of expenses. City funds shall not be used to purchase alcohol or reimburse Elected Officials for alcohol related costs, unless as part of a set price for the event that happens to include alcohol. If a guest accompanies an Elected Official, only the cost of the Elected Official will be reimbursed.

V. TRAVEL

In recognition of the fact that Elected Officials may need to represent the City at conferences and meetings and may incur expenses in the course of their travel, this policy establishes procedures for requesting and receiving payment for travel and travel-related expenditures. Appointed Officials must be specifically authorized by the City Council to attend educational seminars or other meetings in order to seek reimbursement.

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

(A) PROCEDURE

The key document in the administrative process is the Travel Authorization/Warrant Request (TA/WR). Besides ensuring that travel by Elected and Appointed Officials is conducted within this policy, the TA/WR summarizes the total cost of attending conferences, meetings, and seminars and provides documentation for cash advances, vendor payments and credit card purchases. General instructions for completing and processing this form are provided in a separate document.

(B) AUTHORIZATION PROCESS

All travel by an Appointed Official shall be pre-approved by having the item placed on the City Council Consent Calendar. Overnight travel by an Elected Official, shall be pre-approved by having the item placed on the City Council Consent Calendar.

After travel, the Travel Authorization report must be finalized. Finance will review for receipts and policy compliance.

(C) METHODS OF REIMBURSEMENT

There are three ways to request and receive payment for travel and travel-related expenditures: (1) advance payment, (2) reimbursement for actual expenditures, and (3) credit card usage.

(1) Advance payments: Elected Officials may request a cash advance for meals. The advance will be within the IRS approved per diem rates for meals and incidental expenses (**M&IE**) for the location/area visited as listed in Publication 1542. The value of meals provided at conferences, training, or other travel programs will be deducted from the cash advance at the following rate:

Breakfast - 20% Lunch - 30% Dinner - 50%

Other items, such as conference registration, lodging, and air fare may be paid directly to the vendor in advance of travel.

Upon return from travel, all cash advances must be documented with original itemized receipts.

(2) Reimbursement: Elected and Appointed Officials shall be reimbursed for all eligible expenditures upon return from travel for items that have original receipts. A Travel Authorization/Warrant Request with original receipts will be paid by Finance within the regular accounts payable time

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

schedule. Reimbursement claims should be submitted within 30 days from the return from travel, and no reimbursements may be made that cross over fiscal years.

(3) Credit Card Usage: Elected and Appointed Officials may use personal credit cards to pay for travel expenses. Original receipts must be included with the Travel Authorization Warrant Request to be eligible for reimbursement.

(D) ELIGIBLE EXPENDITURES

Meals and Incidental Expenses (M & IE)

- **Meals:** City funds shall not be used to purchase alcohol or reimburse Elected or Appointed Officials for alcohol related costs. Meal costs will be reimbursed as supported by original itemized receipts.

- **Personal Meals:** All expenditures must be documented and reimbursement will not exceed the meal schedule listed above.

- **Business Meals:** To qualify as a business meal, the identity of the participants and the business purpose of the discussion must be substantiated.

- **Incidental Expenses:** Those related to City business will be reimbursed at cost as supported by original receipts (e.g., tolls and taxi cabs).

In no event shall the reimbursement for meals and incidental expenses exceed the IRS approved per diem rates for the location visited as listed in Publication 1542.

- **Lodging:** The City will pay lodging expenses for Elected or Appointed Officials during official travel requiring one or more overnight stays. The City will pay for lodging for the evening preceding or subsequent to a meeting or business event when the Elected or Appointed Official would have to travel at unreasonably early or late hours to reach his or her destination.

Elected or Appointed Officials shall make an effort to obtain lodging at or near the facility where official City business is to take place to minimize travel time and transportation costs. The City will pay only for standard single rooms for individual Elected Officials. If lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor. If conference rates are not available, government rates must be requested. A

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

list of hotels offering government rates in different areas of the country is available in the Finance Department. Lodging rates that are equal to or less than the government rates are presumed to be reasonable and hence reimbursable for purposes of this policy.

If a double room is requested by an Elected or Appointed Official because he or she is accompanied by a spouse or other person, the difference between the single and double room rate shall be considered the Elected or Appointed Official's personal expense.

Elected or Appointed Officials shall cancel any reservations for lodging they will not use. Any charge for an unused reservation shall be considered the Elected or Appointed Official's personal expense unless failure to cancel the reservation was due to circumstances beyond the Elected Official's control.

- **Personal Entertainment:** No reimbursement will be made for personal entertainment.

- **Guests:** If a guest accompanies an Elected or Appointed Official, only the cost of the Elected or Appointed Official will be reimbursed. All costs above a single person will be borne by the Elected or Appointed Official.

- **Discounts:** If offered early registrations should be obtained whenever possible.

- **Telephone/Internet:** The City will pay for all City-related business telephone calls or internet use by an Elected or Appointed Official while traveling on authorized City business. If approved prior to travel, the City may pay for personal internet use up to \$5.00 per day for authorized overnight business travel within California and up to \$10.00 per day for all other authorized overnight business travel.

- **Transportation:** All travel will be made by the method most cost effective for the City. Considerations such as time, distance traveled and cost of transportation should be factors in arriving at the lowest cost.

Elected and Appointed Officials shall endeavor to book air travel to take advantage of discounts and nonrefundable ticket fares where practical. All flights shall be booked at coach class or equivalent level. Any additional costs incurred due to personal travel added on before or after the trip will be paid by the Elected or Appointed Official.

Elected and Appointed Officials are encouraged to use their personal vehicles as transportation to and from airports. The cost of traveling from home to the

**CITY OF ANTIOCH
TRAVEL AND EXPENSE POLICY
ELECTED AND APPOINTED OFFICIALS**

airport will be paid for from monthly stipend. If a personal vehicle is left at the airport for more than one day, parking will be reimbursed per day based on long term parking rates or other transportation to and from the airport, whichever is less. Parking will not be reimbursed at the short term parking rate.

The use of rental vehicles is discouraged and shall be authorized only when no other mode of transportation is available or when alternate transportation would be more expensive or impractical. Elected or Appointed Officials must understand that the City's vehicle insurance coverage does not cover the individual driver of a rental car. Therefore, the City Official shall confirm personal coverage under their personal insurance or purchase additional insurance from the rental agency at their own expense. Rental vehicles shall be driven only by Elected or Appointed Officials included on the car rental agreement. Elected or Appointed Officials shall be reimbursed for reasonable taxi fare, airport van, or other public transportation in order to travel from their destination airport to their hotel.

VI. REPORTING OF EXPENDITURES

If the City reimburses an Elected or Appointed Official for attending a "meeting" as defined under the Brown Act ¹, the Official shall provide a brief written or oral report regarding the "meeting" at the next regular meeting of the Council or applicable commission, board or committee to which the Official belongs. For other educational seminars or events for which expenses were reimbursed by the City, the Official may provide a brief written or oral report at the next regularly scheduled meeting of the Council or applicable commission, board or committee to which the Official belongs.

VII. ACKNOWLEDGEMENT

After being sworn in, Elected or Appointed Officials will be required to sign a statement formally acknowledging receipt and acceptance of this policy.

¹The Brown Act (California Government Code section 54952.2) defines a meeting as including "any congregation of majority of the members of a legislative body at the same time and place to hear, discuss, or deliberate upon any item that is within the subject matter jurisdiction of the legislative body or the local agency to which it pertains."



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Dawn Merchant, Finance Director

SUBJECT: City of Antioch Comprehensive Annual Report for the Fiscal Year Ended June 30, 2016

RECOMMENDED ACTION

It is recommended that the City Council receive and file the attached City of Antioch Comprehensive Annual Report for the Fiscal Year Ended June 30, 2016.

STRATEGIC PURPOSE

This action meets Long Term Goal O, Financial Services; specifically addressing Strategy O-3 by ensuring financial reports are accurate and timely. The financial report was completed within six months of the fiscal year end and received an unqualified audit opinion.

FISCAL IMPACT

There is no fiscal impact associated with this action.

DISCUSSION

As required by State law, the City must publish a complete set of financial statements at the close of each fiscal year audited by a firm of licensed certified public accountants. This year's comprehensive annual financial report (CAFR) was audited by Badawi & Associates, Certified Public Accountants.

The report includes financial information on Measure C, a half-cent sales tax which was passed by Antioch voters on November 5, 2013 and became effective April 1, 2014. Ordinance 2068-C-S requires that the funds be subject to independent annual financial audit and include the revenue raised and expended by no later than December 31st of each year. The CAFR was issued December 27, 2016 and information on Measure C can be found in Note 5 of the attached CAFR starting on page 50.

As stated in the Independent Auditor's Report, the financial statements 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 Antioch, as of June 30, 2016, and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

G

Agenda Item #

ATTACHMENT

- A. City of Antioch Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2016.

City of Antioch, California



Comprehensive Annual Financial Report

For the Fiscal Year Ended
June 30, 2016

CITY OF ANTIOCH, CALIFORNIA

**Comprehensive Annual Financial Report
For the Fiscal Year Ended
June 30, 2016**

**Prepared By
Department of Finance**

City of Antioch Comprehensive Annual Financial Report

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**City of Antioch
Comprehensive Annual Financial Report**

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City of Antioch

Comprehensive Annual Financial Report

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**OFFICE OF
THE CITY MANAGER
LETTER OF TRANSMITTAL**

DATE: December 27, 2016

TO: Honorable Mayor, City Council, and Citizens of the City of Antioch:

FROM: Steve Duran, City Manager and Dawn Merchant, Finance Director

SUBJECT: 2016 Comprehensive Annual Financial Report (CAFR)

State law requires that every general-purpose local government publish a complete set of audited financial statements within six months of the close of each fiscal year. This report is published to fulfill that requirement for the fiscal year ended June 30, 2016.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Badawi & Associates, Certified Public Accountants, have issued an unqualified (“clean”) opinion on the City of Antioch’s financial statements for the year ended June 30, 2016. The independent auditor’s report is presented as the first component of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City of Antioch, incorporated in 1872, is located in the western part of the state and is the second largest city in Contra Costa County by population. California State Highway 4, connecting San Francisco-Oakland with Stockton and Central Valley points, bisects the City. Connecting with this freeway east of Antioch is State Highway 160, which runs north to Sacramento across the Nejedly Bridge and offers access to Solano County and the Sacramento area. The City of Antioch currently occupies a land area of approximately 29 square miles and serves a population of about 112,968 residents. The City of Antioch receives property taxes levied on real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which it has done from time-to-time.

The City of Antioch has operated under the Council-Manager form of government since 1872. Policy-making and legislative authority are vested in a City Council consisting of the Mayor and four other Council members. The four Council members are elected to four-year overlapping terms. The Mayor, who sits on the Council, is elected directly by the people and serves a term of four years. The City Clerk and City Treasurer are also elected for terms of four years. The City Council is responsible for, among other duties, passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. Antioch's City Manager is responsible for carrying out the policies and ordinances of the City Council and all management functions of the City, including the budget, delivery of services, hiring of all Department Directors and implementation of capital projects.

The City of Antioch provides a wide range of municipal services, including police protection; recreational activities; community and economic development; street improvements and maintenance services; parks maintenance; water; sewer; general administrative and support services. The City does not provide fire services.

The two-year budget serves as the foundation for the City of Antioch's financial planning and control. All departments of the City of Antioch are required to submit requests for appropriations to the City Manager by February 1. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents the proposed budget to the City Council for review prior to June 30. The City Council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than June 30, the close of the City of Antioch's fiscal year. At mid-period of the budget cycle, the City Council reviews the budget and makes adjustments as needed to the appropriations.

The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Department managers may make transfers of appropriations within a department. The level of budgetary control, that is, the level at which expenditures cannot legally exceed the appropriated amount, is established at the individual fund level. Expenditures above the appropriated amount require special approval of the City Council.

Local economy: Overall, the local economy is recovering after significant retraction since 2008. However, significant vacancies in some of the neighborhood shopping centers and the City's downtown business core persist. Positive activities include negotiations for a new tenant at the former Humphreys Restaurant location at the Antioch Marina, the completion of a new retail center called Buchanan Crossing which is anchored by a CVS and a Grocery Outlet, and the completed expansion of Wal-Mart. There is an increase in industrial real estate activity and a few new housing developments are at various stages of the entitlement process. The City has also launched the "Rivertown Revitalization Project" in a concentrated effort to revitalize the City's historic downtown and make it a destination for our residents for cultural events. This is in line with the City's marketing logo of "Antioch – Business and Family Friendly – Come Grow with Us!".

The State Route 4 widening project was completed in spring of 2016 while the approved

BART project at the Hillcrest Station area in Antioch is expected to be completed and operational in 2018. Amtrak is also looking to build a new station in Rivertown to add a commuter train into Oakland.

The Contra Costa County region, which includes the City of Antioch, has a civilian unemployment rate of 4.9 percent while the City's current unemployment rate is 6.8 percent. Antioch's population grew about 12.8 percent between 2007 and 2016 while the overall Contra Costa County growth rate during this corresponding time period was 11.3 percent.

Current period financial information: The City has finally begun to emerge from the financial challenges of the recession and start to rebuild. Prior to fiscal year 2016, the City of Antioch had experienced multiple years of declines in property tax and sales tax revenues, and increases in both of these sources of revenues in the last few years as the economy has turned around have help the City build substantial General Fund reserves. In addition, finances have improved significantly with the passage of Measure C, a ½ cent sales tax passed in 2014, and Measure O, an increase in the business license tax passed in 2014. Nevertheless, the City continues to face the task of bringing revenues in line with General Fund Budget expenditures as without the additional tax measures passed, the City is still not at pre-recession revenue levels. The City's steadfast goal is to align budgeted expenditures with the existing revenue stream, which will allow the City to provide a basic level of services and continue to maintain General Fund reserves that comply with City Council policy.

Collection of revenues from Measure C, the seven year ½ cent increase in sales tax for City use, began on April 1, 2014 and has yielded \$13,354,674 since inception through June 30, 2016.

Collection of revenues from Measure O, the Business License Tax on residential landlords, began on January 1, 2015 and yielded \$1,613,021 in fiscal year 2016.

Long-term financial planning: Job development and expansion of the City's retail sales tax base are important factors for Antioch's economic health. With a relatively small increase in property taxes and a modest increase in sales taxes projected for the upcoming fiscal year, the City has continued its efforts to attract companies with high-paying jobs. Employment within the City is estimated to consist of approximately 22,422 jobs.

The City Council recognizes the importance of maintaining a serviceable network of local and regional roads. Like most cities in the state, Antioch is dependent on a combination of local, state and federal revenue to support that work. An analysis of the current condition of all roads in Antioch, along with a recommendation regarding the level at which the roads can be maintained in the long term, is an annual undertaking that maintains our eligibility for continued federal road-repair funding; in addition to federal funding, other funding sources are continually being reviewed and pursued when appropriate.

In addition to the City's roads, water processing and distribution facilities, sidewalks, parks, medians, trails, open space, sanitary sewers, storm water sewers, street lights, traffic signals, fiber optic cabling, marina, the Prewett Water Park and other public buildings provide the framework and infrastructure that contribute to Antioch's quality of life. The better-maintained and adequately sized they are, the greater the opportunity for commerce, health, recreation and mobility within the community. Budgets include contributions toward the maintenance of these facilities and staff continues to look for new opportunities for funding of maintenance and replacement of infrastructure.

The most fundamental expectation of any community is public safety for its people and their property. An adequately-staffed, well-trained and -equipped police department is one of the keys to meeting that expectation. Historically, the Police Department has accounted for the most significant expenditure of General Fund revenues. The City is focused on hiring Police Officers to achieve the funded staffing level of 102 sworn officers. As of June 30th, the City had 92 sworn positions filled.

In addition to 2013's Measure C, the ½ cent sales tax increase for seven years, the voters of Antioch passed Measure O in 2014, an update of the Business License Tax. Measure C is projected to bring in about \$7 million a year for its seven year life and has been dedicated to funding Police and Code Enforcement services and Measure O is projected to bring in about \$2 million a year to the General Fund. It is important that City Council and staff begin to strategize ways to further increase revenues and reduce or maintain expenditures in the General Fund in the next couple of years as Measure C is set to sunset in 2021. Continuous development and review of the budget, including considering asking voters to extend Measure C, is imperative. The City will continue to aggressively focus on these strategies in the upcoming fiscal year.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Antioch for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2015; this was the twenty-sixth consecutive year that our government has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

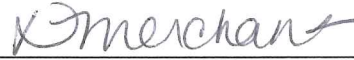
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department, particularly Dawn Merchant and Jo Castro. I would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also

must be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the financial management of the City of Antioch.

Respectfully submitted,



Steve Duran
City Manager



Dawn Merchant
Finance Director

**CITY OF ANTIOCH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**ELECTED OFFICIALS AND
ADMINISTRATIVE PERSONNEL**

JUNE 30, 2016

ELECTED OFFICIALS

**Wade Harper, Mayor
Lori Ogorchock, Mayor Pro-Tem
Mary Helen Rocha, Council Member
Monica E. Wilson, Council Member
Tony G. Tiscareno, Council Member
Donna Conley, City Treasurer
Arne Simonsen, City Clerk**

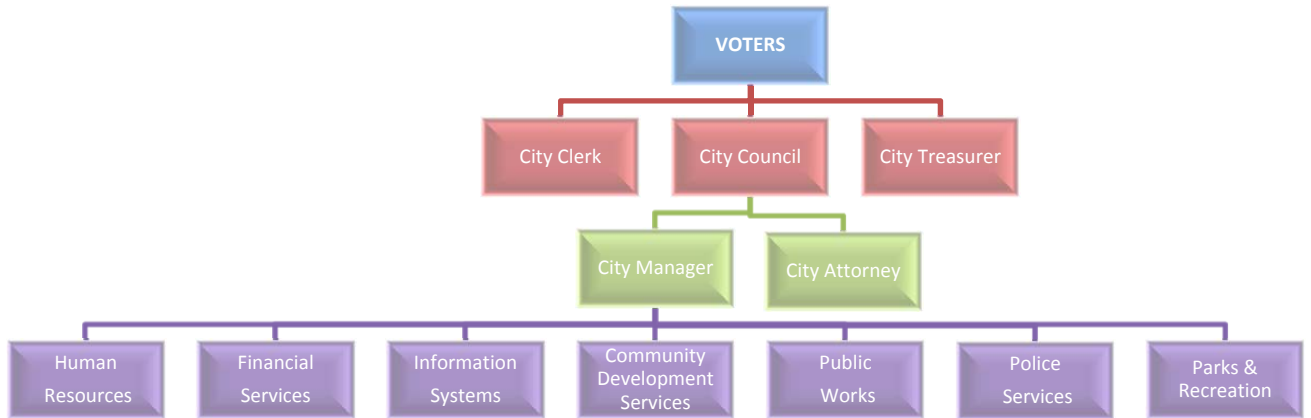
ADMINISTRATIVE PERSONNEL

City Manager
City Attorney
Assistant City Manager/Public Works Director
Chief of Police
Community Development Director
Finance Director
Administrative Services Director
Parks & Recreation Director
Information Services Director

Steve Duran
Michael Vigilia
Ron Bernal
Allan Cantando
Forrest Ebbs
Dawn Merchant
Nickie Mastay
Nancy Kaiser
Alan Barton

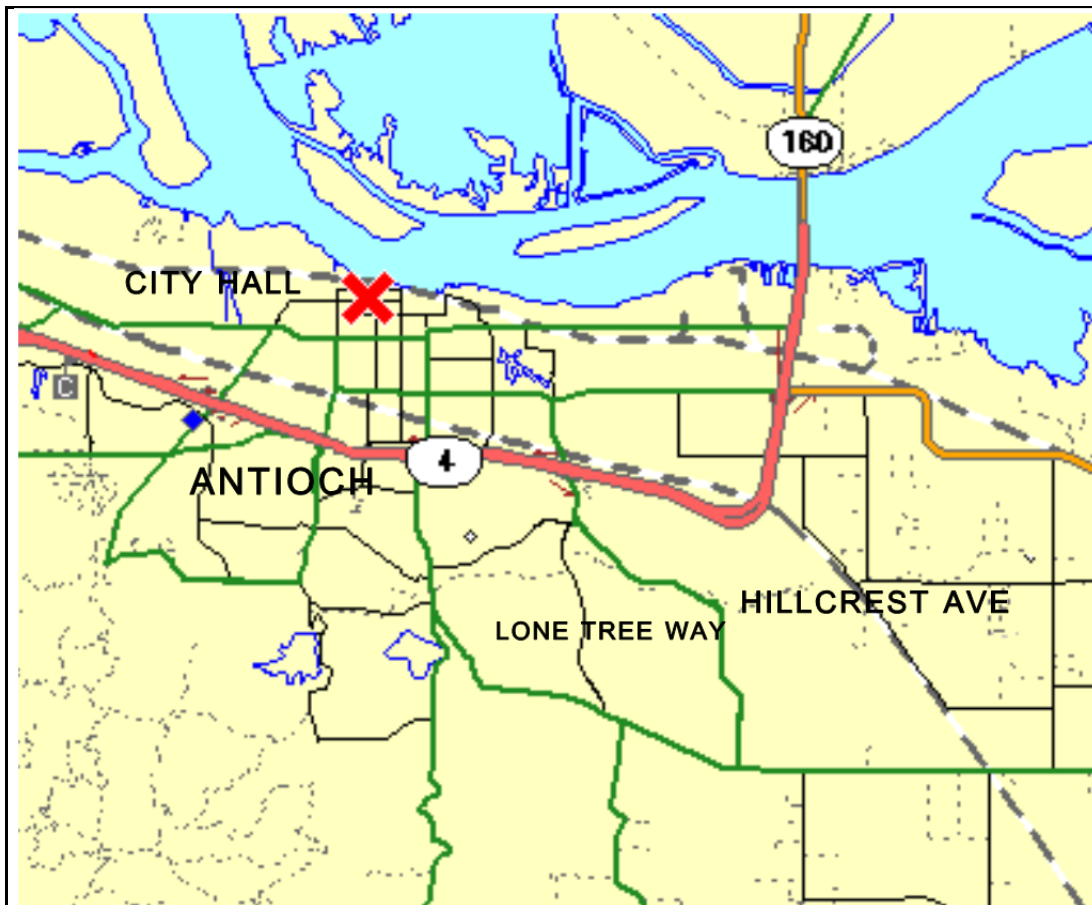
City of Antioch
Third & "H" Streets, P.O. Box 5007
Antioch, California 94531-5007
www.ci.antioch.ca.us

City of Antioch-Organization of City Government





Location Map



Area Map



Government Finance Officers Association

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

Presented to

**City of Antioch
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO

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INDEPENDENT AUDITOR'S REPORT

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

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 Antioch, California (City), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension required supplementary information, budgetary comparison information, and funded status of other post-employment benefit plans on pages 5-13 and 93-100 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual non-major fund financial statements, budget comparison information for non-major governmental funds, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining non-major fund financial statements, individual non-major fund financial statements, and budget comparison information for non-major funds 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 to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, individual nonmajor fund financial statements and budget comparison information for non-major governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2016, on our consideration of City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates
Certified Public Accountants
Oakland, California
December 27, 2016

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City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2016

As management of the City of Antioch, we offer readers of the City of Antioch's financial statements this narrative overview and analysis of the financial activities of the City of Antioch for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

Financial Highlights

- The assets of the City of Antioch exceeded its liabilities at the close of the most recent fiscal year by \$499,957,345 (net position). Of this amount, (\$9,560,742) (unrestricted) may be used to meet the government's ongoing obligations to citizens and creditors. This amount is negative in this current fiscal year due to GASB Statement No. 68 – Accounting and Financial Reporting for Pensions. Recognition of the City's net pension liability has caused this category to be negative for governmental activities.
- The government's total net position increased by \$9,411,381. This was due mainly to the increase in property and sales tax revenues, water service charges and a decrease in expenses for the Water Enterprise Fund related to business-type activities.
- As of the close of the current fiscal year, the City of Antioch's governmental funds reported ending fund balances of \$66,824,285, an increase of \$5,466,229 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$22,904,429 or 44% of total General Fund expenditures, and 40% of total General Fund revenues.
- The City of Antioch's total long-term obligations for governmental activities decreased by \$722,394 and total long-term obligations for business-type activities decreased by \$425,946.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Antioch's basic financial statements. The City of Antioch's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Antioch's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City of Antioch's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Antioch is improving or deteriorating.

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 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 (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Antioch 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 and charges (business-type activities). The governmental activities of the City of Antioch include general government, public works, public safety, parks and recreation and community development. The business-type activities of the City of Antioch include water and sewer utilities; a marina and a water park facility.

The government-wide financial statements include not only the City of Antioch itself (known as the primary government), but also a legally separate public financing authority. Financial information for this component unit

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2016

is blended with the financial information presented for the primary government itself. The government-wide financial statements can be found on pages **17-21** of this report.

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

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds 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 funds 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 of Antioch maintains sixty-seven individual funds, some combined for reporting purposes. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, and three special revenue funds (Housing and Community Development, Gas Tax and Housing Successor Fund) all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages **23-32** of this report.

The City of Antioch adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided for the General Fund and major special revenue funds to demonstrate compliance with this budget.

Proprietary funds. The City of Antioch maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Antioch uses enterprise funds to account for its Water, Sewer, Marina and Prewett Water Park funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Antioch's various functions. The City of Antioch uses internal service funds to account for its vehicle repair and replacement, office equipment replacement, and loss control functions. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sewer, Marina and Prewett Water Park funds. The Water, Sewer, Marina and Prewett Water Park funds are considered to be major funds of the City of Antioch. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The proprietary fund financial statements can be found on pages **33-36** of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2016

resources of those funds are not available to support the City of Antioch's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on page **38** of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages **41-83** of this report.

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 Antioch, assets exceeded liabilities by \$499,957,345 at the close of the most recent fiscal year.

By far the largest portion of the City of Antioch's net position (94%) reflects its investment in capital assets (e.g., infrastructure (including water and sewer pipes), land, structures and improvements and equipment), less any related debt used to acquire those assets that are still outstanding. The City of Antioch uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Antioch'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.

	Governmental Activities		Business-type Activities		TOTAL	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 83,771,504	\$ 81,000,703	\$ 53,690,158	\$ 49,484,080	\$ 137,461,662	\$ 130,484,783
Capital assets	329,241,131	333,360,043	151,406,843	151,569,573	480,647,974	484,929,616
Total assets	413,012,635	414,360,746	205,097,001	201,053,653	618,109,636	615,414,399
Deferred outflows of resources	8,475,781	6,181,631	1,310,664	1,139,970	9,786,445	7,321,601
Current and other liabilities	86,367,763	82,678,042	18,190,971	17,353,212	104,558,734	100,031,254
Long-term obligations	8,802,919	9,525,343	6,945,766	7,371,712	15,748,685	16,897,055
Total liabilities	95,170,682	92,203,385	25,136,737	24,724,924	120,307,419	116,928,309
Deferred inflows of resources	6,476,536	12,663,445	1,154,781	2,598,283	7,631,317	15,261,728
Net position:						
Net investment in						
capital assets	323,131,964	326,663,598	148,728,779	148,726,401	471,860,743	475,389,999
Restricted	37,657,344	38,857,787	-	-	37,657,344	38,857,787
Unrestricted	(40,948,110)	(49,845,837)	31,387,368	26,144,015	(9,560,742)	(23,701,822)
Total net position	\$ 319,841,198	\$ 315,675,548	\$ 180,116,147	\$ 174,870,416	\$ 499,957,345	\$ 490,545,964

An additional portion of the City of Antioch's net position (7.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$9,560,742) may be used to meet the government's ongoing obligations to citizens and creditors. The amount related to governmental activities is negative in the amount of (\$40,948,110) due to GASB Statement No. 68 requiring the recognition of the City's net pension liability. The City implemented this statement in fiscal year 2015.

The government's total net position increased by \$9,411,381. Of this, \$4,165,650 represents an increase in governmental activities due mainly to increased property and sales taxes. A major factor to the increase of \$5,245,731 in net position of business type activities was due to a decrease in Water Enterprise Fund expenditures and an increase in current charges for services. At the end of the current fiscal year, the City of Antioch is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its business-type activities. The City of Antioch implemented GASB Statement No. 68 last fiscal year. With this reporting change, the City recognizes deferred outflows of resources, deferred inflows of resources, pension expense and net pension liability for the Miscellaneous and Safety pension plans

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2016

administered through the California Public Employees Retirement System (CalPERS) and a Police Supplementary Retirement plan administered through the Public Agency Retirement System (PARS). The implementation of this statement has created a negative balance of unrestricted net position for governmental activities with the recognition of \$68,364,314 in net pension liability for governmental activities.

Current and other assets increased by \$6,976,879 primarily due to increases in cash and investment balances. This is mainly due to increased property and sales taxes. The City passed a half cent sales tax initiative that became effective April 1, 2014.

Current and other liabilities increased by \$4,527,480 due mainly to an increase in the net pension liability and an increase in the net OPEB obligation.

Deferred inflows and outflows of resources related to pensions are now recognized on the government-wide financial statements with the implementation of GASB 68 in fiscal year 2015.

Long-term obligations decreased by \$1,148,370 due mainly to scheduled debt service payments.

Governmental and Business-Type Activities. Governmental activities increased the City of Antioch's net position by \$4,165,650. There was an increase of \$5,245,731 in net position reported in connection with the City of Antioch's business-type activities.

CHANGE IN NET POSITION

	Governmental Activities		Business-type Activities		TOTAL	
	2016	2015	2016	2015	2016	2015
Revenue:						
Program revenues:						
Charges for services	\$ 7,582,623	\$ 9,399,849	\$ 32,788,173	\$ 30,747,640	\$ 40,370,796	\$ 40,147,489
Operating grants and contributions	5,514,980	8,879,792	-	-	5,514,980	8,879,792
Capital grants and contributions	2,324,444	1,836,284	2,402,956	2,297,929	4,727,400	4,134,213
General revenues:						
Property tax	10,143,093	8,902,170	-	-	10,143,093	8,902,170
Sales tax	19,924,740	17,597,265	-	-	19,924,740	17,597,265
Motor vehicle in lieu	6,697,075	6,270,305	-	-	6,697,075	6,270,305
Other	15,155,682	10,755,031	732,399	450,821	15,888,081	11,205,852
Total revenues	67,342,637	63,640,696	35,923,528	33,496,390	103,266,165	97,137,086
Expenses:						
General government	8,115,505	6,104,926	-	-	8,115,505	6,104,926
Public works	17,182,144	18,754,115	-	-	17,182,144	18,754,115
Public safety	31,560,735	30,890,076	-	-	31,560,735	30,890,076
Parks and recreation	4,264,053	4,185,114	-	-	4,264,053	4,185,114
Community development	2,942,461	3,657,363	-	-	2,942,461	3,657,363
Interest on long-term debt	261,653	426,662	-	-	261,653	426,662
Water	-	-	22,334,168	23,308,383	22,334,168	23,308,383
Sewer	-	-	5,528,283	5,438,916	5,528,283	5,438,916
Marina	-	-	1,108,139	1,015,771	1,108,139	1,015,771
Prewett Water Park	-	-	2,024,309	1,982,609	2,024,309	1,982,609
Total expenses	64,326,551	64,018,256	30,994,899	31,745,679	95,321,450	95,763,935
Increase in net position-before transfers and extraordinary items	3,016,086	(377,560)	4,928,629	1,750,711	7,944,715	1,373,151
Special items	1,466,666	-	-	-	1,466,666	-
Transfers	(317,102)	797,654	317,102	(797,654)	-	-
Increase in net position	4,165,650	420,094	5,245,731	953,057	9,411,381	1,373,151
Net position - July 1, as restated	315,675,548	315,255,454	174,870,416	173,917,359	490,545,964	489,172,813
Net position - June 30	\$ 319,841,198	\$ 315,675,548	\$ 180,116,147	\$ 174,870,416	\$ 499,957,345	\$ 490,545,964

Governmental activities. General Fund property tax revenues increased due to a higher assessed valuation. Sales taxes increased significantly due to Measure C, a half cent sales tax measure effective April 1, 2014. Capital grants and contributions increased slightly mainly due to donated capital assets from developers.

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2016

Business-type activities. Business-type activities increased the City of Antioch's net position by \$5,245,731 accounting for growth in the government's net assets. The increase was mainly attributable to an increase in water service charges and a decrease in Water Fund expenditures.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City of Antioch's governmental funds reported combined ending fund balances of \$66,824,285, an increase of \$5,466,229 in comparison with the prior year. About 26% of this total amount, \$17,406,106, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is segregated into the following components: 1) *nonspendable* to indicate that it is not available for new spending because of its form (\$356,283) 2) *restricted* to indicate restrictions on use imposed by external parties, including enabling legislation (\$37,332,455) 3) *committed* to indicate restrictions on use as approved by the City Council (\$8,660,951), or 4) *assigned* for a variety of other purposes (\$3,068,490).

The following table presents the amount of revenues from various sources as well as increases or decreases from the prior year.

Revenues Classified by Source
Governmental Funds

Revenue by Source	FY 2015/2016		FY 2014/2015		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Taxes	\$ 47,414,782	64.8%	\$ 42,635,323	58.3%	\$ 4,779,459	11.2 %
Licenses and permits	1,149,614	1.6%	1,178,138	1.6%	(28,524)	(2.4)%
Fines and penalties	190,960	0.3%	134,132	0.2%	56,828	42.4 %
Investment income and rentals	1,761,733	2.4%	1,485,181	2.0%	276,552	18.6 %
Revenue from other agencies	4,689,882	6.4%	5,597,747	7.6%	(907,865)	(16.2)%
Current service charges	11,518,338	15.7%	11,010,615	15.0%	507,723	4.6 %
Special assessment revenue	2,993,631	4.1%	2,985,273	4.1%	8,358	0.3 %
Other	3,472,193	4.7%	2,368,369	3.2%	1,103,824	46.6 %
Total	\$ 73,191,133	100.0%	\$ 67,394,778	92.1%	\$ 5,796,355	8.6%

The following provides an explanation of revenues by source that changed significantly over the prior year.

- Taxes increased due to a higher property assessed valuation as well as the additional sales tax due to the passage of Measure C, a one half-cent sales tax enacted for seven years that became effective April 1, 2014.
- Investment income and rentals increased due to increased investment income received.
- Revenue from other agencies decreased significantly due to the reduction of grant funded activities in the General Fund in fiscal year 2016.
- Other revenues increased due to a large payment received from the Department of Boating and Waterways for usable river days reimbursement.

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2016

The following table presents the amount of expenditures by function as well as increases or decreases from the prior year.

Expenditures by Function
Governmental Funds

Expenditures by Function	FY 2015/2016		FY 2014/2015		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Current						
General government	\$ 8,622,614	13.0%	\$ 6,108,533	9.2%	\$ 2,514,081	41.2%
Public works	10,593,166	16.0%	11,128,245	16.8%	(535,079)	(4.81%)
Public safety	34,989,201	52.9%	31,826,253	48.1%	3,162,948	9.9%
Parks and recreation	3,710,999	5.6%	3,491,122	5.3%	219,877	6.3%
Community development	3,778,339	5.7%	4,526,613	6.8%	(748,274)	(16.53%)
Capital outlay	3,626,834	5.5%	4,945,272	7.5%	(1,318,438)	(26.66%)
Debt service	874,975	1.3%	5,731,203	8.7%	(4,856,228)	(84.73%)
Total	\$ 66,196,128	100.0%	\$ 67,757,241	102.4%	\$ (1,561,113)	(2.3%)

The following provides an explanation of the expenditures by function that changed significantly over the prior year.

- General government expenditures increased due to several factors: increased general liability insurance premiums, an increase in contractual services for a new contract for business license discovery services and a return of funds to the California Department of Finance for funds ordered to be returned related to redevelopment dissolution.
- Community development expenditures decreased mainly due to decreased expenditures for the Downtown Specific Plan project and vacancy savings.
- Capital outlay expenditures decreased mainly due to the purchase of the East Bay Regional Communication Systems radios in prior fiscal year costing just over \$1.2M.
- Debt service expenditures decreased due to the refinancing of the ABAG 2001A Lease Revenue Bonds and Antioch Public Financing Authority 2002A&B Lease Revenue Refunding Bonds in the prior year.

The General Fund is the chief operating fund of the City of Antioch. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$17,590,147, while total fund balance was \$22,904,429. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 33.7% of total General Fund expenditures, while total fund balance represents 43.8%.

The fund balance of the City of Antioch's General Fund increased by \$5,725,379 during the current fiscal year mainly due to increase in property tax and sales tax.

The fund balance of the Housing and Community Development Fund increased by \$478,846 in the current year due the net effect of receiving more CDBG reimbursements than prior year and decreased program expenditures over prior year.

The fund balance of the Housing Successor Fund increased by \$225,161 during the current fiscal year due to an increase in loan repayments over prior year and less expenditures than prior year.

The fund balance of the Gas Tax Fund decreased by \$2,973,955 during the current fiscal year. This decrease is primarily attributable to a decrease in grant funds and gas tax revenues received than in prior year.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2016

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

Unrestricted net position of the Water Fund at the end of the year amounted to \$22,413,784 and those of the Sewer Fund amounted to \$11,267,132. Unrestricted net position of the Marina Fund at the end of the year amounted to \$222,623 and unrestricted net position of the Prewett Water Park Fund amounted to (\$734,525).

- Water Fund total net position increased \$4,804,467 during the current fiscal year, which is mainly due to a decrease in contractual services and increase in charges for services.
- Sewer Fund total net position increased \$1,134,998 during the current fiscal year, which is mainly due to a decrease in contractual services and an increase in charges for services.
- Marina Fund total net position decreased \$425,158 during the current fiscal year, which is mainly due to depreciation expense.

Other factors concerning the finances of these four funds have already been addressed in the discussion of the City of Antioch's business-type activities.

General Fund Budgetary Highlights

Differences between the final amended budget and the actual results resulted in \$1,270,172 higher revenues than projected and \$2,968,494 variance from appropriations and can be briefly summarized as follows:

- \$1,121,059 more in Measure C Sales and Use tax revenue than anticipated.
- \$386,901 savings in Non-Departmental due mainly to savings in claims expenditures.
- \$1,206,117 savings in Public Works expenditures mainly attributable to salary savings and uncompleted paving projects at year end.
- \$452,936 savings in Public Safety expenditures mainly attributable to lower than project cost allocation charges being distributed to the Police Department than anticipated.

Capital Asset and Debt Administration

Capital assets. The City of Antioch's investment in capital assets for its governmental and business-type activities as of June 30, 2016, amounts to \$480,647,974 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure (including water and sewer pipes), structures and improvements, and equipment. The total net decrease in the City of Antioch's investment in capital assets for the current fiscal year was \$4,281,642.

Major capital asset events during the current fiscal year included the following:

- A variety of street and other construction projects such as the West Antioch Creek Channel improvements; Lone Tree Way intersection improvements; and the Prewett Park new water feature project. These made construction in progress for governmental activities as of the end of the current fiscal year reach \$4,252,213.
- Various system additions and improvements were completed in the Water, Sewer, Marina and Prewett Water Park funds at a cost of \$7,514,455. Work continued on water and sewer system improvement projects causing construction in progress for business type activities to be \$1,705,447 as of the end of the current fiscal year.

City of Antioch
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For government-wide financial statement presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements record capital asset purchases as expenditures.

Capital assets for the governmental and business-type activities are presented below to illustrate changes from the prior year.

	Governmental Activities		Business-type Activities		Total		Increase/ Decrease
	2016	2015	2016	2015	2016	2015	
Land	\$ 13,421,504	\$ 11,269,647	\$ 3,558,467	\$ 3,558,467	\$ 16,979,971	\$ 14,828,114	\$ 2,151,857
Construction in Progress	4,252,213	4,570,989	1,705,447	4,590,610	5,957,660	9,161,599	(3,203,939)
Infrastructure	251,347,487	257,313,389	102,596,340	97,992,312	353,943,827	355,305,701	(1,361,874)
Structures and Improvements	54,547,136	55,402,210	42,752,947	44,586,083	97,300,083	99,988,293	(2,688,210)
Equipment	5,672,791	4,803,808	793,641	842,100	6,466,432	5,645,908	820,524
Total	\$ 329,241,131	\$ 333,360,043	\$ 151,406,843	\$ 151,569,572	\$ 480,647,973	\$ 484,929,615	\$ (4,281,642)

Construction Commitments. Among the significant construction commitments were \$929,091 towards West Antioch Creek Channel improvements, \$823,129 towards the Prewett Park water feature project and \$716,750 towards the Sunset Pump Station project.

Additional information on the City of Antioch's capital assets can be found in Note 8 on page 56.

Long-term debt. At the end of the current fiscal year, the City of Antioch had total debt outstanding of \$12,163,400. Of this amount, \$3,700,000 represents bonds secured solely by specified revenue sources (i.e., revenue bonds), \$2,678,064 represents loans payable, \$3,780,298 represents a long term payable and \$2,005,038 represents leases payable.

The City of Antioch's total long-term obligations for governmental activities decreased by \$722,424 and total long-term obligations for business-type activities decreased by \$425,946 due to scheduled debt service payments during the current fiscal year.

State statutes limit the amount of general obligation debt a governmental entity may issue to 15% of its total assessed valuation. The current debt limitation for the City of Antioch is \$1,462,994,843. The City of Antioch has no outstanding general obligation debt.

Additional information on the City of Antioch's long-term debt can be found in Note 9 on pages 58-60 of this report.

Economic Factors and Next Year's Budget

- The unemployment rate for the City of Antioch was 6.8% at June 30th. This is higher than the state's average unemployment rate of 5.7% and higher than the national average rate of 4.9%
- Assessed values in the City have increased approximately 6.34% for the 2016-17 tax year.
- Sales taxes are projected to increase 4% over the prior year.

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All of these factors were considered in preparing the City of Antioch's budget for the 2016-2017 fiscal year.

During the current fiscal year, General Fund fund balance increased by \$5,725,379. The City of Antioch has appropriated \$143,963 of General Fund assigned fund balance for spending in the 2016-2017 fiscal year budget. Additionally, \$4,351,967 represents unspent Measure C funds that are committed to the Police Department.

Requests for Information

This financial report is designed to provide a general overview of the City of Antioch's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, financial statements for the Antioch Public Financing Authority, or requests for additional financial information should be addressed to the Office of the Finance Director, City of Antioch, P. O. Box 5007, Antioch, CA 94531-5007.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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City of Antioch
Statement of Net Position
June 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 48,292,309	\$ 50,975,247	\$ 99,267,556
Receivables (net):			
Accounts	2,572,166	4,099,181	6,671,347
Taxes	5,692,259	-	5,692,259
Interest	214,333	-	214,333
Materials, parts and supplies	199,185	280,541	479,726
Internal balances	1,781,646	(1,781,646)	-
Prepaid items	354,832	116,835	471,667
Restricted cash and investments, held by fiscal agents	25	-	25
Loans receivable, net	20,392,647	-	20,392,647
Due from Successor Agency Trust	3,127,573	-	3,127,573
Net OPEB asset	1,144,529	-	1,144,529
Capital assets:			
Nondepreciable	17,673,717	5,263,914	22,937,631
Depreciable, net	311,567,414	146,142,929	457,710,343
Total assets	413,012,635	205,097,001	618,109,636
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	109,869	-	109,869
Pension related amounts	1,865,607	-	1,865,607
Contributions to pension plan subsequent to the measurement date	6,500,305	1,310,664	7,810,969
Total deferred outflows of resources	8,475,781	1,310,664	9,786,445
LIABILITIES			
Accounts payable	2,750,747	1,784,214	4,534,961
Accrued payroll	1,648,381	469,946	2,118,327
Interest payable	55,567	110,470	166,037
Deposits	4,375,063	310,416	4,685,479
Unearned revenue	60,120	44,214	104,334
Long-term obligations:			
Due within one year	1,201,954	442,107	1,644,061
Due beyond one year	7,600,965	6,503,659	14,104,624
Net pension liability	68,364,314	15,471,711	83,836,025
Net OPEB obligation	9,113,571	-	9,113,571
Total liabilities	95,170,682	25,136,737	120,307,419
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	6,476,536	1,154,781	7,631,317
Total deferred inflows of resources	6,476,536	1,154,781	7,631,317
NET POSITION			
Net investment in capital assets	323,131,964	148,728,779	471,860,743
Restricted for:			
Debt service	3,501	-	3,501
Housing	25,630,647	-	25,630,647
Public safety	384,068	-	384,068
Public and capital facilities	255,258	-	255,258
Roads	8,066,453	-	8,066,453
Landscape maintenance and tidelands protection	1,511,780	-	1,511,780
Community services	1,805,637	-	1,805,637
Total restricted	37,657,344	-	37,657,344
Unrestricted	(40,948,110)	31,387,368	(9,560,742)
Total net position	\$ 319,841,198	\$ 180,116,147	\$ 499,957,345

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Activities
For the Fiscal Year Ended June 30, 2016

Functions / Programs	Expenses	Indirect Costs	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:					
General government	\$ 8,931,983	\$ 816,478	\$ 1,282,203	\$ 238,489	\$ -
Public works	17,563,993	381,849	1,191,339	3,573,717	2,277,684
Public safety	31,562,743	2,008	1,480,402	721,225	-
Parks and recreation	4,264,053	-	816,407	-	-
Community development	2,942,461	-	2,812,272	981,549	46,760
Interest on long-term liabilities	261,653	-	-	-	-
Total governmental activities	\$ 65,526,886	\$ 1,200,335	\$ 7,582,623	\$ 5,514,980	\$ 2,324,444
Business-type activities:					
Water	21,389,984	(944,184)	26,191,639	-	830,750
Sewer	5,338,014	(190,269)	5,394,985	-	1,386,893
Marina	1,042,257	(65,882)	471,362	-	185,313
Prewett Water Park	2,024,309	-	730,187	-	-
Total business-type activities	29,794,564	(1,200,335)	32,788,173	-	2,402,956
Total primary government	\$ 95,321,450	\$ -	\$ 40,370,796	\$ 5,514,980	\$ 4,727,400

General Revenues:

- Taxes:
 - Property taxes
 - Transient lodging tax
 - Franchise
 - Business license taxes based on gross receipts
 - Property transfer taxes
 - Sales and use tax
 - Motor vehicle in lieu
 - Park in lieu
 - Investment income not restricted to specific programs
 - Other
- Transfers

Total general revenues and transfers

Special items - Successor Agency contribution

Change in net position

Net position - beginning of year

Net position - end of year

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (6,594,813)	\$ -	\$ (6,594,813)
(10,139,404)	-	(10,139,404)
(29,359,108)	-	(29,359,108)
(3,447,646)	-	(3,447,646)
898,120	-	898,120
(261,653)	-	(261,653)
<u>\$ (48,904,504)</u>	<u>\$ -</u>	<u>(48,904,504)</u>
-	4,688,221	4,688,221
-	1,253,595	1,253,595
-	(451,464)	(451,464)
-	(1,294,122)	(1,294,122)
-	4,196,230	4,196,230
<u>(48,904,504)</u>	<u>4,196,230</u>	<u>(44,708,274)</u>
10,143,093	-	10,143,093
158,325	-	158,325
4,616,063	-	4,616,063
3,120,669	-	3,120,669
460,654	-	460,654
19,924,740	-	19,924,740
6,697,075	-	6,697,075
49,810	-	49,810
581,835	630,164	1,211,999
6,168,326	102,235	6,270,561
(317,102)	317,102	-
<u>51,603,488</u>	<u>1,049,501</u>	<u>52,652,989</u>
1,466,666	-	1,466,666
4,165,650	5,245,731	9,411,381
315,675,548	174,870,416	490,545,964
<u>\$ 319,841,198</u>	<u>\$ 180,116,147</u>	<u>\$ 499,957,345</u>

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MAJOR GOVERNMENTAL FUNDS

General Fund - The General Fund is used to account for all of the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of the City which are not accounted for in another fund. For the City, the General Fund includes such activities as general government, public works, public safety, parks and recreation and community development.

Housing and Community Development Fund - This fund accounts for grant funds received from the Federal government for the purpose of developing viable urban communities.

Gas Tax Fund - This fund accounts for revenues and related expenditures received from the State under the Streets and Highway Code Sections 2105, 2106, 2107, and 2107.5. The allocations must be spent for street maintenance or construction and a limited amount for engineering.

Housing Successor Fund - This fund was established to account for the administration of housing assets transferred by the former Antioch Development Agency to the City as Housing Successor.

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

City of Antioch
Balance Sheet
Governmental Funds
June 30, 2016

	Special Revenue Funds			
	General Fund	Housing and Community Development	Gas Tax	Housing Successor Fund
ASSETS				
Cash and investments	\$ 20,433,303	\$ 318,916	\$ 1,404,861	\$ 1,639,732
Receivables (net):				
Accounts	664,583	183,093	-	-
Taxes	5,122,732	-	175,846	-
Interest	214,333	-	-	-
Due from other funds	1,491,123	-	-	-
Prepaid items	222,313	-	-	38,865
Restricted cash and investments	-	-	-	-
Loans receivable	-	5,911,540	-	14,481,107
Due from Successor Agency Trust	-	-	-	3,127,573
Total assets	\$ 28,148,387	\$ 6,413,549	\$ 1,580,707	\$ 19,287,277
LIABILITIES				
Accounts payable	\$ 1,579,733	\$ 45,997	\$ 387,325	\$ 19,624
Accrued payroll	1,454,806	4,558	4,693	-
Deposits	2,209,419	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	5,243,958	50,555	392,018	19,624
DEFERRED INFLOWS OF RESOURCES				
Unavailable Abandoned Vehicle receipts	-	-	-	-
Unavailable AAPFFA receipts	-	-	-	-
Unavailable CDBG receipts	-	51,216	-	-
Total deferred inflows of resources	-	51,216	-	-
FUND BALANCES				
Nonspendable	224,463	-	-	38,865
Restricted	-	6,311,778	1,188,689	19,228,788
Committed	4,945,856	-	-	-
Assigned	143,963	-	-	-
Unassigned	17,590,147	-	-	-
Total fund balances	22,904,429	6,311,778	1,188,689	19,267,653
Total liabilities, deferred inflows of resources and fund balances	\$ 28,148,387	\$ 6,413,549	\$ 1,580,707	\$ 19,287,277

See accompanying notes to the basic financial statements.

Non-major Governmental		
Funds	Total	
\$ 19,669,319	\$ 43,466,131	
1,716,482	2,564,158	
393,681	5,692,259	
-	214,333	
-	1,491,123	
92,515	353,693	
25	25	
-	20,392,647	
-	3,127,573	
<u>\$ 21,872,022</u>	<u>\$ 77,301,942</u>	
\$ 665,403	\$ 2,698,082	
122,440	1,586,497	
2,165,644	4,375,063	
1,491,123	1,491,123	
60,120	60,120	
<u>4,504,730</u>	<u>10,210,885</u>	
13,581	13,581	
201,975	201,975	
-	51,216	
<u>215,556</u>	<u>266,772</u>	
92,955	356,283	
10,603,200	37,332,455	
3,715,095	8,660,951	
2,924,527	3,068,490	
(184,041)	17,406,106	
<u>17,151,736</u>	<u>66,824,285</u>	
<u>\$ 21,872,022</u>	<u>\$ 77,301,942</u>	

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City of Antioch
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position - Governmental Activities
June 30, 2016

Fund Balances - Total Governmental Funds	\$ 66,824,285
<hr/>	
Amounts reported for governmental activities in the Statement of Net Position were different because:	
Capital assets used in governmental activities are not current financial resources. Therefore they were not reported in the Governmental Funds Balance Sheet. Capital assets, net of Internal Service Funds assets \$2,399,995	326,841,136
	<hr/>
Revenues received that are measurable but unavailable are recorded as deferred inflows in the fund financial statements	266,772
	<hr/>
Loss on refundings for long-term debt are deferred outflows of resources on the Statement of Net Position	109,869
	<hr/>
Contributions to the pension plan subsequent to the measurement date in the current fiscal year are deferred outflows of resources on the Statement of Net Position	6,500,305
	<hr/>
Net OPEB assets of governmental activities are not current financial resources. Therefore they are not reported in the Governmental Funds Balance Sheet.	1,144,529
	<hr/>
Internal service funds are used by management to charge the costs of vehicle repair and maintenance, stores, office equipment and replacement, and post employment medical benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.	8,952,892
	<hr/>
Certain liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental fund financial statements:	
Long-term debt:	
Due in one year, net of internal service funds liability of \$14,872	(1,187,082)
Due in more than one year, net of internal service funds liability of \$133,838	(7,467,127)
Net OPEB obligation	(9,113,571)
Net pension liability	(68,364,314)
Pension related amounts	(4,610,929)
Accrued interest payable	(55,567)
	<hr/>
Total long-term liabilities	(90,798,590)
	<hr/>
Net Position of Governmental Activities	\$ 319,841,198
	<hr/>

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2016

	General Fund	Special Revenue Funds		
		Housing and Community Development	Gas Tax	Housing Successor Fund
REVENUES:				
Taxes	\$ 43,042,405	\$ -	\$ 2,245,632	\$ -
Licenses & permits	1,149,614	-	-	-
Fines and penalties	103,552	-	-	-
Investment income and rentals	713,341	3,909	27,144	20,240
Revenue from other agencies	963,184	800,222	152,450	-
Current service charges	8,599,259	97,495	-	-
Special assessment revenue	-	-	-	-
Other	2,575,326	108,590	-	350,975
Total revenues	57,146,681	1,010,216	2,425,226	371,215
EXPENDITURES:				
Current:				
General government	7,749,109	-	-	-
Public works	6,989,183	-	2,132,655	-
Public safety	33,596,541	-	-	-
Parks and recreation	-	-	-	-
Community development	2,708,845	531,370	-	146,054
Capital outlay	1,156,061	-	906,478	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	52,199,739	531,370	3,039,133	146,054
REVENUES OVER (UNDER) EXPENDITURES	4,946,942	478,846	(613,907)	225,161
OTHER FINANCING SOURCES (USES):				
Transfers in	2,932,725	-	-	-
Transfers (out)	(2,154,288)	-	(1,360,048)	-
Total other financing sources (uses)	778,437	-	(1,360,048)	-
SPECIAL ITEMS:				
Successor Agency contribution	-	-	(1,000,000)	-
Net change in fund balances	5,725,379	478,846	(2,973,955)	225,161
FUND BALANCES:				
Beginning of year	17,179,050	5,832,932	4,162,644	19,042,492
End of year	\$ 22,904,429	\$ 6,311,778	\$ 1,188,689	\$ 19,267,653

See accompanying notes to the basic financial statements.

Non-major Governmental		
Funds		Total
\$ 2,126,745	\$	47,414,782
-		1,149,614
87,408		190,960
997,099		1,761,733
2,774,026		4,689,882
2,821,584		11,518,338
2,993,631		2,993,631
437,302		3,472,193
<u>12,237,795</u>		<u>73,191,133</u>
873,505		8,622,614
1,471,328		10,593,166
1,392,660		34,989,201
3,710,999		3,710,999
392,070		3,778,339
1,564,295		3,626,834
560,337		560,337
314,638		314,638
-		-
<u>10,279,832</u>		<u>66,196,128</u>
<u>1,957,963</u>		<u>6,995,005</u>
3,379,368		6,312,093
(3,326,533)		(6,840,869)
<u>52,835</u>		<u>(528,776)</u>
-		(1,000,000)
2,010,798		5,466,229
<u>15,140,938</u>		<u>61,358,056</u>
<u>\$ 17,151,736</u>	<u>\$</u>	<u>66,824,285</u>

City of Antioch

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities For the Fiscal Year Ended June 30, 2016

Net Change in Fund Balances - Total Governmental Funds	\$	5,466,229
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report acquisition of capital assets as part of capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets were allocated over their estimated useful lives as depreciation expense.

Capital outlay		3,626,834
Depreciation, net of internal service funds depreciation of \$553,517		(11,002,341)

In the Statement of Activities, capital assets donated to/from the City are reported as general revenue, whereas in the governmental funds, capital assets donated do not increase financial resources. Thus, the change in net assets differs from the change in fund balances by the value of the asset donated.

3,548,246

In the Statement of Activities, only the gain (loss) on the sale or disposal of capital assets in reported, whereas in the governmental funds, the disposal of assets decreases financial resources. Thus, the change in net assets differs from the change in fund balances by the net cost of the assets disposed.

(467,486)

Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities

6,500,305

Revenues received that are measurable but unavailable are recorded as deferred inflows in governmental funds. However, in the government-wide statement of activities, the revenues increase financial resources.

(144,696)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Lease revenue bonds		140,000
Capital lease obligations		420,337

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

Decrease in long-term claims liability		201,675
Decrease in long-term compensated absences		(30,031)
Amortization of debt discount, premium and loss on refunding		26,941
Increase in net OPEB asset		67,568
Increase in net OPEB obligation		(2,392,755)
Pension expense		(2,581,549)
Decrease in accrued interest payable		26,044

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities.

760,329

Change in Net Position of Governmental Activities

	\$	4,165,650
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PROPRIETARY FUND FINANCIAL STATEMENTS

Water Fund - This fund accounts for the operation of the City's water utility, a self-supporting activity which provides services on a user charge basis to residences and businesses.

Sewer Fund - This fund accounts for the maintenance of the City's sewer lines and related facilities. It is a self-supporting activity which provides services on a user charge basis to residences and businesses.

Marina Fund - This fund accounts for the operation of the City's Marina, which includes renting berths and fueling boats.

Prewett Water Park - This fund accounts for the operation of the Prewett Water Park, an aquatic recreational park.

Internal Service Funds - These funds account for the maintenance and replacement of vehicles and equipment; the operation, maintenance, and replacement of office equipment used by City departments; charges for workers' compensation expenses; charges for loss control, on a cost-reimbursement basis.

City of Antioch
Statement of Net Position
Proprietary Funds
June 30, 2016

	Business-type Activities - Enterprise Funds					Governmental
	Water	Sewer	Marina	Non-major Prewett Water Park	Total	Internal Service Funds
ASSETS						
Current assets:						
Cash and investments	\$ 35,015,265	\$ 14,902,403	\$ 790,980	\$ 266,599	\$ 50,975,247	\$ 4,826,178
Accounts receivables, net	3,396,704	632,676	55,236	14,565	4,099,181	8,008
Materials, parts and supplies	278,012	-	2,529	-	280,541	199,185
Prepaid items	76,790	39,744	51	250	116,835	1,139
Total current assets	38,766,771	15,574,823	848,796	281,414	55,471,804	5,034,510
Noncurrent assets:						
Capital assets:						
Nondepreciable:						
Land	1,002,231	14,553	469,953	2,071,730	3,558,467	-
Construction in progress	1,677,447	28,000	-	-	1,705,447	-
Depreciable:						
Water and sewer pipes	66,648,183	66,816,462	-	-	133,464,645	-
Structures and improvements	55,326,986	10,876,360	14,535,626	15,385,937	96,124,909	-
Vehicles and equipment	3,676,392	369,808	137,082	400,139	4,583,421	11,816,372
Less accumulated depreciation	(48,733,829)	(19,394,495)	(8,409,514)	(11,492,208)	(88,030,046)	(9,416,377)
Total capital assets	79,597,410	58,710,688	6,733,147	6,365,598	151,406,843	2,399,995
Total assets	118,364,181	74,285,511	7,581,943	6,647,012	206,878,647	7,434,505
DEFERRED OUTFLOWS OF RESOURCES						
Contributions to pension plan subsequent to the measurement date	838,150	376,531	38,281	57,702	1,310,664	-
Total deferred outflows of resources	838,150	376,531	38,281	57,702	1,310,664	-
LIABILITIES						
Current liabilities:						
Accounts payable	1,364,621	302,759	25,847	90,987	1,784,214	52,665
Accrued payroll	237,727	111,786	10,537	109,896	469,946	61,884
Interest payable	-	-	110,470	-	110,470	-
Deposits	257,102	-	32,021	21,293	310,416	-
Unearned revenue	-	-	-	44,214	44,214	-
Compensated absences - due within one year	39,659	7,157	439	1,486	48,741	14,872
Long Term Payable-DDSD due within one year	252,026	-	-	-	252,026	-
Marina loans payable - due within one year	-	-	141,340	-	141,340	-
Total current liabilities	2,151,135	421,702	320,654	267,876	3,161,367	129,421
Noncurrent liabilities:						
Long Term Payable-DDSD	3,528,272	-	-	-	3,528,272	-
Compensated absences - due in more than one year	356,931	64,411	3,952	13,369	438,663	133,838
Marina loans - due in more than one year	-	-	2,536,724	-	2,536,724	-
Net pension liability	10,332,695	3,959,149	448,124	731,743	15,471,711	-
Total noncurrent liabilities	14,217,898	4,023,560	2,988,800	745,112	21,975,370	133,838
Total liabilities	16,369,033	4,445,262	3,309,454	1,012,988	25,136,737	263,259
DEFERRED INFLOWS OF RESOURCES						
Pension related amounts	822,104	238,960	33,064	60,653	1,154,781	-
Total deferred inflows of resources	822,104	238,960	33,064	60,653	1,154,781	-
NET POSITION						
Net investment in capital assets	79,597,410	58,710,688	4,055,083	6,365,598	148,728,779	2,399,995
Unrestricted	22,413,784	11,267,132	222,623	(734,525)	33,169,014	4,771,251
Total net position	\$ 102,011,194	\$ 69,977,820	\$ 4,277,706	\$ 5,631,073	181,897,793	\$ 7,171,246

Some amounts reported for business-type activities in the statement of net assets are different because certain internal service fund assets and liabilities are included with business-type activities.

(1,781,646)
Net position of business-type activities \$ 180,116,147

See accompanying notes to the basic financial statements

City of Antioch
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds					Governmental
	Water	Sewer	Marina	Non-major	Total	Internal
				Prewett Water Park		Service Funds
OPERATING REVENUES:						
Charges for services	\$ 26,191,639	\$ 5,394,985	\$ 471,362	\$ 730,187	\$ 32,788,173	\$ 5,874,633
Revenue from other agencies	-	-	185,313	-	185,313	-
Other revenue	62,467	13,619	20,859	5,290	102,235	196,701
Total operating revenues	26,254,106	5,408,604	677,534	735,477	33,075,721	6,071,334
OPERATING EXPENSES:						
Wages and benefits	4,772,765	2,199,065	194,369	797,948	7,964,147	1,424,582
Utilities	1,402,157	-	39,796	125,033	1,566,986	-
Contractual services	10,378,565	1,652,373	216,847	215,256	12,463,041	2,562,732
Tools and supplies	3,314,651	333,577	71,090	248,036	3,967,354	710,709
Depreciation	2,386,069	1,351,342	466,336	588,274	4,792,021	553,517
Repairs and maintenance	181,740	47,120	807	54,577	284,244	329,484
Total operating expenses	22,435,947	5,583,477	989,245	2,029,124	31,037,793	5,581,024
OPERATING INCOME (LOSS)	3,818,159	(174,873)	(311,711)	(1,293,647)	2,037,928	490,310
NONOPERATING REVENUES (EXPENSES):						
Gain (loss) from disposal of capital assets	-	-	-	-	-	50,344
Investment income	432,706	187,888	9,421	149	630,164	53,881
Investment (expense)	-	-	(121,132)	-	(121,132)	-
Total nonoperating revenues (expenses)	432,706	187,888	(111,711)	149	509,032	104,225
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	4,250,865	13,015	(423,422)	(1,293,498)	2,546,960	594,535
Capital contribution - developer	604,350	1,243,010	-	-	1,847,360	-
Capital contribution - connection fees	226,400	143,883	-	-	370,283	-
Capital contribution - City	-	-	-	118,146	118,146	-
Transfers in	-	-	-	752,500	752,500	329,820
Transfers (out)	(277,148)	(264,910)	(1,736)	(9,750)	(553,544)	-
CHANGE IN NET POSITION	4,804,467	1,134,998	(425,158)	(432,602)	5,081,705	924,355
NET POSITION:						
Beginning of year	97,206,727	68,842,822	4,702,864	6,063,675		6,246,891
End of year	\$ 102,011,194	\$ 69,977,820	\$ 4,277,706	\$ 5,631,073		\$ 7,171,246

Some amounts reported for business-type activities in the statement of activities are different because the net revenue (expense) of certain internal service funds is reported with business-type activities.

	164,026
Change in net position of business-type activities	<u>\$ 5,245,731</u>

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2016

	Business-type Activities - Enterprise Funds					Governmental
	Water	Sewer	Marina	Non-major	Total	Internal
				Prewett		Service
			Water Park		Funds	
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash receipt from customers	\$ 25,984,129	\$ 5,460,872	\$ 692,542	\$ 695,666	\$ 32,833,209	\$ -
Cash receipt from other funds	-	-	-	-	-	6,780,653
Cash paid to suppliers for goods and services	(15,640,015)	(1,985,003)	(314,983)	(649,113)	(18,589,114)	(3,701,918)
Cash paid to employees for services	(5,298,054)	(2,383,265)	(215,145)	(797,689)	(8,694,153)	(1,372,301)
Net cash provided by (used in) operating activities	5,046,060	1,092,604	162,414	(751,136)	5,549,942	1,706,434
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Due from other Funds	-	-	-	-	-	-
Transfers in	-	-	-	752,500	752,500	329,820
Transfers (out)	(277,148)	(264,910)	(1,736)	(9,750)	(553,544)	-
Net cash provided by (used in) noncapital financing activities	(277,148)	(264,910)	(1,736)	742,750	198,956	329,820
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Capital asset additions	(2,276,321)	(209,080)	(178,383)	-	(2,663,784)	(679,008)
Capital contributions	226,400	143,883	-	-	370,283	-
Principal paid on bonds	-	-	(165,108)	-	(165,108)	-
Interest paid on bonds	-	-	(127,943)	-	(127,943)	-
Net cash provided by (used in) capital and related financing activities	(2,049,921)	(65,197)	(471,434)	-	(2,586,552)	(679,008)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	432,706	187,888	9,421	149	630,164	53,881
Net cash provided by (used in) investing activities	432,706	187,888	9,421	149	630,164	53,881
Net change in cash and cash equivalents	3,151,697	950,385	(301,335)	(8,237)	3,792,510	1,411,127
CASH AND CASH EQUIVALENTS:						
Beginning of year	31,863,568	13,952,018	1,092,315	274,836	47,182,737	3,415,051
End of year	\$ 35,015,265	\$ 14,902,403	\$ 790,980	\$ 266,599	\$ 50,975,247	\$ 4,826,178
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:						
Operating income (loss)	\$ 3,818,159	\$ (174,873)	\$ (311,711)	\$ (1,293,647)	\$ 2,037,928	\$ 490,310
Adjustments to reconcile operating income (loss) to cash flows from operating activities:						
Depreciation	2,386,069	1,351,342	466,336	588,274	4,792,021	553,517
Decrease (increase) in:						
Accounts receivable	(310,959)	52,268	16,171	(3,911)	(246,431)	709,319
Materials, parts, and supplies	65,158	-	(2,383)	-	62,775	(5,498)
Prepaid items	(28,513)	(38,408)	259	774	(65,888)	2,202
Deferred outflows of resources for pensions	(72,461)	(89,747)	(5,277)	(3,209)	(170,694)	-
Increase (decrease) in:						
Accounts payable	(399,547)	86,475	15,681	(6,985)	(304,376)	(95,697)
Accrued payroll	15,288	27,709	1,050	28,919	72,966	8,458
Deposits	40,982	-	(1,163)	(33,480)	6,339	-
Deferred revenue	-	-	-	(2,420)	(2,420)	-
Accrued compensated absences	(36,549)	19,324	1,681	6,732	(8,812)	43,823
Net pension liability	491,530	273,207	23,931	31,367	820,035	-
Deferred inflows of resources for pensions	(923,097)	(414,693)	(42,161)	(63,550)	(1,443,501)	-
Net cash provided by (used in) operating activities	\$ 5,046,060	\$ 1,092,604	\$ 162,414	\$ (751,136)	\$ 5,549,942	\$ 1,706,434
SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributions (donations) of capital assets to/from the general government	\$ -	\$ -	\$ -	\$ 118,146	\$ 118,146	\$ -
Capital assets contributed by developers	604,350	1,243,010	-	-	1,847,360	-
Total noncash capital and related financing activities	\$ 604,350	\$ 1,243,010	\$ -	\$ 118,146	\$ 1,965,506	\$ -

See accompanying notes to the basic financial statements.

FIDUCIARY FUND FINANCIAL STATEMENTS

City of Antioch
Statement of Fiduciary Fund Assets and Liabilities
Fiduciary Funds
June 30, 2016

	Successor Agency Private Purpose Trust Fund	Agency Funds
ASSETS		
Cash and investments	\$ 3,724,570	\$ 1,001,989
Accounts receivable	-	-
Interest receivable	-	-
Prepaid Items	2,932	-
Restricted cash and investments	146,275	-
Capital assets:		
Nondepreciable	96,493	-
Total assets	\$ 3,970,270	\$ 1,001,989
DEFERRED OUTFLOWS OF RESOURCES		
Deferred loss on refunding	89,184	-
LIABILITIES		
Accounts payable	16,417	48,381
Accrued payroll	967	-
Interest payable	328,467	-
Due to City of Antioch	3,127,573	-
Due to others	-	953,608
Long-term obligations:		
Due within one year	1,952,288	-
Due beyond one year	23,363,184	-
Total liabilities	\$ 28,788,896	\$ 1,001,989
NET POSITION		
Held in trust for enforceable obligations of the former Antioch Development Agency	\$ (24,729,442)	

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2016

	Successor Agency Private Purpose Trust Fund
ADDITIONS	
Contributions:	
Redevelopment Property Tax Trust Fund	\$ 2,932,086
Investment earnings:	
Investment income and rentals	31,200
Total additions	2,963,286
DEDUCTIONS	
Administrative expenses	127,168
Enforceable obligations	1,073,545
Total deductions	1,200,713
SPECIAL ITEMS	
Contribution from the City of Antioch	1,000,000
Capital Contribution to City of Antioch	(2,466,667)
Total special items	(1,466,667)
Change in net position	295,906
NET POSITION:	
Beginning of year	(25,025,348)
End of year	\$ (24,729,442)

See accompanying notes to the basic financial statements.

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City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



NOTE 1 - THE FINANCIAL REPORTING ENTITY

(a) Reporting Entity

The City of Antioch, California (the "City"), operates under the Council-Manager form of government and provides the following services: police, highways and streets, sanitation, health services, culture-recreation, public improvements, planning and zoning, general administration services, and water.

The governmental reporting entity consists of the City (Primary Government) and its component units. Component units are legally separate organizations for which the City is financially accountable or other organizations whose nature and significant relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (1) either the City's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the City.

The basic financial statements include a blended component unit. The blended component unit, although a legally separate entity is, in substance, part of the City's operations and so data from this unit is combined with data of the primary government.

For financial reporting purposes, the City's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the City's Council. The financial statements of the individual component unit may be obtained by writing to the City of Antioch, Finance Department, P.O. Box 5007, Antioch, CA 94531-5007.

(b) Blended Component Unit

Antioch Public Financing Authority

The Antioch Public Financing Authority (APFA) was formed for the purpose of financing the Water Treatment Plant Expansion, the Police Facilities Projects and other infrastructure improvements. The APFA and the City have a financial and operational relationship, which requires that the APFA's financial statements be blended into the City's financial statements. The APFA's Board consists exclusively of all five members of the City Council.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities except for interfund services provided and used. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues and other non exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function; and, therefore, are clearly identifiable to a particular function. Program revenues include 1) fees, fines and charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Fund Financial Statements

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

Proprietary funds distinguish operating revenues and expenses and non operating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the City's enterprise and internal service funds are charges for customer services including: water and sewer charges, marina and water park fees, equipment maintenance and usage fees, and support charges. Operating expenses for enterprise funds and internal service funds include the cost of services, administrative expenses and depreciation on capital assets. All other revenues and expenses not meeting this definition are reported as non operating revenues and expenses.

The City reports the following major governmental funds:

- The *General Fund* is used to account for all of the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of the City which are not accounted for in another fund. For the City, the General Fund includes such activities as general government, public works, public safety, parks and recreation and community development.
- The *Housing and Community Development Fund* accounts for grant funds received from the Federal government for the purpose of developing viable urban communities.
- The *Gas Tax Fund* accounts for funds received from the State under the State Street and Highways Code. Gas tax funds are limited to research, planning, construction, improvement, maintenance and operation of public streets and streetlights.
- The *Housing Successor Fund* was established by the City with when it elected to become the Housing Successor to the Antioch Development Agency with the abolishment of redevelopment under AB 1X 26. This fund accounts for the administration of housing activities of the former Low and Moderate Income Housing Fund of the redevelopment agency.

The City reports the following major enterprise funds:

- The *Water Fund* accounts for the operation of the City's water utility, a self-supporting activity, which provides services on a user charge basis to residences and businesses.
- The *Sewer Fund* accounts for the maintenance of the City's sewer lines and related facilities. It is a self-supporting activity, which provides services on a user charge basis to residences and businesses.
- The *Marina Fund* accounts for the operation of the City's Marina Complex, which includes renting berths and fueling boats to the public.

The City reports the following additional fund types:

- *Internal Service Funds* account for the maintenance and replacement of vehicles and equipment; the operation, maintenance, and replacement of office equipment used by City departments; charges for workers' compensation expenses; and charges for loss control, on a cost-reimbursement basis.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



- *Agency Funds* account for assets held by the City in the capacity of agent for individuals (refundable cash bonds and employee benefits), other governmental agencies (Fire Protection District and ECWMA) and special assessment debt without city commitment.
- *Private Purpose Trust Funds* account for the assets and liabilities held by the City as Successor Agency to the Antioch Development Agency.

(b) Measurement Focus, Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus. Agency funds have no measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues. With respect to the gas tax fund, it is the City's policy to first apply revenues other than the gas tax itself to expenditures incurred within that program.

The City applies all applicable GASB pronouncements including all NCGA Statements and Interpretations currently in effect.

(c) Internal Investment Pool

The City maintains an internal investment pool that is available for use by all funds. Investments in non-participating interest earning contracts (including guaranteed investment contracts) are reported at cost, and all other investments at fair value. Fair value is determined annually and is based on current market prices. The method of allocating interest earned on pooled deposits and investments among funds is based on average cash balances.

For purposes of the accompanying statement of cash flows for the enterprise and internal service funds, cash equivalents are defined as investments with original maturities of 90 days or less, which are readily convertible to known amounts of cash. The City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

(d) Receivables

During the course of normal operations, the City carried various receivable balances for taxes, interest, services, loan, utilities and special assessments. Accounts receivables are shown net of an allowance for doubtful accounts of \$209,000 in the General Fund and \$254,066 in the Water Enterprise Fund.

(e) Materials, Parts and Supplies

Material, parts and supplies are valued at average cost. Material, parts and supplies recorded in the internal service funds consist of expendable supplies for consumption. The cost is recorded as an expense at the time individual inventory items are consumed. Material, parts and supplies recorded in the Marina Enterprise Fund consists primarily of merchandise held for resale to the public.

(f) Loans Receivable

For the purposes of the governmental funds financial statements, expenditures related to long-term loans arising from loan subsidy programs are recorded as a loan receivable upon funding. The balance of the long-term loans receivable includes loans that may be forgiven if certain terms and conditions of the loans are met. For purposes of both the governmental and government-wide financial statements, long-term loans are net of an allowance.

(g) Bond Issuance Costs, Original Issue Discounts and Premiums and Refunding of Debt

In the government-wide financial statements and the proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. Issuance costs, whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

Gains or losses occurring from advance refundings, completed subsequent to June 30, 1993, are deferred and amortized into expense for both business-type activities and proprietary funds. For governmental activities, they are deferred and amortized into expense if they occurred subsequent to June 30, 2001.

(h) Capital Assets

Capital assets (including infrastructure) are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, bridges, water/sewer, lighting systems, drainage systems, and flood control. The City defines capital assets as assets with an estimated useful life in excess of one year and an initial, individual cost of \$5,000 or more. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and proprietary funds.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



The estimated useful lives are as follows:

Infrastructure	20 to 50 years
Water and Sewer Pipes	75 years
Structures and Improvements	10-30 years
Equipment	5-20 years
Vehicles	5-15 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities or extend useful lives, are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

(i) Property Taxes and Special Assessments Revenue

Revenue is recognized in the fiscal year for which the tax and assessment are levied. The County of Contra Costa levies, bills and collects property taxes and special assessments for the City; under the County's "Teeter Plan", the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding January 1st, which is also the lien date. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales or construction completion and the preceding assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31st.

Special assessment districts are established in various parts of the City to provide improvements to properties located in those districts. Properties are assessed for the cost of improvements; these assessments are payable over the term of the debt issued to finance the improvements.

(k) Accumulated Compensated Absences

The City accrues the cost for compensated absences (vacation, sick leave and comp time) when they are earned. City employees have a vested interest in accrued vacation time and all vacation hours will eventually either be used or paid by the City. Generally, employees earn and use their current vacation hours with a small portion being accrued or unused each year. As this occurs, the City incurs an obligation to pay for these unused hours. Sick leave benefits are only vested for employees with more than 10 years of service, up to a maximum of 40% of 800 hours.

(l) Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers within governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

(m) 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's California Public Employees' Retirement System (CalPERS) plans (Plans) and Public Agency Retirement System (PARS) plan and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and PARS. 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.

Pension liabilities and related costs are allocated to proprietary funds based on each fund's proportionate share of the total current contribution. As Internal Service funds mainly serve governmental funds, pension liabilities and related costs for those employees are accounted for in governmental activities.

(n) Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(l) New Pronouncements

In fiscal year 2016, the City adopted the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 72, *Fair Value Measurement and Application* – There was no effect on net position as part of implementation of this standard.
- GASB Statement No. 73, *Accounting and Reporting for Pensions that are not within the Scope of GASB 68* – This statement has no impact on the City. There was no effect on net position as part of implementation of this standard.
- GASB Statement No. 76, *The Hierarchy of Generally Accepting Accounting* – There was no effect on net position as part of implementation of this standard.
- GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* – This statement has no impact on the City. There was no effect on net position as part of implementation of this standard.
- GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, 68 and No. 73*. There was no effect on net position as part of implementation of this standard.

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Expenditures in Excess of Budget

Expenditures in the funds below exceeded appropriations by the amounts indicated, largely because budgets were not revised for higher than anticipated expenditures. Sufficient resources were available to finance these expenditures, primarily in the form of higher revenues and transfers than expected or from available fund balance.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



	Appropriated Final Budget	Actual Expenditures	Excess
<i>Nonmajor Special Revenue Funds:</i>			
Delta Fair Property	\$ 50,481	\$ 50,648	\$ (167)
Lighting & Landscape District	1,790,869	1,828,841	(37,972)
Local Law Enforcement Byrne Grant	1,991	2,435	(444)
Street Impact	700	844	(144)
<i>Nonmajor Capital Project Funds:</i>			
Capital Improvement	494,095	577,910	(83,815)
Hillcrest District #26	5,793	5,843	(50)
Hillcrest Bridge District	282	327	(45)
Development Impact	50	114	(64)

NOTE 4 - CASH AND INVESTMENTS

(a) Cash and Investment Balances

The City has the following cash and investments at June 30, 2016:

Cash and investments:	
Petty cash	\$ 6,120
Deposits in banks	25,251,737
Certificate of Deposit	15,760,204
U.S. Government securities	19,669,483
U.S. Government agencies	13,078,887
Medium-term corporate notes	19,510,860
Asset Backed Securities	4,474,660
California Local Agency Investment Fund	6,242,164
Total cash and investments	<u>103,994,115</u>
Restricted cash and investments:	
Money market	146,300
Total restricted cash and investments	<u>146,300</u>
Total	<u>\$ 104,140,415</u>

Cash and investments are presented on the Statement of Net Position as follows at June 30, 2016:

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Assets and Liabilities	Total
Cash and investments	\$ 99,267,556	\$ 4,726,559	\$ 103,994,115
Restricted cash and investments	25	146,275	146,300
Total	<u>\$ 99,267,581</u>	<u>\$ 4,872,834</u>	<u>\$ 104,140,415</u>

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



The City's dependence on property tax receipts, which are received semi-annually, requires it to maintain significant cash reserves to finance operations during the remainder of the year. The City pools cash from all sources and all funds, except amounts required to be held with fiscal agents, so that it can be safely invested at maximum yield and liquidity. Investment income is allocated among funds on the basis of average month-end cash balances.

Restricted cash and investments at June 30, 2016 was \$146,300, which was held by trustees or fiscal agents. These funds may only be used for specific capital outlay or for the payment of certain bonds or tax allocation bonds, and have been invested only as permitted by State statutes or applicable City ordinance, resolution or bond indentures.

(b) Cash Deposits

The carrying amount of the City's cash deposits was \$25,251,737 at June 30, 2016. The bank balance at June 30, 2016, was \$23,977,535, which was fully insured and/or was collateralized with securities held by the pledging financial institutions in the City's name as described in the following paragraph.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name. The fair value of pledged government securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City has waived collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation or Savings Association Insurance Fund.

(c) Investments

The City's investment policy, bond indentures, and Section 53601 of the California Government Code allow the City to invest in the following types of investments:

- Securities of the U.S. Government or its agencies
- Certificates of Deposit
- Bankers' Acceptances
- Commercial Paper
- Investment Grade Medium Term Corporate Notes
- Repurchase Agreements
- Local Agency Investment Fund Deposits
- Insured Savings Accounts or Money Market Accounts
- Guaranteed Investment Contracts
- Collateralized Mortgage Obligations
- Mutual funds as permitted by the Code

The City did not enter into reverse repurchase agreements during the year ended June 30, 2016.

At June 30, 2016, the City's investment position in the State of California Local Agency Investment Fund (LAIF) was \$6,242,164. This amount reflects the City's market value share in the pool. A factor of 1.000621222% was used to determine the market value. The total amount invested by all public agencies in LAIF at that day was \$75,442,588,513. Of that amount, 97.19% is invested in non derivative financial products and 2.81%, as compared to 2.08% in previous year, in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the City's position in the pool. Information is not available on whether the mutual funds in which the City has invested used, held or wrote derivative products during the fiscal year ended June 30, 2016.

City of Antioch
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(d) Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements, are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investment fair value measurements at June 30, 2016 are described below. Investments included in restricted cash and investments included money market accounts not subject to fair value measurement.

Investment Type	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Securities of U.S. Government				
Treasury and Agencies:				
Supra-National Agencies	\$ 1,745,364	\$ -	\$ 1,745,364	\$ -
Federal Home Loan Banks (FHLB)	1,671,665	-	1,671,665	-
Freddie Mac	1,235,409	-	1,235,409	-
Federal National Mortg Assoc Notes (FNMA)	7,403,364	-	7,403,364	-
US Treasuries	19,669,483	19,669,483	-	-
Fannie Mae	646,886	-	646,886	-
Municipal Bonds	376,199	-	376,199	-
Asset Back Securities	4,474,660	-	4,474,660	-
Corporate Notes	19,510,860	-	19,510,860	-
Local Agency Investment Fund	6,242,164	-	6,242,164	-
Certificates of Deposit	15,760,204	-	15,760,204	-
Total investments subject to fair value	78,736,258	\$ 19,669,483	\$ 59,066,775	\$ -
Investments not subject to fair value measurement:				
Money Market	146,300			
Total Investments	\$ 78,882,558			

(e) Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from interest rates, the City's investment policy limits investments to a maximum maturity of five years.

At June 30, 2016, the City had the following investment maturities:

Investment Type	Fair Value	Investment Maturities (In Years)		
		Less than 1	1 to 2	2 to 3
U.S. Government securities	\$ 19,669,483	\$ -	\$ 1,000,664	\$ 18,668,819
U.S. Government agencies	13,078,887	1,298,257	4,407,973	7,372,657
Medium-term corporate notes	19,510,860	2,633,121	11,150,289	5,727,450
Asset-Backed securities	4,474,660	60,657	1,777,756	2,636,247
Certificate of Deposit	15,760,204	8,707,965	7,052,239	-
Total	\$ 72,494,094	\$ 12,700,000	\$ 25,388,921	\$ 34,405,173

City of Antioch
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(f) Credit Risk

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, including raters Standard & Poor's and Moody's Investor's Service. At June 30, 2016, the City's credit risks, expressed on a percentage basis, were as follows:

Credit Quality Distribution for Securities with Credit Exposure as a Percentage of Total Investments

Investment Type	S&P's Credit Rating	% of Investments
U.S. Government securities	AA+	27.12%
U.S. Government agencies	AAA	2.41%
U.S. Government agencies	AA+	15.10%
U.S. Government agencies	NR	0.52%
Medium-term corporate notes	AA+	1.95%
Medium-term corporate notes	AA	1.16%
Medium-term corporate notes	AA-	7.18%
Medium-term corporate notes	A+	3.06%
Medium-term corporate notes	A	9.30%
Medium-term corporate notes	A-	2.87%
Medium-term corporate notes	BBB+	1.40%
Certificate of Deposit	AA-	7.79%
Certificate of Deposit	A-+1	3.87%
Certificate of Deposit	A-1	10.09%
Asset-Backed securities	AAA	4.51%
Asset-Backed securities	NR	1.67%
Total		<u>100.00%</u>

(g) Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

NOTE 5 – MEASURE C SALES TAX

On June 11, 2013, the City Council approved Ordinance No. 2068-C-S providing for a half cent local transactions and use tax, which was approved by a majority of the electorate on November 5, 2013 and is referred to as Measure C, *Restoring Antioch Services Sales Tax*. The term of the tax is seven years from April 1, 2014 and requires the establishment of an oversight committee to review receipt and expenditure of funds. Although the tax was passed as a general measure, the City Council has committed use of the funds to enhance Police and Code Enforcement services and any unspent Measure C funds in any given fiscal year are carried forward into the next year for spending by the Police Department.

In order to calculate Measure C spending and balance remaining each fiscal year for the Police Department, the City Council established a baseline budget figure from 2013-14 of \$28,447,271 for the Police Department to be used each succeeding fiscal year that would be considered non Measure C funded expenditures out of the General Fund. Anything spent beyond the baseline budget figure each year up to the amount of Measure C monies available is considered Measure C expenditures. Each year the City projects the total Measure C revenue to be received and adds any remaining Measure C funds from the prior fiscal year to the baseline budget for the total amount of General Fund and Measure C revenues allotted the Police Department in that fiscal year.

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In fiscal year 2016, \$6,821,444 in Measure C monies were received. Of this amount \$6,532,060 was allocated to Public Safety and \$289,060 was allocated and spent on Code Enforcement Services. The table below shows how the total available revenues for Police were determined in fiscal year 2016. That figure is then compared to the actual fiscal year 2016 Police Department expenditures to arrive at the remaining Measure C funds at June 30, 2016. This amount (\$4,351,967) is committed in the General Fund for use next fiscal year by the Police Department.

	Police Measure C Budget
13/14 Baseline Budget	\$28,447,271
Measure C FY16 actual receipts allocated to PD	6,532,060
Measure C carryover from Fiscal Year 2015	3,928,247
Total Available Revenues	38,907,578
Actual Police Expenditures (excluding EBRCs purchase)	(34,555,611)
Difference under budget	\$4,351,967

The next table shows the calculation of Measure C funds spent in fiscal year 2016 by the Police Department.

Measure C Fiscal Year 2016 Receipts allocated to PD	\$6,532,060
Plus: Fiscal Year 2015 Measure C carryover	3,928,247
Sub-total Available Measure C Monies	\$10,460,307
Less: Difference under Budget (table above)	(4,351,967)
CALCULATED TOTAL OF MEASURE C FUNDING SPENT FOR POLICE SERVICES	\$6,108,340

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

(a) Current Balances

Current balances are expected to be repaid in the normal course of business during the following fiscal year. The City's current balances represent loans to cover temporary shortages of cash in individual funds.

The composition of interfund balances as of June 30, 2016, is as follows:

Due to Other Funds	Due From Other Funds
	General Fund
Nonmajor Governmental Funds	\$1,491,123
	\$1491,123

City of Antioch
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(b) Due from Successor Agency Trust Fund

At June 30, 2016, the Housing Fund has a receivable due from the Successor Agency Private Purpose Trust Fund in the amount of \$3,127,573. Prior to the dissolution of redevelopment, Health and Safety Code required Project Areas to annually set aside 20% of tax increment revenues for low and moderate income housing development. Project Area #1 was formed prior to the year this requirement was established and the Agency began repaying the unfunded set-aside in fiscal year 1997. With the dissolution of redevelopment pursuant to AB 1X 26 as amended by AB1484, this asset has been transferred to the Housing Successor Fund and related liability of the former Project Area #1 to the Successor Agency Trust. The liability is included on the Successor Agency's Enforceable Obligations Schedule and repayment resumed in the 2014-15 fiscal year as approved by the State of California Department of Finance.

(c) Transfers to/from Other Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations and re-allocations of special revenues. The following schedule summarizes transfers between funds. The most significant transfers which occurred were \$810,000 from the Gas Tax Special Revenue Fund and \$1,144,440 from the Street Impact Special Revenue Fund to the General Fund to pay for street maintenance.

Transfers In						
	<u>Major Fund</u>		<u>Major Fund</u>			Total
	General Fund	Nonmajor Governmental Funds	Prewett Water Park Enterprise	Internal Service		
Transfers Out	\$ -	\$ 1,436,789	\$ 717,500	\$ -	\$ -	\$ 2,154,289
General Fund	-	-	-	-	-	-
Housing & Community	810,000	550,048	-	-	-	1,360,048
Gas Tax Fund	2,122,725	1,168,807	35,000	-	-	3,326,532
Nonmajor: Governmental	-	112,238	-	164,910	-	277,148
Water Enterprise	-	100,000	-	164,910	-	264,910
Sewer Enterprise	-	1,736	-	-	-	1,736
Marina Enterprise	-	9,750	-	-	-	9,750
Prewett Water Park	<u>\$ 2,932,725</u>	<u>\$ 3,379,368</u>	<u>\$ 752,500</u>	<u>\$ 329,820</u>	<u>\$ -</u>	<u>\$ 7,394,413</u>
Total						

City of Antioch
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NOTE 7 - LOANS RECEIVABLE

The composition of the City's governmental activities loans receivable including interest as of June 30, 2016, is as follows:

Rental and Housing Rehabilitation Loans	\$ 2,660,848
Multi-unit Rental Rehabilitation Loans:	
West Rivertown Apartments/Eden Housing Project	6,755,811
Terrace Glen Project	2,105,130
Pinecrest Apartment Project	1,270,498
Rivertown Senior Housing	242,750
Riverstone Apartment	2,495,244
Hillcrest Terrace Project	1,404,023
Tabora Gardens	2,628,762
NSP Loans	49,135
Lone Tree Golf Course	1,122,165
Other loans	1,303,980
Allowance	(1,645,699)
Total governmental activities (net)	<u>\$ 20,392,647</u>

(a) Rental and Housing Rehabilitation Loans

The City administers rental and home improvement revolving loan funds using federal Community Development Block Grant (CDBG) funds and prior to 2013, redevelopment funds. The program provides below market rate loans, secured by deeds of trust, to eligible participants for rental and housing rehabilitation. Although payments for most loans are amortized over an established payment schedule,

some loans allow for deferred payment of accrued interest and principal until the homeowner's property is sold or transferred, primarily for seniors and very low-income families. Repayments received from the outstanding loans are used to make additional rental and housing rehabilitation loans. Principal and interest outstanding balances at June 30, 2016, are \$2,660,848.

(b) Multi-Unit Rental Rehabilitation Loans

The City administers the following multi-unit rental improvement revolving loan funds using federal CDBG funds and prior to 2012, Antioch Development Agency Housing Set Aside monies.

West Rivertown Apartments/Eden Housing Project

The City and Agency have entered into three loan agreements with Eden Housing for the development of the West Rivertown Apartments. The agreements are as follows:

This project is the construction of a 57-unit, affordable housing townhouse development in the City's downtown with financing assistance from the Agency and several other agencies. In May 2000, the Agency entered into a disposition, development and loan agreement with Eden Rivertown Limited Partnership (the Developer). Under the terms of the loan agreement, the Developer must repay up to \$3,601,686 (maximum loan amount) to the Agency, which includes the purchase of the land from the Agency. The loan bears an interest rate of 3% per annum. The Developer is required to make annual payments of principal and interest to the Agency in the amount of 100% of residual receipts, less the portion of the residual receipts that is owed to Contra Costa County. Payments are to begin the July 1st after project completion and will end on the 55th anniversary date of the Agency promissory note dated February 11, 2002. Principal and interest outstanding at June 30, 2016 is \$5,007,166.

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In 1994, the City loaned Community Housing Opportunities (CHOC) \$203,755 for the acquisition of property. CHOC determined that their planned development of this property was no longer feasible, and in November 2005, the City, the Agency, and CHOC agreed to the transfer of ownership of the property and loan to Eden Housing for the development of 40 units of affordable housing to expand the West Rivertown Project in the City's downtown. In order to complete the project, the Agency agreed to loan Eden Housing an additional \$1,458,400. The loan for \$203,755 is non-interest bearing and all principal and interest payments are deferred and will be forgiven at the expiration of the term. The loan for \$1,458,400 bears an interest rate of 3% per annum and will end on the 55th anniversary date of the issuance of certificates of occupancy by the City. Principal and interest outstanding on this loan at June 30, 2016 is \$1,544,890.

Terrace Glen Project

This project consists of a 32-unit, multifamily rental housing development. In August 1998, the City and former redevelopment agency made a commitment for \$850,000 in Community Development Block Grant (CDBG) funds, and \$547,625 in housing set-aside funds, respectively, towards this project. Commencing November 6, 1996, the loan accrues simple interest at 3% per annum. The 55-year term loan is secured by a deed of trust. Commencing on October 1, 1999, and on October 1 of each year thereafter, the developer will pay the City's/Agency's pro-rata percentage of the lender's share of residual receipts to the extent there are residual receipts. Payments will be first credited against accrued interest and then against principal. Any outstanding principal and interest is due and payable in full in March 2054. Principal and interest outstanding at June 30, 2016 is \$2,105,130.

Pinecrest Apartment Project

This project consists of a 24-residential unit development. In September 2000, the City and the former redevelopment agency made a commitment for \$570,000 in CDBG funds and \$300,000 in housing set-aside funds, respectively, towards this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 55-year term loan is secured by a deed of trust.

Commencing on May 1, 2002, and on May 1 of each year thereafter, the developer will pay the City a pro-rate percentage of the lender's share of residual receipts to the extent there are residual receipts.

Payments will be first credited against accrued interest and then against principal. Any outstanding principal and interest is due and payable in full in May 2055. Principal and interest outstanding at June 30, 2016 is \$1,270,498.

Rivertown Senior Housing

This project consists of a fifty-unit, affordable senior housing project. In September 1992, the former redevelopment agency made a commitment for \$442,750 in housing set-aside funds toward this project. In September 2001, the loan was amended to reduce the principal amount by \$200,000 to reflect funds not borrowed for the project. The loan is noninterest bearing and secured by a deed of trust with affordable housing requirements for 40 years. The balance of the loan is due and payable on October 1, 2033. Principal outstanding at June 30, 2016 is \$242,750.

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Riverstone Apartments

This project consists of acquisition and rehabilitation of 136 apartment rental units for low and very low income households. On July 1, 2007, the former redevelopment agency made a commitment for \$2,025,000 in housing set-aside funds toward this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 55-year loan term is secured by a deed of trust. Commencing on May 1st following the fifteenth anniversary of the first disbursement of the loan, and on May 1st of each year thereafter for the term of the loan, the developer will make repayments equal to the lesser of (i) the amount necessary to fully amortize the repayment of principal and interest on the loan for the remaining term or (ii) residual receipts. Payments will be first credited against accrued interest and then principal. Principal and interest outstanding at June 30, 2016 is \$2,495,244.

Hillcrest Terrace Project

This project consists of a 65-unit affordable senior housing project. In October 1998, the former redevelopment agency made a commitment for \$731,175 in housing set-aside funds towards this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 55-year term loan is secured by a deed of trust. Commencing on the June 1 after project completion, and on June 1 of each year thereafter, the developer will pay the Agency one-half of the residual receipts to the extent there is residual receipts. Payments will be first credited against accrued interest and then against principal. Any outstanding principal and interest is due and payable in full in June 2055. In September 2001, the Agency made a commitment of an additional \$200,000 due and payable October 1, 2038. Principal and interest outstanding for these loans at June 30, 2016 is \$1,404,023.

Tabora Gardens

This project consists of acquisition and development of 85 units of senior, multifamily housing affordable to low income households. On June 6, 2011, the former redevelopment agency made a commitment for \$300,000 in housing set-aside funds toward this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 58-year loan term is secured by a deed of trust. The loan is fully deferred and payment in full, including interest, is due upon expiration of the term. Principal and interest outstanding at June 30, 2016 is \$2,628,762.

NSP Loans

The City provides loans of CDBG Neighborhood Stabilization Program funds to low and moderate income eligible persons that purchase homes through the NSP program implemented by Heart and Hands of Compassion. The loans are to assist in the purchase of the properties. The loans expire 30 years from the date of the notes, and payments of principal and interest are deferred until the end of the term. The unpaid principal balance, plus any shared appreciation, is due and payable upon expiration of the term, transfer of the property, or default. As of June 30, 2016, there are four loans outstanding totaling \$49,135.

(c) Lone Tree Golf Course

During fiscal year 2004-05, the City loaned the Lone Tree Golf Course monies to complete various improvements at the golf course. Annual interest only repayments began August 23, 2005. The loan agreement was amended in December 2007. The new term is for a term of 25 years from December 11, 2007 with interest being calculated based on the City's earnings on idle funds. The City has agreed to defer payment of the loan until the finances of the Golf Course stabilize. Principal outstanding at June 30, 2016, is \$900,000. During fiscal year 2005-06, the City loaned an additional \$296,220 to the Golf Course for parking lot improvements. The loan is non-interest bearing and deferred under the same terms of the previous loan. Principal outstanding on this loan is \$222,165 at June 30, 2016.

City of Antioch
Notes to the Basic Financial Statements
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(d) Other Loans

The Agency administers a first time homebuyer loan program for qualified applicants. Principal is due at the end of 30 years or upon default, refinancing, sale or transfer of the property. The Agency is also entitled to a pro-rata share of appreciation on the property when the principal is paid. As of June 30, 2016 there is \$1,303,980 of loans outstanding.

NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance July 1, 2015	Additions	Reductions	Balance June 30, 2016
Governmental activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 11,269,647	\$ 2,276,113	\$ 124,256	\$ 13,421,504
Construction in progress	4,570,989	1,091,575	1,410,351	4,252,213
Total capital assets, not being depreciated	<u>15,840,636</u>	<u>3,367,688</u>	<u>1,534,607</u>	<u>17,673,717</u>
<i>Capital assets, being depreciated</i>				
Infrastructure	416,453,898	2,898,509	-	419,352,407
Structures and improvements	79,324,412	1,188,621	291,000	80,222,033
Equipment	16,076,043	1,807,732	383,972	17,499,803
Total capital assets, being depreciated	<u>511,854,353</u>	<u>5,894,862</u>	<u>674,972</u>	<u>517,074,243</u>
<i>Less accumulated depreciation for:</i>				
Infrastructure	(159,140,508)	(8,864,411)	-	(168,004,919)
Structures and improvements	(23,922,202)	(1,895,285)	142,590	(25,674,897)
Equipment	(11,272,236)	(938,749)	383,972	(11,827,013)
Total accumulated depreciation	<u>(194,334,946)</u>	<u>(11,698,445)</u>	<u>526,562</u>	<u>(205,506,829)</u>
Total capital assets, being depreciated, net	<u>317,519,407</u>	<u>(5,803,583)</u>	<u>148,410</u>	<u>311,567,414</u>
Governmental activities capital assets, net	<u>\$ 333,360,043</u>	<u>\$ (2,435,895)</u>	<u>\$ 1,683,017</u>	<u>\$ 329,241,131</u>
Business-type activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 3,558,467	\$ -	\$ -	\$ 3,558,467
Construction in progress	4,590,610	1,447,792	4,332,955	1,705,447
Total capital assets, not being depreciated	<u>8,149,077</u>	<u>1,447,792</u>	<u>4,332,955</u>	<u>5,263,914</u>
<i>Capital assets, being depreciated</i>				
Water and sewer pipes	127,081,088	6,383,557	-	133,464,645
Structures and improvements	95,080,752	1,044,158	-	96,124,910
Equipment	4,496,681	86,740	-	4,583,421
Total capital assets, being depreciated	<u>226,658,521</u>	<u>7,514,455</u>	<u>-</u>	<u>234,172,976</u>
<i>Less accumulated depreciation for:</i>				
Water and sewer pipes	(29,088,777)	(1,779,529)	-	(30,868,306)
Structures and improvements	(50,494,667)	(2,877,294)	-	(53,371,961)
Equipment	(3,654,581)	(135,199)	-	(3,789,780)
Total accumulated depreciation	<u>(83,238,025)</u>	<u>(4,792,022)</u>	<u>-</u>	<u>(88,030,047)</u>
Total capital assets, being depreciated, net	<u>143,420,496</u>	<u>2,722,433</u>	<u>-</u>	<u>146,142,929</u>
Business-type activities capital assets, net	<u>\$ 151,569,573</u>	<u>\$ 4,170,225</u>	<u>\$ 4,332,955</u>	<u>\$ 151,406,843</u>

City of Antioch
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Construction in Progress

Construction in progress for governmental activities primarily represents work being performed on West Antioch Creek Channel improvements; Lone Tree Intersection improvements; and Prewett Park new water feature project.

Construction in progress for business type activities primarily represents work performed on water main replacement, water treatment plant improvements, and sewer main replacement project.

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 679,184
Public works	8,666,843
Public safety	597,666
Parks and recreation	1,182,682
Community development	18,553
Depreciation of capital assets held by the City's Internal Service Fund is charged to the various functions based on their usage of the assets	553,517
Total depreciation expense - governmental functions	<u>\$ 11,698,445</u>

Depreciation expense was charged to business-type activities functions as follows:

Water	\$ 2,386,069
Sewer	1,351,342
Marina	466,336
Prewett Water Park	588,274
Total depreciation expense - business-type functions	<u>\$ 4,792,021</u>

City of Antioch
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NOTE 9 - LONG-TERM OBLIGATIONS

(a) Long-Term Debt Composition

Long-term debt at June 30, 2016, consisted of the following:

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2016
Governmental Activities:					
Lease Revenue Bonds:					
2015A Issue - ABAG Golf Course	5/1/31	\$334,750-347,167	2.00-5.00%	\$ 3,840,000	\$ 3,700,000
Total lease revenue bonds				<u>3,840,000</u>	<u>3,700,000</u>
Capital Lease:					
Honeywell Energy Retrofit	7/21/20	\$25,091-45,735	4.79%	4,050,000	2,005,038
Total governmental activities				<u>7,890,000</u>	<u>5,705,038</u>
Business-type Activities:					
Loans Payable:					
State of California Antioch Marina Loan	8/1/43	\$7,655-122,321	4.7-7.9%	6,500,000	2,678,064
Long Term Payable:					
Delta Diablo Recycled Water Program	12/31/30	\$248,176-251,638	0.077%	5,040,423	3,780,298
Total business-type activities				<u>11,540,423</u>	<u>6,458,362</u>
Total primary government				<u>\$ 19,430,423</u>	<u>\$ 12,163,400</u>

(b) Long-Term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2016 are as follows:

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016	Amount Due Within One Year
Governmental Activities					
Lease Revenue Bonds	\$ 3,840,000	\$ -	\$ (140,000)	\$ 3,700,000	\$ 175,000
Unamortized Premium	548,264	-	(34,266)	513,998	-
Capital Lease Payable	2,425,375	-	(420,337)	2,005,038	446,747
Claims Liability (Note 15)	575,884	50,772	(252,447)	374,209	359,240
Compensated Absences	2,135,820	335,922	(262,068)	2,209,674	220,967
Total Governmental Activities	<u>\$ 9,525,343</u>	<u>\$ 386,694</u>	<u>\$ (1,109,118)</u>	<u>\$ 8,802,919</u>	<u>\$ 1,201,954</u>
Business-type Activities					
Loans Payable	\$ 2,843,172	\$ -	\$ (165,108)	\$ 2,678,064	\$ 141,340
Long Term Payable -					
Delta Diablo Recycled Water Program	4,032,324	-	(252,026)	3,780,298	252,026
Compensated Absences	496,216	38,770	(47,582)	487,404	48,741
Total Business-type Activities	<u>\$ 7,371,712</u>	<u>\$ 38,770</u>	<u>\$ (464,716)</u>	<u>\$ 6,945,766</u>	<u>\$ 442,107</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. For the governmental activities, claims and judgments are generally liquidated by the General Fund, and a majority of compensated absences are generally liquidated by the General Fund.

City of Antioch
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For the year ended June 30, 2016



(c) Debt Service Requirements

As of June 30, 2016, annual debt service requirements of governmental activities to maturity are as follows:

Year ending June 30:	Lease Revenue Bonds	
	Principal	Interest
2017	\$ 175,000	\$ 166,700
2018	180,000	161,450
2019	190,000	154,250
2020	200,000	144,750
2021	210,000	134,750
2022-2026	1,215,000	505,250
2027-2031	1,530,000	177,000
Total	<u>\$ 3,700,000</u>	<u>\$ 1,444,150</u>

On February 11, 2015, the Antioch Public Financing Authority (Authority) issued \$23,155,000 in Lease Revenue Refunding Bonds (Municipal Facilities Project), Series 2015A with interest rates ranging between 2% and 5%. The Authority issued the bonds to refund the entire \$4,740,000 of the outstanding ABAG 2001 Lease Revenue Bonds and \$21,505,000 of the outstanding 2002 A&B Lease Revenue Refunding Bonds. \$19,315,000 of the par amount of bonds issued are secured by the Successor Agency to the Antioch Development Agency and are therefore excluded from the government-wide statement of net position. Refer to Note 20 for disclosure regarding that portion. \$3,840,000 of the par amount of bonds issued are an obligation of the City. The refunding reduced total debt service payments over the next 17 years by \$1,117,618. This results in an economic gain (difference between the present value of debt service payments on the old and new debt) of \$994,284.

Principal and interest payments on the lease revenue bonds are payable from any revenue lawfully available to the City for the purpose of payment of Base Rental Payments. The City has a service concession arrangement with Antioch Public Golf Course, Inc. (Corporation) and as part of that arrangement the Corporation reimburses the City for the annual debt service as the bonds were issued to finance improvements at the golf course. The total principal and interest remaining to be paid on the bonds is \$5,144,150. Principal and interest payments began in November 2015.

As of June 30, 2016 annual debt service requirements of business-type activities to maturity are as follows:

Year ending June 30:	Marina Loans	
	Principal	Interest
2017	\$ 141,340	\$ 120,513
2018	147,694	114,153
2019	98,528	107,506
2020	102,925	103,073
2021	82,948	98,441
2022-2026	474,205	432,740
2027-2031	590,945	315,999
2032-2036	736,418	170,519
2037-2040	303,061	26,028
Total	<u>\$ 2,678,064</u>	<u>\$ 1,488,972</u>

City of Antioch
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For the year ended June 30, 2016



(d) Capital Lease

In October 2009, the City entered into a lease-purchase agreement in the amount of \$4,050,000 with Bank of America to finance the acquisition and retrofitting of interior building lighting in City facilities, street lights and park and site lighting fixtures throughout the City. The lease has an imputed interest rate of 4.79% and requires monthly payments beginning in August 2010 until July 2020, when the lease will terminate and the City will obtain title to the property. The project was completed in December 2010. As of June 30, 2015, the net book value of the assets completed has been recorded as Improvements other than Buildings in the amount of \$3,741,365.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2016 were as follows:

Year Ending June 30:	Governmental Activities
2017	\$ 533,076
2018	538,834
2019	544,651
2020	550,525
2021	45,918
Total minimum lease payments	2,213,004
Less: amount representing interest	(207,966)
Present value of minimum lease payments	\$ 2,005,038

(e) Long Term Payable – Delta Diablo Recycled Water Program

The City entered into a Joint Powers Agreement with Delta Diablo (the District) in November 2003 for the District to develop a recycled water program within City limits. As part of this agreement, the District would design, construct, own, operate and regulate all recycled water facilities to provide recycled water within the City of Antioch. The City would be responsible for 50% of the project cost, up to \$5,000,000 in principal with associated interest, of a loan the District obtained from the State Water Resources Control Board to complete the project. The project was completed in July 2011 and the City began paying a proportionate share of the project costs in December 2011. The total due at June 30, 2016 is \$3,780,298 representing the total share of principal and interest outstanding on the loan the District obtained. Repayment requirements are as follows:

Year ending June 30:	Long Term Payable	
	Principal	Interest
2017	\$ 249,133	\$ 2,893
2018	249,325	2,701
2019	249,517	2,509
2020	249,709	2,317
2021	249,901	2,125
2022-2026	1,252,396	7,735
2027-2031	1,257,130	2,906
Total	\$ 3,757,111	\$ 23,187

(f) Legal Debt Limit

As of June 30, 2016, the City's debt limit and legal debt margin (15% of valuation subject to taxation) was \$1,462,994,843.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



NOTE 10 - NET POSITION/FUND BALANCES

(a) Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets - This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The following amounts of net position are restricted by enabling legislation: \$132,071 pursuant to State Assembly Bill 1900 which restricts the use of funds for protection of tidelands areas; \$1,204,382 pursuant to the DIVCA Act of 2006 which restricts the use for Public, Educational and Governmental Programming (PEG).

Unrestricted - This category represents the portion of net position of the City, not restricted for any project or other purpose.

(b) Fund Balances

Fund balances, presented in the governmental fund financial statements, represent the difference between assets and liabilities reported in a governmental fund. In fiscal year 2011, the City implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental funds. Fund balances are classified into categories based upon the type of restrictions imposed on the use of funds.

As of June 30, 2016 components of fund balance are described below:

- *Nonspendable* – portion of net resources that cannot be spent because of its form (i.e., long term loans, prepaids).
- *Restricted* – portion of net resources that are limited in use by grantors, laws or enabling legislation.
- *Committed* – portion of net resources that are limited to the use as established by formal action of the City Council. Committed fund balance can only be modified or rescinded by formal action of the City Council through resolution.
- *Assigned* – portion of net resources held for the use as established by the City Manager or his designee. The City Council has granted this authority to the City Manager through resolution.
- *Unassigned* – portion of net resources that represents amounts in excess of the other fund balance components. Only the General Fund can have a positive unassigned fund balance.

The City spends restricted fund balances first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. Committed and assigned fund balances are considered to have been spent first before unassigned fund balances have been spent when expenditures are incurred for the purposes for which amounts in any of those unrestricted fund balance classifications could be used.

City of Antioch
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The following represents the components of fund balance for governmental funds:

	Major Funds				Non-major Governmental Funds	Total
	General Fund	Housing and Community Development	Gas Tax	Housing Successor		
Nonspendable:						
Petty cash and prepaids	\$ 224,463	\$ -	\$ -	\$ 38,865	\$ 92,955	\$ 356,283
Total nonspendable	224,463	-	-	38,865	92,955	356,283
Restricted for:						
Housing & Development	-	6,311,778	-	19,228,788	-	25,540,566
Debt service	-	-	-	-	3,244	3,244
Public Facilities	-	-	-	-	53,283	53,283
Streets	-	-	1,188,689	-	4,297,341	5,486,030
Parks	-	-	-	-	178,780	178,780
PEG Programming	-	-	-	-	1,204,382	1,204,382
Storm Channels	-	-	-	-	2,580,423	2,580,423
Landscape Maintenance	-	-	-	-	1,379,709	1,379,709
Tidelands Areas	-	-	-	-	132,701	132,701
Law Enforcement	-	-	-	-	146,283	146,283
Traffic Safety	-	-	-	-	25,745	25,745
Parks & Recreation	-	-	-	-	163,948	163,948
Animal Shelter	-	-	-	-	213,787	213,787
Abandoned Vehicle	-	-	-	-	224,204	224,204
Total restricted	-	6,311,778	1,188,689	19,228,788	10,603,200	37,332,455
Committed to:						
Compensated absences	93,889	-	-	-	-	93,889
Litigation/Insurance	500,000	-	-	-	-	500,000
Police Services - Measure C	4,351,967	-	-	-	-	4,351,967
Parks	-	-	-	-	1,378,843	1,378,843
Landscape Maintenance	-	-	-	-	72,109	72,109
Arts & Cultural Activities	-	-	-	-	31,242	31,242
Recreation Programs	-	-	-	-	-	-
Field Maintenance	-	-	-	-	155,876	155,876
Memorial Field Maintenance	-	-	-	-	21,316	21,316
Road Repair	-	-	-	-	150,233	150,233
Waste Reduction	-	-	-	-	414,428	414,428
Youth Activities	-	-	-	-	76,293	76,293
Traffic Signals	-	-	-	-	938,186	938,186
Post Retirement Medical	-	-	-	-	476,569	476,569
Total committed	4,945,856	-	-	-	3,715,095	8,660,951
Assigned to:						
Contractual Services	143,963	-	-	-	-	143,963
Parks & Recreation	-	-	-	-	44,589	44,589
Capital Projects	-	-	-	-	1,621,814	1,621,814
Community Benefit Prog.	-	-	-	-	406,011	406,011
AD 26	-	-	-	-	374,811	374,811
AD 27	-	-	-	-	477,302	477,302
Total assigned	143,963	-	-	-	2,924,527	3,068,490
Unassigned	17,590,147	-	-	-	(184,041)	17,406,106
Total fund balances	\$ 22,904,429	\$ 6,311,778	\$ 1,188,689	\$ 19,267,653	\$ 17,151,736	\$ 66,824,285

The City has established a fund balance policy for the General Fund requiring that the minimum unassigned fund balance be at least 10% of General Fund operating revenues, with a goal of reaching a minimum of 15% of operating revenues (including transfers). As of June 30, 2016, unassigned fund balance was 33.31% of total operating revenues.

City of Antioch
Notes to the Basic Financial Statements
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NOTE 11 – PENSION PLANS OVERVIEW

The City of Antioch has three pension plans: Miscellaneous Pension Plan; Safety Pension Plan; and Supplementary Retirement Plan. Information about each plan and its provisions follow in notes 12-14. A summary table of the plans related net pension liabilities and deferrals follows to aid in financial reporting reconciliation to the government-wide statements.

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Miscellaneous Plan	\$45,209,182	\$3,697,065	\$3,551,227
Safety Plan	37,561,170	5,979,511	4,071,930
Police Supplementary Plan	1,065,673	-	8,160
Totals	\$83,836,025	\$9,676,576	\$7,631,317

NOTE 12 - PENSION PLAN - MISCELLANEOUS

(a) General Information about the Miscellaneous Pension Plan

Plan Description - All permanent non-safety employees are eligible to participate in the Miscellaneous Plan of the Public Employees' Retirement Fund (the Fund) of California Public Employees' Retirement System (CalPERS). The Fund is an agent multiple-employer defined benefit plan administered by CalPERS that acts as a common investment and administrative agent for various local and state governmental agencies within the State of California. The fund provides retirement, disability, and death benefits based on the employees' years of service, age and final compensation. Employees vest after five years of service and may receive retirement benefits at the age of 55 for miscellaneous employees. These benefit provisions and all other requirements are established by State statute and City ordinance. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the Fund's annual financial report may be obtained from CALPERS' executive office: 400 P Street, Sacramento, CA 95814. A separate report for the City's plan within the Fund is not available.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, Lump Sum, or the 1959 Survivor Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

City of Antioch
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For the year ended June 30, 2016



The Plans' provisions and benefits in effect at June 30, 2016, are summarized as follows:

Hire Date	Miscellaneous Plan		
	Prior to November 9, 2007	On or After November 9, 2007 and prior to January 1, 2013	On or after January 1, 2013
Benefit Formula	2.7% @ 55	2.7% @ 55	2.0% @ 62
Benefit Vesting Schedule	5 years of service	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50-55	52-67
Monthly Benefits, as a % of Eligible Compensation	2.0%-2.7%	1.426%-2.418%	1.0%-2.5%
Required Employee Contribution Rates	8%	8%	6.5%
Required Employer Contribution Rates	26.250%	26.250%	24.75%

Employees Covered – At June 30, 2016, the following employees were covered by the benefit terms for the Miscellaneous Plan:

	Miscellaneous Plan
Inactive employees or beneficiaries currently receiving benefits	284
Inactive employees entitled to but not yet receiving benefits	120
Active employees	166
Total	570

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 cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. In fiscal year 2016, the City made \$3,697,065 in contributions.

(b) Net Pension Liability – Miscellaneous Plan

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2015, using an annual actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

City of Antioch
Notes to the Basic Financial Statements
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Actuarial Assumptions – The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous Plan
Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase (1)	3.3%-14.2%
Investment Rate of Return (2)	7.65%
Mortality	.00125-1.00000

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2014 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.65% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary.

The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

City of Antioch
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The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Current Target Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	2.0%	(0.55%)	(1.05%)
Total	100%%		
(a) An expected inflation of 2.5% used for this period.			
(b) An expected inflation of 3.0% used for this period.			

(c) Changes in the Net Pension Liability

The change in the Net Pension Liability for the Miscellaneous Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2014	\$153,307,596	\$110,321,647	\$42,985,949
Changes in the year:			
Service cost	2,281,384	-	2,281,384
Interest on the total pension liability	11,178,491	-	11,178,491
Differences between actual and expected experience	(1,909,680)	-	(1,909,680)
Changes in assumptions	(2,712,350)	-	(2,712,350)
Plan to plan resource movement	-	387	(387)
Changes in benefit terms	-	-	-
Contribution – employer	-	3,289,258	(3,289,258)
Contribution - employee	-	1,003,111	(1,003,111)
Investment Income	-	2,445,136	(2,445,136)
Administrative expenses	-	(123,280)	123,280
Benefit payments, including refunds of employee contributions	(7,404,372)	(7,404,372)	-
Net Changes	1,433,473	(789,760)	2,223,233
Balance at June 30, 2015	\$154,741,069	\$109,531,887	\$45,209,182

City of Antioch
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Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the City for the Miscellaneous Plan, calculated using the discount rate for the Plan, as well as what the Local Government's 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:

	<u>Miscellaneous</u>
1% Decrease Net Pension Liability	6.65% \$65,672,938
Current Discount Rate Net Pension Liability	7.65% \$45,209,182
1% Increase Net Pension Liability	8.65% \$28,292,274

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

(d) Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the City recognized pension expense for the Miscellaneous Plan of \$1,440,725. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$3,697,065	\$ -
Changes of assumptions	-	1,479,464
Differences between expected and actual experiences	-	1,041,644
Net differences between projected and actual earnings on plan investments	-	1,030,119
Total	<u>\$3,697,065</u>	<u>\$3,551,227</u>

\$3,697,065 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2017	\$2,384,888
2018	1,154,152
2019	733,967
2020	(1,171,780)
Thereafter	0

(e) Payable to the Pension Plan

At June 30, 2016, the City reported a payable of \$365,895 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

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NOTE 13 – PENSION PLAN - SAFETY

(a) General Information about the Safety Pension Plan

Plan Description - All qualified permanent and probationary safety 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 for 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 sponsors three rate plans for safety. Benefit provisions under the Plan are established by State statute and Local Government 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. Copies of the Fund's annual financial report may be obtained from CALPERS' executive office: 400 P Street, Sacramento, CA 95814. A separate report for the City's plan within the Fund is not available.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits are 10 years of service. The death benefit is one of the following: the Basic Death Benefit, Lump Sum, 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 Plans' provisions and benefit tiers in effect at June 30, 2016, are summarized as follows:

	Safety Plan		
	Prior to September 14, 2012 (Classic)	On or After September 14, 2012 and prior to January 1, 2013 (Second Tier)	On or after January 1, 2013 (PEPRA)
Hire Date			
Benefit Formula	3% @ 50	3.0% @ 50	2.7% @ 57
Benefit Vesting Schedule	5 years of service	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50	50	50-57
Monthly Benefits, as a % of Eligible Compensation	3.0%	3.0%	2.0%-2.7%
Required Employee Contribution Rates	9%	9%	9%
Required Employer Contribution Rates	19.124%	19.263%	15.173%
Required Unfunded Accrued Liability Contribution	\$1,915,572	\$0	\$0

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 cost of benefits

City of Antioch
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earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2016, the contributions recognized as part of pension expense for the Safety Plan was \$3,652,991.

(b) Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions – Safety Plan

As of June 30, 2016, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Safety Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Total Safety Net Pension Liability	<u>\$37,561,170</u>

The City's net pension liability for the Safety 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, 2015, and the total pension liability was determined by an actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. In determining the City's rate plan's proportionate share of the net pension liability, the total pension liability using the output from the Actuarial Valuation System and the fiduciary net position provided by CalPERS' Financial Office are first determined for the individual rate plans and the risk pool as a whole on the Valuation Date. The first calculation uses the risk pool's total pension liability and fiduciary net position at the Valuation Date to determine the net pension liability at the Valuation Date. Using standard actuarial roll forward methods, the risk pool's total pension liability is then computed at the Measurement Date. The fiduciary net position is then determined by the CalPERS' Financial Office at the Measurement Date. Next, the individual employer rate plans' share of the total pension liability, fiduciary net position and net pension liability are calculated at the Valuation Date. Using the individual employer rate plan's share of the risk pool total pension liability and fiduciary net position, the proportionate shares of the total pension liability and fiduciary net position are determined for each employer rate plan. The City's proportionate share of the net pension liability for the Plan as of June 30, 2014 and 2015 are as follows:

	<u>Safety Plan</u>
Proportion – June 30, 2014	.892010%
Proportion – June 30, 2015	.911581%
Change – Increase (Decrease)	.019571%

For the year ended June 30, 2016, the City recognized pension expense of \$2,527,574. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$4,113,904	\$ -
Differences between actual and expected experience	-	479,298
Changes in assumptions	-	2,204,466
Change in employer's proportion	1,733,882	113,551
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share of contributions	131,725	157,378
Net differences between projected and actual earnings on plan investments	-	1,117,237
Total	<u>\$5,979,511</u>	<u>\$4,071,930</u>

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\$4,113,904 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year end June 30, 2017. 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	
2017	(\$1,214,927)
2018	(1,216,945)
2019	(1,145,932)
2020	1,371,480
Thereafter	0

Actuarial Assumptions – The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions:

	Safety Plan
Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase (1)	3.3%-14.2%
Investment Rate of Return (2)	7.65%
Mortality	.00125-1.00000

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2014 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.65% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed "GASB Crossover Testing Report" that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over

City of Antioch
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the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	2.0%	(0.55%)	(1.05%)
Total	100%		
(a) An expected inflation of 2.5% used for this period.			
(b) An expected inflation of 3.0% used for this period.			

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability of 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:

	Safety Plan
1% Decrease Net Pension Liability	6.65% \$58,293,750
Current Discount Rate Net Pension Liability	7.65% \$37,561,170
1% Increase Net Pension Liability	8.65% \$20,560,836

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

(c) Payable to the Pension Plan

At June 30, 2016, the City reported a payable of \$176,356 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

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NOTE 14 – SUPPLEMENTARY RETIREMENT PLAN

(a) General Information about the Police Supplementary Retirement Plan and Benefits Provided

Employees are eligible to receive benefits under this plan if he or she meets the requirements under one of the three tiers of the plan. The fund is an agent multiple-employer defined benefit plan established under Section 401 (a) and tax-exempt under Section 501 (a) of the Internal Revenue Code of 1986 and meets the requirements of a pension trust under California Government Code Sections 53215-53224. The trust is maintained by Public Agency Retirement Services (PARS) and provides for retirement, survivor continuance, pre-retirement disability and pre-retirement death benefits based upon the tier the member qualifies within. The plan is closed. Employee vesting is determined within each tier:

- Tier I – Designated eligible employee by Plan Administrator that has terminated from employment and applied for benefits under plan vest immediately.
- Tier II – Vest after five years of employment.
- Tier III – Employee vested if a full time Sworn Police Officer on or after September 1, 2007 and has terminated employment and concurrently retires under a service, disability or industrial disability retirement under CALPERS prior to December 31, 2012.

These benefit provisions and all other requirements are established by State Statute and City ordinance. Copies of the Fund's annual financial report may be obtained from PARS office: P.O. Box 12919, Newport Beach, CA 92658-2919. A separate report for the City's plan within the fund is not available.

The Plans' provisions and benefits in effect at June 30, 2016, are summarized as follows:

Supplementary Plan			
	Tier 1 September 1, 2007	Tier II September 1, 2007	Tier III September 1, 2007
Effective Date			
Benefit Formula	Amount set forth on Schedule A of Plan Documents – no employees in this Tier	9% of CalPERS 3% @50 benefit and not more than 8.1% of Final Compensation	9% of CalPERS Disability benefit and not more than 8.1% of Final compensation
Benefit Vesting Schedule	Designated by Plan Administrator	5 years of service	Disability retirement directly from City under CalPERS
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50	50
Monthly Benefits, as a % of Eligible Compensation	2.0%-2.7%	1.426%-2.418%	1.0%-2.5%
Required Employee Contribution Rates	0%	0%	0%
Required Employer Contribution Rates	Pay as you go	Pay as you go	Pay as you go

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Employees Covered – At June 30, 2016, the following employees were covered by the benefit terms for the Supplementary Plan:

	Supplementary Plan
Inactive employees or beneficiaries currently receiving benefits	13
Inactive employees entitled to but not yet receiving benefits	0
Active employees	0
Total	13

Contributions – There is no requirement imposed by PARS to contribute any amount beyond the pay as you go contributions. For the fiscal year 2016, the City made a total of \$627,588 in pay as you contributions.

(b) Net Pension Liability

The City’s net pension liability for the Plan is measured as the total pension liability, less the pension plan’s fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2016, using an annual actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions – The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions:

	Supplementary Plan
Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	5.5%
Inflation	3.0%
Payroll Growth (1)	0%
Projected Salary Increase (1)	0%
Investment Rate of Return	5.5%
Mortality	.00125-1.00000

(1) This is a closed plan

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2015 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011 for CalPERS. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability at June 30, 2016 was 5.5% for the Plan based upon the S&P Municipal Bond 20 Year High Grade Rate Index.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The long-term expected rate of return was based upon the S&P Municipal Bond 20 Year High Grade Rate Index as selected by the City and is not reduced for administrative expenses. All of the plan’s PARS assets are invested in a moderately conservative portfolio with a target asset allocation of 30% equity, 65% fixed income and 5% cash.

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(c) Changes in the Net Pension Liability

The change in the Net Pension Liability for the Supplementary Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2015	\$2,075,000	\$73,667	\$2,001,333
Changes in the year:			
Interest on the total pension liability	89,649	-	89,649
Differences between actual and expected experience	36,011	-	36,011
Changes in assumptions	(439,207)	-	(439,207)
Contribution – employer	-	627,588	(627,588)
Net investment income	-	29,508	(29,508)
Administrative expenses	-	(34,983)	34,983
Benefit payments, including refunds of employee contributions	(83,627)	(83,627)	-
Net Changes	(397,174)	538,486	(935,660)
Balance at June 30, 2016	\$1,677,826	\$612,153	\$1,065,673

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the City for the Supplementary Plan, calculated using the discount rate for each Plan, as well as what the Local Government's 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:

	Supplementary
1% Decrease	4.5%
Net Pension Liability	\$1,324,479
Current Discount Rate	5.5%
Net Pension Liability	\$1,065,673
1% Increase	6.5%
Net Pension Liability	\$859,122

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in a separately issued PARS financial report.

(d) Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the City recognized pension expense for the Supplementary Plan of (\$297,581). At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$-
Differences between actual and expected experience	-
Changes in assumptions	-
Net differences between projected and actual earnings on plan investments	8,160
Total	\$8,160

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There were no contributions subsequent to the measurement date and therefore no deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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	
2017	(\$1,290)
2018	(2,290)
2019	(2,290)
2020	(2,290)
2021	0
Thereafter	0

(e) Payable to the Pension Plan

At June 30, 2016, the City did not report a payable for an amount outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

NOTE 15 - POST EMPLOYMENT MEDICAL BENEFITS

(a) Medical After Retirement Plan Trust

Plan Description. City of Antioch provides postretirement medical benefits to all eligible employees and their surviving spouses under the provisions of three formal City-sponsored plans (Miscellaneous Group, Management Group and Police Group). The effective date varies based upon the employee's classification and related memorandum of understanding (MOU). For all employees who retire from service (either regular retirement or disability retirement), the City shall pay a portion of their medical premiums based on their respective MOU currently in effect. The City's contributions are advanced-funded on an actuarially determined basis and recorded in the CalPERS Trust (CERBT). The Fund is a Section 115 Trust set up for the purpose of receiving employer contributions that will prefund health and other post employment benefit costs for retirees and their beneficiaries. . As of June 30, 2016, there were 255 active participants and there were 214 retired participants eligible to receive post employment health care benefits. The City currently maintains three Special Revenue Funds to account for the payment of retiree medical benefits and reimbursements for these costs from the trust for each plan group (combined for financial reporting purposes). The CERBT accounts for the separate plans in one master trust account for the City with three subgroups, one for each plan. Assets of each plan are restricted to pay for benefits of those plan members or beneficiaries only. The City makes contributions to the CERBT based on a percentage of active employee payroll.

Funding Policy. There is no requirement imposed by CalPERS, to contribute any amount beyond the pay-as-you-go contributions. The cost of monthly insurance premiums may be shared between the retiree and the City. The cost sharing varies depending on: date of hire; the dependent status; and plan selected. A minimum employer monthly contribution requirement is established and may be amended by the CalPERS Board of Administration and applicable laws. Within the parameters of the law, individual contracting agencies, such as the City, are allowed to establish and amend the level of contributions made by the employer towards the monthly cost of the plans. Changes to the employer contribution amount towards retiree benefits are recorded in a resolution adopted by the City Council. The City has elected a five year amortization period for the Other Post Employment Benefits ("OPEB") plan assets deposited into the CERBT, permitted under GASB Statement 45 paragraph 13F, amortization periods allow for a maximum of 30 years with no minimum years.

The City has established a policy to make contributions, for the purpose of funding its calculated obligations over a period of time, enough to pay current benefits due, with the intent to make the full ARC contributions (18.1% of payroll for fiscal year 2016) as fiscal conditions improve, to the CERBT each year.

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The amount necessary to fund future benefits is based on projections from the July 1, 2013 Actuarial Study completed by Bickmore Risk Services in accordance with GASB Statement 45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

For fiscal year 2016, the City made a total of \$1,399,405 in contributions.

Annual OPEB Cost and Net OPEB Obligation. The City's annual OPEB cost (expense) is calculated based on the Annual Required Contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City of Antioch annual OPEB costs for the year segregated to show amounts by each City sponsored plan(although combined in the trust), the amount actually contributed to the plan, and changes in the City's net OPEB obligation to the City Retiree Health Plan:

	Miscellaneous	Management	Police	Total
Annual Required Contributions	\$ 869,367	\$ 471,564	\$ 2,425,979	\$ 3,766,910
Interest on net OPEB obligation	22,535	(51,586)	299,392	270,341
Adjustment to annual required contributions	(26,063)	59,662	(346,258)	(312,659)
Annual OPEB Cost	865,839	479,640	2,379,113	3,724,592
Contributions Made	303,226	547,208	548,971	1,399,405
Increase in net OPEB obligation	(562,613)	67,568	(1,830,142)	(2,325,187)
Net OPEB Asset (Obligation) - beginning of year	(470,463)	1,076,961	(6,250,353)	(5,643,855)
Net OPEB Asset (Obligation) - end of year	\$ (1,033,076)	\$ 1,144,529	\$ (8,080,495)	\$ (7,969,042)

The following shows the calculation of the Annual Required Contributions for FY 2016:

	Miscellaneous	Management	Police	Total
Normal Cost at Year End	\$ 367,306	\$ 94,045	\$ 970,401	\$ 1,431,752
Amortization of UAAL	462,322	355,964	1,344,685	2,162,971
Interest	39,739	21,555	110,893	172,187
Annual Required Contribution (ARC)	\$ 869,367	\$ 471,564	\$ 2,425,979	\$ 3,766,910

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan (shown by City sponsored plan), and the net OPEB asset (obligation) for FY2015 and the two previous years were as follows:

Fiscal Year Ended	Miscellaneous		OPEB Asset (Obligation)
	Annual OPEB Cost	% of Annual OPEB Contributed	
6/30/2014	\$ 724,139	39%	\$ 80,697
6/30/2015	825,817	33%	(470,463)
6/30/2016	865,839	31%	(1,033,076)

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Management			
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	OPEB Asset
6/30/2014	\$ 428,675	123%	\$ 1,028,451
6/30/2015	469,816	110%	1,076,961
6/30/2016	479,641	114%	1,144,529

Police			
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Contributed	OPEB (Obligation)
6/30/2014	\$ 158,225	16%	\$ (4,530,557)
6/30/2015	2,240,192	23%	(6,250,353)
6/30/2016	2,379,113	23%	(8,080,495)

The City uses a Special Revenue Fund to liquidate the liability.

Funded Status and Funding Progress. As of July 1, 2015, the most recent actuarial valuation date, the plan was 14.3% funded. The actuarial accrued liability for benefits was \$67,831,215, and the actuarial value of assets was \$9,709,462, resulting in an unfunded accrued liability of \$58,121,753.

California Employers' Retiree Benefit Trust*
Funded Status of Plan

Valuation Date:	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability (UAAL)	Funded Status AVA/MVA	Annual Covered Payroll	Unfunded Liability As A % of Payroll
7/1/15	\$67,831,215	\$9,709,462	\$58,121,753	14.3%	\$23,146,273	251.1%

*The three City sponsored plans are maintained in one CERBT account; amounts in 000's

The required schedule of funding progress immediately following the notes to the financial statements presents additional, multi-year, trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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 to 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 of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015 actuarial valuation, the entry age normal cost method was used. The actuarial assumptions used include (a) a 4.60% investment rate of return for Management, 5.09% investment rate of return for Miscellaneous and 4.34% for Police; (b) projected salary increases at 3.25% per year; (c) inflation of 3.00% and (d) healthcare cost trend rates ranging between 4.50% and 8.5%

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between 2015 and 2024, with annual increases of 4.64% from 2025 and thereafter for City contributions linked to a specific medical plan and annual increases of 4.50% from 2015 and thereafter for City contributions that are capped. The Unfunded Actuarial Accrued Liability (UAAL) is being amortized as a level percentage of projected payroll over 30 years on a closed basis. The remaining amortization period as of June 30, 2016 was 22 years for the plan.

(b) Medical After Retirement Plan Account

Employees hired after September 1, 2007 are not eligible for post employment medical benefits as defined in the previous plan. The City has created a medical after retirement program in which the City will contribute 1.5% of the employee's base monthly salary into an account established for the employee to be used for future medical benefits. This plan is being administered by Operating Engineers Local 3. The City will match an additional amount of up to 1.0% of the employee contribution, for a total City contribution not to exceed 2.5%. Employees have the right to their individual plan upon separation of employment. As of June 30, 2016, there were 121 participants in the plan. During the year, the City contributed \$156,401 towards employee accounts.

NOTE 16 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The City currently reports its risk management activities in its General Fund and Loss Control Internal Service Fund.

The City participates in the Municipal Pooling Authority (MPA), a joint powers agency (risk-sharing pool) established to provide an independently managed self-insurance program for members. The purpose of MPA is to spread the adverse effect of losses among the member agencies and to purchase excess insurance as a group, thereby reducing its expense.

The City's deductibles and maximum coverage follow:

Coverage	Deductible	MPA	Excess Liability
General liability	\$50,000	\$50,001-\$1,000,000	\$1,000,001-\$29,000,000
Workers compensation	\$0	\$0-\$500,000	\$500,001-\$50,000,000
Property damage	\$25,000 all risk; \$100,000 flood	\$0	\$1 billion all risk; \$25,000,000 flood

The City contributes its pro rata share of anticipated losses to a pool administered by MPA. Should actual losses among participants be greater than the anticipated losses, the City will be assessed retrospectively its pro rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the City will be refunded its pro rata share of the excess. The City paid premiums of \$3,327,895 during the year ended June 30, 2016. MPA has obtained excess general liability coverage in the amount of \$28,000,000 for total coverage of \$29,000,000 through participation in the California Joint Powers Risk Management Association. MPA has also purchased excess property damage coverage through various commercial carriers. Settled claims have not exceeded this excess liability coverage in any of the past three fiscal years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated and includes incremental claim expenses. Allocated and unallocated claims adjustment expenditures are included in the liability balance. These losses include an estimate of claims that have been incurred but not reported. The claim liability balances at June 30, 2016 are discounted at 2.5%. This liability is the City's best estimate based on available information. Changes in the reported liability resulted from the following:

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	Beginning of Fiscal Year <u>Liability</u>	Deductibles and Charges in Estimates	<u>Payments</u>	End of Fiscal Year <u>Liability</u>
2013-2014	\$ 610,307	\$ 795,117	\$ 886,355	\$ 519,069
2014-2015	519,069	391,361	334,546	575,884
2015-2016	575,884	50,772	252,447	374,209

NOTE 17 – SERVICE CONCESSION ARRANGEMENT FOR GOLF COURSE

In 1982, the City entered into an agreement with Antioch Public Golf Course, Inc., (Corporation) under which the Corporation will operate, manage and collect user fees from the Lone Tree Golf Course through 2017. The Corporation's sole purpose is to efficiently operate the golf course so that excess revenues may be returned to the course for improvements to the course and its related facilities and encourage the public to play golf in the City. The Corporation is not required to share any percentage of its revenues with the City. Since the inception of the agreement, the City has financed improvements to the existing facility with the issuance of ABAG Lease Revenue Bonds. The Corporation reimburses the City for the cost of annual debt service on the bonds and a corresponding revenue amount is recognized for these repayments. The City reports the golf course and improvements as capital assets with a carrying value of \$8,524,362. As the assets are required to be returned to the City at the end of the agreement in their original condition, the assets are not being depreciated.

NOTE 18 – JOINTLY GOVERNED ORGANIZATIONS

(a) Antioch Area Public Facilities Financing Agency

The City and Antioch Unified School District (School District) are members of the Antioch Area Public Facilities Financing Agency (AAPFFA), a community facilities district comprising part of the City and the School District. The AAPFFA was formed to finance construction and acquisition of school facilities for the School District and public facilities for the City. The AAPFFA is controlled by a governing board consisting of seven members: two members of the City Council, two members of the District Board and three members from the general public. The board controls the operation and finances of the AAPFFA independent of influence by the City, and the AAPFFA is therefore excluded from the City's reporting entity.

The AAPFFA has issued Special Tax Bonds to finance various school district and City projects. These bonds are to be repaid out of a special tax levied on property owners of the community facilities district comprising the AAPFFA. During the fiscal year ended June 30, 2016 the AAPFFA contributed \$812,603 of bond proceeds to the City to finance construction of amenities at the City's Prewett Park facility. This contribution has been recorded as revenue from other agencies in the City's Capital Projects Funds. The City acts as fiscal agent for the AAPFFA. The City's Finance Department maintains accounting records and processes receipts and disbursements. The AAPFFA's financial statements are available by contacting the City of Antioch, Finance Department, P.O. Box 5007, Antioch, CA 94531-5007, 925-779-7055.

(b) Contra Costa County Home Mortgage Finance Authority

The City and Contra Costa County are members of the Contra Costa Home Mortgage Financing Authority (Home Mortgage). The Home Mortgage issued 1984 Home Mortgage Revenue Bonds for the purpose of facilitating the financing of low-income home mortgages in the City and County. The City made no contributions to the Home Mortgage during the fiscal year ended June 30, 2016. The Home Mortgage is governed by a board consisting of representatives of the County and City. The

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board controls the operations and finances of the Authority, independent of influence by the City. Therefore, the Home Mortgage is excluded from the City's reporting entity. The Home Mortgage's financial statements are available by contacting the Contra Costa County Community Development Department, 651 Pine Street, Martinez, CA 94553-1229, 925-646-4208.

NOTE 19 - COMMITMENTS AND CONTINGENCIES

(a) Grants

The City participates in Federal and State grant programs. These programs have been audited by the City's independent auditors in accordance with the provisions of the Federal Single Audit Act Amendments of 1996, and applicable Federal and State requirements. No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

(b) Pending Litigation

The City is a defendant in a number of lawsuits, which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. In the opinion of the City Attorney, these actions when finally adjudicated will not have a material adverse effect on the financial position of the City.

(c) Construction Commitments

Among the significant construction commitments were \$929,091 towards West Antioch Creek Channel improvements, \$823,129 towards the Prewett Park water feature project and \$716,750 towards the Sunset Pump Station project.

(d) Redevelopment Dissolution

The State of California Department of Finance completed its review of the Due Diligence Review of Other Funds and Accounts of the former Antioch Development Agency required under the Dissolution Act. In May 2013, the City was ordered to return \$803,883 in funds to the Successor Agency for disallowed transfers from the former Antioch Development Agency to the City which occurred after January 1, 2011, but prior to the redevelopment dissolution date of February 1, 2012. The City and Successor Agency are continuing to challenge the determination made, and as such, the City has returned all of the funds to the Successor Agency as of June 30, 2016, with \$768,958 remaining under dispute and in litigation.

NOTE 20 – SUCCESSOR AGENCY TRUST FOR ASSETS OF THE FORMER REDEVELOPMENT AGENCY

(a) Redevelopment Dissolution

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 that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 24, 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 2012/07.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



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 a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between the 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. The State Controller conducted the review of the former Antioch Development Agency in late August 2013.

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 as the activities are under control of an Oversight Board which is comprised of seven members, five of which represent taxing entities, one member is a former redevelopment agency employee and one member is appointed by the Mayor. The State of California Department of Finance has final approval of all actions of the Successor Agency. The City provides administrative services to the Successor Agency to wind down the affairs of the former Antioch Development Agency.

(b) Capital Assets

In December 2015, the California State Department of Finance approved a Long Range Property Management Plan of the Successor Agency. As part of this approved plan, any assets of the Successor Agency deemed for "Governmental Use" or "Future Development" were approved to be transferred to the City of Antioch with three properties remaining with the Successor Agency that will be sold in the future. The transfer of these properties to the City are reflected in the current year deletions in the following table.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



Capital asset activity for the year ended June 30, 2016 was as follows:

	July 1, 2015	Deletions	June 30, 2016
<i>Nondepreciable</i>			
Land	\$ 2,372,607	\$ (2,276,114)	\$ 96,493
<i>Depreciable</i>			
Buildings	542,609	(542,609)	-
Improvements other than buildings	14,431	(14,431)	-
Total depreciable assets, gross	<u>557,040</u>	<u>(557,040)</u>	<u>-</u>
<i>Less accumulated depreciation for:</i>			
Buildings	356,145	(356,145)	-
Improvements other than buildings	10,342	(10,342)	-
Total accumulated depreciation	<u>366,487</u>	<u>(366,487)</u>	<u>-</u>
Total depreciable assets, net	<u>190,553</u>	<u>(190,553)</u>	<u>-</u>
Capital assets, net	<u>\$ 2,563,160</u>	<u>\$ (2,466,667)</u>	<u>\$ 96,493</u>

(c) Long-Term Obligations

The Successor Agency is responsible for two outstanding bonds of the former redevelopment agency and one bond of the Antioch Public Financing Authority. Although issued by the Antioch Public Finance Authority, repayment for a portion of the 2015A Lease Revenue Refunding Bonds is pledged for repayment by the former Antioch Development Agency therefore the associated liability has been transferred to the Successor Agency Trust. A description of the bonds, including a schedule of changes in long term obligations and debt service requirements to maturity follows.

(1) Long-Term Debt Composition

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2016
Tax Allocation Bonds:					
2000 - ADA Project 1 Refunding	9/1/17	\$200,000-1,380,000	4.2-5.0%	\$ 14,450,000	\$ 2,685,000
2009 - ADA Project 1	9/1/27	\$95,343-142,289	2.60%	2,080,841	1,488,489
Total tax allocation bonds				<u>16,530,841</u>	<u>4,173,489</u>
Lease Revenue Bonds:					
2015A Issue - APFA Municipal Facilities,	5/1/32	\$1,352,000-2,116,650	2.0-5.0%	19,315,000	18,925,000
Total lease revenue bonds				<u>19,315,000</u>	<u>18,925,000</u>
Total long-term obligations				<u>\$ 35,845,841</u>	<u>\$ 23,098,489</u>

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2016



(2) Long-Term Obligation Activity

Changes in long-term obligations for the year ended June 30, 2016 are as follows:

	Balance July 1, 2015	Decreases	Balance June 30, 2016	Amount Due Within One Year
2015A Lease Revenue Bonds	\$ 19,315,000	\$ (390,000)	\$ 18,925,000	\$ 540,000
Unamortized Premiums	2,355,544	(138,561)	2,216,983	-
2000 Tax Allocation Bonds	3,925,000	(1,240,000)	2,685,000	1,305,000
2009 Tax Allocation Bonds	1,593,058	(104,569)	1,488,489	107,288
Total obligations held by the Successor Agency Trust	\$ 27,188,602	\$ (1,873,130)	\$ 25,315,472	\$ 1,952,288

(3) Debt Service Requirements

As of June 30, 2016, annual debt service requirements of governmental activities to maturity are as follows:

Year ending June 30:	Tax Allocation Bonds		Lease Revenue Bonds	
	Principal	Interest	Principal	Interest
2017	\$ 1,412,288	\$ 138,931	\$ 540,000	\$ 812,450
2018	1,490,077	68,980	590,000	796,250
2019	112,939	31,581	645,000	772,650
2020	115,876	28,606	715,000	740,400
2021	118,888	25,554	790,000	704,650
2022-2026	642,448	79,143	5,225,000	2,848,000
2027-2031	280,973	7,352	8,365,000	1,302,250
2032	-	-	2,055,000	61,650
Total	\$ 4,173,489	\$ 380,147	\$ 18,925,000	\$ 8,038,300

On February 11, 2015, the Antioch Public Financing Authority (Authority) issued \$23,155,000 in Lease Revenue Refunding Bonds (Municipal Facilities Project), Series 2015A with interest rates ranging between 2% and 5%. The Authority issued the bonds to refund the entire \$4,740,000 of the outstanding ABAG 2001 Lease Revenue Bonds and \$21,505,000 of the outstanding 2002 A&B Lease Revenue Refunding Bonds. \$19,315,000 of the par amount of bonds issued are secured by the Successor Agency to the Antioch Development Agency. \$3,840,000 of the par amount of bonds issued are an obligation of the City and discussed in Note 9. The refunding reduced total debt service payments over the next 18 years by \$6,279,686. This results in an economic gain (difference between the present value of debt service payments on the old and new debt) of \$5,314,114.

Interest payments and bond retirements are serviced by revenues generated by the tax increment from the former redevelopment agency. Contra Costa County remits funds from the Redevelopment Property Tax Retirement Trust Fund to the Successor Agency to pay enforceable obligations of the former agency every six months.

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REQUIRED SUPPLEMENTAL INFORMATION

City of Antioch
Required Supplementary Information
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Schedule of Revenues and Transfers In - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FUNCTION/ACTIVITY:				
TAXES				
Property secured	\$ 8,786,145	\$ 8,786,145	\$ 8,878,618	\$ 92,473
Property in lieu of VLF	6,475,750	6,653,379	6,653,379	-
Property unsecured	262,369	262,369	287,879	25,510
Property other	400,400	400,400	543,491	143,091
Sales and use tax	13,039,684	13,039,684	13,151,826	112,142
Sales and use tax - Measure C	4,646,890	5,700,385	6,821,444	1,121,059
Motor vehicle in-lieu	40,000	43,696	43,696	-
Transient lodging tax	80,000	80,000	110,827	30,827
Franchises - other	8,175	8,175	8,124	(51)
Franchises - gas	183,695	200,803	200,803	-
Franchises - electric	395,340	426,609	426,609	-
Franchises - cable tv	1,248,332	1,248,332	1,352,004	103,672
Franchises - garbage	970,336	970,336	982,382	12,046
Business license tax (Gross Receipts)	3,751,000	2,664,000	3,120,669	456,669
Property transfer tax	330,000	390,000	460,654	70,654
Total taxes	40,618,116	40,874,313	43,042,405	2,168,092
LICENSES AND PERMITS				
Bicycle License	-	-	73	73
Building permits	800,000	800,000	820,882	20,882
Street & curb permits	150,000	250,000	247,567	(2,433)
Wide vehicle/overload	7,500	7,500	7,136	(364)
Technology fee	22,500	22,500	21,791	(709)
Energy Inspection Fee	22,500	22,500	21,680	(820)
Pool Safety Fee	500	800	1,127	327
Accessibility Fee (Non-Resident)	2,000	2,000	2,405	405
Green Bldg Verification & Compliance	25,000	25,000	26,953	1,953
Total licenses and permits	1,030,000	1,130,300	1,149,614	19,314
FINES AND PENALTIES				
Vehicle code fines	35,000	45,000	56,857	11,857
Non-traffic fines	7,000	32,000	46,695	14,695
Total fines and penalties	42,000	77,000	103,552	26,552
INVESTMENT INCOME AND RENTALS				
Investment income	40,000	85,000	244,413	159,413
Rent and concessions	463,410	463,410	468,928	5,518
Total investment income and rentals	503,410	548,410	713,341	164,931
REVENUE FROM OTHER AGENCIES				
Homeowners property tax relief	70,000	70,000	81,413	11,413
P.O.S.T. reimbursements	12,000	6,053	6,459	406
State mandated reimbursements	-	93,577	156,816	63,239
Grant reimbursements	710,673	614,487	718,496	104,009
Total revenue from other agencies	792,673	784,117	963,184	179,067

(Continued)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Schedule of Revenues and Transfers In - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FUNCTION/ACTIVITY, Continued:				
CURRENT SERVICE CHARGES				
Administrative services	51,200	51,200	50,201	(999)
Special police services	869,492	885,992	892,884	6,892
False alarm fees	54,000	76,200	94,946	18,746
Plan checking fees	445,000	463,000	467,440	4,440
Planning fees	19,000	20,600	22,820	2,220
Inspection fees	250,000	50,000	39,849	(10,151)
Certificate Access Special Consultation	-	-	35	35
Special public works services	2,000	2,000	1,281	(719)
Other service charges	15,480	18,125	63,314	45,189
Assessment fees	135,000	123,100	141,780	18,680
Charges for services	7,309,728	7,340,290	6,590,964	(749,326)
Billings to Department	281,072	272,919	233,745	(39,174)
Total current service charges	9,431,972	9,303,426	8,599,259	(704,167)
OTHER REVENUES				
Miscellaneous revenue	802,540	2,529,743	2,575,326	45,583
OTHER FINANCING SOURCES				
Transfers in:				
Gas Tax Fund	1,010,000	810,000	810,000	-
Pollution Elimination	270,225	270,225	270,225	-
Street Impact	1,144,440	1,144,440	1,144,440	-
Street Light and Landscape Maintenance Districts	411,400	411,400	411,400	-
Supplementary Law Enforcement Grant	100,000	162,850	162,851	1
Local Law Enforcement Block Grant	45,010	45,010	53,809	8,799
Traffic Safety	80,000	80,000	80,000	-
Water Fund	319,000	319,000	-	(319,000)
Sewer Fund	319,000	319,000	-	(319,000)
Total transfers in	3,699,075	3,561,925	2,932,725	(629,200)
Total other financing sources	3,699,075	3,561,925	2,932,725	(629,200)
Total general fund revenues and other financing sources	\$ 56,919,786	\$ 58,809,234	\$ 60,079,406	\$ 1,270,172

(Concluded)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Schedule of Expenditures and Transfers Out - General Fund

	Budget		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
FUNCTION/ACTIVITY:				
City Council	\$ 157,126	\$ 159,633	\$ 151,740	\$ 7,893
City Attorney	555,159	567,057	406,232	160,825
City Manager	582,500	612,998	574,532	38,466
City Clerk	184,105	382,045	274,461	107,584
City Treasurer	246,062	246,234	203,842	42,392
Personnel Services	758,973	778,073	753,466	24,607
Economic Development	398,175	400,329	331,625	68,704
Finance/Purchasing	1,659,264	1,718,251	1,671,962	46,289
Warehouse & Central Stores	14,847	14,897	14,798	99
Non-Departmental	2,802,075	3,753,352	3,366,451	386,901
Total general government	7,358,286	8,632,869	7,749,109	883,760
PUBLIC WORKS				
Maintenance Administration	408,054	380,471	373,689	6,782
General Maintenance Services	62,086	62,319	57,850	4,469
Street Maintenance	1,777,412	1,609,210	1,184,752	424,458
Engineering and Land Development	1,253,813	1,317,836	1,207,220	110,616
Signal & Street Lighting	845,244	878,375	735,218	143,157
Striping & Signing	816,684	834,815	760,992	73,823
Facilities Maintenance	737,236	745,983	593,582	152,401
Park Maintenance	1,367,473	1,368,281	1,223,759	144,522
Median and General Landscape	483,547	484,165	437,558	46,607
Capital Improv/Engineering Administration	152,501	153,771	117,345	36,426
Engineering Services	201,872	204,013	156,456	47,557
Work Alternative	155,714	156,061	140,762	15,299
Total public works	8,261,636	8,195,300	6,989,183	1,206,117
PUBLIC SAFETY				
Administration	4,597,449	4,767,017	4,657,928	109,089
Police Reserve	10,193	14,942	14,020	922
Prisoner Custody	669,092	318,266	310,502	7,764
Community Policing Division	14,505,243	13,329,404	13,687,065	(357,661)
Community Policing Division - Measure C Funded	6,434,518	6,677,866	6,108,340	569,526
Traffic Division	224,317	211,522	210,224	1,298
Investigation	3,981,086	4,460,665	4,428,517	32,148
Special Operations Unit	1,020,756	737,251	724,733	12,518
Communications	3,087,205	2,884,232	2,843,948	40,284
Emergency Services	26,535	9,835	7,685	2,150
Community Volunteer	94,242	73,906	71,967	1,939
Facility Maintenance	615,715	564,571	531,612	32,959
Total public safety	35,266,351	34,049,477	33,596,541	452,936

(Continued)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Schedule of Expenditures and Transfers Out - General Fund

	Budget		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
COMMUNITY DEVELOPMENT				
Office of the Director	814,207	823,436	790,822	32,614
Land Planning Services	822,161	890,018	612,010	278,008
Code Enforcement	382,991	527,446	401,382	126,064
Code Enforcement - Measure C Funded	162,498	201,619	201,619	-
Building Inspections	789,808	793,845	703,012	90,833
Total community development	2,971,665	3,236,364	2,708,845	527,519
Total current expenditures	53,857,938	54,114,010	51,043,678	3,070,332
CAPITAL OUTLAY				
General Government:				
Public Works:				
Striping & Signing	22,000	22,000	-	22,000
Park Maintenance	-	77,681	77,681	-
Public Safety:				
Community Policing	450,000	443,298	423,111	20,187
Communications	-	625,651	567,504	58,147
Community Development:				
Code Enforcement - Measure C Funded	-	87,765	87,765	-
Total capital outlay	472,000	1,256,395	1,156,061	100,334
OTHER FINANCING USES:				
Transfers out:				
Animal Control	508,521	639,373	580,990	58,383
Antioch WaterPark	328,800	388,800	717,500	(328,700)
Antioch Marina	359,716	-	-	-
Equipment Maintenance	100,000	-	-	-
Recreation	652,370	712,370	689,226	23,144
Downtown Street Light & Landscape District	175,000	175,000	130,000	45,000
Honeywell Capital Lease	36,573	36,573	36,572	1
Total transfers out	2,160,980	1,952,116	2,154,288	(202,172)
Total general fund expenditures and other financing uses	\$ 56,490,918	\$ 57,322,521	\$ 54,354,027	\$ 2,968,494

(Concluded)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Special Revenue Fund - Housing and Community Development

	Budget		Actual	Variance With
	Original	Final		Final Budget
				Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,200	\$ 1,200	\$ 3,909	\$ 2,709
Revenue from other agencies	727,250	727,250	800,222	72,972
Current service charges	50,000	50,000	97,495	47,495
Other	144,282	144,282	108,590	(35,692)
Total revenues	922,732	922,732	1,010,216	87,484
EXPENDITURES:				
Current:				
Community development	1,017,360	778,033	531,370	246,663
Total expenditures	1,017,360	778,033	531,370	246,663
REVENUES OVER (UNDER) EXPENDITURES	(94,628)	144,699	478,846	334,147
Net change in fund balances	\$ (94,628)	\$ 144,699	478,846	\$ 334,147
FUND BALANCES:				
Beginning of year			5,832,932	
End of year			\$ 6,311,778	

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Special Revenue Fund - Gas Tax

	Budget		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 2,250,287	\$ 2,250,287	\$ 2,245,632	\$ (4,655)
Investment income and rentals	20,000	20,000	27,144	7,144
Revenues from other agencies	88,000	152,450	152,450	-
Total revenues	2,358,287	2,422,737	2,425,226	2,489
EXPENDITURES:				
Current:				
Public works	327,060	2,110,495	2,132,655	(22,160)
Capital outlay	1,030,000	937,175	906,478	30,697
Total expenditures	1,357,060	3,047,670	3,039,133	8,537
REVENUES OVER (UNDER) EXPENDITURES	1,001,227	(624,933)	(613,907)	11,026
OTHER FINANCING (USES):				
Transfers (out)	(1,560,047)	(1,360,047)	(1,360,048)	(1)
Total other financing (uses)	(1,560,047)	(1,360,047)	(1,360,048)	(1)
SPECIAL ITEMS:				
Extraordinary item	-	(1,000,000)	(1,000,000)	-
Net change in fund balances	\$ (558,820)	\$ (2,984,980)	(2,973,955)	\$ 11,025
FUND BALANCES:				
Beginning of year			4,162,644	
End of year			\$ 1,188,689	

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2016

Special Revenue Fund - Housing Successor

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 5,500	\$ 20,240	\$ 14,740
Other	275,033	275,033	350,975	75,942
Total revenues	276,033	280,533	371,215	90,682
EXPENDITURES:				
Current:				
Community development	829,359	829,359	146,054	683,305
Total expenditures	829,359	829,359	146,054	683,305
REVENUES OVER (UNDER) EXPENDITURES	(553,326)	(548,826)	225,161	773,987
Net change in fund balances	\$ (553,326)	\$ (548,826)	225,161	\$ 773,987
FUND BALANCES:				
Beginning of year			19,042,492	
End of year			\$ 19,267,653	

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2016**

**Miscellaneous Employees Retirement System,
an Agent Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2016
Last 10 Years***

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2014	2015
Total Pension Liability		
Service Cost	\$ 2,275,615	\$ 2,281,384
Interest on total pension liability	10,868,782	11,178,491
Difference between expected and actual experience	0	(1,909,680)
Changes in assumptions	0	(2,712,350)
Changes in benefits	0	0
Benefit payments, including refunds of employee contributions	(7,232,184)	(7,404,372)
Net change in total pension liability	5,912,213	1,433,473
Total pension liability - beginning	147,395,383	153,307,596
Total pension liability - ending (a)	\$ 153,307,596	\$ 154,741,069
 Plan fiduciary net position		
Contributions - employer	2,667,605	3,289,258
Contributions - employee	1,105,584	1,003,111
Plan to plan resource movement	-	387
Net Investment income	16,670,267	2,321,856
Benefit payments	(7,232,184)	(7,404,372)
Net change in plan fiduciary net position	13,211,272	(789,760)
Plan fiduciary net position - beginning	97,110,375	110,321,647
Plan fiduciary net position - ending (b)	\$ 110,321,647	\$ 109,531,887
 Net pension liability - ending (a) - (b)	\$ 42,985,949	\$ 45,209,182
 Plan fiduciary net position as a percentage of the total pension liability	71.96%	70.78%
 Covered payroll	12,054,961	12,390,746
 Net pension liability as a percentage of covered payroll	356.58%	364.86%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit.

Changes in assumptions: For 2015, the discount rate was changed from 7.5% (net of administrative expense) to 7.65%.

*Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2016**

**Miscellaneous Employees Retirement System,
an Agent Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2016
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS**

	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 3,697,065	\$ 3,289,258
Contributions in Relation to the Actuarially Determined Contribution	<u>(3,697,065)</u>	<u>(3,289,258)</u>
Contribution Deficiency (Excess)	\$ -	\$ -
 Covered Payroll	 13,457,695	 12,390,746
 Contributions as a Percentage of Covered Payroll	 27.47%	 26.55%

*Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2016**

**Public Safety Employees Retirement System,
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2016
Last 10 Years***

SCHEDULE OF THE LOCAL GOVERNMENTS PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2014	2015
Proportion of the net pension liability	.537714%	.547227%
Proportionate share of the net pension liability	\$ 33,459,081	\$ 37,561,170
Covered payroll	\$ 10,649,187	\$ 11,368,228
Proportionate share of the net pension liability as percentage of covered payroll	314.19%	330.40%
Plan fiduciary net position as a percentage of of the total pension liability	79.82%	78.40%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit.

Changes in assumptions: For 2015, the discount rate was changed from 7.5% (net of administrative expense) to 7.65%.

*Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2016**

**Public Safety Employees Retirement System,
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2016
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS**

	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 4,113,904	\$ 3,652,991
Contributions in Relation to the Actuarially Determined Contribution	<u>(4,113,904)</u>	<u>(3,652,991)</u>
Contribution Deficiency (Excess)	\$ -	\$ -
 Covered Employee Payroll	 12,074,088	 11,368,228
 Contributions as a Percentage of Covered Payroll	 34.07%	 32.13%

*Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2016**

**Supplementary Retirement Plan
As of June 30, 2016
Last 10 Years***

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2016	2015
Total Pension Liability		
Service Cost	\$ -	\$ -
Interest on total pension liability	89,649	76,000
Difference between expected and actual experience	36,011.00	-
Changes in assumptions	(439,207)	(23,000)
Changes in benefits	-	-
Benefit payments, including refunds of employee contributions	(83,627)	(82,000)
Net change in total pension liability	(397,174)	(29,000)
Total pension liability - beginning	2,075,000	2,104,000
Total pension liability - ending (a)	\$ 1,677,826	\$ 2,075,000
 Plan fiduciary net position		
Contributions - employer	627,588	91,667
Contributions - employee	-	-
Net Investment income	29,508	-
Administrative expense	(34,983)	(5,000)
Benefit payments	(83,627)	(82,000)
Net change in plan fiduciary net position	538,486	4,667
Plan fiduciary net position - beginning	73,667	69,000
Plan fiduciary net position - ending (b)	\$ 612,153	\$ 73,667
 Net pension liability - ending (a) - (b)	\$ 1,065,673	\$ 2,001,333
 Plan fiduciary net position as a percentage of the total pension liability	36.48%	3.55%
 Covered payroll	-	-
 Net pension liability as a percentage of covered payroll	n/a	n/a

Notes to Schedule:

Covered payroll: This is a closed plan and thus there is no covered employee payroll

*Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2016**

**Supplementary Retirement Plan
As of June 30, 2016
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS**

	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 182,000	\$ 184,000
Contributions in Relation to the Actuarially Determined Contribution	<u>(627,588)</u>	<u>(91,667)</u>
Contribution Deficiency (Excess)	\$ (445,588)	\$ 92,333
 Covered Payroll	 -	 -
 Contributions as a Percentage of Covered Payroll	 n/a	 n/a

*Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

**City of Antioch
Required Supplementary Information
For the Fiscal Year Ended June 30, 2016**

**California Employers' Retiree Benefit Trust
Funded Status of Plan**

Valuation Date	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability (UAAL)	Funded Status		Annual Covered Payroll	Unfunded Liability as a % of Payroll
				AVA	MVA		
7/1/2011	\$ 38,433,174	\$ 7,454,949	\$ 30,978,225	19.4%	19.4%	\$ 18,786,946	164.9%
7/1/2013	45,996,778	8,328,210	37,668,568	18.1%	18.1%	19,548,456	192.7%
7/1/2015	67,831,215	9,709,462	58,121,753	14.3%	14.3%	23,146,273	251.1%

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2016

BUDGETARY BASIS OF ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the required supplementary information:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a minute order.
4. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase the total expenditures of any fund must be approved by the City Council. Expenditures may not legally exceed budgeted appropriations at the fund level without City Council approval.
5. The City adopts a two year budget for its General Fund, Special Revenue Funds and Capital Projects Funds. Debt Service Funds budgetary control is achieved through bond indenture provisions.
6. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Amounts presented include amendments approved by the City Council.
7. Encumbrance accounting is employed as an extension of formal budgetary integration in the City's governmental funds. Encumbrances outstanding at year end are reported as assignments of fund balances, since they do not yet constitute expenditures or liabilities. Encumbrances are reappropriated in the following year. Unexpended appropriations lapse at year end.

SUPPLEMENTAL INFORMATION

City of Antioch
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2016

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
ASSETS				
Cash and investments	\$ 15,207,998	\$ -	\$ 4,461,321	\$ 19,669,319
Receivables:				
Accounts, net	153,524	868,899	694,059	1,716,482
Tax	393,681	-	-	393,681
Prepaid items	92,258	257	-	92,515
Restricted cash and investments	-	25	-	25
Total assets	\$ 15,847,461	\$ 869,181	\$ 5,155,380	\$ 21,872,022
LIABILITIES				
Liabilities:				
Accounts payable	\$ 427,420	\$ -	\$ 237,983	\$ 665,403
Accrued payroll	118,279	-	4,161	122,440
Deposits	650,361	-	1,515,283	2,165,644
Due to other funds	178,645	865,680	446,798	1,491,123
Unearned revenue	60,120	-	-	60,120
Total liabilities	1,434,825	865,680	2,204,225	4,504,730
DEFERRED INFLOWS OF RESOURCES				
Unavailable Abandoned Vehicle receipts	13,581	-	-	13,581
Unavailable AAPFFA receipts	-	-	201,975	201,975
Total deferred inflows of resources	13,581	-	201,975	215,556
Fund Balances:				
Nonspendable:				
Petty cash and prepaid items	92,698	257	-	92,955
Restricted for:				
Debt service	-	3,244	-	3,244
Public Facilities	-	-	53,283	53,283
Streets	4,297,341	-	-	4,297,341
Parks	178,780	-	-	178,780
PEG Programming	1,204,382	-	-	1,204,382
Storm Channels	2,580,423	-	-	2,580,423
Landscape Maintenance	1,379,709	-	-	1,379,709
Tidelands Areas Protection	132,071	-	-	132,071
Law Enforcement	146,283	-	-	146,283
Traffic Safety	25,745	-	-	25,745
Parks & Recreation	163,948	-	-	163,948
Animal Shelter Maintenance /Operation	213,787	-	-	213,787
Abandoned Vehicle	224,204	-	-	224,204
Committed to:				
Parks	1,378,843	-	-	1,378,843
Landscape Maintenance	72,109	-	-	72,109
Arts & Cultural Activities	31,242	-	-	31,242
Recreation Programs	-	-	-	-
Field Maintenance	155,876	-	-	155,876
Memorial Field Maintenance	21,316	-	-	21,316
Road Repair	150,233	-	-	150,233
Waste Reduction	414,428	-	-	414,428
Youth Activities/Building Maintenance	76,293	-	-	76,293
Traffic Signals	938,186	-	-	938,186
Post Retirement Medical	476,569	-	-	476,569
Assigned to:				
Parks & Recreation	44,589	-	-	44,589
Capital Projects	-	-	1,621,814	1,621,814
Community Benefit Programs	-	-	406,011	406,011
AD 26	-	-	374,811	374,811
AD 27	-	-	477,302	477,302
Unassigned	-	-	(184,041)	(184,041)
Total fund balances	14,399,055	3,501	2,749,180	17,151,736
Total liabilities, deferred inflows of resources and fund balances	\$ 15,847,461	\$ 869,181	\$ 5,155,380	\$ 21,872,022

City of Antioch
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Fiscal Year Ended June 30, 2016

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
REVENUES:				
Taxes	\$ 1,726,745	\$ -	\$ 400,000	\$ 2,126,745
Fines and penalties	87,408	-	-	87,408
Investment income and rentals	596,468	347,368	53,263	997,099
Revenue from other agencies	1,961,423	-	812,603	2,774,026
Current service charges	2,774,247	-	47,337	2,821,584
Special assessment revenue	2,993,631	-	-	2,993,631
Other	157,536	-	279,766	437,302
Total revenues	10,297,458	347,368	1,592,969	12,237,795
EXPENDITURES:				
Current:				
General government	869,385	4,120	-	873,505
Public works	1,021,662	-	449,666	1,471,328
Public safety	1,392,660	-	-	1,392,660
Parks and recreation	3,710,999	-	-	3,710,999
Community development	391,491	-	579	392,070
Capital outlay	528,138	-	1,036,157	1,564,295
Debt service:				
Principal retirement	-	560,337	-	560,337
Interest and fiscal charges	-	314,638	-	314,638
Bond issuance costs	-	-	-	-
Total expenditures	7,914,335	879,095	1,486,402	10,279,832
REVENUES OVER (UNDER) EXPENDITURES	2,383,123	(531,727)	106,567	1,957,963
OTHER FINANCING SOURCES (USES):				
Transfers in	1,482,599	527,374	1,369,395	3,379,368
Transfers (out)	(2,257,138)	-	(1,069,395)	(3,326,533)
Total other financing sources (uses)	(774,539)	527,374	300,000	52,835
Net change in fund balances	1,608,584	(4,353)	406,567	2,010,798
FUND BALANCES:				
Beginning of year	12,790,471	7,854	2,342,613	15,140,938
End of year	\$ 14,399,055	\$ 3,501	\$ 2,749,180	\$ 17,151,736

NON-MAJOR SPECIAL REVENUE FUNDS

These funds account for the proceeds derived from special revenue sources, which are legally restricted to expenditures for specified purposes.

Delta Fair Property Fund

This fund accounts for revenues resulting from the sale or lease of surplus right-of-way property acquired from the State. In accordance with agreements with the State, expenditures must be for park and recreational facilities.

Recreation Programs

This fund accounts for revenue received to cover the costs of recreation programs provided by the City's Leisure Services Divisions.

Animal Control Fund

This fund accounts for revenues and expenditures of the City's animal services program. A portion of the revenues required to operate this function comes from animal licenses and shelter, adoption, handling, and impound fees. The remainder comes from a subsidy transfer from the General Fund.

Civic Arts Fund

This fund accounts for money specifically set aside for art programs and projects. Revenues come from a percentage of the City's Transient Occupancy Tax. Expenditures are for a variety of programs in the fund and performing arts, as well as projects such as Art in Public Places.

Park in Lieu Fund

This fund accounts for revenues from park dedication fees required of all new construction. Monies are accumulated in accounts allocated to certain parks on the basis of the area in which the construction is taking place. These funds are then appropriated and spent for park development.

Senior Bus Fund

This fund accounts for the City's Senior Bus Program, which provides door-to-door transportation to frail, elderly, and disabled individuals. Revenue sources are grant funds through the Metropolitan Transportation Commission and fees paid by riders and the Antioch Committee on Aging.

Abandoned Vehicles Fund

This fund accounts for revenue from AB 4114, which charges a \$1.00 fee on the registration of all vehicles located in the City. The funds are received from the County and are used to remove abandoned vehicles from City streets.

Traffic Signal Fee Fund

This fund accounts for fees from developers for all new traffic signal construction.

Asset Forfeitures Fund

This fund was established to account for the proceeds from sales of assets seized in connection with drug enforcement. These proceeds are to be used for law enforcement purposes.

Measure J Growth Management Program Fund

This fund accounts for Measure J Funds, which are used to construct roads.

NON-MAJOR SPECIAL REVENUE FUNDS, Continued

Child Care Fund

This fund accounts for lease revenue received and City expenditures relating to the child care center leased from the City by the YWCA.

Tidelands Assembly Bill 1900

In 1990, the California State Legislature passed legislation that created tidelands entitlement areas. Funds are generated by payments from the lessees of the City's tidelands areas. This revenue is limited to improving accessibility and/or protection of the City's waterfront areas.

Maintenance Districts

Established to account for revenue and related expenditures of lighting and landscape activities.

Solid Waste Reduction AB 939

Under AB 939, a special fee is levied by the State against each ton of solid waste, which is disposed at landfill sites. A portion of this fee goes back to the cities on a quarterly basis for use in achieving AB 939 goals.

Pollution Elimination

This fund was established to account for activities related to the National Pollution Discharge Elimination Program. The purpose of this program is to monitor and reduce storm water pollution.

Supplemental Law Enforcement

This fund accounts for supplemental public safety funding allocated in AB 3229. Funds must be used for front-line police services and must supplement and not supplant existing funding for law enforcement services.

Street Impact Fund

This fund accounts for franchise taxes received.

Traffic Safety Fund

This fund accounts for fines and forfeitures received under Section 1463 of the Penal Code. Funds shall be used exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention.

PEG Franchise Fee Fund

This fund accounts for a 1% fee collected from video franchises to support local Public, Educational and Governmental Programming (PEG).

Post Retirement Medical

This fund is used to pay post retirement medical benefits for retirees under the following categories: Miscellaneous, Police, and Management employees.

City of Antioch
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2016

	Delta Fair Property	Recreation Programs	Animal Control	Civic Arts	Park in Lieu	Senior Bus	Abandoned Vehicles
ASSETS							
Cash and investments	\$ 178,780	\$ 738,267	\$ 307,082	\$ 17,225	\$ 1,378,843	\$ 208,537	\$ 212,793
Receivables:							
Accounts, net	-	6,055	3,564	-	-	-	25,482
Taxes	-	-	-	14,017	-	-	-
Prepaid items	-	841	151	-	-	-	-
Total assets	\$ 178,780	\$ 745,163	\$ 310,797	\$ 31,242	\$ 1,378,843	\$ 208,537	\$ 238,275
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 121,225	\$ 25,470	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	52,900	19,185	-	-	-	490
Deposits	-	332,445	52,204	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Unavailable revenue	-	60,120	-	-	-	-	-
Total liabilities	-	566,690	96,859	-	-	-	490
DEFERRED INFLOWS OF RESOURCES							
Unavailable Abandoned Vehicle receipts	-	-	-	-	-	-	13,581
Total deferred inflows of resources	-	-	-	-	-	-	13,581
Fund balances:							
Nonspendable:							
Petty cash and prepaid items	-	1,281	151	-	-	-	-
Restricted for:							
Streets	-	-	-	-	-	-	-
Parks	178,780	-	-	-	-	-	-
PEG Programming	-	-	-	-	-	-	-
Storm Channels	-	-	-	-	-	-	-
Landscape Maintenance	-	-	-	-	-	-	-
Tidelands Areas Protection	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-
Traffic Safety	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	163,948	-
Animal Shelter Maintenance /Operation	-	-	213,787	-	-	-	-
Abandoned Vehicle	-	-	-	-	-	-	224,204
Committed to:							
Parks	-	-	-	-	1,378,843	-	-
Landscape Maintenance	-	-	-	-	-	-	-
Arts & Cultural Activities	-	-	-	31,242	-	-	-
Recreation Programs	-	-	-	-	-	-	-
Field Maintenance	-	155,876	-	-	-	-	-
Memorial Field Maintenance	-	21,316	-	-	-	-	-
Road Repair	-	-	-	-	-	-	-
Waste Reduction	-	-	-	-	-	-	-
Youth Activities/Building Maintenance	-	-	-	-	-	-	-
Traffic Signals	-	-	-	-	-	-	-
Post Retirement Medical	-	-	-	-	-	-	-
Assigned to:							
Parks & Recreation	-	-	-	-	-	44,589	-
Total fund balances	178,780	178,473	213,938	31,242	1,378,843	208,537	224,204
Total liabilities and fund balances	\$ 178,780	\$ 745,163	\$ 310,797	\$ 31,242	\$ 1,378,843	\$ 208,537	\$ 238,275

		Measure J							
Traffic Signal Fee	Asset Forfeitures	Growth Management Program	Child Care	Tidelands Assembly Bill - 1900	Lighting & Landscape District	Park 1A Maintenance District	Solid Waste Reduction AB 939	Pollution Elimination	
\$ 938,186	\$ 320,008	\$ 4,320,102	\$ 82,293	\$ 132,071	\$ 1,577,447	\$ 75,307	\$ 436,294	\$ 2,616,505	
-	-	-	-	-	-	708	42,535	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>\$ 938,186</u>	<u>\$ 320,008</u>	<u>\$ 4,320,102</u>	<u>\$ 82,293</u>	<u>\$ 132,071</u>	<u>\$ 1,577,447</u>	<u>\$ 76,015</u>	<u>\$ 478,829</u>	<u>\$ 2,616,505</u>	
\$ -	\$ 21,248	\$ 15,127	\$ -	\$ -	\$ 170,939	\$ 3,820	\$ 40,807	\$ 25,373	
-	-	4,114	-	-	26,799	86	3,996	10,709	
-	236,594	3,520	6,000	-	-	-	19,598	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	257,842	22,761	6,000	-	197,738	3,906	64,401	36,082	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	4,297,341	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	2,580,423	
-	-	-	-	-	1,379,709	-	-	-	
-	-	-	-	132,071	-	-	-	-	
-	62,166	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	72,109	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	414,428	-	
-	-	-	76,293	-	-	-	-	-	
938,186	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>938,186</u>	<u>62,166</u>	<u>4,297,341</u>	<u>76,293</u>	<u>132,071</u>	<u>1,379,709</u>	<u>72,109</u>	<u>414,428</u>	<u>2,580,423</u>	
<u>\$ 938,186</u>	<u>\$ 320,008</u>	<u>\$ 4,320,102</u>	<u>\$ 82,293</u>	<u>\$ 132,071</u>	<u>\$ 1,577,447</u>	<u>\$ 76,015</u>	<u>\$ 478,829</u>	<u>\$ 2,616,505</u>	

City of Antioch
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2016

	Supplemental		Street	Traffic	PEG Fanchise	Post		Total
	Law	LLEBG	Street	Traffic	PEG Fanchise	Retirement		
	Enforcement	Byrne Grant	Impact	Safety	Fee	Medical		
ASSETS								
Cash and investments	\$ 41,412	\$ -	\$ -	\$ 10,810	\$ 1,136,887	\$ 479,149		\$ 15,207,998
Receivables:								
Accounts, net	42,644	16,770	-	14,935	-	831		153,524
Taxes	-	-	312,169	-	67,495	-		393,681
Prepaid items	-	-	-	-	-	91,266		92,258
Total assets	\$ 84,056	\$ 16,770	\$ 312,169	\$ 25,745	\$ 1,204,382	\$ 571,246		\$ 15,847,461
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,411		\$ 427,420
Accrued payroll	-	-	-	-	-	-		118,279
Deposits	-	-	-	-	-	-		650,361
Due to other funds	-	16,709	161,936	-	-	-		178,645
Unavailable revenue	-	-	-	-	-	-		60,120
Total liabilities	-	16,709	161,936	-	-	3,411		1,434,825
DEFERRED INFLOWS OF RESOURCES								
Unavailable Abandoned Vehicle receipts	-	-	-	-	-	-		13,581
Total deferred inflows of resources	-	-	-	-	-	-		13,581
Fund balances:								
Nonspendable:								
Petty cash and prepaid items	-	-	-	-	-	91,266		92,698
Restricted for:								
Streets	-	-	-	-	-	-		4,297,341
Parks	-	-	-	-	-	-		178,780
PEG Programming	-	-	-	-	1,204,382	-		1,204,382
Storm Channels	-	-	-	-	-	-		2,580,423
Landscape Maintenance	-	-	-	-	-	-		1,379,709
Tidelands Areas Protection	-	-	-	-	-	-		132,071
Law Enforcement	84,056	61	-	-	-	-		146,283
Traffic Safety	-	-	-	25,745	-	-		25,745
Parks & Recreation	-	-	-	-	-	-		163,948
Animal Shelter Maintenance /Operation	-	-	-	-	-	-		213,787
Abandoned Vehicle	-	-	-	-	-	-		224,204
Committed to:								
Parks	-	-	-	-	-	-		1,378,843
Landscape Maintenance	-	-	-	-	-	-		72,109
Arts & Cultural Activities	-	-	-	-	-	-		31,242
Recreation Programs	-	-	-	-	-	-		-
Field Maintenance	-	-	-	-	-	-		155,876
Memorial Field Maintenance	-	-	-	-	-	-		21,316
Road Repair	-	-	150,233	-	-	-		150,233
Waste Reduction	-	-	-	-	-	-		414,428
Youth Activities/Building Maintenance	-	-	-	-	-	-		76,293
Traffic Signals	-	-	-	-	-	-		938,186
Post Retirement Medical	-	-	-	-	-	476,569		476,569
Assigned to:								
Parks & Recreation	-	-	-	-	-	-		44,589
Total fund balances	84,056	61	150,233	25,745	1,204,382	567,835		14,399,055
Total liabilities and fund balances	\$ 84,056	\$ 16,770	\$ 312,169	\$ 25,745	\$ 1,204,382	\$ 571,246		\$ 15,847,461

City of Antioch
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Fiscal Year Ended June 30, 2016

	Delta Fair Property	Recreation Programs	Animal Control	Civic Arts	Park in Lieu	Senior Bus	Abandoned Vehicles
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ 47,497	\$ -	\$ -	\$ -
Fines and penalties	-	-	-	-	-	-	-
Investment income and rentals	51,448	243,121	140	183	17,274	2,667	2,614
Revenue from other agencies	-	-	60,000	-	-	-	58,453
Current service charges	-	795,821	270,913	-	49,810	4,437	-
Special assessment revenue	-	-	-	-	-	-	-
Other	-	47,731	50,008	3,145	19,740	-	-
Total revenues	51,448	1,086,673	381,061	50,825	86,824	7,104	61,067
EXPENDITURES:							
Current:							
General Government	-	-	-	-	-	-	-
Public works	648	-	-	-	3,746	-	-
Public safety	-	-	818,134	-	-	-	15,441
Parks and recreation	-	1,788,786	-	45,923	-	453	-
Community development	-	-	-	-	-	-	-
Capital outlay	50,000	-	-	-	-	-	-
Total expenditures	50,648	1,788,786	818,134	45,923	3,746	453	15,441
REVENUES OVER							
(UNDER) EXPENDITURES	800	(702,113)	(437,073)	4,902	83,078	6,651	45,626
OTHER FINANCING SOURCES (USES):							
Transfers in	-	731,926	580,990	-	-	-	-
Transfers (out)	-	(10,259)	(573)	-	-	(7,700)	-
Total other financing sources (uses)	-	721,667	580,417	-	-	(7,700)	-
Net change in fund balances	800	19,554	143,344	4,902	83,078	(1,049)	45,626
FUND BALANCES:							
Beginning of year	177,980	158,919	70,594	26,340	1,295,765	209,586	178,578
End of year	\$ 178,780	\$ 178,473	\$ 213,938	\$ 31,242	\$ 1,378,843	\$ 208,537	\$ 224,204

City of Antioch
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Fiscal Year Ended June 30, 2016

	Traffic Signal Fee	Asset Forfeitures	Measure J Growth Management Program	Child Care	Tidelands Assembly Bill - 1900	Lighting & Landscape District	Park 1A Maintenance District
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,105
Fines and penalties	-	-	-	-	-	-	-
Investment income and rentals	11,905	4,302	46,703	77,843	8,892	22,173	44,097
Revenue from other agencies	-	-	1,496,907	-	-	-	260
Current service charges	20,773	-	-	-	-	-	-
Special assessment revenue	-	-	-	-	-	2,135,266	-
Other	-	14,641	-	-	-	5,830	95
Total revenues	32,678	18,943	1,543,610	77,843	8,892	2,163,269	77,557
EXPENDITURES:							
Current:							
General Government	-	-	-	-	-	-	-
Public works	23,406	-	422,674	-	562	-	-
Public safety	-	7,961	-	-	-	-	-
Parks and recreation	-	-	-	1,634	-	1,828,841	45,362
Community development	-	-	-	-	-	-	-
Capital outlay	-	-	425,340	-	-	-	-
Total expenditures	23,406	7,961	848,014	1,634	562	1,828,841	45,362
REVENUES OVER (UNDER) EXPENDITURES	9,272	10,982	695,596	76,209	8,330	334,428	32,195
OTHER FINANCING SOURCES (USES):							
Transfers in	-	-	-	-	-	139,683	-
Transfers (out)	-	-	-	(70,000)	-	(447,599)	(9,682)
Total other financing sources (uses)	-	-	-	(70,000)	-	(307,916)	(9,682)
Net change in fund balances	9,272	10,982	695,596	6,209	8,330	26,512	22,513
FUND BALANCES:							
Beginning of year	928,914	51,184	3,601,745	70,084	123,741	1,353,197	49,596
End of year	\$ 938,186	\$ 62,166	\$ 4,297,341	\$ 76,293	\$ 132,071	\$ 1,379,709	\$ 72,109

Solid Waste Reduction AB 939	Pollution Elimination	Supplemental Law Enforcement	LLEBG Byrne Grant	Street Impact	Traffic Safety	PEG Fanchise Fee	Post Retirement Medical	Total
\$ 160,000	\$ -	\$ -	\$ -	\$ 1,215,261	\$ -	\$ 270,882	\$ -	\$ 1,726,745
-	-	-	-	-	87,408	-	-	87,408
6,089	33,539	480	79	3,245	468	13,567	5,639	596,468
100,561	-	189,016	56,226	-	-	-	-	1,961,423
-	-	-	-	-	-	-	1,632,493	2,774,247
-	858,365	-	-	-	-	-	-	2,993,631
16,122	224	-	-	-	-	-	-	157,536
282,772	892,128	189,496	56,305	1,218,506	87,876	284,449	1,638,132	10,297,458
-	-	-	-	-	-	12,590	856,795	869,385
-	569,782	-	-	844	-	-	-	1,021,662
-	-	140	2,435	-	88	-	548,461	1,392,660
-	-	-	-	-	-	-	-	3,710,999
292,935	98,556	-	-	-	-	-	-	391,491
-	52,798	-	-	-	-	-	-	528,138
292,935	721,136	140	2,435	844	88	12,590	1,405,256	7,914,335
(10,163)	170,992	189,356	53,870	1,217,662	87,788	271,859	232,876	2,383,123
-	30,000	-	-	-	-	-	-	1,482,599
-	(270,225)	(162,851)	(53,809)	(1,144,440)	(80,000)	-	-	(2,257,138)
-	(240,225)	(162,851)	(53,809)	(1,144,440)	(80,000)	-	-	(774,539)
(10,163)	(69,233)	26,505	61	73,222	7,788	271,859	232,876	1,608,584
424,591	2,649,656	57,551	-	77,011	17,957	932,523	334,959	12,790,471
\$ 414,428	\$ 2,580,423	\$ 84,056	\$ 61	\$ 150,233	\$ 25,745	\$ 1,204,382	\$ 567,835	\$ 14,399,055

City of Antioch
Budgetary Comparison Schedule
Delta Fair Property Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 54,650	\$ 54,650	\$ 51,448	\$ (3,202)
Total revenues	54,650	54,650	51,448	(3,202)
EXPENDITURES:				
Current:				
Public works	501	481	648	(167)
Capital outlay	50,000	50,000	50,000	-
Total expenditures	50,501	50,481	50,648	(167)
REVENUES OVER (UNDER) EXPENDITURES	4,149	4,169	800	(3,369)
Net change in fund balances	\$ 4,149	\$ 4,169	800	\$ (3,369)
FUND BALANCES:				
Beginning of year			177,980	
End of year			\$ 178,780	

City of Antioch
Budgetary Comparison Schedule
Recreation Programs Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 290,500	\$ 290,500	\$ 243,121	\$ (47,379)
Current service charges	892,450	832,450	795,821	(36,629)
Other	47,100	47,100	47,731	631
Total revenues	<u>1,230,050</u>	<u>1,170,050</u>	<u>1,086,673</u>	<u>(83,377)</u>
EXPENDITURES:				
Current:				
Parks and recreation	1,834,241	1,837,680	1,788,786	48,894
Capital outlay	10,000	9,460	-	9,460
Total expenditures	<u>1,844,241</u>	<u>1,847,140</u>	<u>1,788,786</u>	<u>58,354</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(614,191)</u>	<u>(677,090)</u>	<u>(702,113)</u>	<u>(25,023)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	695,070	755,070	731,926	(23,144)
Transfers (out)	(10,259)	(10,259)	(10,259)	-
Total other financing sources (uses)	<u>684,811</u>	<u>744,811</u>	<u>721,667</u>	<u>(23,144)</u>
Net change in fund balances	<u>\$ 70,620</u>	<u>\$ 67,721</u>	19,554	<u>\$ (48,167)</u>
FUND BALANCES:				
Beginning of year			<u>158,919</u>	
End of year			<u>\$ 178,473</u>	

City of Antioch
Budgetary Comparison Schedule
Animal Control Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Revenue from other agencies	\$ 40,000	\$ 40,000	\$ 60,000	\$ 20,000
Current service charges	312,000	312,000	270,913	(41,087)
Other	11,000	25,476	50,008	24,532
Total revenues	<u>363,000</u>	<u>377,476</u>	<u>381,061</u>	<u>3,585</u>
EXPENDITURES:				
Current:				
Public safety	870,948	956,181	818,134	138,047
Total expenditures	<u>870,948</u>	<u>956,181</u>	<u>818,134</u>	<u>138,047</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(507,948)</u>	<u>(578,705)</u>	<u>(437,073)</u>	<u>141,632</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	508,521	639,373	580,990	(58,383)
Transfers (out)	(573)	(573)	(573)	-
Total other financing sources (uses)	<u>507,948</u>	<u>638,800</u>	<u>580,417</u>	<u>(58,383)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 60,095</u>	<u>143,344</u>	<u>\$ 83,249</u>
FUND BALANCES:				
Beginning of year			<u>70,594</u>	
End of year			<u>\$ 213,938</u>	

City of Antioch
Budgetary Comparison Schedule
Civic Arts Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 34,285	\$ 34,285	\$ 47,497	\$ 13,212
Investment income and rentals	25	45	183	138
Other	-	-	3,145	3,145
Total revenues	<u>34,310</u>	<u>34,330</u>	<u>50,825</u>	<u>16,495</u>
EXPENDITURES:				
Current:				
Parks and recreation	<u>46,721</u>	<u>46,782</u>	<u>45,923</u>	<u>859</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(12,411)</u>	<u>(12,452)</u>	<u>4,902</u>	<u>17,354</u>
Net change in fund balances	<u>\$ (12,411)</u>	<u>\$ (12,452)</u>	<u>4,902</u>	<u>\$ 17,354</u>
FUND BALANCES:				
Beginning of year			<u>26,340</u>	
End of year			<u>\$ 31,242</u>	

City of Antioch
Budgetary Comparison Schedule
Park in Lieu Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 6,500	\$ 6,500	\$ 17,274	\$ 10,774
Current service charges	110,000	110,000	49,810	(60,190)
Other	-	-	19,740	19,740
Total revenues	116,500	116,500	86,824	(29,676)
EXPENDITURES:				
Current:				
Public works	6,874	6,881	3,746	3,135
Total expenditures	6,874	6,881	3,746	3,135
REVENUES OVER (UNDER) EXPENDITURES	109,626	109,619	83,078	(26,541)
Net change in fund balances	\$ 109,626	\$ 109,619	83,078	\$ (26,541)
FUND BALANCES:				
Beginning of year			1,295,765	
End of year			\$ 1,378,843	

City of Antioch
Budgetary Comparison Schedule
Senior Bus Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 1,000	\$ 2,667	\$ 1,667
Current service charges	4,000	4,000	4,437	437
Total revenues	5,000	5,000	7,104	2,104
EXPENDITURES:				
Current:				
Parks and recreation	500	500	453	47
Total expenditures	500	500	453	47
REVENUES OVER (UNDER) EXPENDITURES	4,500	4,500	6,651	2,151
OTHER FINANCING (USES):				
Transfers (out)	(7,700)	(7,700)	(7,700)	-
Total other financing (uses)	(7,700)	(7,700)	(7,700)	-
Net change in fund balances	\$ (3,200)	\$ (3,200)	(1,049)	\$ 2,151
FUND BALANCES:				
Beginning of year			209,586	
End of year			\$ 208,537	

City of Antioch
Budgetary Comparison Schedule
Abandoned Vehicle Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 1,000	\$ 2,614	\$ 1,614
Revenue from other agencies	47,000	47,000	58,453	11,453
Total revenues	48,000	48,000	61,067	13,067
EXPENDITURES:				
Current:				
Public safety	67,891	68,121	15,441	52,680
REVENUES OVER (UNDER) EXPENDITURES	(19,891)	(20,121)	45,626	65,747
Net change in fund balances	\$ (19,891)	\$ (20,121)	45,626	\$ 65,747
FUND BALANCES:				
Beginning of year			178,578	
End of year			\$ 224,204	

City of Antioch
Budgetary Comparison Schedule
Traffic Signal Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 5,000	\$ 5,000	\$ 11,905	\$ 6,905
Current service charges	75,000	75,000	20,773	(54,227)
Total revenues	80,000	80,000	32,678	(47,322)
EXPENDITURES:				
Current:				
Public works	2,516	32,517	23,406	9,111
Capital outlay	300,000	-	-	-
Total expenditures	302,516	32,517	23,406	9,111
REVENUES OVER (UNDER) EXPENDITURES	(222,516)	47,483	9,272	(38,211)
Net change in fund balances	\$ (222,516)	\$ 47,483	9,272	\$ (38,211)
FUND BALANCES:				
Beginning of year			928,914	
End of year			\$ 938,186	

City of Antioch
Budgetary Comparison Schedule
Asset Forfeitures Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 500	\$ 500	\$ 4,302	\$ 3,802
Other	12,000	12,000	14,641	2,641
Total revenues	12,500	12,500	18,943	6,443
EXPENDITURES:				
Current:				
Public safety	13,966	14,038	7,961	6,077
Total expenditures	13,966	14,038	7,961	6,077
REVENUES OVER (UNDER) EXPENDITURES	(1,466)	(1,538)	10,982	12,520
Net change in fund balances	\$ (1,466)	\$ (1,538)	10,982	\$ 12,520
FUND BALANCES:				
Beginning of year			51,184	
End of year			\$ 62,166	

City of Antioch
Budgetary Comparison Schedule
Measure J Growth Management Program Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 22,000	\$ 22,000	\$ 46,703	\$ 24,703
Revenue from other agencies	1,123,252	1,494,524	1,496,907	2,383
Total revenues	1,145,252	1,516,524	1,543,610	27,086
EXPENDITURES:				
Current:				
Public works	257,090	440,187	422,674	17,513
Capital outlay	100,000	642,938	425,340	217,598
Total expenditures	357,090	1,083,125	848,014	235,111
REVENUES OVER (UNDER) EXPENDITURES	788,162	433,399	695,596	262,197
Net change in fund balances	\$ 788,162	\$ 433,399	695,596	\$ 262,197
FUND BALANCES:				
Beginning of year			3,601,745	
End of year			\$ 4,297,341	

City of Antioch
Budgetary Comparison Schedule
Child Care Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 76,604	\$ 76,604	\$ 77,843	\$ 1,239
Total revenues	76,604	76,604	77,843	1,239
EXPENDITURES:				
Current:				
Parks and recreation	2,662	2,664	1,634	1,030
REVENUES OVER (UNDER) EXPENDITURES	73,942	73,940	76,209	2,269
OTHER FINANCING (USES):				
Transfers (out)	(70,000)	(70,000)	(70,000)	-
Total other financing (uses)	(70,000)	(70,000)	(70,000)	-
Net change in fund balances	\$ 3,942	\$ 3,940	6,209	\$ 2,269
FUND BALANCES:				
Beginning of year			70,084	
End of year			\$ 76,293	

City of Antioch
Budgetary Comparison Schedule
Tidelands Assembly Bill-1900 Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 7,870	\$ 7,870	\$ 8,892	\$ 1,022
Total revenues	<u>7,870</u>	<u>7,870</u>	<u>8,892</u>	<u>1,022</u>
EXPENDITURES:				
Current:				
Public works	20,675	20,678	562	20,116
REVENUES OVER (UNDER) EXPENDITURES	<u>(12,805)</u>	<u>(12,808)</u>	<u>8,330</u>	<u>21,138</u>
Net change in fund balances	<u>\$ (12,805)</u>	<u>\$ (12,808)</u>	<u>8,330</u>	<u>\$ 21,138</u>
FUND BALANCES:				
Beginning of year			123,741	
End of year			<u>\$ 132,071</u>	

City of Antioch
Budgetary Comparison Schedule
Lighting & Landscape District Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 3,000	\$ 3,000	\$ 22,173	\$ 19,173
Special assessment revenue	2,102,104	2,102,104	2,135,266	33,162
Other	-	-	5,830	5,830
Total revenues	<u>2,105,104</u>	<u>2,105,104</u>	<u>2,163,269</u>	<u>58,165</u>
EXPENDITURES:				
Current:				
Parks and recreation	<u>1,791,419</u>	<u>1,790,869</u>	<u>1,828,841</u>	<u>(37,972)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>313,685</u>	<u>314,235</u>	<u>334,428</u>	<u>20,193</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	886,048	186,110	139,683	(46,427)
Transfers (out)	<u>(1,147,536)</u>	<u>(447,598)</u>	<u>(447,599)</u>	<u>(1)</u>
Total other financing sources (uses)	<u>(261,488)</u>	<u>(261,488)</u>	<u>(307,916)</u>	<u>(46,428)</u>
Net change in fund balances	<u>\$ 52,197</u>	<u>\$ 52,747</u>	26,512	<u>\$ (26,235)</u>
FUND BALANCES:				
Beginning of year			<u>1,353,197</u>	
End of year			<u>\$ 1,379,709</u>	

City of Antioch
Budgetary Comparison Schedule
Park 1A Maintenance District Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 21,825	\$ 21,825	\$ 33,105	\$ 11,280
Investment income and rentals	40,125	40,125	44,097	3,972
Revenue from other agencies	115	115	260	145
Total revenues	<u>62,065</u>	<u>62,065</u>	<u>77,557</u>	<u>15,492</u>
EXPENDITURES:				
Current:				
Parks and recreation	57,471	57,539	45,362	12,177
REVENUES OVER (UNDER) EXPENDITURES	<u>4,594</u>	<u>4,526</u>	<u>32,195</u>	<u>27,669</u>
OTHER FINANCING (USES):				
Transfers (out)	(11,100)	(11,100)	(9,682)	(1,418)
Total other financing (uses)	<u>(11,100)</u>	<u>(11,100)</u>	<u>(9,682)</u>	<u>(1,418)</u>
Net change in fund balances	<u>\$ (6,506)</u>	<u>\$ (6,574)</u>	22,513	<u>\$ 26,251</u>
FUND BALANCES:				
Beginning of year			49,596	
End of year			<u>\$ 72,109</u>	

City of Antioch
Budgetary Comparison Schedule
Solid Waste Reduction AB 939 Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
Investment income and rentals	1,500	3,150	6,089	2,939
Revenue from other agencies	56,000	27,230	100,561	73,331
Other	5,000	5,000	16,122	11,122
Total revenues	<u>222,500</u>	<u>195,380</u>	<u>282,772</u>	<u>87,392</u>
EXPENDITURES:				
Current:				
Community development	293,210	507,853	292,935	214,918
Total expenditures	<u>293,210</u>	<u>507,853</u>	<u>292,935</u>	<u>214,918</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(70,710)</u>	<u>(312,473)</u>	<u>(10,163)</u>	<u>302,310</u>
Net change in fund balances	<u>\$ (70,710)</u>	<u>\$ (312,473)</u>	<u>(10,163)</u>	<u>\$ 302,310</u>
FUND BALANCES:				
Beginning of year			<u>424,591</u>	
End of year			<u>\$ 414,428</u>	

City of Antioch
Budgetary Comparison Schedule
Pollution Elimination Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 10,000	\$ 10,000	\$ 33,539	\$ 23,539
Special assessment revenue	825,000	825,000	858,365	33,365
Other	-	-	224	224
Total revenues	<u>835,000</u>	<u>835,000</u>	<u>892,128</u>	<u>57,128</u>
EXPENDITURES:				
Current:				
Public works	628,309	642,756	569,782	72,974
Community development	260,825	261,143	98,556	162,587
Capital outlay	310,000	203,000	52,798	150,202
Total expenditures	<u>1,199,134</u>	<u>1,106,899</u>	<u>721,136</u>	<u>385,763</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(364,134)</u>	<u>(271,899)</u>	<u>170,992</u>	<u>442,891</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	30,000	30,000	30,000	-
Transfers (out)	(270,225)	(270,225)	(270,225)	-
Total other financing sources (uses)	<u>(240,225)</u>	<u>(240,225)</u>	<u>(240,225)</u>	<u>-</u>
Net change in fund balances	<u><u>\$ (604,359)</u></u>	<u><u>\$ (512,124)</u></u>	<u>(69,233)</u>	<u><u>\$ 442,891</u></u>
FUND BALANCES:				
Beginning of year			<u>2,649,656</u>	
End of year			<u><u>\$ 2,580,423</u></u>	

City of Antioch
Budgetary Comparison Schedule
Supplemental Law Enforcement Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 300	\$ 480	\$ 180
Revenue from other agencies	100,000	100,000	189,016	89,016
Total revenues	100,000	100,300	189,496	89,196
EXPENDITURES:				
Current:				
Public Safety	-	150	140	10
REVENUES OVER (UNDER) EXPENDITURES	100,000	100,150	189,356	89,206
OTHER FINANCING (USES):				
Transfers (out)	(100,000)	(162,850)	(162,851)	(1)
Total other financing (uses)	(100,000)	(162,850)	(162,851)	(1)
Net change in fund balances	\$ -	\$ (62,550)	26,505	\$ 89,195
FUND BALANCES:				
Beginning of year			57,551	
End of year			\$ 84,056	

City of Antioch
Budgetary Comparison Schedule
Local Law Enforcement Byrne Grant fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Revenue from other agencies	\$ 47,001	\$ 47,001	\$ 56,226	\$ 9,225
Total revenues	47,001	47,001	56,305	9,304
EXPENDITURES:				
Current:				
Public Safety	1,991	1,991	2,435	(444)
REVENUES OVER (UNDER) EXPENDITURES	45,010	45,010	53,870	8,860
OTHER FINANCING (USES):				
Transfers (out)	(45,010)	(45,010)	(53,809)	(8,799)
Total other financing (uses)	(45,010)	(45,010)	(53,809)	(8,799)
Net change in fund balances	\$ 1,991	\$ 1,991	61	\$ 505
FUND BALANCES:				
Beginning of year			-	
End of year			\$ 61	

City of Antioch
Budgetary Comparison Schedule
Street Impact Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 1,144,440	\$ 1,144,440	\$ 1,215,261	\$ 70,821
Investment income and rentals	2,000	2,000	3,245	1,245
Total revenues	1,146,440	1,146,440	1,218,506	72,066
EXPENDITURES:				
Current:				
Public works	700	700	844	(144)
REVENUES OVER (UNDER) EXPENDITURES	1,145,740	1,145,740	1,217,662	71,922
OTHER FINANCING (USES):				
Transfers (out)	(1,144,440)	(1,144,440)	(1,144,440)	-
Total other financing (uses)	(1,144,440)	(1,144,440)	(1,144,440)	-
Net change in fund balances	\$ 1,300	\$ 1,300	73,222	\$ 71,922
FUND BALANCES:				
Beginning of year			77,011	
End of year			\$ 150,233	

City of Antioch
Budgetary Comparison Schedule
Traffic Safety Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Fines and penalties	\$ 80,000	\$ 80,000	\$ 87,408	\$ 7,408
Investment income and rentals	100	100	468	368
Total revenues	80,100	80,100	87,876	7,776
EXPENDITURES:				
Current:				
Public Safety	90	90	88	2
REVENUES OVER (UNDER) EXPENDITURES	80,010	80,010	87,788	7,778
OTHER FINANCING (USES):				
Transfers (out)	(80,000)	(80,000)	(80,000)	-
Total other financing (uses)	(80,000)	(80,000)	(80,000)	-
Net change in fund balances	\$ 10	\$ 10	7,788	\$ 7,778
FUND BALANCES:				
Beginning of year			17,957	
End of year			\$ 25,745	

City of Antioch
Budgetary Comparison Schedule
PEG Franchise Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 240,000	\$ 240,000	\$ 270,882	\$ 30,882
Investment income and rentals	6,500	6,500	13,567	7,067
Total revenues	246,500	246,500	284,449	37,949
EXPENDITURES:				
Current:				
General Government	82,702	91,498	12,590	78,908
Capital outlay	50,000	41,250	-	41,250
Total expenditures	132,702	132,748	12,590	120,158
REVENUES OVER (UNDER) EXPENDITURES	113,798	113,752	271,859	158,107
Net change in fund balances	\$ 113,798	\$ 113,752	271,859	\$ 158,107
FUND BALANCES:				
Beginning of year			932,523	
End of year			\$ 1,204,382	

City of Antioch
Budgetary Comparison Schedule
Post Retirement Medical Special Revenue Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 700	\$ 700	\$ 5,639	\$ (4,939)
Charges for services	1,513,000	1,513,000	1,632,493	3,145,493
Total revenues	1,513,700	1,513,700	1,638,132	3,140,554
EXPENDITURES:				
General Government	920,089	921,377	856,795	64,582
Public safety	558,506	558,992	548,461	10,531
Total expenditures	1,478,595	1,480,369	1,405,256	75,113
REVENUES OVER (UNDER) EXPENDITURES	35,105	33,331	232,876	3,065,441
Net change in fund balances	\$ 35,105	\$ 33,331	232,876	\$ 3,065,441
FUND BALANCES:				
Beginning of year			334,959	
End of year			\$ 567,835	

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NON-MAJOR DEBT SERVICE FUNDS

Debt Service Funds are used to account for the payment of principal and interest on the general debt service of the City and related entities.

Golf Course Clubhouse/Irrigation

In 1985 and 1994, the City of Antioch participated in the Association of Bay Area Governments' pooled Certificates of Participation to fund improvements to the clubhouse at the City's golf course and irrigation system, respectively. The fund accumulates monies for the payment of principal and interest from a portion of the fees collected and transmitted by the Antioch Public Golf Corporation. These bonds were refinanced in fiscal year 2015 with the issuance of the Antioch Public Financing Authority 2015A Lease Revenue Refunding Bonds.

Honeywell Capital Lease

In 2009, the City entered into a lease agreement with Bank of America for funding of interior building lighting retrofit, and street and park lighting retrofit. Energy savings as a result of the project are used to pay debt service.

City of Antioch
Combining Balance Sheet
Non-Major Debt Service Funds
June 30, 2016

	ABAG/ 2015 Lease Revenue	Honeywell Capital Lease	Total
ASSETS			
Accounts receivable, net	\$ 868,899	\$ -	\$ 868,899
Prepaid items	257	-	257
Restricted cash and investments	25	-	25
Total assets	\$ 869,181	\$ -	\$ 869,181
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	\$ 865,680	\$ -	\$ 865,680
Total liabilities	865,680	-	865,680
Fund balances:			
Nonspendable:			
Prepaid items	257	-	257
Restricted for:			
Debt service	3,244	-	3,244
Total fund balances	3,501	-	3,501
Total liabilities and fund balances	\$ 869,181	\$ -	\$ 869,181

City of Antioch
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Debt Service Funds
For the Fiscal Year Ended June 30, 2016

	ABAG/ 2015 Lease Revenue	Honeywell Capital Lease	Total
REVENUES:			
Investment income and rentals	\$ 347,368	\$ -	\$ 347,368
Total revenues	<u>347,368</u>	<u>-</u>	<u>347,368</u>
EXPENDITURES:			
Current:			
General government	4,120	-	4,120
Debt service:			
Principal retirements	140,000	420,337	560,337
Interest and fiscal charges	207,601	107,037	314,638
Bond issuance costs	-	-	-
Total expenditures	<u>351,721</u>	<u>527,374</u>	<u>879,095</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(4,353)</u>	<u>(527,374)</u>	<u>(531,727)</u>
OTHER FINANCING SOURCES :			
Transfer in	-	527,374	527,374
Total other financing sources	<u>-</u>	<u>527,374</u>	<u>527,374</u>
Net change in fund balances	(4,353)	-	(4,353)
FUND BALANCES:			
Beginning of year	7,854	-	7,854
End of year	<u>\$ 3,501</u>	<u>\$ -</u>	<u>\$ 3,501</u>

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NON-MAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

Capital Improvement Fund

This fund records all revenues, expenditures, assets and liabilities associated with City capital projects. It accounts for resources used to construct or acquire capital assets and make capital improvements.

Prewett Community Park

This fund accounts for the construction of the Prewett Community Center. The City is reimbursed for expenses by the Antioch Area Public Facilities Financing Agency through mello roos bond proceeds.

Special Assessment Districts

These funds were established to account for construction and acquisition of land and public improvements in various assessment districts. Financing is provided by assessment bond proceeds.

Hillcrest Bridge District

This fund accounts for developer fees collected to fund bridge construction in the Hillcrest Area.

Residential Development Allocation

This fund accounts for contributions by developers for various projects as determined by the City Council.

Development Impact Fee

This fund accounts for Development Impact Fees established pursuant to Ordinance 2079-C-S in order to defray the costs of certain public facilities required to serve new development within the City.

City of Antioch
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2016

			Special Assessment Districts	
	Capital Improvement	Prewett Community Park	Hillcrest District #26	Lone Diamond
ASSETS				
Cash and investments	\$ 2,913,786	\$ 97,500	\$ 374,811	\$ 477,302
Accounts receivable, net	-	694,059	-	-
Total assets	\$ 2,913,786	\$ 791,559	\$ 374,811	\$ 477,302
LIABILITIES				
Liabilities:				
Accounts payable	\$ 28,164	\$ 209,819	\$ -	\$ -
Accrued payroll	2,436	1,725	-	-
Deposits	1,400,000	115,283	-	-
Due to other funds	-	446,798	-	-
Total liabilities	1,430,600	773,625	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable AAPFFA receipts	-	201,975	-	-
Total deferred inflows of resources	-	201,975	-	-
FUND BALANCES				
Fund Balances:				
Restricted	-	-	-	-
Assigned for:				
Capital Projects	1,483,186	-	-	-
Community Benefit Programs	-	-	-	-
AD 26	-	-	374,811	-
AD 27	-	-	-	477,302
Unassigned	-	(184,041)	-	-
Total fund balances	1,483,186	(184,041)	374,811	477,302
Total liabilities, deferred inflows of resources and fund balances	\$ 2,913,786	\$ 791,559	\$ 374,811	\$ 477,302

Hillcrest Bridge District	Residential Development Allocation	Development Impact Fee	Total
\$ 138,628	\$ 406,011	\$ 53,283	\$ 4,461,321
-	-	-	694,059
<u>\$ 138,628</u>	<u>\$ 406,011</u>	<u>\$ 53,283</u>	<u>\$ 5,155,380</u>
\$ -	\$ -	\$ -	\$ 237,983
-	-	-	4,161
-	-	-	1,515,283
-	-	-	446,798
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,204,225</u>
-	-	-	201,975
<u>-</u>	<u>-</u>	<u>-</u>	<u>201,975</u>
-	-	53,283	53,283
138,628	-	-	1,621,814
-	406,011	-	406,011
-	-	-	374,811
-	-	-	477,302
-	-	-	(184,041)
<u>138,628</u>	<u>406,011</u>	<u>53,283</u>	<u>2,749,180</u>
<u>\$ 138,628</u>	<u>\$ 406,011</u>	<u>\$ 53,283</u>	<u>\$ 5,155,380</u>

City of Antioch
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Capital Project Funds
For the Fiscal Year Ended June 30, 2016

	Capital Improvement	Prewett Community Park	Special Assessment Districts		Hillcrest Bridge District
			Hillcrest District #26	Lone Diamond	
REVENUES:					
Taxes	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Investment income and rentals	32,154	329	4,779	9,403	1,764
Revenue from other agencies	-	812,603	-	-	-
Current service charges	22,342	-	-	21,516	-
Other	6,766	-	-	-	-
Total revenues	461,262	812,932	4,779	30,919	1,764
EXPENDITURES:					
Current:					
Public works	403,837	33,186	5,843	6,359	327
Community development	-	-	-	-	-
Capital outlay	174,073	862,084	-	-	-
Total expenditures	577,910	895,270	5,843	6,359	327
REVENUES OVER (UNDER) EXPENDITURES	(116,648)	(82,338)	(1,064)	24,560	1,437
OTHER FINANCING SOURCES:					
Transfers in	1,369,395	-	-	-	-
Transfers (out)	-	-	-	(1,069,395)	-
Total other financing sources	1,369,395	-	-	(1,069,395)	-
Net change in fund balances	1,252,747	(82,338)	(1,064)	(1,044,835)	1,437
FUND BALANCES:					
Beginning of year	230,439	(101,703)	375,875	1,522,137	137,191
End of year	\$ 1,483,186	\$ (184,041)	\$ 374,811	\$ 477,302	\$ 138,628

Residential Development Allocation	Development Impact Fee	Total
\$ -	\$ -	\$ 400,000
4,156	678	53,263
-	-	812,603
-	3,479	47,337
273,000	-	279,766
277,156	4,157	1,592,969
-	114	449,666
579	-	579
-	-	1,036,157
579	114	1,486,402
276,577	4,043	106,567
-	-	1,369,395
-	-	(1,069,395)
-	-	300,000
276,577	4,043	406,567
129,434	49,240	2,342,613
\$ 406,011	\$ 53,283	\$ 2,749,180

City of Antioch
Budgetary Comparison Schedule
Capital Improvement Capital Projects Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Investment income and rentals	500	500	32,154	31,654
Revenue from other agencies	2,997,300	-	-	-
Current service charges	5,000	5,000	22,342	17,342
Other	12,000	12,000	6,766	(5,234)
Total revenues	<u>3,414,800</u>	<u>417,500</u>	<u>461,262</u>	<u>43,762</u>
EXPENDITURES:				
Current:				
Public works	29,840	332,450	403,837	(71,387)
Capital outlay	360,150	161,645	174,073	(12,428)
Total expenditures	<u>389,990</u>	<u>494,095</u>	<u>577,910</u>	<u>(83,815)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,024,810</u>	<u>(76,595)</u>	<u>(116,648)</u>	<u>(40,053)</u>
OTHER FINANCING SOURCES:				
Transfers in	1,350,000	1,369,395	1,369,395	-
Total other financing sources	<u>1,350,000</u>	<u>1,369,395</u>	<u>1,369,395</u>	<u>-</u>
Net change in fund balances	<u>\$ 4,374,810</u>	<u>\$ 1,292,800</u>	1,252,747	<u>\$ (40,053)</u>
FUND BALANCES:				
Beginning of year			<u>230,439</u>	
End of year			<u>\$ 1,483,186</u>	

City of Antioch
Budgetary Comparison Schedule
Prewett Community Park Capital Projects Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,300	\$ 1,300	\$ 329	\$ (971)
Revenue from other agencies	1,545,000	1,836,453	812,603	(1,023,850)
Total revenues	1,546,300	1,837,753	812,932	(1,024,821)
EXPENDITURES:				
Public works	45,000	45,000	33,186	11,814
Capital outlay	1,500,000	1,803,466	862,084	941,382
Total expenditures	1,545,000	1,848,466	895,270	953,196
REVENUES OVER (UNDER) EXPENDITURES	1,300	(10,713)	(82,338)	(71,625)
Net change in fund balances	\$ 1,300	\$ (10,713)	(82,338)	\$ (71,625)
FUND BALANCES:				
Beginning of year			(101,703)	
End of year			\$ (184,041)	

City of Antioch
Budgetary Comparison Schedule
Hillcrest District #26 Capital Projects Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 800	\$ 800	\$ 4,779	\$ 3,979
Total revenues	800	800	4,779	3,979
EXPENDITURES:				
Public works	1,068	1,488	5,843	(4,355)
Capital outlay	230,000	4,305	-	4,305
Total expenditures	231,068	5,793	5,843	(50)
REVENUES OVER (UNDER) EXPENDITURES	(230,268)	(4,993)	(1,064)	3,929
Net change in fund balances	\$ (230,268)	\$ (4,993)	(1,064)	\$ 3,929
FUND BALANCES:				
Beginning of year			375,875	
End of year			\$ 374,811	

City of Antioch
Budgetary Comparison Schedule
Lone Diamond Capital Projects Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 1,000	\$ 9,403	\$ 8,403
Revenue from other agencies	10,000	10,000	-	(10,000)
Current service charges	-	-	21,516	21,516
Total revenues	11,000	11,000	30,919	19,919
EXPENDITURES:				
Public works	3,598	15,136	6,359	8,777
Capital outlay	3,000,000	382,923	-	382,923
Total expenditures	3,003,598	398,059	6,359	391,700
REVENUES OVER (UNDER) EXPENDITURES	(2,992,598)	(387,059)	24,560	411,619
OTHER FINANCING SOURCES:				
Transfers (out)	(1,050,000)	(1,069,395)	(1,069,395)	-
Total other financing sources	(1,050,000)	(1,069,395)	(1,069,395)	-
Net change in fund balances	\$ (4,042,598)	\$ (1,456,454)	(1,044,835)	\$ 411,619
FUND BALANCES:				
Beginning of year			1,522,137	
End of year			\$ 477,302	

City of Antioch
Budgetary Comparison Schedule
Hillcrest Bridge District Capital Projects Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 700	\$ 700	\$ 1,764	\$ 1,064
Current service charges	25,000	25,000	-	(25,000)
Total revenues	<u>25,700</u>	<u>25,700</u>	<u>1,764</u>	<u>(23,936)</u>
EXPENDITURES:				
Public works	281	282	327	(45)
REVENUES OVER (UNDER) EXPENDITURES	<u>25,419</u>	<u>25,418</u>	<u>1,437</u>	<u>(23,981)</u>
Net change in fund balances	<u>\$ 25,419</u>	<u>\$ 25,418</u>	<u>1,437</u>	<u>\$ (23,981)</u>
FUND BALANCES:				
Beginning of year			<u>137,191</u>	
End of year			<u>\$ 138,628</u>	

City of Antioch
Budgetary Comparison Schedule
Residential Development Allocation Capital Projects Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 100	\$ 1,900	\$ 4,156	\$ 2,256
Others	-	168,000	273,000	105,000
Total revenues	<u>100</u>	<u>169,900</u>	<u>277,156</u>	<u>107,256</u>
EXPENDITURES:				
Community development	<u>50</u>	<u>700</u>	<u>579</u>	<u>121</u>
Total expenditures	<u>50</u>	<u>700</u>	<u>579</u>	<u>121</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>50</u>	<u>169,200</u>	<u>276,577</u>	<u>107,377</u>
Net change in fund balances	<u>\$ 50</u>	<u>\$ 169,200</u>	<u>276,577</u>	<u>\$ 107,377</u>
FUND BALANCES:				
Beginning of year			<u>129,434</u>	
End of year			<u>\$ 406,011</u>	

City of Antioch
Budgetary Comparison Schedule
Development Impact Fee Fund
For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 500	\$ 500	\$ 678	\$ 178
Current service charges	49,000	49,000	3,479	(45,521)
Total revenues	<u>49,500</u>	<u>49,500</u>	<u>4,157</u>	<u>(45,343)</u>
EXPENDITURES:				
Public Works	50	50	114	(64)
Total expenditures	<u>50</u>	<u>50</u>	<u>114</u>	<u>(64)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>49,450</u>	<u>49,450</u>	<u>4,043</u>	<u>(45,407)</u>
Net change in fund balances	<u>\$ 49,450</u>	<u>\$ 49,450</u>	<u>4,043</u>	<u>\$ (45,407)</u>
FUND BALANCES:				
Beginning of year			<u>49,240</u>	
End of year			<u>\$ 53,283</u>	

INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for special activities and services performed by a designated City department for other departments on a cost reimbursement basis.

Vehicle Repair and Replacement

This fund accounts for the maintenance and replacement of vehicles and equipment used by all City departments. The source of revenue for this fund is rental fees charged to the various departments.

Office Equipment Replacement

This fund accounts for the costs incurred for the operation, maintenance, and replacement of office equipment used by City departments. The source of revenue for this fund is rental fees charged to the various user departments.

Loss Control Fund

These funds are used to pay workers' compensation insurance premiums and the salary of the administrative analyst.

City of Antioch
Combining Statement of Net Position
Internal Services Funds
June 30, 2016

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
ASSETS				
Current assets:				
Cash and investments	\$ 2,515,407	\$ 1,942,402	\$ 368,369	\$ 4,826,178
Accounts receivable, net	871	7,137	-	8,008
Materials, parts and supplies	199,185	-	-	199,185
Prepaid items	1,037	102	-	1,139
Total current assets	<u>2,716,500</u>	<u>1,949,641</u>	<u>368,369</u>	<u>5,034,510</u>
Noncurrent assets:				
Capital assets:				
Vehicles and equipment	8,930,067	2,886,305	-	11,816,372
Less accumulated depreciation	<u>(7,011,520)</u>	<u>(2,404,857)</u>	<u>-</u>	<u>(9,416,377)</u>
Net capital assets	<u>1,918,547</u>	<u>481,448</u>	<u>-</u>	<u>2,399,995</u>
Total assets	<u>4,635,047</u>	<u>2,431,089</u>	<u>368,369</u>	<u>7,434,505</u>
LIABILITIES				
Current liabilities:				
Accounts payable	44,210	8,455	-	52,665
Accrued payroll	20,230	41,654	-	61,884
Current portion of compensated absences	<u>6,617</u>	<u>8,255</u>	<u>-</u>	<u>14,872</u>
Total current liabilities	<u>71,057</u>	<u>58,364</u>	<u>-</u>	<u>129,421</u>
Long-term liabilities:				
Compensated absences	<u>59,548</u>	<u>74,290</u>	<u>-</u>	<u>133,838</u>
Total long-term liabilities	<u>59,548</u>	<u>74,290</u>	<u>-</u>	<u>133,838</u>
Total liabilities	<u>130,605</u>	<u>132,654</u>	<u>-</u>	<u>263,259</u>
NET POSITION				
Net investment in capital assets	1,918,547	481,448	-	2,399,995
Unrestricted	<u>2,585,895</u>	<u>1,816,987</u>	<u>368,369</u>	<u>4,771,251</u>
Total net position	<u>\$ 4,504,442</u>	<u>\$ 2,298,435</u>	<u>\$ 368,369</u>	<u>\$ 7,171,246</u>

City of Antioch
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Services Funds
For the Fiscal Year Ended June 30, 2016

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
OPERATING REVENUES:				
Charges for services	\$ 2,150,250	\$ 1,594,865	\$ 2,129,518	\$ 5,874,633
Other revenue	3,404	193,297	-	196,701
Total operating revenues	2,153,654	1,788,162	2,129,518	6,071,334
OPERATING EXPENSES:				
Wages and benefits	467,972	956,610	-	1,424,582
Contractual services	236,805	455,049	1,870,878	2,562,732
Tools and supplies	408,803	301,037	869	710,709
Depreciation	493,997	59,520	-	553,517
Repairs and maintenance	279,542	49,942	-	329,484
Total operating expenses	1,887,119	1,822,158	1,871,747	5,581,024
OPERATING INCOME (LOSS)	266,535	(33,996)	257,771	490,310
NONOPERATING REVENUES (EXPENSES):				
Gain (loss) on sale of property	50,344	-	-	50,344
Investment income	30,931	20,268	2,682	53,881
Total nonoperating revenues	81,275	20,268	2,682	104,225
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS				
CONTRIBUTIONS AND TRANSFERS	347,810	(13,728)	260,453	594,535
Transfers in	-	329,820	-	329,820
Net income (loss)	347,810	316,092	260,453	924,355
NET POSITION:				
Beginning of year	4,156,632	1,982,343	107,916	6,246,891
End of year	\$ 4,504,442	\$ 2,298,435	\$ 368,369	\$ 7,171,246

City of Antioch
Combining Statement of Cash Flows
Internal Services Funds
For the Fiscal Year Ended June 30, 2016

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipt from other funds	\$ 2,752,783	\$ 1,898,352	\$ 2,129,518	\$ 6,780,653
Cash payment to suppliers for goods and services	(1,003,896)	(826,275)	(1,871,747)	(3,701,918)
Cash payment to employees for services	(419,059)	(953,242)	-	(1,372,301)
Net cash provided by (used in) operating activities	1,329,828	118,835	257,771	1,706,434
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in	-	329,820	-	329,820
Net cash provided by (used in) noncapital financing activities	-	329,820	-	329,820
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital asset additions	(646,429)	(82,923)	-	(729,352)
Net cash provided by (used in) capital and related financing activities	(596,085)	(82,923)	-	(679,008)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received (paid)	30,931	20,268	2,682	53,881
Net cash provided by (used in) investing activities	30,931	20,268	2,682	53,881
Net change in cash and cash equivalents	764,674	386,000	260,453	1,411,127
Cash and cash equivalents, beginning of year	1,750,733	1,556,402	107,916	3,415,051
Cash and cash equivalents, end of year	<u>\$ 2,515,407</u>	<u>\$ 1,942,402</u>	<u>\$ 368,369</u>	<u>\$ 4,826,178</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	\$ 266,535	\$ (33,996)	\$ 257,771	\$ 490,310
Adjustments to reconcile operating income (loss) to cash flows from operating activities:				
Depreciation	493,997	59,520	-	553,517
Decrease (increase) in:				
Accounts receivable	599,129	110,190	-	709,319
Materials, parts, and supplies	(5,498)	-	-	(5,498)
Prepaid items	(1,037)	3,239	-	2,202
Increase (decrease) in:				
Accounts payable	(72,211)	(23,486)	-	(95,697)
Accrued payroll	5,872	2,586	-	8,458
Accrued compensated absences	43,041	782	-	43,823
Net cash provided by (used in) operating activities	\$ 1,329,828	\$ 118,835	\$ 257,771	\$ 1,706,434

AGENCY FUNDS

Agency Funds account for assets held by a governmental unit in the capacity of agent for individuals, governmental entities, and nonpublic organizations.

Employee Benefits

This fund serves as a clearing account for certain employee benefits. Funds come from payroll expenditures and are disbursed to the different employee benefit providers.

Storm Drain Districts D55 and D56

The City collects storm drain fees from developers and builders. This fund accounts for all the fees collected and sent to the County on quarterly basis. The City receives an administrative fee equal to 0.5% of the total fees collected.

Refundable Cash Bond

The Engineering Department requires developers to post a bond for certain projects. This fund serves as a holding account for the bonds issued and deposited in a noninterest bearing checking account.

Fire Protection

The City has entered into an agreement with the Contra Costa Consolidated Fire District whereby the City collects fire protection facility fees from developers based on the number of units built. Fees are to provide fire protection facilities only.

East County Water Management Association

The Governing Board of the East County Water Management Association has authorized the City to account for the financial operations of the association. The City's Finance Director uses this fund to record collections and disbursements of funds as authorized by the Association.

City of Antioch
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2016

	Balance June 30, 2015	Additions	Deductions	Balance June 30, 2016
Employee Benefits				
Assets:				
Cash and investments	\$ 781,515	\$ 44,794	\$ (722,304)	\$ 104,005
Accounts receivable	37	-	(37)	-
Total assets	\$ 781,552	\$ 44,794	\$ (722,341)	\$ 104,005
Liabilities:				
Accounts payable	\$ 722,341	\$ 44,044	\$ (722,341)	\$ 44,044
Due to others	59,211	750	-	59,961
Total Liabilities	\$ 781,552	\$ 44,794	\$ (722,341)	\$ 104,005
Storm Drain Districts D55 & D56				
Assets:				
Cash and investments	\$ 115,350	\$ 4,337	\$ (115,350)	\$ 4,337
Liabilities:				
Accounts payable	\$ 115,350	\$ 4,337	\$ (115,350)	\$ 4,337
Refundable Cash Bond				
Assets:				
Cash and investments	\$ 689,462	\$ 81,679	\$ (69,540)	\$ 701,601
Liabilities:				
Due to others	\$ 689,462	\$ 81,679	\$ (69,540)	\$ 701,601
Fire Protection				
Assets:				
Cash and investments	\$ 150,260	\$ 57,606	\$ (28,362)	\$ 179,504
	\$ 150,260	\$ 57,606	\$ (28,362)	\$ 179,504
Liabilities:				
Due to others	\$ 150,260	\$ 57,606	\$ (28,362)	\$ 179,504
Total liabilities	\$ 150,260	\$ 57,606	\$ (28,362)	\$ 179,504
ECWMA				
Assets:				
Cash and investments	\$ 9,419	\$ 4,293	\$ (1,170)	\$ 12,542
Liabilities:				
Due to others	\$ 9,419	\$ 4,293	\$ (1,170)	\$ 12,542
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 1,746,006	\$ 192,709	\$ (936,726)	\$ 1,001,989
Accounts receivable	37	-	(37)	-
Total assets	\$ 1,746,043	\$ 192,709	\$ (936,763)	\$ 1,001,989
Liabilities:				
Accounts payable	\$ 837,691	\$ 48,381	\$ (837,691)	\$ 48,381
Due to others	908,352	144,328	(99,072)	953,608
Total liabilities	\$ 1,746,043	\$ 192,709	\$ (936,763)	\$ 1,001,989

STATISTICAL SECTION

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<i>Revenue Capacity</i> These schedules contain information to help the reader assess the City's most significant local revenues. Property tax is the City's most significant revenue.	163
<i>Debt Capacity</i> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and its ability to issue additional debt in the future.	168
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<i>Operating Information</i> These schedules contain service and infrastructure data to help the reader understand how the information in the financial report relates to the services the City provides and the activities it performs.	175

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

CITY OF ANTIOCH
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities										
Net investment in capital assets	\$266,225	\$280,385	\$279,610	\$292,426	\$295,764	\$302,099	\$325,151	\$329,692	\$326,664	\$323,132
Restricted	39,373	44,710	46,710	44,812	48,611	43,431	43,227	41,108	38,858	37,657
Unrestricted	40,466	27,922	22,500	19,453	14,010	21,104	16,543	15,064	(49,846)	(40,948)
Total governmental activities net position	<u>\$346,064</u>	<u>\$353,017</u>	<u>\$348,820</u>	<u>\$356,691</u>	<u>\$358,385</u>	<u>\$366,634</u>	<u>\$384,921</u>	<u>\$385,864</u>	<u>\$315,676</u>	<u>\$319,841</u>
Business-type activities										
Net investment in capital assets	\$144,521	\$149,526	\$150,985	\$149,207	\$150,008	\$149,127	\$148,026	\$148,514	\$148,726	\$148,729
Restricted	2,414	2,655	2,456	1,673	1,476	1,554	1,432	0	0	0
Unrestricted	22,087	21,210	21,979	25,411	31,856	33,195	38,130	41,634	26,144	31,387
Total business-type activities net position	<u>\$169,022</u>	<u>\$173,391</u>	<u>\$175,420</u>	<u>\$176,291</u>	<u>\$183,340</u>	<u>\$183,876</u>	<u>\$187,588</u>	<u>\$190,148</u>	<u>\$174,870</u>	<u>\$180,116</u>
Primary government										
Net investment in capital assets	\$410,746	\$429,911	\$430,595	\$441,633	\$445,772	\$451,226	\$473,177	\$478,206	\$475,390	\$471,861
Restricted	41,788	47,365	49,166	46,485	50,087	44,985	44,659	41,108	38,858	37,657
Unrestricted	62,553	49,132	44,479	44,864	45,866	54,299	54,673	56,698	(23,702)	(9,561)
Total primary government net position	<u>\$515,087</u>	<u>\$526,408</u>	<u>\$524,240</u>	<u>\$532,982</u>	<u>\$541,725</u>	<u>\$550,510</u>	<u>\$572,509</u>	<u>\$576,012</u>	<u>\$490,546</u>	<u>\$499,957</u>

Source: City of Antioch Annual Financial Report

CITY OF ANTIOCH
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental activities:										
General government	\$9,038	\$8,926	\$9,338	\$7,379	\$6,640	\$6,736	\$5,937	\$8,802	\$6,912	\$8,932
Public works	15,109	15,764	19,452	13,305	16,147	13,671	17,438	15,359	19,043	17,564
Public safety	24,716	28,875	30,296	28,228	26,376	25,637	27,303	26,453	30,900	31,563
Parks and recreation	4,489	4,401	4,497	4,397	4,203	4,134	3,964	3,827	4,185	4,264
Community development	8,323	8,905	8,683	8,052	7,013	3,204	2,121	2,571	3,657	2,942
Interest on long-term liabilities	2,298	2,251	2,195	2,206	2,316	1,865	422	397	427	262
Total governmental activities	<u>63,973</u>	<u>69,122</u>	<u>74,461</u>	<u>63,567</u>	<u>62,695</u>	<u>55,247</u>	<u>57,185</u>	<u>57,409</u>	<u>65,124</u>	<u>65,527</u>
Business-type activities										
Water	20,415	23,087	22,900	20,371	18,948	25,244	23,123	25,751	23,308	22,334
Sewer	2,509	2,820	2,973	3,464	3,118	3,112	4,007	4,668	5,439	5,528
Marina	1,180	1,208	1,175	1,012	1,005	1,050	1,129	1,076	1,016	1,108
Prewett Water Park	1,922	2,089	2,299	2,084	1,740	1,762	1,878	1,920	1,983	2,024
Total business-type activities	<u>26,026</u>	<u>29,204</u>	<u>29,347</u>	<u>26,931</u>	<u>24,811</u>	<u>31,168</u>	<u>30,137</u>	<u>33,415</u>	<u>31,746</u>	<u>30,994</u>
Total primary government expenses	<u>89,999</u>	<u>98,326</u>	<u>103,808</u>	<u>90,498</u>	<u>87,506</u>	<u>86,415</u>	<u>87,322</u>	<u>90,824</u>	<u>96,870</u>	<u>96,521</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	2,548	1,645	2,850	2,536	1,360	1,474	1,642	1,824	3,752	2,098
Public works	993	3,012	1,572	2,895	3,369	2,429	1,745	3,152	1,666	1,573
Public safety	1,408	1,346	1,621	1,678	1,270	1,254	1,303	1,401	1,407	1,482
Community development	3,814	4,208	2,755	1,262	1,147	2,018	3,174	1,479	2,809	2,812
Other activities	2,779	687	637	646	560	701	700	789	872	816
Operating grants and contributions	7,303	7,772	6,136	5,971	9,846	9,802	8,742	5,879	8,880	5,515
Capital grants and contributions	2,974	7,856	8,789	17,425	8,568	1,896	2,308	8,118	1,836	2,324
Total governmental activities program revenues	<u>21,819</u>	<u>26,526</u>	<u>24,360</u>	<u>32,413</u>	<u>26,120</u>	<u>19,574</u>	<u>19,614</u>	<u>22,642</u>	<u>21,222</u>	<u>16,620</u>
Business-type activities:										
Fines, forfeitures and charges for services										
Water	20,906	20,842	20,180	19,293	21,687	23,395	25,129	25,907	24,430	26,192
Sewer	3,744	3,738	3,816	4,050	4,320	4,453	4,523	4,714	5,013	5,395
Marina	749	807	811	711	658	681	645	591	516	471
Prewett Water Park	812	835	955	927	1,040	910	854	866	789	730
Capital grants and contributions:										
Water	1,532	2,449	1,214	918	1,159	939	1,328	1,008	1,235	831
Sewer	2,276	2,714	1,397	714	1,004	393	524	1,193	1,063	1,387
Marina	0	0	0	0	0	0	747	304	0	185
Total business-type activities program revenues	<u>30,019</u>	<u>31,385</u>	<u>28,373</u>	<u>26,613</u>	<u>29,868</u>	<u>30,771</u>	<u>33,750</u>	<u>34,583</u>	<u>33,046</u>	<u>35,191</u>
Total primary government program revenues	<u>51,838</u>	<u>57,911</u>	<u>52,733</u>	<u>59,026</u>	<u>55,988</u>	<u>50,345</u>	<u>53,364</u>	<u>57,225</u>	<u>54,268</u>	<u>51,811</u>
Net (expense)/revenue										
Governmental activities	-42,154	-42,596	-50,101	-31,154	-36,575	-35,673	-37,571	-34,767	-43,902	-48,907
Business-type activities	3,993	2,181	-974	-318	5,057	-397	3,613	1,168	1,300	4,197
Total primary government net expense	<u>-38,161</u>	<u>-40,415</u>	<u>-51,075</u>	<u>-31,472</u>	<u>-31,518</u>	<u>-36,070</u>	<u>-33,958</u>	<u>-33,599</u>	<u>-42,602</u>	<u>-44,710</u>

CITY OF ANTIOCH
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands) - Continued

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues and Other Changes										
In Net Position										
Governmental activities:										
Taxes:										
Property taxes	18,284	18,576	17,927	15,381	14,425	10,638	6,752	7,340	8,902	10,143
Transient lodging tax	372	360	242	113	80	120	116	136	150	158
Franchise	2,889	3,595	3,466	4,172	3,901	4,166	4,042	4,188	4,406	4,616
Business license fees based on gross receipts	1,150	1,243	1,024	1,084	1,010	1,048	1,165	1,172	1,964	3,121
Property transfer taxes	508	333	432	344	255	283	313	363	382	461
Sales and use tax	11,843	11,725	9,909	9,476	9,340	10,476	11,074	12,532	17,597	19,925
Motor vehicle in lieu	8,031	8,356	7,538	5,928	5,823	5,025	4,977	5,330	6,270	6,698
Park in lieu	283	148	388	49	45	215	443	338	120	50
Investment income not restricted	3,237	3,508	2,042	595	454	355	177	305	278	582
Other	2,344	2,391	3,900	1,881	2,867	2,765	3,761	3,956	3,455	6,168
Special item - Contribution from Successor Agy	0	0	0	0	0	638	0	0	0	1,467
Extraordinary items - Redevelopment Dissolution	0	0	0	0	0	7,719	0	0	0	0
Transfers	426	-687	-965	3	69	473	183	191	798	-317
Total government activities	49,367	49,548	45,903	39,026	38,269	43,921	33,003	35,851	44,322	53,072
Business-type activities:										
Investment income not restricted	1,590	1,305	825	360	349	315	204	392	334	630
Other	305	193	1,214	831	1,711	1,091	78	1,190	117	102
Transfers	-426	687	965	-3	-69	-473	-183	-191	-798	317
Total business type activities	1,469	2,185	3,004	1,188	1,991	933	99	1,391	-347	1,049
Total primary government	50,836	51,733	48,907	40,214	40,260	44,854	33,102	37,242	43,975	54,121
Change in Net Position										
Governmental activities	7,213	6,952	-4,198	7,872	1,694	8,248	-4,568	1,084	420	4,165
Business-type activities	5,462	4,366	2,030	870	7,048	536	3,712	2,559	953	5,246
Total primary government	\$12,675	\$11,318	-\$2,168	\$8,742	\$8,742	\$8,784	-\$856	\$3,643	\$1,373	\$9,411

Source: City of Antioch Financial Report

CITY OF ANTIOCH
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Reserved	\$239	\$872	\$894	\$259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	11,694	8,534	4,392	5,488	-	-	-	-	-	-
Nonspendable	-	-	-	-	34	60	91	206	38	224
Committed	-	-	-	-	102	94	602	1,497	4,524	4,946
Assigned	-	-	-	-	92	298	277	126	1,086	144
Unassigned	-	-	-	-	6,557	8,037	9,140	9,006	11,531	17,590
Total general fund	\$11,933	\$9,406	\$5,286	\$5,747	\$6,785	\$8,489	\$10,110	\$10,835	\$17,179	\$22,904
All other governmental funds										
Reserved	\$23,095	\$22,507	\$15,430	\$13,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	13,409	14,912	18,253	20,496	-	-	-	-	-	-
Capital projects funds	6,611	2,912	3,767	2,034	-	-	-	-	-	-
Nonspendable	-	-	-	-	3,562	35	363	142	134	132
Restricted	-	-	-	-	21,494	23,294	22,447	20,807	38,440	37,332
Committed	-	-	-	-	5,566	6,017	3,446	2,869	3,275	3,715
Assigned	-	-	-	-	4,675	4,636	3,521	2,296	2,432	2,925
Unassigned	-	-	-	-	(2,412)	-	-	(4)	(102)	(184)
Total all other governmental funds	\$43,115	\$40,331	\$37,450	\$35,958	\$32,885	\$33,982	\$29,777	\$26,110	\$44,179	\$43,920

Note: Fiscal years 2007 through 2010 are pre-implementation of GASB 54. Fiscal year 2011 represents new fund balance classifications post implementation of GASB 54.

Source: City of Antioch Annual Financial Report

CITY OF ANTIOCH
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes	\$44,917	\$45,979	\$42,165	\$37,744	\$37,384	\$34,424	\$30,792	\$34,300	\$42,635	\$47,415
Licenses and permits	1,463	1,400	735	857	798	1,096	1,655	1,303	1,178	1,149
Fines and penalties	301	214	362	306	189	154	142	146	134	191
Investment income and rentals	3,480	3,794	2,491	1,380	1,064	1,065	1,437	1,520	1,485	1,762
Revenue from other agencies	5,722	7,756	10,667	20,602	14,699	8,470	9,952	10,244	5,598	4,690
Current service charges	13,229	11,614	11,106	9,418	8,391	8,323	8,112	10,335	11,011	11,518
Special assessment revenue	2,845	2,802	2,731	2,793	2,775	2,879	2,850	2,904	2,985	2,994
Contribution from Successor Agency Trust	0	0	0	0	0	638	0	0	0	0
Other	1,634	1,575	3,852	1,161	2,253	2,315	1,238	1,754	2,368	3,472
Total Revenues	73,591	75,134	74,109	74,261	67,553	59,364	56,178	62,506	67,394	73,191
Expenditures										
Current:										
General government	8,738	8,331	8,976	6,971	6,073	5,702	5,331	6,357	6,109	8,623
Public works	9,233	9,269	12,888	7,159	8,587	6,652	7,803	8,450	11,128	10,593
Public safety	26,159	29,629	31,202	29,340	26,928	26,065	26,959	28,786	31,826	34,989
Parks and recreation	4,365	4,076	4,023	3,776	3,594	3,641	3,209	3,331	3,491	3,711
Community development	10,557	11,390	11,308	9,685	8,856	3,968	3,094	3,005	4,527	3,778
Capital outlay	13,739	13,840	8,176	20,331	13,183	4,614	10,753	14,562	4,945	3,627
Debt service:										
Principal retirement	1,249	1,170	1,255	1,345	1,764	2,115	509	536	5,310	560
Interest	2,271	2,219	2,167	2,133	2,290	1,999	412	390	359	311
Fiscal charges	15	16	14	14	19	18	9	6	3	4
Bond issuance costs	0	0	0	29	0	0	0	0	59	0
Total Expenditures	76,326	79,940	80,009	80,783	71,294	54,774	58,079	65,423	67,757	66,196
Excess (deficiency) of revenues over (under) expenditures	-2,735	-4,806	-5,900	-6,522	-3,741	4,590	-1,901	-2,917	-363	6,995
Other financing sources (uses)										
Transfers in	12,208	13,212	13,130	12,380	11,264	9,438	6,355	7,408	5,990	6,312
Transfer out	(12,011)	(13,717)	(14,231)	(11,147)	(11,430)	(9,285)	(6,397)	(7,433)	(5,871)	(6,841)
Capital lease	0	0	0	2,177	1,873	0	0	0	0	0
Proceeds of bonds	0	0	0	2,081	0	0	0	0	3,840	0
Bond premium									583	0
Extraordinary item	0	0	0	0	0	(1,942)	0	0	0	(1,000)
Total other financing sources (uses)	197	(505)	(1,101)	5,491	1,707	(1,789)	(42)	(25)	4,542	(1,529)
Net change in fund balances	-\$2,538	-\$5,311	-\$7,001	-\$1,031	-\$2,034	\$2,801	-\$1,943	-\$2,942	\$4,179	\$5,466
Debt service as a percentage of non-capital expenditures	5.62%	5.13%	4.76%	5.75%	6.98%	8.20%	1.95%	1.82%	9.03%	1.39%

Source: City of Antioch Annual Financial Report

CITY OF ANTIOCH
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years - General Fund
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax	Sales Tax (1)	Sales Tax Measure C (2)	Motor Vehicle In Lieu Tax (VLF)	Gax Tax	Transient Lodging Tax	Franchise Taxes	Business License Tax	Property Transfer Tax	Total
2007	\$18,284	\$11,843	\$0	\$8,031	\$1,840	\$372	\$2,888	\$1,151	\$508	\$44,917
2008	18,577	11,725	0	8,355	1,790	170	3,596	1,243	333	45,789
2009	17,927	9,909	0	7,537	1,627	242	3,466	1,024	432	42,164
2010	15,381	9,476	0	5,928	1,660	113	3,757	1,084	344	37,743
2011	14,425	9,340	0	5,823	2,550	80	3,900	1,010	255	37,383
2012	10,638	10,476	0	5,025	2,876	120	3,958	1,048	283	34,424
2013	6,752	11,074	0	4,977	2,353	116	4,042	1,165	313	30,792
2014	7,340	11,587	899	5,330	3,286	136	4,188	1,171	363	34,300
2015	8,902	12,014	5,584	6,270	2,966	150	4,406	1,964	382	42,638
2016	10,143	12,573	6,821	6,653	2,246	158	4,616	3,121	461	46,792

(1) Sales tax is levied at 8.5% on retail sales and/or consumption of personal property, 1% of the total tax rate is allocated to the City.

(2) Measure C is a half-cent sales tax on retail sales and/or consumption of personal property which became effective April 1, 2014 .

Source: City of Antioch Annual Financial Report

CITY OF ANTIOCH
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Total Secured Tax Roll	Unsecured Tax Roll	Less Homeowners' Exemptions	Less Other Tax Exempt Property	Total Taxable Assessed Value	Less Redevelopment Assessed Valuation	Value of Taxable Property	Amount Allocated to City (a)
2007	9,883,012	183,270	-131,886	-197,614	9,736,782	-654,506	9,082,276	10.18%
2008	10,949,191	178,902	-128,392	-533,214	10,466,487	-704,753	9,761,734	10.19%
2009	10,108,077	224,814	-126,214	-674,711	9,531,966	-754,155	8,777,811	10.01%
2010	8,011,789	235,898	-123,979	-687,894	7,435,814	-765,856	6,669,958	9.66%
2011	7,662,034	220,183	-121,652	-691,413	7,069,152	-724,248	6,344,904	9.65%
2012	7,155,541	205,339	-116,601	-683,407	6,560,872	-723,955	5,836,917	(a)
2013	7,109,642	196,571	-111,761	-696,290	6,498,162	-641,397	5,856,765	(a)
2014	7,616,910	189,173	-106,871	-711,013	6,988,199	-613,598	6,374,601	(a)
2015	8,904,098	176,385	-103,063	-721,103	8,256,317	-592,222	7,664,095	10.05%
2016	9,552,650	200,649	-100,989	-728,610	8,923,700	-600,330	8,323,370	(a)

NOTE: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold.

(a) California cities do not set their own direct tax rate. The State Constitution establishes the rate at 1% and allocates a portion of that amount, by annual calculation, to all the taxing entities within a tax rate area. The City of Antioch includes 39 tax rate areas. The percentage presented is the City's share of the 1%. The County could not provide data for these fiscal years.

Source: Contra Costa County Certificate of Assessed Valuations

City of Antioch
Principal Property Taxpayers
FY 2015-16 Compared To FY 2006-07
(amounts expressed in thousands, except for Rank and Percentages)

2015-2016 Local Secured Assessed Valuation - \$9,548,442,214

Taxpayer	2016			2007		
	Total Secured Assessed Value (A)	Rank	Percentage of Total Secured Assessed Value	Total Secured Assessed Value (A)	Rank	Percentage of Total Secured Assessed Value
Kaiser Foundation Hospitals/Health Plan-Sand Creek	399,615	1	4.185%			
Sutter East Bay Hospital	112,785	2	1.181%			
Sequoia Equities - Cross Pointe	34,274	3	0.359%			
Runaway Bay LLC	27,900	4	0.292%			
Camden Village LLC	24,702	5	0.259%	37,975	3	0.400%
Kaiser Foundation Hospitals/Health Plan-Delta Fair	23,901	6	0.250%	22,350	10	0.240%
Georgia-Pacific Gypsum LLC	21,771	7	0.228%			
Costco Wholesale Corporation	19,174	8	0.201%			
Lakeshore Antioch	19,041	9	0.199%			
Deer Creek Partnership	17,851	10	0.187%			
Sears Roebuck & Co.	0.00		0.000%	22,963	9	0.240%
GWF Power Systems Limited Partnership	0.00		0.000%	49,081	2	0.510%
ESC Skepner LLC	0.00		0.000%	35,168	6	0.370%
DDR MDT MV Slatten Ranch	0.00		0.000%	54,818	1	0.570%
Fairfield Antioch LLC	0.00		0.000%	36,045	5	0.380%
Chiu Gabriel H & Ali Har	0.00		0.000%	36,070	4	0.380%
Macerich Partnership	0.00		0.000%	30,938	7	0.320%
Bluerock Partners	0.00		0.000%	23,766	8	0.250%
	\$701,014		7.342%	\$349,174		3.660%

The amounts shown above include assessed value data for both the City and the Antioch Development Agency

(A) Amounts listed for top ten taxpayers only.

Source: County Assessor's Office via ParcelQuest

**CITY OF ANTIOCH
PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year	Basic County Wide Levy	BART	East Bay Regional Park	Community College 2002 Bonds	Community College 2006 Bonds	Community College 2014 Bonds	Total
2007	1.0000	0.0076	0.0080	0.0038	0.0070	-	1.0264
2008	1.0000	0.0076	0.0080	0.0038	0.0070	-	1.0264
2009	1.0000	0.0090	0.01	0.0040	0.0026	-	1.0256
2010	1.0000	0.0057	0.0108	0.0046	0.0080	-	1.0291
2011	1.0000	0.0031	0.0084	0.0049	0.0084	-	1.0248
2012	1.0000	0.0041	0.0071	0.0049	0.0095	-	1.0256
2013	1.0000	0.0043	0.0051	0.0047	0.0040	-	1.0181
2014	1.0000	0.0075	0.0078	0.0043	0.0090	-	1.0286
2015	1.0000	0.0026	0.0067	0.0034	0.0076	0.0110	1.0313
2016	1.0000	0.0026	0.0067	0.0034	0.0076	0.0110	1.0313

Source: Contra Cost County Assessors Office

City of Antioch
Property Tax Levies and Collections (1)
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	City Property Tax Levied and Collected	Development Agency Property Tax Levied and Collected	Total Tax Levied and Collected	Percentage of Levy Collected (3)	Value of City Property Subject To Local Tax Rate	Value of Development Agency Property Subject to Local Tax Rate	Total Value of Property Subject To Local Tax Rate
2007	\$21,028	\$7,015	28,043	100%	\$9,082,277	\$654,506	9,736,783
2008	20,865	7,375	28,240	100%	9,761,734	704,753	\$10,466,487
2009	19,704	7,952	27,656	100%	8,777,811	754,155	9,531,966
2010	16,940	7,759	24,699	100%	6,669,959	765,856	7,435,815
2011	16,574	7,348	23,922	100%	6,344,904	724,248	7,069,152
2012	14,187	3,877 (2)	18,064	100%	5,836,917	723,955	6,560,872
2013	15,919	0 (2)	15,919	100%	5,856,765	641,397	6,498,162
2014	16,765	0 (2)	16,765	100%	6,374,601	613,598	6,988,199
2015	14,927	0 (2)	14,927	100%	7,664,094	592,222	8,256,316
2016	12,143	0 (2)	12,143	100%	8,323,370	600,330	8,923,700

(1) Figures include data for property within the city, redevelopment project areas and for assessments.

(2) Figure represent taxes levied and collected for development agency through January 31, 2012 prior to dissolution of redevelopment with the passage of ABx 1 26, therefore no redevelopment levies after dissolution are provided to the City.

(3) Taxes collected are the same as the amounts levied because Contra Costa County follows California's alternate method of apportionment (the Teeter Plan). Under the Teeter Plan, all amounts levied are apportioned to the County and other taxing agencies regardless of whether they are collected in the current year or not.

Source: Contra Costa County Assessed Valuation Report and Tax Reconciliation Sheet

City of Antioch
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Estimated Actual Value of Taxable Property (1)	Per Capita (2)
	Lease Revenue Bonds	Tax Allocation Bonds (3)	Capital Leases	Water Bonds	Marina Loans			
2007	\$29,523	\$12,955	\$ -	\$4,780	\$3,932	\$51,190	0.56%	507
2008	29,309	12,035	-	4,160	3,816	49,320	0.51%	493
2009	29,054	11,070	-	3,525	3,695	47,344	0.54%	473
2010	28,754	12,141	2,177	2,869	3,568	49,509	0.74%	485
2011	28,369	10,981	3,867	2,195	3,436	48,848	0.77%	474
2012	27,934	-	3,541	1,511	3,297	36,283	0.62%	349
2013	5,002	-	3,192	770	3,152	12,116	0.21%	115
2014	4,841	-	2,821	-	3,001	10,663	0.17%	101
2015	4,386	-	2,425	-	2,843	9,654	0.13%	89
2016	4,214	-	2,005	-	2,678	8,897	0.11%	82

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City of Antioch Financial Report

- (1) See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.
- (2) Population data can be found in the Demographic and Economic Statistics schedule
- (3) Tax Allocation Bonds have become an obligation of the Successor Agency to the Antioch Development Agency and no longer on City books.

**City of Antioch
Ratios of General Bonded Debt Outstanding**

The City of Antioch has not had any outstanding general obligation bond debt since 2001-02.

CITY OF ANTIOCH
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt limit	\$1,509,942	\$1,669,214	\$1,549,934	\$1,237,153	\$1,182,333	\$1,104,132	\$1,095,932	\$1,170,913	\$1,362,072	\$1,462,995
Total net debt applicable to limit	0	0	0	0	0	0	0	0	0	0
Legal debt margin	\$1,509,942	\$1,669,214	\$1,549,934	\$1,318,322	\$1,182,333	\$1,104,132	\$1,095,932	\$1,170,913	\$1,362,072	\$1,462,995
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2016

The following numbers are not expressed in thousands:

Assessed value	\$8,923,700,106
Add back: exempt real property	<u>829,598,847</u>
Total assessed value	<u>9,753,298,953</u>

Debt limit (15% of total assessed value)	1,462,994,843
Debt applicable to limit:	
General obligation bonds	0
Less: Amount set aside for repayment of general obligation debt	<u>0</u>
Total net debt applicable to limit	<u>0</u>
Legal debt margin	<u>\$1,462,994,843</u>

Source: City of Antioch Finance Department and Contra Costa County Certificate of Assessed Valuations for fiscal year 2015-16

Note: Beginning in Fiscal Year 2000-01, the City of Antioch did not have any general obligation debt.

However, under State finance law, the City of Antioch's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

**City of Antioch
Pledged Revenue Coverage
Last Ten Fiscal Years**

Fiscal Year	Water Revenue Bonds (1) (in thousands)						Special Assessment Bonds		
	Gross Water Charges And Other	Less: Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service		Debt Service Coverage	Special Assessment Collections (2)	Outstanding (in thousands)	
				Principal	Interest			Hillcrest	Lone Diamond
2007	\$22,264	\$18,297	\$3,967	\$1,850	\$181	1.95%	\$7,546,480	\$1,708	\$51,020
2008	21,796	20,174	1,622	640	142	2.07%	7,550,756	-	46,795
2009	21,585	19,804	1,781	655	126	2.28%	7,464,602	-	41,170
2010	20,226	17,390	2,836	675	108	3.62%	7,401,685	-	35,045
2011	22,103	16,609	5,494	695	88	7.02%	7,476,123	-	26,905
2012	23,652	22,924	728	720	66	0.93%	7,425,102	-	20,905
2013	25,369	20,628	4,741	745	41	6.03%	7,436,553	-	13,915
2014	27,297	23,328	3,969	770	14	5.06%	7,472,192	-	2,405
2015	24,711	21,137	3,574	0	0	n/a	-	-	-
2016	26,865	20,049	6,816	0	0	n/a	-	-	-

(1) Details regarding the City of Antioch's outstanding debt can be found in the notes to the financial statements. Water Charges and Other includes investment earnings but not tap fees. Operating expenses do not include interest or depreciation.

(2) Special Assessment Debt without City Commitment: The City was the collecting and paying agent for other special assessment debt, but has no direct or contingent liability or moral obligation for the payment of this debt. Therefore, this debt was not included in the City's financial statements and was fully repaid in 2014.

Source: City of Antioch Financial Statements

CITY OF ANTIOCH
Direct and Overlapping Debt
June 30, 2016

2015-16 Assessed Valuation	\$8,923,700,106
Antioch Development Agency Incremental Valuation:	600,330,482
Adjusted Assessed Valuation:	<u>\$8,323,369,624</u>

JURISDICTION	Total Debt 6/30/2016	Percent Applicable (1)	City's Share of Debt 6/30/2016
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Bay Area Rapid Transit District	\$527,065,000	1.498%	\$7,895,434
Contra Costa Community College District	432,135,000	5.256%	22,713,016
Antioch Unified School District Schools Facilities Improvement District No.	92,765,467	79.936%	74,153,004
Liberty Union High School District	46,475,000	2.383%	1,107,499
Brentwood Union School District	39,909,704	4.256%	1,698,557
East Bay Regional Park District	149,945,000	2.296%	3,442,737
Antioch Area Community Facilities District No. 1989-1	15,660,000	100.000%	15,660,000
Total Overlapping Tax and Assessment Debt			<u>\$126,670,246</u>
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	\$23,098,489	100.000%	\$23,098,489
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Direct Debt:			
City of Antioch Capital Lease	\$2,005,038	100.000%	\$2,005,038
City of Antioch Lease Revenue Bonds	4,213,998	100.000%	4,213,998
Subtotal Direct General Fund Debt			<u>\$6,219,036</u>
Overlapping Debt:			
Contra Costa County General Fund Obligations	\$253,715,570	5.236%	\$13,284,547
Contra Costa County Pension Obligation Bonds	212,765,000	5.236%	11,140,375
Contra Costa Community College District Certificates of Participation	525,000	5.256%	27,594
Antioch Unified School District Certificates of Participation	42,315,735	86.070%	36,421,153
Brentwood Union School District Certificates of Participation	13,409,920	4.250%	569,922
Contra Costa Fire Protection District Pension Obligation Bonds	84,695,000	11.395%	9,650,995
Subtotal gross overlapping General Fund Debt			<u>\$71,094,587</u>
Less: Contra Costa County Obligations supported from revenue funds			3,594,045
Subtotal net overlapping General Fund Debt			<u>\$67,500,542</u>
COMBINED TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			<u>\$73,719,578 (2)</u>
COMBINED TOTAL NET DEBT			<u>\$223,488,313 (2)</u>

NOTES:

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's taxable assessed value. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease and pension obligations

Ratios to 2015-16 Assessed Valuation:

Total Overlapping Tax and Assessment Debt: 1.40%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$6,219,036): 0.007%

Gross Combined Total Debt: 2.72%

Net Combined Total Debt: 2.68%

Ratios to Redevelopment Successor Agency Incremental Valuation:

Total Overlapping Tax Increment Debt: 3.88%

Source: California Municipal Statistics, Inc.

**City of Antioch
Demographic and Economic Statistics
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>City of Antioch Population(1)</u>	<u>Contra Costa County Population (1)</u>	<u>Personal Income (in thousands) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Unemployment Rate (3)</u>
2007	100,150	1,009,152	58,043,926	57,518	5.3%
2008	100,361	1,023,344	59,914,142	58,547	7.6%
2009	100,957	1,037,890	55,781,843	53,745	12.20%
2010	102,330	1,052,605	57,700,398	54,817	12.80%
2011	103,054	1,066,096	60,778,675	57,011	12.50%
2012	103,833	1,065,117	66,544,007	61,638	10.20%
2013	105,117	1,074,702	69,375,880	63,403	8.70%
2014	106,455	1,087,008	70,849,779	63,752	6.90%
2015	108,298	1,102,871	*	*	6.80%
2016	112,968	1,123,429	*	*	6.80%

*No Data Available

Data Sources:

(1) State Department of Finance

(2) U.S. Department of Commerce, Bureau of Economic Analysis (data shown is for Contra Costa County)

- Last updated: 11/20/14 - new estimates for 2013; revised estimates for 2001-2012.

(3) State of California Employee Development Dept., Labor Market Info, Data Library

**City of Antioch
Principal Employers
Current Year and Nine Years Ago**

Employer	2016		2006	
	Approx. Number of Employees¹	Percentage Of Total City Employment	Number of Employees	Percentage Of Total City Employment
Kaiser Permanente	2,014	3.99%	663	1.39%
Antioch Unified School District	1,817	3.60%	1,882	3.94%
Sutter Delta Medical Center ²	1,200	2.38%	804	1.68%
Contra Costa County Social Services	525	1.04%	500	1.05%
Wal-Mart	423	0.84%	408	0.85%
Target	299	0.59%	-	0.00%
Costco ²	305	0.60%	190	0.40%
City of Antioch	262	0.52%	370	0.77%
Antioch Auto Center	240	0.48%	-	0.00%
Safeway	126	0.25%	200	0.42%
Long's Drugs (corporate office)	-	0.00%	255	0.53%
Mervyn's	-	0.00%	210	0.44%

¹ As of 10/2/15 Source: City of Antioch Economic Development Department

² Includes contract employees

**City of Antioch
Operating Indicators by Function
Last Ten Fiscal Years**

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Police										
Physical arrests	6,471 (1)	6,734	7,288	5,990	4,830	4,296	4,047	4,018	4,707	4,954
Parking violations	2,256 (1)	1,188	1,391	1,241	963	1,310	1,319	2,318	2,311	2,551
Traffic violations	4,703 (1)	7,049	12,664	5,905	3,320	2,123	1,396	1,479	2,246	4,261
Sworn Officers	125	126	126	126	126	126	126	87 (3)	102(3)	102(3)
Reserve Personnel	4	4	4	4	4	4	3	3	3	3
Support Personnel	58	59	59	59	59	59	59	26 (3)	29	32
Highways and streets										
Street resurfacing, sq ft	209,269	128,685	387,760	164,929	879,575	711,900	105,820	1,408,525	342,269	3,371,090
Potholes repaired	2,022	3,076	170	n/a	(2)	(2)	(2)	(2)	(2)	(2)
Culture and recreation										
Athletic sports complex admissions	32,693	31,429	33,650	33,640	40,000	41,500	42,000	60,000	60,000	(4)
Water Park Guests/Program Participants	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	71,241
Recreation Classes/Program Participants	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	6,000
Worth Shaw Sports Complex										
Number of Tournaments	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	40
Number of Participants in City Programs	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	1,500
Number of Turf Field Rentals	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	459
Community center admissions/Facility Rentals										
Nick Rodriguez Community Center	819,324	558,624	173	314,731	127,545	46,233	10,500	12,800	14,300	365 (5)
Antioch Community Center	NA	NA	NA	NA	150,937	234,102	384,602	100,000	100,000	806 (5)
Prewett Community Center	133,138	129,250	120,121	80,591	80,041	83,556	68,766	92,000	71,241	129 (5)
Water										
New connections	209	236	170	207	139	169	289	206	158	97
Water main breaks	25	18	18	28	17	39	36	22	31	33
Average daily consumption (thousands of gallons)	18,473	19,519	17,195	15,190	15,539	16,043	16,478	16,221	12,065	11,010
Sewer**										
New connections	166	184	140	181	106	144	259	180	123	67

(1) Of the City's 5 Traffic Unit Officers, one Traffic Unit Officer was transferred to patrol in July 2006 and four were transferred to patrol in October 2006. Therefore, there was an increase in physical arrests and decreases in traffic and parking violations.

(2) The City no longer tracks this data.

(3) 2014 and beyond represents total funded positions only. 2013 and prior years data includes frozen positions.

(4) Recreation Dept has changed information reporting beginning in 2016. Prior year data not available.

(5) In 2016, Recreation began reporting number of facility rentals verses number of visitors as in prior years

**The City does not process daily sewage - it maintains the sewer line that connects to the main sewer. Delta Diablo Sanitation District is responsible for sewage treatment.

Source: Various City Departments

CITY OF ANTIOCH
FULL TIME CITY EMPLOYEES
BY FUNCTION

Last Ten Fiscal Years

FUNCTION	2007	2008⁴	2009⁴	2010⁴	2011⁴	2012⁴	2013⁴	2014³	2015³	2016³
General government	51	50	52	52	52	52	46	25	30	31
Public safety ¹										
Sworn Police Officers	126	126	126	126	126	126	126	87	102	102
Community Service Officers	19	20	20	20	20	20	20	4	5	8
Administrative Staff	39	39	39	39	39	39	39	30	28	28
Public works	41	42	42	54	55	60	63	39	36	36
Community Development	47	43	42	30	30	30	28	10	13	16
Capital Improvement ²	-	5	5	5	5	-	-	-	-	-
Recreation	18	18	18	18	18	18	16	8	9	10
Water	38	41	41	41	41	41	47	47	47	48
Wastewater	12	15	15	15	15	15	21	21	24	25
Total employees	391	399	400	400	401	401	406	271	294	304

¹ Fire services are provided by Contra Costa Fire Protection District

² Capital Improvement was part of Community Development prior to 2008, and became part of Public Works in 2012

³ Data is only funded positions for fiscal year

⁴ Includes frozen positions

Source: City of Antioch budgets

**City of Antioch
Capital Asset Statistics by Function
Last Ten Fiscal Years**

Function	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	41	43	43	43	42	39	39	40	42	44
Fire Stations*	4	4	4	4	4	4	4	4	4	4
Highways and streets										
Streets (miles)	339.16	352.62	360.02	482.618	566.31	566.31	595.16	724.55	853.95	885.19
Streetlights	6,501	6,486	8,600	8,649	8,697	8,714	8,731	8,738	8,745	8,758
Traffic Signals, City Owned	42	99	100	101	101	101	102	102	102	107
Culture and recreation										
Parks acreage	308	308	308	308	308	308	328	237	237	237
Parks	32	33	33	33	33	33	33	33	33	33
Swimming pools	7	7	7	7	7	7	7	7	7	7
Community centers	3	3	3	3	4	4	4	4	4	4
Water										
Water lines (miles)	285.35	278.80	340.00	341.68	341.68	341.68	341.68	343.45	345.23	346.58
Number of water meters	30,683	31,061	31,231	30,931	31,468	31,254	31,583	31,803	31,803	30,926
Maximum daily treatment capacity (millions of gallons)	31.55	30.02	27.01	26.49	29.00	26.13	27.01	36.00	36.00	36.00
Fire hydrants	3,443	3,443	3,443	3,443	3,522	3,537	3,537	3,589	3,589	3,594
Sewer**										
Sanitary sewer lines (miles)	250.87	255.70	300.00	300.68	300.68	300.68	300.68	300.68	300.68	302.17
Number of sewer connections	29,480	29,664	29,804	29,535	29,657	29,818	30,171	30,377	30,377	30,660
Storm drains (miles)	157.14	161.42	220.00	221.01	221.01	221.01	221.01	221.46	221.46	223.25

*The City of Antioch's fire protection is provided by the Contra Costa Fire Protection District

**The City does not process daily sewage - it maintains the sewer line that connects to the main sewer. Delta Diablo Sanitation District is responsible for sewage treatment.

Sources: Various City departments.



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

To the Honorable Mayor and Members of the City Council
of the City of Antioch
Antioch, 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 Antioch, California (City), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 27, 2016.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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.

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

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.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates
Certified Public Accountants
Oakland, California
December 27, 2016



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Dawn Merchant, Finance Director *DM*

SUBJECT: Single Audit Reports for the Fiscal Year Ended June 30, 2016

RECOMMENDED ACTION

It is recommended that the City Council receive and file the attached City of Antioch Single Audit Reports for the Fiscal Year Ended June 30, 2016.

STRATEGIC PURPOSE

This action meets Long Term Goal O, Financial Services; specifically addressing Strategy O-3 by ensuring financial reports are accurate and timely. The financial report was completed within six months of the fiscal year end.

FISCAL IMPACT

There is no fiscal impact associated with this action.

DISCUSSION

As required by the Single Audit Act, governments that expend \$750,000 or more on federal awards must be audited to ascertain the effectiveness of the financial management systems and internal procedures that have been established to meet the terms and conditions of the award. This year's audit report was completed by Badawi & Associates, Certified Public Accountants.

As stated in the report, no deficiencies in internal control over financial reporting or compliance considered to be material weaknesses were identified.

ATTACHMENTS

A. City of Antioch Single Audit Reports for the Fiscal Year Ended June 30, 2016.

City of Antioch

Antioch, California

Single Audit Reports

For the year ended June 30, 2016

City of Antioch
Single Audit Reports
For the year ended June 30, 2016

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

To the Honorable Mayor and Members of City Council
of the City of Antioch
Antioch, 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 Antioch, California (City), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 27, 2016.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

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

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.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates
Certified Public Accountants
Oakland, California
December 27, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited the City of Antioch, California's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2016. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Programs

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2016.

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

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 27, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Badawi and Associates
Certified Public Accountants
Oakland, California
December 27, 2016

City of Antioch
Single Audit Reports
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures	Subrecipient Payments
U.S. Department of Housing and Urban Development:				
<i>Direct Program:</i>				
Community Development Block Grants Entitlement Cluster				
- Community Development Block Grant	14.218	B-13-MC06-0045	\$ 9,054	\$ 9,054
- Community Development Block Grant	14.218	B-14-MC06-0045	117,820	117,820
- Community Development Block Grant	14.218	B-15-MC06-0045	417,142	301,596
- ARRA- Community Development Block Grant- NSP	14.218	B-08-MN06-0001	844	-
Total Community Development Block Grants Entitlement Cluster			544,860	428,470
Total U.S. Department of Housing & Urban Development			544,860	428,470
U.S. Department of Justice:				
<i>Direct Program:</i>				
Bulletproof Vest Partnership Cluster				
- Bulletproof Vest Partnership Program	16.607		5,947	-
Total Bulletproof Vest Partnership Cluster			5,947	-
COPS Hiring Grant Cluster				
- COPS Hiring Recovery Grant	16.710	2012UMWX0018	142,916	-
- COPS Hiring Grant	16.710	2014UMWX0004	152,167	-
Total COPS Hiring Grant Cluster			295,083	-
<i>Passed through the Contra Costa County, Office of Sheriff</i>				
- Edward Byrne Justice Assistance Grant Program	16.738	2014-DJ-BX-0539	22,710	-
- Edward Byrne Justice Assistance Grant Program	16.738	2015-DJ-BX-0539	26,250	-
- Edward Byrne Justice Assistance Grant Program	16.738	2013-DJ-BX-0539	7,266	-
Total Edward Byrne Justice Assistance Grant Cluster			56,226	-
Total U.S Department of Justice			357,256	-
U.S. Department of Transportation				
<i>Passed through the California Department of Transportation</i>				
Highway Planning and Construction Cluster				
- Highway Planning and Construction	20.205	CML-5038(024)	236,054	-
Total Highway Planning and Construction Cluster			236,054	-
Total U.S. Department of Transportation			236,054	-
Total Expenditures of Federal Awards			\$ 1,138,170	\$ 428,470

City of Antioch
Single Audit Reports
Notes to the Schedule of Expenditures of Federal Awards
For the year ended June 30, 2016

1. REPORTING ENTITY

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

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

The following component units are included in the basic financial statements of the City.

- Public Financing Authority

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Funds received under the various grant programs have been recorded within general, special revenue, and capital projects funds of the City. The City utilizes the accrual basis of accounting for these funds. Expenditures of federal awards reported on the Schedule of Expenditures of Federal Awards (Schedule) are recognized when incurred.

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all federal financial assistance programs of the City. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through the State of California and other local agencies.

The Schedule was prepared only from the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

City of Antioch
Single Audit Reports
Notes to the Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2016

3. Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

4. Indirect Costs

The City did not elect to use the 10% de minimis indirect cost rate.

City of Antioch
Single Audit Reports
Schedule of Findings and Questioned Costs
For the year ended June 30, 2016

A. Summary of Auditor’s Results

Financial Statements

Types of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None noted

Any noncompliance material to the financial statements? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None noted

Type of auditor’s report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in Accordance with section 510(a) of section 200.516(a) No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	Expenditures
16.710	COPS Hiring Grant	\$ 295,083
	Total Expenditures of All Major Federal Programs	\$ 295,083
	Total Expenditures of Federal Awards	\$ 1,138,170
	Percentage of Total Expenditures of Federal Awards	26%

Dollar threshold used to distinguish between type A and type B program \$750,000

Auditee qualified as low-risk auditee under section 200.520? Yes

City of Antioch
Single Audit Reports
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2016

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings were noted.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

No findings were noted.

D. Prior Year Findings and Questioned Costs - Major Federal Award Program Audit

No findings were noted.



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Dawn Merchant, Finance Director *DM*

SUBJECT: Transportation Development Act Fund - Financial Statements and Independent Auditors' Report for the Years Ended June 30, 2016

RECOMMENDED ACTION

It is recommended that the City Council receive and file the attached City of Antioch Transportation Development Act Fund Financial Statements and Independent Auditors' Report for the Years Ended June 30, 2016.

STRATEGIC PURPOSE

This action meets Long Term Goal O, Financial Services; specifically addressing Strategy O-3 by ensuring financial reports are accurate and timely. The financial report was completed within six months of the fiscal year end.

FISCAL IMPACT

There is no fiscal impact associated with this action.

DISCUSSION

According to Transportation Development Act - Section 99245, all claimants of Transportation Development Act Funds are required to submit an annual certified fiscal audit to the transportation planning agency (MTC in this case) and to the State Controller Office within 180 days after the end of the fiscal year. This year's audit report was completed by Badawi & Associates, Certified Public Accountants.

As stated in the report, the financial statements referred to above present fairly, in all material respects, the financial position of the TDA Fund of the City as of June 30, 2016, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America and no instances of non-compliance were noted.

ATTACHMENTS

- A. City of Antioch Transportation Development Act Fund Financial Statements and Independent Auditors' Report for the Years Ended June 30, 2016.

City of Antioch

Transportation Development Act Fund

Antioch, California

*Financial Statements and
Independent Auditors' Reports*

For the years ended June 30, 2016

**City of Antioch Transportation Development Act Fund
Financial Statements
For the years ended June 30, 2016**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Transportation Development Act Fund (TDA Fund) of the City of Antioch, California (City), as of and for the year ended June 30, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the TDA Fund of the City as of June 30, 2016, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the TDA Fund and do not purport to, and do not, present fairly the financial positions of the City as of June 30, 2016, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2016, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



Badawi & Associates
Certified Public Accountants
Oakland, California
December 19, 2016

City of Antioch
Transportation Development Act Fund
Balance Sheets
June 30, 2016

	2016
ASSETS	
Intergovernmental receivables	\$ -
Total assets	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Due to General Fund	\$ -
Total liabilities	-
Fund Balances:	
Unassigned	-
Total liabilities, deferred inflows of resources, and fund balances	\$ -

See accompanying Notes to Financial Statements.

City of Antioch
Transportation Development Act Fund
Statements of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2016

	2016
Revenues:	
TDA Revenues	\$ 50,000
Total Revenues	50,000
Expenditures:	
Handicap Ramps American Disability Act (ADA) Compliance	50,000
Total Expenditures	50,000
Net change in fund balances	-
Fund Balances:	
Beginning of year	-
End of year	\$ -

See accompanying Notes to Financial Statements.

City of Antioch Transportation Development Act Fund
Notes to Financial Statements
For the years ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Reporting Entity*

The City of Antioch (City) has developed the Handicap Ramps Program under the Transportation Development Act (TDA), Article 3.0 which provides funding for such purpose. The Program is funded by the Metropolitan Transportation Commission (MTC). All transactions of the Transportation Development Act Fund (TDA Fund) of the City of Antioch (City) are included as part of general fund in the basic financial statements of the City. The financial statements are intended to present the TDA Fund, and not the financial position and the changes in fund balances of the City as a whole.

B. *Basis of Accounting and Measurement Focus*

The accompanying financial statements are prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available (generally 60 days after year-end), and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus, wherein only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

C. *Fund Accounting*

The operations of the TDA Fund are accounted for in part of general fund. The fund is not a separate accounting entity with a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenses.

D. *Use of Estimates*

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

City of Antioch Transportation Development Act Fund
Notes to Financial Statements
For the years ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. Receivables

During the course of normal operations, the fund carries various receivable balances for unreimbursed eligible TDA expenditures.

F. Deferred inflows of resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The TDA fund has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the balance sheet. The fund reports unavailable revenues from one source: TDA Article 3.0 revenues. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

G. Fund balance

The TDA fund balance is restricted by third party to be used in accordance with the Transportation Development Act (TDA).

2. TDA ARTICLE 3.0 REVENUES

As of the years ended June 30, the City received allocation instructions from the Metropolitan Transportation Commission for the following projects:

Project Name	Allocation Instruction #	Grant	2016
Citywide New Handicap Ramps	16001061	50,000	50,000



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

To the Honorable Mayor and Members of City Council
of the City of Antioch
Antioch, 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 Transportation Development Act Fund (TDA Fund) of the City of Antioch, California (City), as of and for the year ended June 30, 2016, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2016.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

To the Honorable Mayor and Members of City Council
of the City of Antioch
Antioch, California
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the TDA Fund'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.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates
Certified Public Accountants
Oakland, California
December 19, 2016



INDEPENDENT AUDITORS' REPORT ON TRANSPORTATION DEVELOPMENT ACT FUNDS COMPLIANCE

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

Compliance

We have audited the City of Antioch's (City) compliance with the types of compliance requirements described in Section 6666 of the *Rules and Regulations of the California Administrative Code in the Transportation Development Act Statutes and Administrative Code for 1987* (the Act) and the allocation instructions and resolutions of the Metropolitan Transportation Commission applicable to the City's Transportation Development Act Fund (TDA Fund) for the year ended June 30, 2016.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the City's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Audit Standards* issued by the Comptroller General of the United States; Section 6666 of the *Rules and Regulations of the California Administrative Code in the Transportation Development Act Statutes and Administrative Code for 1987* (the Act) and the allocation instructions and resolutions of the Metropolitan Transportation Commission. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the TDA Fund occurred. An audit also includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion

In our opinion the City complied, in all material respects, with the compliance requirements referred to above that are applicable to the Transportation Development Act funds for the year ended June 30, 2016.

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

Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on Section 6666 of the *Rules and Regulations of the California Administrative Code in the Transportation Development Act Statutes and Administrative Code for 1987* (the Act), and the allocation instructions and resolutions of the Metropolitan Transportation Commission, this report is not suitable for any other purpose.



Badawi & Associates
Certified Public Accountants
Oakland, California
December 19, 2016

and the changes in its financial position and its cash flows in accordance with accounting principles generally accepted in the United States of America.

ATTACHMENT

- A. City of Antioch Public Financing Authority – Basic Financial Statements and Independent Auditor’s Report for the Fiscal Year Ended June 30, 2016

City of Antioch Public Financing Authority

(A Component Unit of the City of
Antioch, California)

*Basic Financial Statements
and Independent Auditor's Report*

For the year ended June 30, 2016

City of Antioch Public Financing Authority
Basic Financial Statements
For the year ended June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the City of Antioch Public Financing Authority
Antioch, California

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Antioch Public Financing Authority (Authority), a component unit of the City of Antioch, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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 Authority, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The combining and individual fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund 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 to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

To the Board of Directors
of the City of Antioch Public Financing Authority
Antioch, California
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2016, on our consideration of the Authority'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 Authority's internal control over financial reporting and compliance.

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Badawi & Associates
Certified Public Accountants
Oakland, California
December 19, 2016

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ANTIOCH PUBLIC FINANCING AUTHORITY
Management's Discussion and Analysis

This section of the Antioch Public Financing Authority's (the Authority) financial statements presents a narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2016. Please read it in conjunction with the Authority's basic financial statements.

Financial Highlights

- Cash receipts from leases during the year totaled \$1,714,689. All of these receipts were used to pay debt service requirements for fiscal year 2015/16.

Financial Statements

The Authority's financial statements are those of a special-purpose government engaged only in providing debt financing for capital improvements benefiting the City of Antioch (the City) and the former Antioch Development Agency (the Agency). Under Governmental Accounting Standards Board (GASB) Statement No. 34, governments like the Authority that have only business-type activities may present only enterprise fund financial statements as follows: (1) statement of net position; (2) statement of revenues, expenses and changes in net position; and (3) statement of cash flows.

The Authority's basic financial statements are prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

The following table indicates the net position as of June 30, 2016 and June 30, 2015:

	<u>2016</u>	<u>2015</u>
Assets:		
Current assets	\$ 1,748,848	\$ 1,816,565
Noncurrent assets	21,910,000	22,625,000
Total assets	<u>23,658,848</u>	<u>24,441,565</u>
 Deferred Outflows of Resources:		
Deferred loss on refunding	162,396	172,546
Total deferred outflows of resources	<u>162,396</u>	<u>172,546</u>
 Liabilities:		
Current liabilities	1,743,871	1,782,174
Noncurrent liabilities	24,640,980	25,528,807
Total liabilities	<u>26,384,851</u>	<u>27,310,981</u>
 Total net position	<u>\$ (2,563,607)</u>	<u>\$ (2,696,870)</u>

Use of the Authority's net position is restricted. At June 30, 2016, the Authority's total net position was restricted for debt service.

ANTIOCH PUBLIC FINANCING AUTHORITY
Management's Discussion and Analysis

The following table indicates the changes in net position for the fiscal year ended June 30, 2016 and June 30, 2015:

	2016	2015
Revenues:		
Lease interest revenue from the City of Antioch	\$ 871,334	\$ 476,547
Investment income	-	610
Total revenues	871,334	477,157
Expenses:		
General and administrative	4,163	2,491
Fiscal charges	2,610	153,113
Interest expense	733,498	925,022
Bond issuance costs	-	218,685
Leases receivable write-off	-	2,186,794
Total expenses	740,271	3,486,105
Other financing sources (uses):		
Transfers to other City funds	-	(518,191)
Transfers from other City funds	2,200	2,872
Total other financing sources (uses)	2,200	(515,319)
Change in net position	133,263	(3,524,267)
Net position, beginning of year	(2,696,870)	827,397
Net position, end of year	\$ (2,563,607)	\$ (2,696,870)

The Authority's total revenues increased by \$394,177 to \$871,334 in the fiscal year ended June 30, 2016. The increase in revenue was due to increased lease interest revenue from the City of Antioch. Total expenses decreased \$2,745,834 to \$740,271 due to the issuance of the 2015A Lease Revenue Bonds which refunded the Authority's 2002 A& B series Lease Revenue Bonds which occurred in the prior fiscal year.

Debt Administration

The long-term debt of the Authority at June 30, 2016 included \$22,625,000 of outstanding lease revenue bonds. The lease revenue bonds will be repaid through lease agreements with the City and Antioch RDA Successor Agency and the City and Antioch Public Golf Course that are structured to meet principal and interest requirements when due.

During fiscal year 2016, the Authority's total debt decreased by \$530,000 due to scheduled debt service.

Request for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department of the City of Antioch, P.O. Box 5007, Antioch, California 94531-5007.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Antioch Public Financing Authority
Statement of Net Position
June 30, 2016

ASSETS	
Current assets:	
Restricted cash and investments	\$ 210
Accounts receivable	868,899
Prepaid items	1,547
Lease interest receivable due from the City of Antioch	163,192
Net investment in leases from the City of Antioch - current portion	715,000
Total current assets	<u>1,748,848</u>
Noncurrent assets:	
Net investment in leases from the City of Antioch	<u>21,910,000</u>
Total noncurrent assets	<u>21,910,000</u>
Total assets	<u><u>23,658,848</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred loss on refunding	<u>162,396</u>
Total deferred outflows of resources	<u><u>162,396</u></u>
LIABILITIES	
Current liabilities:	
Interest payable	163,191
Due to the City of Antioch	865,680
Bond payable - due within one year	715,000
Total current liabilities	<u>1,743,871</u>
Noncurrent liabilities:	
Bond payable - due in more than one year	<u>24,640,980</u>
Total noncurrent liabilities	<u>24,640,980</u>
Total liabilities	<u><u>26,384,851</u></u>
NET POSITION	
Restricted for debt service	<u>(2,563,607)</u>
Total net position	<u><u>\$ (2,563,607)</u></u>

See accompanying Notes to Basic Financial Statements.

Antioch Public Financing Authority
Statement of Activities
For the Fiscal Year Ended June 30, 2016

OPERATING REVENUES:

Lease interest revenue from the City of Antioch	\$ 871,334
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OPERATING EXPENSES:

General and administrative	4,163
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Fiscal charges	2,610
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Total operating expenses	<u>6,773</u>
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OPERATING INCOME	<u>864,561</u>
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NONOPERATING REVENUES:

Interest expense	<u>(733,498)</u>
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Total nonoperating revenues	<u>(733,498)</u>
------------------------------------	------------------

OTHER FINANCING (USES):

Transfers from other City funds	<u>2,200</u>
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Total other financing (uses)	<u>2,200</u>
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Change in net position	133,263
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NET POSITION:

Beginning of year	<u>(2,696,870)</u>
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End of year	<u><u>\$ (2,563,607)</u></u>
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See accompanying Notes to Basic Financial Statements.

Antioch Public Financing Authority
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash receipts from lessee - principal	\$ 530,000
Cash receipts from lessee - interest	1,184,689
Cash payments for administrative and fiscal charges	(8,886)
Net cash provided by operating activities	<u>1,705,803</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES:**

Payments of bond principal	(530,000)
Payments of bond interest	(1,209,530)
Amounts to the City of Antioch Golf Course	(92,220)
Amounts from the City of Antioch	92,252
Transfers (to) from other City funds	2,200
Net cash used in noncapital financing activities	<u>(1,737,298)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received/(paid)	<u>2</u>
Net cash provided by investing activities	<u>2</u>
Net change in cash and cash equivalents	<u>(31,493)</u>

CASH AND CASH EQUIVALENTS:

Beginning of year	<u>31,703</u>
End of year	<u>\$ 210</u>

**RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating income	\$ 864,561
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Investment in leases	530,000
Prepaid items	87
Lease interest receivable	313,355
Accounts Payable	(2,200)
Total adjustments	<u>841,242</u>
Net cash provided by operating activities	<u>\$ 1,705,803</u>

See accompanying Notes to Basic Financial Statements.

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City of Antioch Public Financing Authority
Notes to Basic Financial Statements
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. *Financial Reporting Entity*

The Antioch Public Financing Authority (Authority) is a nonprofit corporation organized by the City of Antioch (City) and the Antioch Development Agency (Agency) under the laws of the State of California. The Authority was organized to provide financial assistance to the City and the Agency by financing real and personal property and improvements for the benefit of the residents of the City and surrounding areas.

B. *Basis of Accounting and Measurement Focus*

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

Government-Wide Financial Statements

The Authority's government-wide financial statements include a Statement of Net Position, a Statement of Activities and Changes in Net Position and a Statement of Cash Flows. These statements present summaries of business type activities for the Authority.

These statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. The Statement of Activities and Changes in Net Position presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The type of transactions reported as program revenues for the Authority are reported in charges for services.

The Authority applies all applicable GASB pronouncements, including all NCGA Statements and Interpretations currently in effect.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Cash and Cash Equivalent

The Authority pools its cash and investments with the City's cash & investments. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

In accordance with GASB Statement No. 40, Deposit and Investment Disclosures (Amendment of GASB No. 3), certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

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

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

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

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

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying Basic Financial Statements.

For purposes of the statement of cash flows, cash equivalents are defined as investments with original maturities of 90 days or less, which are readily convertible to known amounts of cash. The Authority considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The Authority also considers all non-pooled cash and investments (consisting of cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Long-Term Obligations

In the basic financial statements, long-term debt and other long-term obligations are reported as liabilities in the business type activities. Bond premiums and discounts, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

E. Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Authority only has one item that qualifies for reporting in this category. It is the deferred charge on refunding debt reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

F. Net Position

In the basic financial statements, Net Position is classified in the following category:

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

G. Use of Restricted/Unrestricted Net Position

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

H. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires Authority management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. New Pronouncements

In fiscal year 2016, the Authority adopted the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 72, Fair Value Measurement and Application- This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. There was no impact on beginning net position as part of implementation of this accounting standard.
- GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68- The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. There was no impact on beginning net position as part of implementation of this accounting standard.
- GASB Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. There was no impact on beginning net position as part of implementation of this accounting standard.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. New Pronouncements, Continued

- GASB Statement No. 79, Certain External Investment Pools and Pool Participants - This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant. There was no impact on beginning net position from implementation of this accounting standard.

- GASBS 82 – Pension Issues an amendment of GASB Statements No. 67, No. 68, and No. 73 - The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

2. CASH AND INVESTMENTS

The Authority’s cash and investments consist of cash and investments held by fiscal agents and cash and investments pooled with the City’s cash and investments. At June 30, 2016, the Authority had the following cash and investment balances:

	Business-Type	
	Activities	Total
Restricted cash and investments	\$ 210	\$ 210
Total cash and investments	<u>\$ 210</u>	<u>\$ 210</u>

City of Antioch Public Financing Authority
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

3. NET INVESTMENT IN LEASES

Debt service on the outstanding lease revenue bonds are funded with lease payments made by the City, City former RDA Successor Agency and the Antioch Public Golf Course to the Authority for the use of buildings and leasehold improvements acquired or constructed with bond proceeds issued by the Authority. In the lease agreements relating to the bonds, the City, City former RDA and Antioch Public Golf Course have covenanted to make rental payments in amounts corresponding to the Authority's debt service requirements and related costs. Net investment in leases reflects the present value of remaining future lease payments due from the City former RDA and Antioch Public Golf Course. As of June 30, 2016, the Authority's net investment in leases was \$22,625,000.

4. LONG-TERM OBLIGATIONS

A summary of the Authority's long-term debt transactions for the year ended June 30, 2016, is presented below.

Description	Balance July 1, 2015	Additions	Retirements	Balance June 30, 2016	Classification	
					Amounts Due Within One Year	Amounts Due in More than One Year
2015 APFA Refunding Series A	23,155,000	-	(530,000)	22,625,000	715,000	21,910,000
Original bond premium	2,903,807	-	(172,827)	2,730,980	-	2,730,980
Total	\$ 26,058,807	\$ -	\$ (702,827)	\$ 25,355,980	\$ 715,000	\$ 24,640,980

A. Lease Revenue Refunding Bonds, Series 2015A

On February 11, 2015, the Authority issued the Lease Revenue Bonds, Series 2015A in the amount of \$23,155,000, to refund the Authority's outstanding 2002 Lease Revenue Bonds, Series A & B, and the City's 2001 ABAG Lease Revenue Bonds. Interest payments are payable semi-annually on November 1 and May 1. The bonds mature through May 1, 2032, and bear interest at the rate of 2-5%. The advanced refunding resulted in a difference of \$182,696 between the reacquisition price and the net carrying amount of the old debt that has been deferred and amortized in accordance with GASB Statement No. 23.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

4. LONG-TERM OBLIGATIONS, Continued

The annual debt service requirements for the Lease Revenue Refunding Bonds Series 2015A outstanding at June 30, 2016 were as follows:

Lease Revenue Refunding Bonds Series 2015A							
2002 Series A & B Portion				ABAG Portion			
Year Ending	Principal	Interest	Total	Year Ending	Principal	Interest	Total
June 30,				June 30,			
2017	\$ 540,000	\$ 812,450	\$ 1,352,450	2017	\$ 175,000	\$ 166,700	\$ 341,700
2018	590,000	796,250	1,386,250	2018	180,000	161,450	341,450
2019	645,000	772,650	1,417,650	2019	190,000	154,250	344,250
2020	715,000	740,400	1,455,400	2020	200,000	144,750	344,750
2021	790,000	704,650	1,494,650	2021	210,000	134,750	344,750
2022-2026	5,225,000	2,848,000	8,073,000	2022-2026	1,215,000	505,250	1,720,250
2027-2031	8,365,000	1,302,250	9,667,250	2027-2031	1,530,000	177,000	1,707,000
2032	2,055,000	61,650	2,116,650	2032	-	-	-
Total	\$ 18,925,000	\$ 8,038,300	\$ 26,963,300	Total	\$ 3,700,000	\$ 1,444,150	\$ 5,144,150

Interest payments and lease revenue bond retirements are serviced by revenues generated by the tax increment from the City former RDA Successor Agency and revenues generated by the Antioch Public Golf Course for Base Rental Payments pursuant to a reimbursement agreement. The total principal and interest remaining to be paid on the bonds is \$32,107,450.

6. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority participates in the Municipal Pooling Authority (MPA) through its relationship with the City. The purpose of the MPA is to spread the adverse effects of losses among the member agencies and to purchase excess insurance as a group, thereby reducing expenses. The City's deductibles and maximum coverage for general liability are as follows:

Deductible	MPA	Excess Liability
\$50,000	\$50,001-\$1,000,000	\$1,000,001-\$29,000,000

There have been no claims in the past three fiscal years which exceeded the Authority's excess coverage. The Authority had no claims outstanding at June 30, 2016.

SUPPLEMENTAL INFORMATION

Antioch Public Financing Authority
Combining Statement of Net Position
Proprietary Funds
June 30, 2016

	2002 A&B 2015A Lease Revenue Bonds	ABAG 2015A Lease Revenue Bonds	Total
ASSETS			
Current assets:			
Restricted cash and investments	\$ 185	\$ 25	\$ 210
Accounts receivable	-	868,899	868,899
Prepaid items	1,290	257	1,547
Lease interest receivable due from City of Antioch	135,409	27,783	163,192
Net investment in leases from City of Antioch	540,000	175,000	715,000
Total current assets	<u>676,884.00</u>	<u>1,071,964</u>	<u>1,748,848</u>
Noncurrent assets:			
Net investment in leases from City of Antioch	18,385,000	3,525,000	21,910,000
Total noncurrent assets	<u>18,385,000</u>	<u>3,525,000</u>	<u>21,910,000</u>
Total assets	<u>19,061,884</u>	<u>4,596,964</u>	<u>23,658,848</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	162,396	-	162,396
Total deferred outflows of resources	<u>162,396</u>	<u>-</u>	<u>162,396</u>
LIABILITIES			
Current liabilities:			
Interest payable	135,408	27,783	163,191
Due to the City of Antioch	-	865,680	865,680
Bond payable - due within one year	540,000	175,000	715,000
Total current liabilities	<u>675,408</u>	<u>1,068,463</u>	<u>1,743,871</u>
Noncurrent liabilities:			
Bond payable - due in more than one year	20,601,982	4,038,998	24,640,980
Total noncurrent liabilities	<u>20,601,982</u>	<u>4,038,998</u>	<u>24,640,980</u>
Total liabilities	<u>21,277,390</u>	<u>5,107,461</u>	<u>26,384,851</u>
NET POSITION			
Restricted for debt service	<u>(2,053,110)</u>	<u>(510,497)</u>	<u>(2,563,607)</u>
Total net position	<u>\$ (2,053,110)</u>	<u>\$ (510,497)</u>	<u>\$ (2,563,607)</u>

Antioch Public Financing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2016

	2002 A&B 2015A Lease Revenue Bonds	ABAG 2015A Lease Revenue Bonds	Total
OPERATING REVENUES:			
Lease interest revenue from City of Antioch	\$ 717,793	\$ 153,541	\$ 871,334
Total operating revenues	<u>717,793</u>	<u>153,541</u>	<u>871,334</u>
OPERATING EXPENSES:			
General and administrative	43	4,120	4,163
Fiscal charges	2,175	435	2,610
Total operating expenses	<u>2,218</u>	<u>4,555</u>	<u>6,773</u>
OPERATING INCOME	<u>715,575</u>	<u>148,986</u>	<u>864,561</u>
NONOPERATING REVENUES (EXPENSES):			
Interest expense	(614,425)	(119,073)	(733,498)
Total nonoperating revenues (expenses)	<u>(614,425)</u>	<u>(119,073)</u>	<u>(733,498)</u>
OTHER FINANCING SOURCES (USES):			
Transfers from other City funds	2,200	-	2,200
Total other financing sources (uses)	<u>2,200</u>	<u>-</u>	<u>2,200</u>
Change in net position	<u>103,350</u>	<u>29,913</u>	<u>133,263</u>
NET POSITION:			
Beginning of year	(2,156,460)	(540,410)	(2,696,870)
End of year	<u>\$ (2,053,110)</u>	<u>\$ (510,497)</u>	<u>\$ (2,563,607)</u>

Antioch Public Financing Authority
Combining Schedule of Cash Flows by Bond Program
Proprietary Funds
For the Fiscal Year Ended June 30, 2016

	2002 A&B 2015A Lease Revenue Bonds	ABAG 2015A Lease Revenue Bonds	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from lessee - principal	\$ 390,000	\$ 140,000	\$ 530,000
Cash receipts from lessee - interest	977,320	207,369	1,184,689
Cash payments for administrative and fiscal charges	(4,345)	(4,541)	(8,886)
Net cash provided by operating activities	1,362,975	342,828	1,705,803
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Payments of bond principal	(390,000)	(140,000)	(530,000)
Interest paid on bonds	(1,002,363)	(207,167)	(1,209,530)
Amounts to the City of Antioch Golf Course	-	(92,220)	(92,220)
Amounts from the City of Antioch	-	92,252	92,252
Transfers (to) from other City funds	2,200	-	2,200
Net cash used in noncapital financing activities	(1,390,163)	(347,135)	(1,737,298)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received/(paid)	2	-	2
Net cash provided by investing activities	2	-	2
Net change in cash and cash equivalents	(27,186)	(4,307)	(31,493)
CASH AND CASH EQUIVALENTS:			
Beginning of year	27,371	4,332	31,703
End of year	\$ 185	\$ 25	\$ 210
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income	\$ 715,575	\$ 148,986	\$ 864,561
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Investment in Leases	390,000	140,000	530,000
Lease interest receivable	259,527	53,828	313,355
Prepaid items	73	14	87
Accounts Payable	(2,200)	-	(2,200)
Total adjustments	647,400	193,842	841,242
Net cash provided by operating activities	\$ 1,362,975	\$ 342,828	\$ 1,705,803
Non cash items:			
Amortization of premium and deferred loss on refunding of debt	\$ (128,419)	\$ 34,266	\$ (94,153)

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

To the Board of Directors
of the Antioch Public Financing Authority
Antioch, 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 Antioch Public Financing Authority (Authority), a component unit of the City of Antioch, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated December 19, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 Authority'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*.

To the Board of Directors
of the Antioch Public Financing Authority
Antioch, California
Page 2

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.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates
Certified Public Accountants
Oakland, California
December 19, 2016

CITY OF ANTIOCH AS SUCCESSOR AGENCY TO
THE ANTIOCH DEVELOPMENT AGENCY
CLAIMS BY FUND REPORT
FOR THE PERIOD OF
NOVEMBER 11, 2016 - JANUARY 12, 2017
FUND/CHECK#

239 Redevelopment Obligation Retirement Fund

366070 MUNICIPAL RESOURCE GROUP LLC	CONSULTANT SERVICES	1,680.00
366147 GOLDFARB AND LIPMAN LLP	LEGAL SERVICES	1,336.71

431 Redevelopment Obligation Retirement Fund (for former Project Area #1)

Non Departmental

366417 BANK OF NEW YORK MELLON	FISCAL AGENT FEE NOV16-JUN17	2,965.00
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CITY OF ANTIOCH AS HOUSING SUCCESSOR TO
THE ANTIOCH DEVELOPMENT AGENCY
CLAIMS BY FUND REPORT
FOR THE PERIOD OF
NOVEMBER 11, 2016 - JANUARY 12, 2017
FUND/CHECK#

227 Housing Fund

Housing - CIP

365859 SIERRA CORPORATE MANAGEMENT	CDBG SERVICES	37,057.44
366124 CITY DATA SERVICES LLC	CDBG SERVICES	1,700.00
366320 FEDEX	SHIPPING	123.41
928096 HOUSE, TERI	CONSULTING SERVICES	747.50
928211 HOUSE, TERI	CONSULTANT SERVICES	910.00



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Ken Warren, Associate Engineer

APPROVED BY: Ron Bernal, Assistant City Manager/Director of Public Works/City Engineer *RBK for*
Michael Vigilia, City Attorney

SUBJECT: Resolution to Vacate a Public Service Easement [DOC-2006-0393637] and Quitclaim the Interest to the Underlying Property Owner, Ronco Development (Parcels 3 & 4, MS 357-301-09)

RECOMMENDED ACTION

It is recommended that the City Council adopt the Resolution (Attachment "A") to vacate a public service easement [DOC 2006-0393637] and quitclaim the interest to the underlying property owner, Ronco Development (Parcels 3 & 4, MS 357-301-09).

STRATEGIC PURPOSE

Approval of this action will assist in achieving Strategy K-1: Ensure well maintained public facilities, rights-of-way and parks.

FISCAL IMPACT

Costs to prepare this report and process the proposed public service easement vacation have been paid for by the applicant, at no cost to the City.

DISCUSSION

Background

On September 28, 2004 the City Council adopted Resolution No. 2004/124 approving a summary vacation of a portion of old Lone Tree Way, but reserving the right to maintain existing utilities (i.e., a raw water main from the Contra Loma Reservoir to the water treatment plant) in a portion of the abandoned roadway. On June 9, 2009, the City Council adopted Resolution No. 2009/47 approving a tentative parcel map (MS 357-301-09) to create eight (8) commercial parcels for the Bluerock Business Center. The parcel map, MS 357-301-09 [205 PM 4-5], depicts a raw water line easement [DOC-2010-0044111] for relocation of the aforementioned raw water main. Currently, CVS and Fresh & Easy occupy Parcels 1 and 2, and the new Lakeview Center building and parking lot occupies Parcels 3 & 4 of Parcel Map MS 357-301-09, respectively.

To facilitate the realignment of the raw water main outside the Lakeview Center building footprint, the City Council on December 16, 2014, adopted Resolution No. 2014/100 approving the summary vacation of a surplus portion of old Lone Tree right-of-way reserved for utility purposes and Resolution No. 2014/101 accepting an easement for the relocated raw water line [DOC-2015-0027512].

Analysis

The property owner, Ronco Development, has requested that an existing 11,306 square foot public service easement for egress, ingress and incidental purposes, recorded as DOC-2006-0393637, be vacated by the City and its fee title interest quitclaimed to the underlying property owner. The City Attorney is authorized to accept the dedication of an amended and restated non-exclusive public service easement as a replacement easement, as needed. A Vicinity Map is included in this report as Attachment "B". If needed, the replacement easement will duplicate the terms of the existing public service easement, providing access for City crews to the Antioch Municipal Reservoir through the Lakeview Center parking lot, which is located adjacent to Golf Course Road, and would be recorded concurrently with the easement vacation and quitclaim deed.

According to California Streets & Highways Code ("CS&HC") §8333(c), summary vacations can be performed when there are "no other public facilities located within the easement". In this case, the aforementioned raw water line easement [DOC-2015-0027512] crosses the subject public service easement [DOC-2006-0393637] requiring that a general noticed vacation be performed.

The City Council is the authorized legislative body to vacate a public service easement within the city (CS&HC §8312). The proposed vacation is within an area for which a general plan is adopted, and the City Council must consider the general plan and make a finding that the vacation is in conformity with the general plan (CS&HC §8313) in order to approve the vacation. Additionally, California Government Code ("CGC") §892 applies, and the City Council must determine that the area to be vacated is "not useful as a non-motorized transportation facility" (CGC §892 and CS&HC §8314). Finally, in order to preserve the in-place public utility facilities, the City Council shall "require, reserve and except" from the vacation the raw water line easement [DOC-2015-0027512] and "any right necessary to maintain, operate, replace, remove or renew the public utility facilities" (CS&HC §8340(c)).

Noticing requirements for this public hearing were performed pursuant to CS&HC §8317 et seq. During the public hearing, the City Council shall hear evidence offered by persons interested (CS&HC §8324(a)). If the City Council finds that the public service easement is unnecessary, it may adopt a resolution vacating the public service easement (CS&HC §8324(b)).

Upon approval, the City Clerk shall cause a certified copy of the resolution of vacation, attested by the Clerk under seal, to be recorded at the County Recorder's Office. Upon recordation, title to property previously subject to the easement is thereafter free from

the easement for use for public service purposes (CS&HC §8351(a)) and the vacation is complete (CS&HC §8325).

Conclusion

At this time, staff recommends that the Council vacate this public service easement and authorize the City Manager to execute any additional documents necessary to vacate and quitclaim the interest to Ronco Development, the underlying property owner. If needed, the City Attorney is authorized to accept a replacement amended and restated non-exclusive public service easement, which would be recorded concurrently with the easement vacation and quitclaim deed.

ATTACHMENTS

- A. Resolution to Vacate a Surplus Public Service Easement [DOC-2006-0393637], and Quitclaim the Interest to the Underlying Property Owner, Ronco Development (Parcels 3 & 4, MS 357-301-09)
- B. Vicinity Map

ATTACHMENT "A"

RESOLUTION NO. 2017/**

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH TO VACATE A SURPLUS PUBLIC SERVICE EASEMENT [DOC-2006-0393637] AND QUITCLAIM THE INTEREST TO THE UNDERLYING PROPERTY OWNER, RONCO DEVELOPMENT (PARCELS 3 & 4, MS 357-301-09)

WHEREAS, the City Council may vacate excess public service easements pursuant to the authority provided by California Streets & Highway Code ("CS&HC") §8312; and

WHEREAS, all provisions of the CS&HC §8300 et seq. have been followed, and this meeting duly noticed, for the consideration of this vacation; and

WHEREAS, a description of the public service easement [DOC-2006-0393637] proposed to be vacated is shown on a reference map as Exhibit A, pursuant to CS&HC §8320(b)(1);

NOW, THEREFORE, BE IT RESOLVED that

1. The City Council finds that the vacation is in conformity with the City of Antioch General Plan, pursuant to CS&HC §8313; and
2. The City Council determines that the area to be vacated is "not useful as a non-motorized transportation facility", pursuant to California Government Code §892 and CS&HC §8314; and
3. The City Council requires, reserves and excepts from the vacation a raw water line easement [DOC-2015-0027512] and any right necessary to maintain, operate, replace, remove or renew the public utility facilities, pursuant to CS&HC §8340(c); and
4. The City Council vacates the public service easement described in the notice of hearing and attached hereto as Exhibit "A", having heard the evidence offered by persons interested at a duly noticed meeting, and finding from all the evidence submitted that is unnecessary for present or prospective public use, pursuant to CS&HC §8324; and
5. From and after the date the resolution is recorded the public service easement vacated, the title to property previously subject to the easement is thereafter free from the easement for use for public service purposes, pursuant to CS&HC §8351(a); and
6. The City Manager is authorized to execute any additional documents necessary to vacate and quitclaim the interest to Ronco Development, the underlying property owner.

RESOLUTION NO. 2017/**

January 24, 2017

Page 2

* * * * *

I **HEREBY CERTIFY** that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 24th day of January, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH

EXHIBIT A

RECORD WITHOUT FEE
PURSUANT TO GOV'T CODE §6103

RECORDING REQUESTED BY:
City of Antioch, California

WHEN RECORDED, RETURN TO:
Ronco Development
565 Laurelwood Road
Santa Clara, CA 95054
Attn: Suzanne Sidensol

Form per Gov't Code 27361.6

SPACE ABOVE THIS LINE FOR RECORDER'S USE

APN 072-510-003 AND 072-510-004

QUITCLAIM DEED

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, the **CITY OF ANTIOCH**, a California municipal corporation ("Grantor"), does hereby remise, release and forever quitclaim to **RONCO DEVELOPMENT**, a California corporation ("Grantee"), all of Grantor's right, title, and interest in and to that certain real property (the "Easement Area") more specifically described in that certain Non-Exclusive Easement dated October 16, 2006, and recorded in the Office of the Recorder of Contra Costa County on December 11, 2006, as Document No. 2006-0393637 (the "Easement").

This Quitclaim Deed is being recorded to eliminate any interest that Grantor may have in the Easement Area by reason of the Easement. Notwithstanding the foregoing, Grantor requires, reserves and excepts the rights granted to Grantor under that certain Raw Water Line Easement dated February 6, 2015, and recorded in the Office of the Recorder of Contra Costa County on February 15, 2015, as Document No. 2015-0027512, including any rights necessary to maintain, operate, replace, remove or renew the water distribution system facilities and appurtenances thereto (per California Streets and Highways Code §8340(c)).

[Signature page follows.]

IN WITNESS WHEREOF, Grantor has executed this Quitclaim Deed as of January _____, 2017.

GRANTOR:

CITY OF ANTIOCH,
a California municipal corporation

By: _____

Name: _____

Title: _____

ATTEST:

By: _____

Name: _____

Title: _____

ACKNOWLEDGMENT

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

STATE OF CALIFORNIA)
COUNTY OF CONTRA COSTA)

On January _____, 2017, before me, _____, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

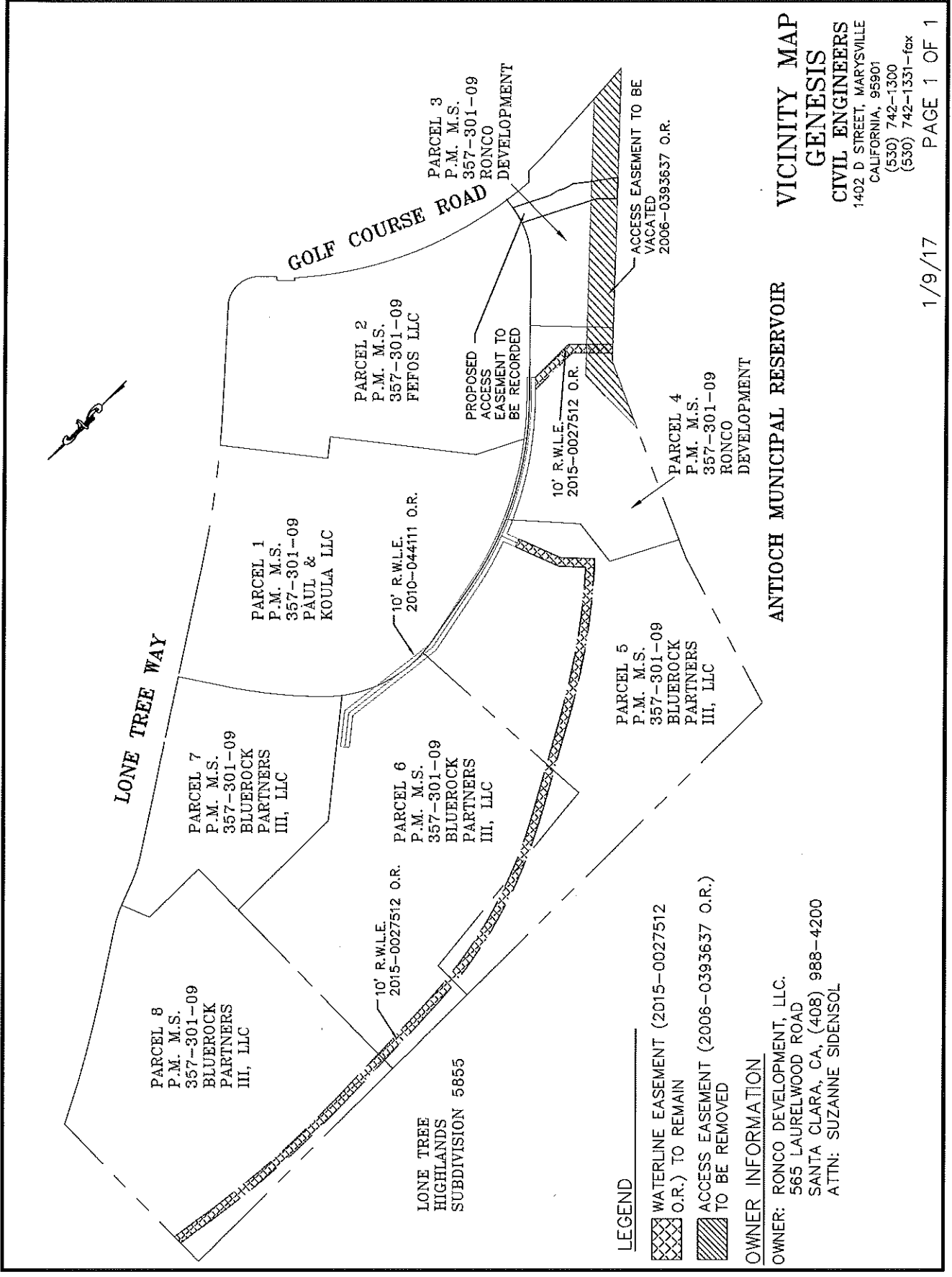
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____

(Seal)

ATTACHMENT "B"



LONE TREE WAY

GOLF COURSE ROAD

PARCEL 8
P.M. M.S.
357-301-09
BLUEROCK
PARTNERS
III, LLC

PARCEL 7
P.M. M.S.
357-301-09
BLUEROCK
PARTNERS
III, LLC

PARCEL 1
P.M. M.S.
357-301-09
PAUL &
KOULA LLC

PARCEL 2
P.M. M.S.
357-301-09
FEFOS LLC

10' R.W.L.E.
2010-044111 O.R.

PARCEL 6
P.M. M.S.
357-301-09
BLUEROCK
PARTNERS
III, LLC

10' R.W.L.E.
2015-0027512 O.R.

LONE TREE
HIGHLANDS
SUBDIVISION 5855

PARCEL 3
P.M. M.S.
357-301-09
RONCO
DEVELOPMENT

PROPOSED
ACCESS
EASEMENT TO
BE RECORDED

10' R.W.L.E.
2015-0027512 O.R.

PARCEL 5
P.M. M.S.
357-301-09
BLUEROCK
PARTNERS
III, LLC

PARCEL 4
P.M. M.S.
357-301-09
RONCO
DEVELOPMENT

ACCESS EASEMENT TO BE
VACATED
2006-0393637 O.R.

LEGEND

-  WATERLINE EASEMENT (2015-0027512 O.R.) TO REMAIN
-  ACCESS EASEMENT (2006-0393637 O.R.) TO BE REMOVED

OWNER INFORMATION

OWNER: RONCO DEVELOPMENT, LLC.
565 LAURELWOOD ROAD
SANTA CLARA, CA, (408) 988-4200
ATTN: SUZANNE SIDENSOL

ANTIOCH MUNICIPAL RESERVOIR

VICINITY MAP

GENESIS
CIVIL ENGINEERS
1402 D STREET, MARYSVILLE
CALIFORNIA, 95901
(530) 742-1300
(530) 742-1331-fax



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Ken Warren, Associate Engineer

APPROVED BY: Ron Bernal, Assistant City Manager/Director of Public Works/City Engineer *RB for*
Michael Vigilia, City Attorney

SUBJECT: Formation of the Proposed City of Antioch Community Facilities District No. 2016-01 (Police Protection)

RECOMMENDED ACTION

1. It is recommended that the City Council adopt the Resolution Authorizing Formation of the City of Antioch Community Facilities District ("CFD") No. 2016-01 (Police Protection);
2. It is recommended that the City Council adopt the Resolution Calling Special Landowner Election;
3. It is recommended that the City Council adopt the Resolution Declaring Results of Special Landowner Election and Directing Recording of Notice of Special Tax Lien; and
4. It is recommended that the City Council introduce the Ordinance Levying Special Taxes within the City of Antioch Community Facilities District No. 2016-01 (Police Protection) by title only.

STRATEGIC PURPOSE

This action is essential to achieving the Long Term Goal A: Crime Reduction.

FISCAL IMPACT

The proposed CFD will assess new residential development their proportionate share of providing additional police services to the new development and meeting the police staffing required by the General Plan. The purpose of the CFD is to finance the difference in cost between the current pre-development level of per capita police services and the cost of providing additional post-development levels of per capita police services required by the General Plan for new development. The additional post-development levels of service are intended to supplement existing service levels, not

take the place of existing services. Pre-development levels of police services will continue to be funded by general tax revenues.

The City's obligation for the cost of providing police services will be fully funded by the special taxes levied and collected in the CFD. Any City costs associated with administering the CFD will also be paid from the special taxes. In the unlikely event of future special tax delinquencies that trigger a requirement that the City initiate foreclosure actions on delinquent parcels, the City could be required to advance legal and other costs to carry out the foreclosure process; however, all such costs would be eligible for reimbursement to the City from the proceeds of the foreclosure action.

An annual assessment per household for the Police Protection Services Special Tax is calculated as \$445 for Fiscal Year 2016-17 (Attachment "A", Exhibit B, Table 1). The special tax will be subject to annual increases based on the greater of the increase in the San Francisco Urban Consumer Price Index and 2.0%, with a maximum increase of 4.0%.

DISCUSSION

Background

At the request of Davidon Homes, the City has begun the process of creating a CFD pursuant to the Mello-Roos Community Facilities Act (the "Act") of 1982 (California Gov't Code Title 5, Division 2, Part 1, Chapter 2.5, Section 53311, et. seq.). The Act provides local governments with a mechanism for financing the construction of public facilities or to finance specific public services, such as police services. Through the formation of a CFD a local agency is authorized to levy and collect a special tax, use the tax revenue to finance specified facilities and services, and to borrow money (through issuance of bonds or other indebtedness) to assist with financing facilities. The City received a petition signed by Davidon Homes, the sole owner of the property, requesting the City Council to initiate proceedings to form a CFD and to waive certain otherwise applicable time frames associated with the election of a CFD in order to expedite the process.

Davidon Homes is the developer of the 525-unit Park Ridge subdivision project generally located west of State Route 4, east of Canada Valley Road and south of Laurel Road. On March 9, 2010, the City Council adopted Resolutions 2010/20 and 2010/21 approving an addendum to the EIR and a Final Planned Development, Vesting Tentative Map and Use Permit for the project, with conditions of approval. On July 9, 2013 the City Council adopted Ordinance No. 2069-C-S approving a Development Agreement (DA) with Davidon Homes for the project. The DA and project conditions of approval require Davidon Homes to establish or participate in a land-based financing mechanism in the form of a CFD to fund police services reasonably related to the project and prior to the issuance of a building permit for the first residential unit of the project.

At the regular meeting of November 8, 2016 the City Council adopted Resolution No. 2016/119 approving a Statement of Local Goals and Policies concerning the use of the Mello-Roos Community Facilities Act of 1982. Also at the November 8th meeting, the City Council initiated the formation process by adopting a resolution of intention to form the CFD and set the date (not less than 30 days and not more than 60 days from the date the resolution of intention was adopted) for the public hearing to consider formation of the CFD. Due to additional legal input regarding the rate and method of apportionment and costs for preparing the annual reports, staff returned to the City Council at the regular meeting on December 13, 2016, requesting adoption of a new resolution of intention to form the CFD. At the regular meeting of December 13, 2016 the City Council adopted Resolution No. 2016/148 announcing its intention to form the proposed City of Antioch Communities District No. 2016-01 (Police Protection). The resolution of intention preliminarily approved a map of the proposed boundaries of the CFD, stated the types of police protection services within the CFD and the rate and method of apportionment of the special tax to be levied in the CFD to pay the costs of providing the services, and set the current date for a public hearing to take public testimony, consider and determine whether the public interest, convenience and necessity require the formation of the proposed CFD and the levy of the Special Tax. The boundary map of the proposed CFD was recorded by the City Clerk at the Contra Costa County Recorder's Office on November 18, 2016. The current public hearing was duly-noticed and written notice was given to all owners adjacent to the project to allow all interested parties an opportunity to speak at the hearing.

Analysis

Several steps must be taken to complete the formation of this CFD. Five actions are being brought before the City Council tonight:

1. Public Hearing – At the public hearing, the testimony of all interested persons, including persons owning property in the area of the proposed CFD, will be heard on the subjects of establishing the CFD, the boundaries of the CFD, and of funding the specified services. In addition, interested persons may submit written protests or comments to the City. If 50% or more of registered voters residing within the proposed CFD or, if there are no registered voters, the owners of one-half or more of the area of the land within the proposed CFD, files a written protest against the establishment of the CFD, Council may take no further action to create the CFD or levy the Special Tax for a period of one year from the date of tonight's public hearing. If the majority of the registered voters or landowners are only against the furnishing of certain types of services within the CFD, or against levying a specified special tax, those services or the specified part of the Special Tax will be eliminated from the proceedings to form the CFD.

2. Resolution of Formation of Community Facilities District (Attachment "A") – Assuming that there is no successful majority protest, this resolution approves the formation of the CFD, the rate and method of apportionment of the special tax, and the authorized services that may be funded by the special tax. The resolution also

preliminarily establishes the annual appropriations limit as required under the Mello-Roos Community Facilities Act. The special tax formula provides for a \$445 per parcel maximum annual special tax rate for fiscal year 2016-17 for developed properties. The special tax will be subject to annual increases based on the greater of the increase in the San Francisco Urban Consumer Price Index and 2.0%, with a maximum increase of 4.0%. Commencing with fiscal year 2016-17 and for each following fiscal year, the City Council shall levy the annual special tax proportionately for each Assessor's Parcel of developed property at up to 100% of the applicable maximum special tax, until the amount of special taxes equals the special tax requirement.

3. Resolution Calling Special Landowner Election (Attachment "B") – This resolution calls for a special election of the sole property owner to consider the issues of the levy of the special tax and the establishment of the appropriations limit. The property owner has one vote per acre or portion of acre owned within the CFD boundaries. The special election will be held at this meeting, during a short break after the adoption of this resolution, with the results canvassed by the Clerk and reported to the Council immediately after the election.

4. Resolution Declaring Results of Special Landowner Election and Directing Recording of Notice of Special Tax Lien (Attachment "C") – This resolution is considered after the ballot is opened and the vote is announced by the City Clerk. If the vote passes, this resolution declares the CFD to be fully formed.

5. First Reading of an Ordinance Levying Special Taxes (Attachment "D") – This ordinance gives the City Council the authority to levy the special taxes within the CFD. The second reading of the Ordinance will be calendared for a subsequent Council meeting.

Following these actions, the Notice of Special Tax Lien (a copy of which is on file with the City Clerk) must be recorded within 15 days of tonight's meeting.

ATTACHMENTS

- A. Resolution Authorizing Formation of Community Facilities District
- B. Resolution Calling Special Election
- C. Resolution Declaring Results of Special Election and Directing Recording of Notice of Special Tax Lien
- D. First Reading of an Ordinance Levying Special Taxes

ATTACHMENT "A"

RESOLUTION NO. 2017/**
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ANTIOCH AUTHORIZING FORMATION OF THE CITY OF
ANTIOCH COMMUNITY FACILITIES DISTRICT
NO. 2016-01 (POLICE PROTECTION)

WHEREAS, on November 8, 2016, the City Council adopted Resolution No. 2016/119 entitled "Resolution of the City Council of the City of Antioch approving a Statement of Local Goals and Policies Concerning the Use of the Mello-Roos Community Facilities Act of 1982"; and

WHEREAS, on December 13, 2016, this City Council adopted Resolution No. 2016/148 entitled "Resolution of Intention of the City Council of the City of Antioch with Respect to the Formation of Proposed City of Antioch Community Facilities District No. 2016-01 (Police Protection)" (the "Resolution of Intention"), stating its intention to form City of Antioch Community Facilities District No. 2016-01 (Police Protection) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Section 53311 *et seq.* of the California Government Code (the "Act"); and

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the CFD, stating the Services to be provided, and the rate and method of apportionment of the special tax to be levied in the CFD to pay the costs of providing such Services, is on file with the City Clerk (the "Clerk") and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, on this date, this City Council held a noticed public hearing as required by the Act and the Resolution of Intention with respect to the proposed formation of the CFD, the imposition of the Special Tax, and the adoption of an appropriation limit; and

WHEREAS, at said hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD, the Services to be provided therein, and the levy of said special tax were heard and a full and fair hearing was held; and

WHEREAS, at said hearing evidence was presented to this City Council on said matters before it, including a report caused to be prepared pursuant to the Resolution of Intention (the "Report") as to the Services to be provided through the CFD and the costs thereof, a copy of which is on file with the Clerk, and this City Council at the conclusion of said hearing is fully advised in the premises; and

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of Services and the rate and method of apportionment of the special taxes have not been filed with the Clerk by fifty percent (50%) or more of the registered voters residing within the territory of the CFD or property owners of one-half (1/2) or more of the area of land within the CFD or any improvement area and not exempt from the special tax; and

RESOLUTION NO. 2017/**

January 24, 2017

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WHEREAS, the special tax proposed to be levied in the CFD to pay for the proposed Services to be provided therein, as set forth in Exhibit A hereto, has not been eliminated by protest by fifty percent (50%) or more of the registered voters residing within the territory of the CFD or the owners of one-half (1/2) or more of the area of land within the CFD and not exempt from the special tax;

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

Section 1. The foregoing recitals are true and correct.

Section 2. The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to Section 53324 of the Act.

Section 3. All prior proceedings taken by this City Council in connection with the establishment of the CFD, and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Act.

Section 4. This City Council has approved local goals and policies for community facilities districts of the City ("Goals and Policies"), and this City Council hereby finds and determines that the CFD is in conformity with said Goals and Policies.

Section 5. The CFD is designated "City of Antioch Community Facilities District 2016-01 (Police Protection)" and is hereby established pursuant to the Act.

Section 6. The boundaries of the CFD, as set forth in the map of the CFD heretofore recorded on November 18, 2016, in the Contra Costa County Recorder's Office as Document No. 16-250419 at Book 85 Page 34 of Maps of Assessment and Community Facilities Districts, are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD.

Section 7. The types of Police Protection services proposed to be financed by the CFD pursuant to the Act shall be the items listed on Exhibit A herein (the "Services"). The Report is hereby accepted by the City and incorporated herein by reference.

Section 8. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof, secured by a continuing lien against all non-exempt real property in the CFD, will be levied annually in the CFD, and collected in the same manner and upon the same roll as ordinary, ad valorem real property taxes or in such other manner as this City Council shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of special tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the proposed CFD to

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January 24, 2017

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estimate the probable maximum amount such owner will have to pay, are described in Exhibit B, attached hereto and by this reference incorporated herein.

Section 9. It is hereby found and determined that the Services are necessary to meet increased demands placed upon the City as the result of development occurring in the CFD.

Section 10. The Public Works Director/City Engineer, telephone number (925) 779-6950, is the officer of Antioch who will be responsible for preparing annually a current roll of special tax levy obligations by Assessor's Parcel number and will be responsible for estimating and levying future special tax levies pursuant to the Act.

Section 11. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure the levy of the special tax pursuant to the applicable rate and method of apportionment shall attach to all nonexempt real property in the CFD, and this lien shall continue in perpetuity or until the level of Police Services as required by the General Plan is sustainable and completely funded by other sources.

Section 12. In accordance with Section 53325.7 of the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at a sum equal to the greater of one hundred percent (100%) of the amount of all proceeds of the special tax collected annually, and as defined by said Article XIII B, and said appropriations limit shall be submitted to the voters, as hereafter provided. The special tax will be subject to annual increases based on the greater of the increase in the San Francisco Urban Consumer Price Index and 2.0%, with a maximum increase of 4.0%. The proposition establishing said annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of Section 53325.7 of the Act.

Section 13. Pursuant to the provisions of the Act, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors at an election the time, place, and conditions of which election shall be as specified by a separate resolution of this City Council. The proposed voting procedure shall be by mail or hand-delivered ballot among the registered voters or landowners in the CFD.

Section 14. The City Council hereby finds and determines that the public interest will not be served by allowing the property owners in the CFD to enter into a contract in accordance with Section 53329.5(a) of the Act.

RESOLUTION NO. 2017/**

January 24, 2017

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Section 15. This Resolution shall take effect immediately upon its adoption.

* * * * *

I **HEREBY CERTIFY** that the foregoing resolution was adopted by the City Council of the City of Antioch at a regular meeting thereof held on the 24th day of January 2017, by the following vote:

AYES:

NOES:

ABSENT:

ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH

A4

EXHIBIT A

CITY OF ANTIOCH COMMUNITY FACILITIES DISTRICT NO. 2016-01 (POLICE PROTECTION)

DESCRIPTION OF SERVICES TO BE FINANCED BY THE CFD

The Services shown below are proposed to be financed by the Community Facilities District No. 2016-01 (Police Protection) (the "CFD"). The Services shall be provided, pursuant to the plans and specifications approved by the City of Antioch (the "City") and the officials thereof, including the City Manager.

SERVICES

It is intended that the CFD will be authorized to finance all or a portion of the costs of any of the following types of services:

Police protection services, including but not limited to (i) the costs of contracting services, (ii) maintenance or upkeep of related facilities, equipment, vehicles, apparatus, and supplies, (iii) the salaries and benefits of staff that directly provide police protection services, and (iv) overhead costs associated with providing such services within the CFD.

OTHER

1. Administrative expenses, including the cost incurred to determine, levy and collect special taxes, including compensation of the City employees for administrative work performed in relation to the CFD, the fees of consultants and legal counsel, the costs of collecting installments of special taxes upon the general tax rolls, preparation of required reports, and any other costs incurred in the administration of the CFD by the City.
2. Reimbursement of costs related to the formation of the CFD advanced by the City, the landowner(s) in the CFD or any party related to any of the foregoing, as well as reimbursement of any costs advanced by the City, the landowner(s) in the CFD, or any party related to any of the foregoing, for services, facilities, fees or other purposes or costs of the CFD.

EXHIBIT B

CITY OF ANTIOCH COMMUNITY FACILITIES DISTRICT NO. 2016-01 (POLICE PROTECTION)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels of Taxable Property in City of Antioch Community Facilities District No. 2016-01 (Police Protection) (County of Contra Costa) ("CFD No. 2016-01") and collected each Fiscal Year commencing in Fiscal Year 2016-17, in an amount determined by the Council through the application of the appropriate Special Tax for "Developed Property," as described below. All of the real property in CFD No. 2016-01, unless exempted by law or by the provisions hereof, shall be taxed for these purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2016-01: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or any designee thereof or both); the costs of collecting the Special Taxes (whether by the City or otherwise); the costs to the City, CFD No. 2016-01, or any designee thereof of complying with CFD No. 2016-01 or obligated persons disclosure requirements associated with the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs to the City, CFD No. 2016-01, or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2016-01 for any other administrative purposes of CFD No. 2016-01, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by Assessor’s Parcel number.

“Authorized Services” means those services eligible to be funded by CFD No. 2016-01, as defined in the Resolution of Formation.

“CFD Administrator” means an official of the City or CFD No. 2016-01, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

“CFD No. 2016-01” means City of Antioch Community Facilities District No. 2016-01 (Police Protection) (County of Contra Costa).

“City” means the City of Antioch.

“City Manager” means the City Manager of the City of Antioch.

“Council” means the City Council of the City of Antioch, acting as the legislative body of CFD No. 2016-01.

“County” means the County of Contra Costa.

“Developed Property” means, for each Fiscal Year, all Assessors’ Parcels for which a building permit was issued after January 1, 2016 and on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied.

“Dwelling Unit” means a building or portion thereof designed for and occupied in whole or part as a residence or sleeping place, either permanently or temporarily, by one (1) family and its guests, with sanitary facilities and one (1) kitchen provided within the unit. Boarding or lodging houses, dormitories, and hotels shall not be defined as Dwelling Units unless the land use permit specifies a residential use.

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“Land Use Class” means any of the classes listed in Table 1.

“Maximum Special Tax” means, for each Fiscal Year, the maximum Special Tax, determined in accordance with Section C, below, that can be levied on any Assessor’s Parcel.

“Property Owner Association Property” means, for each Fiscal Year, any Assessor’s Parcel within the boundaries of CFD No. 2016-01 that is owned by or

irrevocably offered for dedication to a property owner association, including any master or sub-association.

“Proportionately” means that the ratio of the actual annual Special Tax levy to the Maximum Special Tax is equal for all Assessors’ Parcels of Developed Property.

“Public Property” means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2016-01 that is owned by or irrevocably offered for dedication to the federal government, the State, the City, or any other public agency; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act, as such section may be amended or replaced, shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2016-01 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

“Rate and Method of Apportionment” or **“RMA”** means this Rate and Method of Apportionment of Special Tax.

“Residential Property” means, for each Fiscal Year, all Assessor’s Parcels of Developed Property for which a building permit was issued after January 1, 2016 and on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied, for purposes of constructing one (1) or more residential Dwelling Units.

“Resolution of Formation” means the resolution establishing CFD No. 2016-01.

“San Francisco Urban Consumer Price Index” means, for each Fiscal Year, the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco – Oakland – San Jose Area, measured as the month of December in the calendar year that ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the San Francisco – Oakland – San Jose Area.

“Services” means those services authorized to be financed by CFD No. 2016-01 pursuant to Section 53313 and Section 53313.5 of the Act. CFD No. 2016-01 shall finance Services only to the extent that they are in addition to those provided in the territory of CFD No. 2016-01 before such CFD was created and such Services may not supplant services already available within CFD No. 2016-01 when such CFD was created.

“Special Tax” or **“Special Taxes”** means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Developed Property to fund the Special Tax Requirement.

“Special Tax Requirement” means that amount to be collected in any Fiscal Year for CFD No. 2016-01 to pay for certain costs as required to meet the needs of CFD No. 2016-01 in that Fiscal Year. The costs to be covered shall be the direct costs for (i) Authorized Services, and (ii) Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, if any, as determined by the CFD Administrator. Under no circumstances shall the Special Tax Requirement include debt service payments for debt financings by CFD No. 2016-01.

“State” means the State of California.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of CFD No. 2016-01 which are not exempt from the Special Tax pursuant to law or Section E below.

“Undeveloped Property” means, for each Fiscal Year, all property not classified as Developed Property, Property Owner Association Property, or Public Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Assessor’s Parcels, as applicable within CFD No. 2016-01, shall be classified as Developed Property, Undeveloped Property, Property Owner Association Property, or Public Property. However, only Developed Property shall be subject to annual Special Taxes in accordance with the Rate and Method of Apportionment as determined pursuant to Sections C and D below.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2016-17 for Developed Property is shown below. Under no circumstances shall a Special Tax be levied on additions to Dwelling Units which have been categorized in prior Fiscal Years as Developed Property.

TABLE 1

**Maximum Special Taxes for Developed Property
For Fiscal Year 2016-17
Community Facilities District No. 2016-01**

Table 1: Residential Property	
Special Tax (Per Dwelling Unit)	FY 2016-2017 Maximum Tax
Police Protection Services Special Tax	\$445.00
Total:	\$445.00

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2017, the Maximum Special Tax for Developed Property shall be increased annually by the greater of the change in the San Francisco Urban Consumer Price Index (during the twelve (12) months prior to December of the previous Fiscal Year) or two percent (2.00%), with a maximum annual increase of four percent (4.00%) for any given Fiscal Year.

2. Undeveloped Property

No Special Taxes shall be levied on Undeveloped Property.

3. Prepayment of Special Tax

No prepayment of the Special Tax shall be permitted in CFD No. 2016-01.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2016-17 and for each following Fiscal Year, the Council shall levy the annual Special Tax Proportionately for each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax, until the amount of Special Taxes equals the Special Tax Requirement.

E. EXEMPTIONS

In addition to Undeveloped Property being exempt from annual Special Taxes, no Special Tax shall be levied on Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, such Assessor's Parcel shall, upon each reclassification, no longer be exempt from Special Taxes.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The City may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity as it relates to the Special Tax rate, the method of apportionment, the allocation of Special Taxes among Assessor's Parcels, the classification of properties, or any definition applicable to CFD No. 2016-01.

G. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2016-01 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax shall be levied in perpetuity as necessary to meet the Special Tax Requirement, unless no longer required to pay for Authorized Services as determined at the sole discretion of the Council.

ATTACHMENT "B"

RESOLUTION NO. 2017/**

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH CALLING SPECIAL ELECTION CITY OF ANTIOCH COMMUNITY FACILITIES DISTRICT NO. 2016-01 (POLICE PROTECTION)

WHEREAS, on January 24, 2017, this City Council adopted its "Resolution of the City Council of the City of Antioch, Formation of Community Facilities District" (the "Resolution of Formation") ordering the formation of the "City of Antioch Community Facilities District No. 2016-01 (Police Protection)" (the "CFD"), authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD, all pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code; and

WHEREAS, pursuant to the Resolution of Formation, the propositions of the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors of the CFD as required by the Act; and

WHEREAS, pursuant to Sections 53326 and 53325.7 of the Act, the issues of the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors (as defined below) of the CFD at an election called therefore as provided below;

NOW, THEREFORE, BE IT RESOLVED that accordingly, and pursuant to Section 53326 of the Act, this Council finds that, for these proceedings, the qualified electors are the landowners within the CFD and that the vote shall be by such landowners or their authorized representatives, each having one vote for each acre or portion thereof such landowner owns in the CFD as of the close of the public hearings; and

BE IT FURTHER RESOLVED that this Council hereby calls a special election to consider the measures described above, which shall be held on January 24, 2017, and the results thereof canvassed at the meeting of this Council on January 24, 2017. The City Clerk is hereby designated as the official to conduct the election and to receive all ballots until immediately after the adoption of this resolution. It is hereby acknowledged that the City Clerk has on file the Resolution of Formation, a map of the boundaries of the CFD, and a sufficient description to allow the City Clerk to determine the electors of the CFD. Pursuant to Section 53327 of the Act, the election shall be conducted by messenger or mail-delivered ballot pursuant to Section 4000 of the California Elections Code. This Council hereby finds that paragraphs (a), (b), (c) (1) and (c)(2) of Section 4000 are applicable to this special election; and

BE IT FURTHER RESOLVED that as authorized by Section 53353.5 of the Act, the propositions described in Section 2 above shall be combined into a single ballot measure, the form of which is attached hereto as Exhibit A and by this reference incorporated herein and the form of ballot is hereby approved. The City Clerk is hereby

RESOLUTION NO. 2017/**

January 24, 2017

Page 2

authorized and directed to cause a ballot, in substantially the form of Exhibit A, to be delivered to each of the qualified electors of the CFD. Each ballot shall indicate the number of votes to be voted by the respective landowner to which the ballot pertains. Each ballot shall be accompanied by all supplies and written instructions necessary for the use and return of the ballot. The envelope to be used to return the ballot was enclosed with the ballot and contained the following: (a) a declaration, under penalty of perjury, stating that the voter is the owner of record or authorized representative of the landowner entitled to vote, (b) the signature of the voter, (c) the date of signing and place of execution of the declaration, and (d) a notice that the envelope contains an official ballot and is to be opened only at the special election; and

BE IT FURTHER RESOLVED that this City Council hereby further finds that the provisions of Section 53326 of the Act requiring a minimum of 90 days following the adoption of the Resolution of Formation to elapse before the special election are for the protection of the qualified electors of the CFD. There is on file with the City Clerk a written waiver executed by all of the qualified electors of the CFD allowing for a shortening of the time for the special election to expedite the process of formation of the CFD and waiving any requirement for notice, analysis and arguments in connection with the election. Accordingly, this City Council finds and determines that the qualified electors have been fully apprised of and have agreed to the shortened time for the election and waiver of analysis and arguments, and have thereby been fully protected in these proceedings. This City Council also finds and determines that the City Clerk has concurred in the shortened time for the election. Analysis and arguments with respect to the ballot measures are hereby waived, as provided in Section 53327 of the Act; and

BE IT FURTHER RESOLVED that the Director of Finance is hereby authorized and directed to take all actions necessary or advisable to give effect to the transactions contemplated by this resolution.

BE IT FURTHER RESOLVED that this resolution shall become effective immediately.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 24th day of January, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH

BZ

EXHIBIT A

FORM OF BALLOT

**CITY OF ANTIOCH
COMMUNITY FACILITIES DISTRICT
NO. 2016-01 (POLICE PROTECTION)**

**OFFICIAL BALLOT
SPECIAL TAX ELECTION**

This ballot is for a special, landowner election. You must return this ballot in the enclosed envelope, either by mail or in person, to the office of the City Clerk of the City of Antioch no later than the public hearing on the proposed Community Facilities District, which will be held during the Council meeting starting at 7:00 p.m. on Tuesday, January 24, 2017. In order to ensure all ballots are received in time, the City requests that you return your ballot to the City Clerk no later than the close of business on Tuesday, January 24, 2017.

The City Clerk's office is located at:

**City of Antioch
200 H Street
Antioch, CA 94531-5007**

To vote, mark a cross (X) on the voting line after the word "YES" or after the word "NO". All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void. If you wrongly mark, tear, or deface this ballot, return it to the City Clerk and obtain another ballot.

BALLOT MEASURE NO. 1: Shall the City of Antioch be authorized to annually levy a special tax solely on lands within the City of Antioch Community Facilities District No. 2016-01 (Police Protection) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the City Council on January 24, 2017, to pay for the public services and pay the related administrative costs, all as specified in the Resolution of Formation?

YES: _____

NO: _____

By execution in the space provided below, (a) you represent and warrant that the property information listed below is true and correct, and (b) you indicate your waiver of (i) the time limit pertaining to the conduct of the election, (ii) any requirement for analysis and arguments with respect to the ballot measure, and (iii) any irregularity in the proceedings that may be claimed as a result of the application of such waivers.

The Property that is the subject of this Ballot is identified as:

APN 053-060-023-8 (150 acres)

APN 053-072-016-8 (20 acres)

The total acreage of the Property: **170 acres**

Total number of votes: **170**

Dated: _____, 2017

DAVIDON HOMES
a California limited partnership

By: _____

Name: _____

Title: _____

ATTACHMENT "C"

RESOLUTION NO. 2017/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ANTIOCH DECLARING RESULTS OF SPECIAL ELECTION
AND DIRECTING RECORDING OF NOTICE OF SPECIAL TAX LIEN**

**CITY OF ANTIOCH
COMMUNITY FACILITIES DISTRICT NO. 2016-01
(POLICE PROTECTION)**

WHEREAS, on January 24, 2017 this City Council adopted its "Resolution of the City Council of the City of Antioch, Formation of Community Facilities District" (the "Resolution of Formation") ordering the formation of the "City of Antioch Community Facilities District No. 2016-01 (Police Protection)" (the "CFD"), authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD, all pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code; and

WHEREAS, pursuant to the Resolution of Formation, and pursuant to a resolution entitled "Resolution Calling Special Election" (the "Election Resolution") adopted by this City Council on January 24, 2017, the propositions of the levy of the special tax were submitted to the qualified electors of the CFD as required by the Act; and

WHEREAS, pursuant to the Election Resolution, which is by this reference incorporated herein, the special election has been held and the City Clerk has on file a Canvass and Statement of Results of Election, (the "Canvass") a copy of which is attached hereto as Exhibit A. This City Council hereby approves the Canvass and finds that it shall be a permanent part of the record of its proceedings for the CFD. Pursuant to the Canvass, the issues presented at the special election were approved by the qualified electors of the CFD by more than two-thirds of the votes cast at the special election; and

WHEREAS, pursuant to the voter approval, the CFD is hereby declared to be fully formed with the authority to levy the special taxes and to have the established appropriations limit, all as heretofore provided in these proceedings and in the Act;

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

1. It is hereby found that all prior proceedings and actions taken by this City Council with respect to the CFD were valid and in conformity with the Act; and

RESOLUTION NO. 2017/**

January 24, 2017

Page 2

2. The City Clerk is hereby directed to complete, execute and cause to be recorded in the office of the County Recorder of the County of Contra Costa a **Notice of Special Tax Lien**, a copy attached hereto as Exhibit B, in the form required by the Act, with such recording to occur no later than 15 days following adoption by the Council of this resolution; and
3. The Director of Finance is hereby authorized and directed to take all actions necessary or advisable to give effect to the transactions contemplated by this Resolution; and
4. This resolution shall become effective immediately.

* * * * *

I **HEREBY CERTIFY** that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 24th day of January, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH

02

EXHIBIT A

CANVASS AND STATEMENT OF RESULT OF ELECTION

**CITY OF ANTIOCH
COMMUNITY FACILITIES DISTRICT NO. 2016-01
(POLICE PROTECTION)**

I hereby certify that on January 24, 2017, I canvassed the returns of the election held on January 24, 2017, in the City of Antioch Community Facilities District No. 2016-01 (Police Protection) for the total number of ballots cast, and that the total number of votes cast for and against each ballot measure are as set forth below; and that the totals as shown for and against each ballot measure are full, true and correct.

CITY OF ANTIOCH COMMUNITY FACILITIES DISTRICT NO. 2016-01 SPECIAL TAX ELECTION JANUARY 24, 2017	Qualified Landowner Votes	Total Votes Cast	YES	NO
	170			

BALLOT MEASURE NO. 1: Shall the City of Antioch be authorized to annually levy a special tax solely on lands within the City of Antioch Community Facilities District No. 2016-01 (Police Protection) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the City Council on December 13, 2016, to pay for the public services and pay the related administrative costs, all as specified in the Resolution of Formation?

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND this 24th day of January, 2017.

**ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH**

EXHIBIT B

RECORDING REQUESTED BY AND
WHEN RECORDED, PLEASE RETURN TO:

Chris Hnatiuk
David Taussig & Associates, Inc.
1302 Lincoln Avenue, Ste. 204
San Jose, CA 95125

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF SPECIAL TAX LIEN

**CITY OF ANTIOCH
COMMUNITY FACILITIES DISTRICT NO. 2016-01
(POLICE PROTECTION) (COUNTY OF CONTRA COSTA)**

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and Section 53328.3 of the Mello-Roos Community Facilities Act of 1982 (the "Act"), the undersigned City Clerk of the City of Antioch (the "City"), State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the City Council. The special tax secured by this lien is authorized to be levied for the purpose of financing the Police Protection services described on Exhibit 1 attached hereto and hereby made a part hereof (the "Services").

The special tax is authorized to be levied within the City of Antioch Community Facilities District No. 2016-01 (Police Protection) (County of Contra Costa) (State of California) (the "Community Facilities District") which has now been officially designated and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Act.

The rate, method of apportionment, and manner of collection of the authorized special tax is as set forth in Exhibit 2 attached hereto and hereby made a part hereof.

Notice is further given that upon the recording of this notice in the office of the County Recorder of the County of Contra Costa, the obligation to pay the special tax levy shall become a

lien upon all nonexempt real property within the Community Facilities District in accordance with Section 3115.5 of the California Streets and Highways Code.

The name(s) of the owner(s) and the assessor's tax parcel number(s) of the real property included within the Community Facilities District and not exempt from the special tax are as set forth in Exhibit 3 attached hereto and hereby made a part hereof.

Reference is made to the Boundary Map of the Community Facilities District recorded as Document No. 2016-250419 at Book 85 of Maps of Assessment and Community Facilities Districts at Page 34, in the office of the County Recorder of the County of Contra Costa, State of California, which map is now the final boundary map of the Community Facilities District.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the City Clerk of the City of Antioch, 200 "H" St. Antioch, CA 94509.

Dated: _____, 2017

ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH

EXHIBIT 1

CITY OF ANTIOCH COMMUNITY FACILITIES DISTRICT NO. 2016-01 (POLICE PROTECTION)

DESCRIPTION OF SERVICES TO BE FINANCED BY THE CFD

The Services shown below are proposed to be financed by the Community Facilities District No. 2016-01 (Police Protection) (the "CFD"). The Services shall be provided, pursuant to the plans and specifications approved by the City of Antioch (the "City") and the officials thereof, including the City Manager.

SERVICES

It is intended that the CFD will be authorized to finance all or a portion of the costs of any of the following types of services:

Police protection services, including but not limited to (i) the costs of contracting services, (ii) maintenance or upkeep of related facilities, equipment, vehicles, apparatus, and supplies, (iii) the salaries and benefits of staff that directly provide police protection services, and (iv) overhead costs associated with providing such services within the CFD.

OTHER

1. Administrative expenses, including the cost incurred to determine, levy and collect special taxes, including compensation of the City employees for administrative work performed in relation to the CFD, the fees of consultants and legal counsel, the costs of collecting installments of special taxes upon the general tax rolls, preparation of required reports, and any other costs incurred in the administration of the CFD by the City.

2. Reimbursement of costs related to the formation of the CFD advanced by the City, the landowner(s) in the CFD or any party related to any of the foregoing, as well as reimbursement of any costs advanced by the City, the landowner(s) in the CFD, or any party related to any of the foregoing, for services, facilities, fees or other purposes or costs of the CFD.

EXHIBIT 2

CITY OF ANTIOCH COMMUNITY FACILITIES DISTRICT NO. 2016-01 (POLICE PROTECTION)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels of Taxable Property in City of Antioch Community Facilities District No. 2016-01 (Police Protection) (County of Contra Costa) ("CFD No. 2016-01") and collected each Fiscal Year commencing in Fiscal Year 2016-17, in an amount determined by the Council through the application of the appropriate Special Tax for "Developed Property," as described below. All of the real property in CFD No. 2016-01, unless exempted by law or by the provisions hereof, shall be taxed for these purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2016-01: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or any designee thereof or both); the costs of collecting the Special Taxes (whether by the City or otherwise); the costs to the City, CFD No. 2016-01, or any designee thereof of complying with CFD No. 2016-01 or obligated persons disclosure requirements associated with the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs to the City, CFD No. 2016-01, or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2016-01 for any other administrative purposes of CFD No. 2016-01, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by Assessor’s Parcel number.

“Authorized Services” means those services eligible to be funded by CFD No. 2016-01, as defined in the Resolution of Formation.

“CFD Administrator” means an official of the City or CFD No. 2016-01, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

“CFD No. 2016-01” means City of Antioch Community Facilities District No. 2016-01 (Police Protection) (County of Contra Costa).

“City” means the City of Antioch.

“City Manager” means the City Manager of the City of Antioch.

“Council” means the City Council of the City of Antioch, acting as the legislative body of CFD No. 2016-01.

“County” means the County of Contra Costa.

“Developed Property” means, for each Fiscal Year, all Assessors’ Parcels for which a building permit was issued after January 1, 2016 and on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied.

“Dwelling Unit” means a building or portion thereof designed for and occupied in whole or part as a residence or sleeping place, either permanently or temporarily, by one (1) family and its guests, with sanitary facilities and one (1) kitchen provided within the unit. Boarding or lodging houses, dormitories, and hotels shall not be defined as Dwelling Units unless the land use permit specifies a residential use.

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“Land Use Class” means any of the classes listed in Table 1.

“Maximum Special Tax” means, for each Fiscal Year, the maximum Special Tax, determined in accordance with Section C, below, that can be levied on any Assessor’s Parcel.

“Property Owner Association Property” means, for each Fiscal Year, any Assessor’s Parcel within the boundaries of CFD No. 2016-01 that is owned by or

irrevocably offered for dedication to a property owner association, including any master or sub-association.

“Proportionately” means that the ratio of the actual annual Special Tax levy to the Maximum Special Tax is equal for all Assessors’ Parcels of Developed Property.

“Public Property” means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2016-01 that is owned by or irrevocably offered for dedication to the federal government, the State, the City, or any other public agency; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act, as such section may be amended or replaced, shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2016-01 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

“Rate and Method of Apportionment” or **“RMA”** means this Rate and Method of Apportionment of Special Tax.

“Residential Property” means, for each Fiscal Year, all Assessor’s Parcels of Developed Property for which a building permit was issued after January 1, 2016 and on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied, for purposes of constructing one (1) or more residential Dwelling Units.

“Resolution of Formation” means the resolution establishing CFD No. 2016-01.

“San Francisco Urban Consumer Price Index” means, for each Fiscal Year, the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco – Oakland – San Jose Area, measured as the month of December in the calendar year that ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the San Francisco – Oakland – San Jose Area.

“Services” means those services authorized to be financed by CFD No. 2016-01 pursuant to Section 53313 and Section 53313.5 of the Act. CFD No. 2016-01 shall finance Services only to the extent that they are in addition to those provided in the territory of CFD No. 2016-01 before such CFD was created and such Services may not supplant services already available within CFD No. 2016-01 when such CFD was created.

“Special Tax” or “Special Taxes” means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Developed Property to fund the Special Tax Requirement.

“Special Tax Requirement” means that amount to be collected in any Fiscal Year for CFD No. 2016-01 to pay for certain costs as required to meet the needs of CFD No. 2016-01 in that Fiscal Year. The costs to be covered shall be the direct costs for (i) Authorized Services, and (ii) Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, if any, as determined by the CFD Administrator. Under no circumstances shall the Special Tax Requirement include debt service payments for debt financings by CFD No. 2016-01.

“State” means the State of California.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of CFD No. 2016-01 which are not exempt from the Special Tax pursuant to law or Section E below.

“Undeveloped Property” means, for each Fiscal Year, all property not classified as Developed Property, Property Owner Association Property, or Public Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Assessor’s Parcels, as applicable within CFD No. 2016-01, shall be classified as Developed Property, Undeveloped Property, Property Owner Association Property, or Public Property. However, only Developed Property shall be subject to annual Special Taxes in accordance with the Rate and Method of Apportionment as determined pursuant to Sections C and D below.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2016-17 for Developed Property is shown below. Under no circumstances shall a Special Tax be levied on additions to Dwelling Units which have been categorized in prior Fiscal Years as Developed Property.

TABLE 1

**Maximum Special Taxes for Developed Property
For Fiscal Year 2016-17
Community Facilities District No. 2016-01**

Table 1: Residential Property	
Special Tax (Per Dwelling Unit)	FY 2016-2017 Maximum Tax
Police Protection Services Special Tax	\$445.00
Total:	\$445.00

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2017, the Maximum Special Tax for Developed Property shall be increased annually by the greater of the change in the San Francisco Urban Consumer Price Index (during the twelve (12) months prior to December of the previous Fiscal Year) or two percent (2.00%), with a maximum annual increase of four percent (4.00%) for any given Fiscal Year.

2. Undeveloped Property

No Special Taxes shall be levied on Undeveloped Property.

3. Prepayment of Special Tax

No prepayment of the Special Tax shall be permitted in CFD No. 2016-01.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2016-17 and for each following Fiscal Year, the Council shall levy the annual Special Tax Proportionately for each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax, until the amount of Special Taxes equals the Special Tax Requirement.

E. EXEMPTIONS

In addition to Undeveloped Property being exempt from annual Special Taxes, no Special Tax shall be levied on Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, such Assessor's Parcel shall, upon each reclassification, no longer be exempt from Special Taxes.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The City may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity as it relates to the Special Tax rate, the method of apportionment, the allocation of Special Taxes among Assessor's Parcels, the classification of properties, or any definition applicable to CFD No. 2016-01.

G. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2016-01 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax shall be levied in perpetuity as necessary to meet the Special Tax Requirement, unless no longer required to pay for Authorized Services as determined at the sole discretion of the Council.

EXHIBIT 3

**PROPERTY IN THE CITY OF ANTIOCH
COMMUNITY FACILITIES DISTRICT NO. 2016-01
(POLICE PROTECTION)**

The property in the City of Antioch Community Facilities District No. 2016-01 (Police Protection) (County of Contra Costa) (State of California) is owned and identified as shown below:

<u>Owner</u>	<u>Assessor Parcel Nos.</u>
Davidon Homes	053-060-023-8
Davidon Homes	053-072-016-8

ATTACHMENT "D"

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ANTIOCH LEVYING SPECIAL TAXES WITHIN THE CITY OF ANTIOCH COMMUNITY FACILITIES DISTRICT NO. 2016-01 (POLICE PROTECTION)

The City Council of the City of Antioch does ordain as follows:

SECTION 1. Authority. This ordinance is adopted pursuant to the authority of Section 53340 of the Government Code of the State of California, the Antioch Municipal Code, and the laws of the state of California.

SECTION 2. Findings and Recitals. The City Council hereby finds, determines and declares as follows:

WHEREAS, on December 13, 2016, this City Council adopted Resolution No. 2016/148 entitled "Resolution of the City Council of the City of Antioch With Respect to Formation of Proposed City of Antioch Community Facilities District No. 2016-01 (Police Protection)" (the "Resolution of Intention"), stating its intention to form the "City of Antioch Community Facilities District No. 2016-01 (Police Protection)" (the "CFD"), under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code; and

WHEREAS, on January 24, 2017, this City Council held a noticed public hearing as required by the Act and the Resolution of Intention relative to the determination to proceed with the formation of the CFD and the rate and method of apportionment of the special tax to be levied within the CFD to finance the costs of the public services within the CFD. At the public hearing, all persons desiring to be heard on all matters pertaining to the formation of the CFD and the levy of the special taxes were heard, substantial evidence was presented and considered by this City Council and a full and fair hearing was held; and

WHEREAS, on January 24, 2017, following the public hearing, this City Council adopted the following resolutions: a resolution entitled "Resolution of the City Council of the City of Antioch, Formation of Community Facilities District" (the "Resolution of Formation"), which established the CFD and defined the public services to be funded by the CFD (the "Services"); and a resolution entitled "Resolution of the City Council of the City of Antioch Calling Special Election" (the "Election Resolution") submitting the propositions of the levy of the special tax to the qualified electors of the CFD as required by the Act; and

WHEREAS, pursuant to the Election Resolution, on January 24, 2017, a special election was held within the CFD at which the eligible landowner electors approved such propositions by the two-thirds vote required by the Act;

SECTION 3. Levying of Special Tax. In accordance with the authority granted to the City pursuant to Government Code section 53340 and pursuant to the findings stated herein, the City Council of the City of Antioch, by passage of this Ordinance, hereby:

A. Authorizes and levies special taxes within the CFD pursuant to the Act, at the rate and in accordance with the formula (the "Rate and Method") set forth in the Resolution of Formation, which is by this reference incorporated herein. The special taxes are hereby levied starting in Fiscal Year 2016-17 and continuing until a notice of cessation is recorded.

B. The Public Works Director/City Engineer is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for each parcel of real property within the CFD, in the manner and as provided in the Resolution of Formation and the Rate and Method of Apportionment.

C. Except as may otherwise be provided by law or by the Rate and Method, properties or entities of the State, federal or local governments shall be exempt from any levy of the special taxes. In no event shall the special taxes be levied on any parcel within the CFD in excess of the maximum tax specified in the Resolution of Formation and the Rate and Method of Apportionment.

D. All of the collections of the special tax shall be used as provided for in the Act and in the Resolution of Formation including, but not limited to, the payment of the costs of the Services, the payment of the costs of the City in administering the CFD, and the costs of collecting and administering the special tax; and

E. The special taxes shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that the Director of Finance is hereby authorized to collect the special taxes by other appropriate methods of collection, including direct billing to the affected property owners at such intervals deemed appropriate; and

SECTION 4. Severability. If for any reason any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within the CFD, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within the CFD shall not be affected. The City Council hereby declares that it would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof,

irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 5. Publication; Certification. The City Clerk shall certify the adoption of this Ordinance and shall cause this Ordinance to be published within 15 days after its passage at least once in a newspaper of general circulation published and circulated in the City.

SECTION 6. Effective Date. This Ordinance shall take effect 30 days from the date of final passage.

* * * * *

I **HEREBY CERTIFY** that the foregoing resolution was introduced at a regular meeting of the City Council held on the 24th day of January, 2017 and adopted as an ordinance of the City of Antioch at a regular meeting of the City Council held on the ____ day of _____, 2017 by the following vote:

AYES:

NOES:

ABSENT:

Sean Wright, Mayor of the City of Antioch

ATTEST:

Arne Simonsen, City Clerk of the City of Antioch



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017
TO: Honorable Mayor and Members of the City Council
SUBMITTED BY: Forrest Ebbs, Community Development Director *FE*
SUBJECT: Planning Commission Appointments

RECOMMENDED ACTION

It is recommended that the Mayor nominate and Council adopt the attached Resolution appointing one member to the Planning Commission for a full-term vacancy expiring October 2020.

STRATEGIC PURPOSE

Long Term Goal L: City Administration: Provide exemplary City administration.

Strategy L-7: Coordinate City Boards and Commissions administrative requirements.

FISCAL IMPACT

There is no fiscal impact to the City as all positions are voluntary.

DISCUSSION

The Planning Commission has one full term vacancy with an expiration date of October 2020. Applications were received during the recruitment period and all of the applicants were interviewed by Mayor Wright and Planning Manager Morris.

The recommendation will be made by Mayor Wright at the meeting.

ATTACHMENTS

- A. Resolution
- B. Applications

ATTACHMENT "A"

RESOLUTION NO. 2017/**

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH APPOINTING _____ TO THE PLANNING COMMISSION FOR THE FULL TERM ENDING IN OCTOBER 2020

WHEREAS, there is currently one vacancy on the Planning Commission due to the expiration of one term,

WHEREAS, the City Clerk made announcement of the vacancy and solicited applications for the vacancy; and,

WHEREAS, Mayor Sean Wright considered applications received and interviewed each of the interested applicants; and,

WHEREAS, Antioch Municipal Code Section 2-5.201 requires that the Mayor nominate candidates for membership on all boards and commissions and requires that the City Council approve, by a majority vote, the appointment of said nominee; and,

WHEREAS, Mayor Sean Wright has nominated _____ to the Planning Commission; and,

NOW THEREFORE BE IT RESOLVED, that the City Council of the City of Antioch hereby approves the Mayor's nomination of _____ and appoints him/her to serve on the Planning Commission for the full term ending in October 2020.

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 24th day of January 2017, by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH

ATTACHMENT "B"



RECEIVED

JAN 4 2017

CITY OF ANTIOCH
CITY CLERK

APPLICATION DEADLINE: 4:30 p.m. Friday, January 6, 2017

APPLICATION FOR COMMUNITY SERVICE

PLANNING COMMISSION - One 4-year terms expiring October 2020

Print Your Name Dwayne Eubanks

Address _____ City Antioch

ZIP Code 94509 Phone (H) _____ (W) _____ (C) _____

E-mail address _____

Employer State Of California - Judicial Council Information Technology

Address 455 Golden Gate Ave. City San Francisco

Occupation Senior Business Systems Analyst

Years lived in the City of Antioch Twelve Years

List the three (3) main reasons for your interest in this appointment:

I want to be of service to my community.

I want have a positive impact on the future of the city and its citizens.

I love Antioch and believe with the proper balanced planning it can and will flourish, and I want to be part of it.

Have you attended any meeting of this commission? No

Have you had any previous appointments to this or other city commissions or boards? (If yes, please explain) No, but I have been active trying to improve my James Donlon

/ Lone Tree neighborhood.

What skills/knowledge do you have that would be helpful in serving on the Planning Commission? 30 years research and planning experince in the Public and Private Sector including: Medical Research /Hospital/ Social Services/ State of California Judicial Council; Financial Services including Banking, Investments and Information Technology Project Management. Bachelor of Arts Degree - Double Major Sociology and Business Administration

Bl

Please indicate any further information or comments you wish to make that would be helpful in reviewing your application.

I would be very grateful for a chance for public service on the Antioch City on the planning commission. I have had a long and interesting professional career and I am now in a position to be able to offer my time, energy and expertise the commissioners in behalf of this fine community, Antioch is at a critical point in its history and is poised for a rebirth, given that wise and balanced courses are set for the future.

I believe that Antioch's waterfront can be a tool for economic rebirth as a tourism and transportation hub.

I would am a team player and will work cooperatively with the commission members staff and elected officials.

Can you attend meetings at the designated days and time? Yes

****Please attach your resume (REQUIRED TO BE CONSIDERED FOR APPOINTMENT).**

PLEASE NOTE THIS COMPLETED APPLICATION IS AVAILABLE FOR PUBLIC REVIEW.

Commission members are required to file an "assuming office" and annual FPPC Form 700 (Statement of Economic Interests) with the City Clerk.

DELIVER OR MAIL TO: Antioch City Clerk
200 "H" Street
P.O. Box 5007
Antioch, CA 94531-5007

Dwayne D, Eubanks

Signature

January 2, 2017

Date

Dwayne Eubanks

Antioch, California 94509

Project Manager
Senior Business Analyst

Objective

A position of leadership and responsibility that aims to improve products or services.

Performance Competencies

- Ability to see the big picture
- Implementing information systems in public agencies and large financial institutions.
- Adaptable and able to perform well in the Project Manager, Business Analyst, Product Manager, and Consultant lead roles.
- A penchant for precision.

Summary of Experience

Three decades of professional experience spanning, Health Care, Financial services and Judicial Branch accomplishments.

- A reputation for finding solutions that save time and costs while streamlining business processes.

Positions

Senior Business Systems Analyst - Judicial Council of California

4/2009 – Present Judicial Council Information Technology

- Product Support Lead Court Case Management System (CCMS V3) - Used by Superior Courts of California, counties of Sacramento, Ventura, San Diego, and Orange County. CCMS V3 enables courts to process cases for Case types: Civil Limited and Unlimited, Probate, Mental Health, Small Claims.
- Software and Hardware Vendor management. Requirements Analysis
- Enterprise document management system project – Planned the needs assessment strategy. Administered a Statewide court DMS survey to the sixty-eight superior, district courts of appeal and the Supreme Court. Authored a enterprise DMS RFI to Gardner magic quadrant ECM vendors. Created project governance structure consisting of statewide court officers for strategy and review boards to validate and prioritize requirements for inclusion in a Enterprise Document Management RFP.

Consultant Lead

10/2005 – 8/2008 Kaiser Permanente IT, Oakland, California

- Guarantor Bill Imaging Repository Project - Validated and defined a system solution design to meet the business defined opportunity to source internally the capture, indexing storage and hosting of 60,000,000 billing statements per year electronic statement presentment.
- Continuum of Care – Claims Scanning Feasibility Study - Supported the analysis of NCAL Durable Medical Equipment DME and Home Health diverted inbound claims processing. Researched and analyzed feasibility of leveraging claims scanning, OCR and work flow and EDI to reduce billing time and errors.
- Member Appraisal of Physician/Provider Services Ambulatory Satisfaction Questionnaire Feasibility Study (MAPPS/ASQ) - Analysis identified list of potential vendor solutions for forms design, printing and electronic capture of data using OCR/OMR technology. Products identified ranged from full-service turnkeys, middle-tier development applications to off-the-shelf packages.

Senior Business Analyst (Mortgage Loan Document Imaging)

3/2002 - 9/2005 GreenPoint Mortgage, Norfolk Bank / Capital One, Novato, California

- Led teams of IT professionals in an enterprise wide document imaging and work flow implementation including mortgage loan origination, loan servicing and sale of loans to investors. Guided the effort through the concept, requirements, design phases, then managed IT project teams effort through application development, vendor selection, introduction phase "pilot" Roll out and final production roll out. Project enabled the corporation to reduce loan application processing approval - times without adding new staff.
- Crafted a system solution utilizing new multi-function devices (MFDs) as remote "user friendly" (branch) scanners in an enterprise-wide roll-out utilizing the corporate TCP/IP WAN Fax-Over-IP services. The work flow and image retrieval design included: mainstream enterprise content management (ECM) products, custom .NET Web applications. Oracle databases, email delivery. Completed a fully tested disaster recovery plan. Implementation complexity included moving back-office business processing offshore to Bangalore India.
- Researched, evaluated and tested key emerging OCR / ICR technology and vendor integrator products to streamline indexing of mortgage loan documents in lieu of bar code or manual indexing.

Senior Staff / Project Manager Tech Solutions

4/2000 - 11/2001 Charles Schwab, San Francisco, California

- Senior Business Analyst (WDET -Work flow and Document Enabling Technology) - Planned, designed and tested components of IBM's InfoPrint work flow, that comprised Schwab's Document Delivery Infrastructure (DDI).
- Participated in a phased roll-out of the DDI first in the Brisbane print and mail processing plant. Expanded the roll-out to the new state-of-the-art Automated Document Factory center built in Dallas Coppel Texas. The result of the project increased Schwab's print and mail capacity by 90% while increasing quality control.
- Managed the design, development and implementation of a materials ordering system using conveyor mounted bar code scanning technology in the new Texas facility to delivery materials to 27 mail inserters and 13 IBM InfoPrint 4000 duplex printing stations in the mega-center.
- Researched, selected and engaged and managed vendors to develop warehouse inventory and materials ordering that included Intermec LAN based remote terminals and barcode label printers.

Systems Engineer-Systems Analyst – Project Manager

4/1989 - 4/2000 Bank of America - Security Pacific Bank, Los Angeles - Concord, California

- Advisory Systems Engineer – Analyzed, evaluated, recommended, tested and implemented high-volume Inbound Desktop fax delivery applications with business work flow processing to load balance the processing of Wholesale Global Payments Operations transactions to back-office staff. Vendor customized the work flow application based on my design using (API, SDK).
- Systems Engineer – Assisted in the Cash Management Automation project designing and implementing a FileNet document imaging applications and Cardiff Teleform software to streamline the wholesale banking back office processing.
- Project Manager – Led team in streamlining national Call Center voice response system. Use focus group to test redesigned streamlined call flow before Go-Live.
- Project Manager -Led California retail branch FRAD networks piggyback project for COIN terminals to replace 56k leased lines and save money.
- Project Manager - Led Interstate branch project to migrate NCR Unix system and

network management system to CA Unicenter.

- Project Manager - Led Time Deposit Service in national expansion of Retirement Services Support system to Georgia and Wichita regional offices included IBM and Kofax document imaging system.
- Systems Engineer - Evaluated Enterprise wide document delivery systems including Fax outbound and Direct Inbound Delivery and Least-Cost-Routing.
- Programmer Analyst – Developed Mortgage Warehouse and Collateral Tracking applications using LAN based software RBASE and FoxPro for Mortgage Banking division.

Information System Specialist - Project Control

2/1984 - 10/1989 Los Angeles County Transportation Commission - LACTC, Los Angeles, Calif.

- Implemented PC LAN Contact Information system for mailing communications to public transportation constituents throughout Los Angeles County. Bought configured deployed and supported PC s laptops and LAN servers for LACTC. Provided PC DOS and Word processing training to staff. Specialized in Cost and schedule project control system built on Mainframe CICS platform for overall county wide public fund tracking.

Education

Linfield College, McMinnville, Oregon

- Bachelor's Degree - Double Major - Sociology / Business Admin

Affiliations

Project Management Institute

National Center For State Courts

Skills

Skill Name	Skill Level	Last Used/Experience
▪ Research	Expert	Current
▪ Business Writing	Intermediate	Current
▪ Project Management	Expert	Current
▪ LAN Network	Intermediate	Currently used/8
▪ Web site design	Intermediate	Currently used/3

Languages

- German (Conversational - Limited)
- Spanish (Basic - Familiar)

References - On -Request

Additional Info



RECEIVED

JAN 6 2017

CITY OF ANTIOCH
CITY CLERK

APPLICATION DEADLINE: 4:30 p.m. Friday, January 6, 2017

APPLICATION FOR COMMUNITY SERVICE

PLANNING COMMISSION - One 4-year terms expiring October 2020

Print Your Name Elisabeth (Liz) Kain

Address _____ City Antioch

ZIP Code 94509 Phone (H) _____ (W) _____ (C) _____

E-mail address _____

Employer Joy Inc / formerly Apple Inc

Address (SF & San Carlos home office -- remote) City General SF Bay Area

Occupation Engineering Project Manager

Years lived in the City of Antioch 28

List the three (3) main reasons for your interest in this appointment:

~~I've been a long-term resident of this city & community, and have had a very long-term interest in joining this commission specifically since the late 90s. After completing my education, and a change in my job location allows me to dedicate more time to directly caring and serving our community. I have a very strong passion for how we grow and develop as a city, how we choose to preserve open & agricultural spaces and/or create/maintain parks, and how we strike the right balance for growth in continuing to make Antioch a positive place to live, especially for families.~~

Have you attended any meeting of this commission? Yes

Have you had any previous appointments to this or other city commissions or boards? (If yes, please explain) Previous appointments yes, but not in any city or governmental form.

What skills/knowledge do you have that would be helpful in serving on the Planning Commission?

~~I have a background in psychology, education, and technology. While my career is largely in project management and unifying people towards common goals, sometimes thinking about how we manage, build, & create software to make intuitive features -- is similar but different to how we manage a physical community of people and decide how we grow as a community, maintain or update existing infrastructure, and plan for our future.~~

~~I have volunteered and been an advocate or worked at several non-profits (Concord Community Crisis Center, GreenBelt Alliance, Save Mount Diablo, GS, and local elementary schools). I am and have been enrolled at UC Davis in their Land Use & Environmental Planning certificate program within the last year, emphasizing Community Growth + Development and Urban Design. I would love to directly be contributing in a greater form, and supplement my education with practical, applicable experience at the city level for the longer-term.~~

BL

Please indicate any further information or comments you wish to make that would be helpful in reviewing your application.

As mentioned, being a more active participant and member on this commission is something I have wished to be a part of for many years, however I was previously gated by my schedule to make such a commitment. After leaving my previous position at Apple, however, it allows me the flexibility to do so and dedicate myself for a longer term. In my spare time, I also read and subscribe to the planning commission notes as documented here for our own meeting results, and others in the surrounding communities (such as Brentwood and Oakley) that may directly impact/affect us here in Antioch. I continually stay up to date on changes to our urban limit line, public records on ongoing and active developments (potentially or officially planned & posted), or land that is for sale or changing hands (especially larger parcels). I have a lifelong passion for smart urban planning & growth here in the Bay Area especially. I care very deeply about how we restore our Rivertown waterfront, and ensuring that we take the right considerations for southeast Antioch.

My mom also has a background working in city engineering, and has worked with the City of Lafayette for the last decade. It has granted me exposure to the challenges in planning and maintaining a community: what it takes to get infrastructure in place, common laws and regulations at the city level, matters of the public, what people care about most, and just how complex managing & maintaining a community can be.

Overall, I am applying for this position because of my passion and commitment to this area that I call home. My whole family lives here (parents and siblings families included), and I want to ensure it remains and continues to be a great place to live for times to come. Thanks for your consideration!

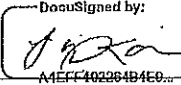
Can you attend meetings at the designated days and time? Yes

****Please attach your resume (REQUIRED TO BE CONSIDERED FOR APPOINTMENT).**

PLEASE NOTE THIS COMPLETED APPLICATION IS AVAILABLE FOR PUBLIC REVIEW.

Commission members are required to file an "assuming office" and annual FPPC Form 700 (Statement of Economic Interests) with the City Clerk.

DELIVER OR MAIL TO: Antioch City Clerk
200 "H" Street
P.O. Box 5007
Antioch, CA 94531-5007

DocuSigned by:

MEFF402264B4E0

1/6/2017

Signature Date

Liz Kain

Engineering Program Manager - iOS at Apple

Experience

Senior Embedded Engineering Program Manager at Joy

December 2016 - Present (2 months)

Bridging the gap between hardware and software; reporting to Product Design & Engineering.

With a penchant for story telling, working to solve how families organize and share their photos and memories together.

Engineering Program Manager - iOS Apps & Frameworks at Apple

January 2014 - December 2016 (3 years)

Serving as a liaison between Engineering, Design, and cross functional groups; I was the EPM for UIKit, SpringBoard & Notifications engineering teams, and feature lead for driving the products below from inception-to-launch. These are the frameworks that make up the underlying foundations for the user interface of iOS, and all components that enable developers to create apps. As central and core teams, we frequently ensured compatibility & feature parity (directly or in collaboration) and contributed cross-platform across watchOS and macOS in addition to embedded software/hardware considerations.

UIKit Project Manager (June 2016 forward)

EPM of Centers and Boards (SpringBoard & Notifications)

- + Multitasking & Picture-in-Picture in iOS 9
- + iPad Pro SW Lead
- + Underpinnings of: <https://www.apple.com/education>
- + Multi-column Notification Center for iPad
- + command + tab for iOS
- + app linking
- + Interactive Notifications
- + People in the App Switcher

Localization Project Manager at Apple Inc.

July 2008 - January 2014 (5 years 7 months)

Responsible for project management, integration, and QA for localizing all software that Apple ships (into over 40 world languages at the time). This included: providing ongoing status and assessing risk both internally to our organization and externally with feature teams across the company. Also ensuring the

accuracy of daily build & release integration per product by language, navigating management of hundreds of internal partners across multiple time zones: worldwide QA, UI engineers, and largely in-house plus vendor translation for all the projects below. I ran lead on these specifically, but jumped in where needed; helping to grow, advise, and build our primarily web-based tools to help us better scale with the growing needs of the company. Remaining conscientious of our very diverse audience in my messaging and requests, assessing usage of our products regionally, and typically running ~15-20 projects at a time, delivering upwards of 75 software deliverables per year:

- iLife '09
- iPhoto 8.0 - 9.5
- Aperture 2.1.3 - 3.5
- Mac App Store
- FaceTime
- OS X Software Updates 10.6 - 10.9 (SnowLeopard, Lion, Mountain Lion, Mavericks)
- All Mac CPU hardware and firmware releases 2009 - 2013
- iBooks Author & iBooks (OS X & iOS)
- FindMyiPhone & FindMyFriends
- AirPort Utility 5.5.2 - 6.2, and iOS AirPort Utility
- Digital Camera RAW Compatibility Updates 2009 - 2013
- Myriad support for: Apple TV, iPhone SDK Compatibility, GarageBand, iMovie, iTunes, iWork, Keynote Remote, Safari (OS X), and security updates 2009 - 2014.
- Hardware allocation czar for our org, bug management for all projects above, project build & integration, QA coordination (Cork/Tokyo/Hong Kong), employee training, working release roadmaps, internal tools feedback & development.

Web Team Manager at NASA ISS EarthKAM

October 2004 - June 2008 (3 years 9 months)

Managed 5-10 member web & software development team for an educational program under the direction of Sally Ride & Dr. Karen Flammer.

- Coordinating & creating content, future educational direction and seminars, employee development and growth over 4 years.
- Developing front and back-end system infrastructure, maintaining in-house software and laptops/camera payloads running on the International Space Station.
- Director of Communications & Mission operation scheduling - coordinating between JPL and NASA JSC @ Houston along with those stationed on the space station during mission times.

<http://ucsdguardian.org/2009/10/06/the-big-picture/>

Project & User Experience Lead at UCSD, Jacobs School of Engineering

January 2007 - May 2008 (1 year 5 months)

GroZi - Grocery Shopping Assistant for the Blind

Worked with a blind engineer and the UCSD computer vision lab to create an accessible web interface-to-mobile device such that the visually impaired could autonomously create shopping lists and navigate local grocery stores independently. After initial inception, I later helped mentor and project manage the undergraduate team & their technical goals.

Undergraduate Advisor at Global TIES, UCSD Jacobs School

September 2007 - April 2008 (8 months)

Team Engineering & Engineering Leadership (ENG 100A/B/L)

Mentored nonprofit teams:

- GroZi (above)
- United Cerebral Palsy - creating adaptive toys for children with disabilities & a web-based library system for educational material check-out.
- National Federation for the Blind - accessible & W3C compliant web interface and mobile connectivity to help the visually impaired shop independently in a grocery store.
- Built an online community portal - internal website/database schema re-design for students, professors, and other nonprofit clients.

NSF Student Researcher at UC Santa Cruz, Baskin School of Engineering

June 2006 - September 2006 (4 months)

Built extensions upon the Human Genome Browser code-base to make large amounts of data user-readable.
General grad-student-in-training

mail carrier / customer service at United States Postal Service

October 2003 - May 2005 (1 year 8 months)

About as one would expect, ensuring your packages and mail arrived on time. Sometimes in a warehouse, sometimes behind a counter waiting for arrivals or people/troubleshooting where things went, and sometimes driving a golf cart around to make deliveries throughout an entire zipcode. Sorting an abundance of Netflix DVDs, learning intricacies of our postal system, and the nuances of presorted standard.

canvasser - grassroots campaigns at California Public Interest Research Group

June 2003 - September 2003 (4 months)

Went door-to-door to raise money for environmental legislation in California.

Skills & Expertise

OS X

Software Engineering
Python
iOS
Software Development
Web Applications
Java
Localization
Cross-functional Team Leadership
Perl
Unix
Web Development
Mobile Applications
Agile Methodologies
Objective-C
iOS development
Project Management
CSS
Adobe Creative Suite
Creativity
HTML
Git
User Experience Design
Empathy
Team Leadership
Management
Authenticity
Research
iOS Development

Education

University of California, San Diego

B.S., Computer Science - Bioinformatics, 2003 - 2008

Monash University - Melbourne, Australia

Visiting Researcher, Computer Science, 2007 - 2007

Activities and Societies: Working on Australian-based climate research as an international collaboration between UCSD and Monash, mentoring peers on computer science foundations to utilize grid computing for their work, traveling the local area, and being reunited with my mom's family in Sydney for the first time in 16 years.

Stanford University

Volunteer Experience

Unit leader / camp counselor at Two Sentinels Girl Scout Camp

June 2001 - September 2006

Non-profit volunteer at Monument Crisis Center - Concord, CA

June 2002 - September 2002

SF East Bay Campaigns Advocate at Greenbelt Alliance

1999 - Present

Apple Education Partnership: student tutor at Nimitz Elementary - Cupertino, CA

October 2012 - February 2015

Provided 1-1 tutoring year round to 4th grade students. Emphasizing teaching around: math, english, creativity & art as a means for motivation, using technology to make learning fun/engaging/and more interesting, and finding ways to cater to the learning styles of each student.

Publications

Comparative proteogenomics: Combining mass spectrometry and comparative genomics to analyze multiple genomes

Genome Research 2008

Authors: Liz Kain, Daniel Bryan Goodman, Ian Kerman, Noah Ollikainen, Nitin Gupta, Jamal Benhamida, Vipul Bhargava, Vineet Bafna, Richard Smith, Pavel Pevzner

Liz Kain

Engineering Program Manager - iOS at Apple



4 people have recommended Liz

"There are a specific set of qualities and skills I hope for in any project manager I work with: excellent communication, technical competence, passion for the project/work, integrity and follow-through, team builder. It's rare that any one person would have all of these traits, even more rare that they would excel at every one of them. Much to my great fortune, Liz is one of these people. Her enthusiasm is infectious, her drive is unmatched and her ability to reduce complicated roadblocks into workable, manageable problems a godsend. It has been my pleasure to work with Liz on a few of her successful projects and I look forward to the time when I can work with her again."

— **Jim Turner**, *Software Engineer, Apple*, worked with Liz at Apple

"Liz is a dream business partner. Her requests are always well outlined with the focus on the exact details needed to execute. She superbly manages localization on multiple Apple product lines. Liz is a true localization expert with the perfect blend of technical skill and business focus. Her cross-functional management is remarkable and I can easily see her grow into 2nd and 3rd level manager very quickly. Also, Liz is a real pleasure to work with. I recommend Liz highly."

— **Danica Brinton**, was with another company when working with Liz at Apple Inc.

"I worked with Liz (Elisabeth) while I was administering the software build system for several projects at Apple. She is a fantastic communicator, and you can really tell that she cares about each person involved in the process. She's fantastic to work with 1:1, and knows how to build rapport with colleagues while getting the job done. From what I've noticed, she's hard working and will even go out of her way to make sure the job gets done."

— **Nefaur Khandker**, worked with Liz at Apple Inc.

"Did a good job managing and figuring out how to design and setup the updated website for EarthKam."

— **Vivien Yang**, reported to Liz at NASA ISS EarthKAM

Contact Liz on LinkedIn



RECEIVED

DEC 27 2016

CITY OF ANTIOCH
CITY CLERK

APPLICATION DEADLINE: 4:30 p.m. Friday, January 6, 2017

APPLICATION FOR COMMUNITY SERVICE

PLANNING COMMISSION - One 4-year terms expiring October 2020

Print Your Name Robert Martin

Address _____ City Antioch

ZIP Code 94509 Phone (H) _____ (W) _____ (C) _____

E-mail address _____

Employer retired

Address _____ City _____

Occupation retired

Years lived in the City of Antioch 41

List the three (3) main reasons for your interest in this appointment:

- ① learn where the city is developing.
- ② Help guide the city toward responsible development.
- ③ Increase more in town businesses by being friendly to businesses making easier to start up.

Have you attended any meeting of this commission? Yes

Have you had any previous appointments to this or other city commissions or boards? (If yes, please explain) Yes, Antioch Waterfront Committee
Antioch Planning Commission

What skills/knowledge do you have that would be helpful in serving on the Planning Commission? I like to think ahead and plan for the future. I enjoy listening to people and getting different points of view. I make informed decisions based on staff and public input. I have been on the planning commission before.

Please indicate any further information or comments you wish to make that would be helpful in reviewing your application.

My previous experience in Industry, Labor relations and Planning Commission make me an all around well rounded individual for this Commission.

Can you attend meetings at the designated days and time? Yes

~~Please attach your resume (REQUIRED TO BE CONSIDERED FOR APPOINTMENT).~~

PLEASE NOTE THIS COMPLETED APPLICATION IS AVAILABLE FOR PUBLIC REVIEW.

Commission members are required to file an "assuming office" and annual FPPC Form 700 (Statement of Economic Interests) with the City Clerk.

DELIVER OR MAIL TO: Antioch City Clerk
200 "H" Street
P.O. Box 5007
Antioch, CA 94531-5007

Robert Martin

Signature

12-22-2016

Date

Antioch Planning Commission Resume
for
Robert Martin

Date	Information
2006-Present	Antioch Historical Society as a Board of Director, President and Treasurer
2000-2008	Antioch Planning Commission working on South East Antioch Specific Plan, FUA 1, FUA 2, East Lone Tree Specific Plan, Roddy Ranch Reorganization Area, Prewett Family Park Master Plan, Lindsey Basin Park Master Plan, Sand Creek Basin Park Master Plan, Zeka Ranch Plan, City Wide Design Plan, Antioch Housing Element Update, Antioch General Plan, update of Chapter 9 of the Antioch Municipal Code, and early planning SR4 expansion. Attended League of California Cities Planning Commissioner Conferences.
1990-1999	Antioch Planning Commission learned about EIR, map act, general plan, specific plan, tentative map, conditions of approval, running public meetings and listening to the public at meetings. Attended League of California Cities Planning Commissioner Conferences.
1987-1990	Antioch Waterfront Committee
1989-2006	Employed by IBEW LU 1245 as a Business Representative and Network Administrator
1975- Present	Living at 2627 Cooper Court, Antioch, CA APN 074-242-015
1972-1992	Employed by PGE as a Power Plant Operator, Instrument Technician and Control Technician
1965-1972	US Navy – Honorable discharge
1965	Graduated with AS degree from Young Harris College
1962	Graduated Moultrie High School
November 18, 1943	Born in Moultrie, Georgia



RECEIVED

JAN 6 2017

CITY OF ANTIOCH
CITY CLERK

APPLICATION DEADLINE: 4:30 p.m. Friday, January 6, 2017

APPLICATION FOR COMMUNITY SERVICE

PLANNING COMMISSION - One 4-year terms expiring October 2020

Print Your Name Mary Helen Rocha

Address _____ City Antioch

ZIP Code 94509 Phone (H) _____ (W) _____ (C) _____

E-mail address _____

Employer Retired

Address _____ City _____

Occupation _____

Years lived in the City of Antioch 46 years

List the three (3) main reasons for your interest in this appointment:

I care for the community
I wish to continue my community service
Bring a wealth of knowledge & background

Have you attended any meeting of this commission? Yes

Have you had any previous appointments to this or other city commissions or boards? (If yes, please explain) No

What skills/knowledge do you have that would be helpful in serving on the Planning Commission? History of Antioch since 1986 having to make decisions on Hillcrest and Lone Tree developments

Please indicate any further information or comments you wish to make that would be helpful in reviewing your application.

Good listener able to make hard decisions and look at all sides of issues

Knowledge of housing requirements

Support Business to relocate here and willing to work on requirements to support them moving here

Can you attend meetings at the designated days and time? yes

**Please attach your resume (REQUIRED TO BE CONSIDERED FOR APPOINTMENT).

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DELIVER OR MAIL TO: Antioch City Clerk
200 "H" Street
P.O. Box 5007
Antioch, CA 94531-5007

Mary Helen Rocha

Signature

1/6/2019

Date

Biographical Sketch

Mary Helen Rocha

Mary Rocha possesses over thirty years of experience as a community organizer and activist for families and children's issues in East Contra Costa County. For example, Mary worked for Contra Costa Child Care Council on licensing concerns for family daycare providers and child care centers, providing coordination of educational programs for the overall enhancement of child care.

Similarly, Mary was employed by the Center for Human Development to coordinate parents in three school districts furnishing a curriculum in the classroom concerning substance abuse prevention. She also worked in the high risk communities of Pittsburg and Richmond supporting families in obtaining much needed services, so they could thrive and avoid the child welfare and penal systems.

Furthermore, Mary's experience at STAND for Families Free of Violence allowed her to play a pivotal role in furnishing domestic violence education to parents in the workforce, preschools, and to community organizations, thus enhancing the lives of countless individuals through education to help families be safe.

Additionally, Mary worked for Pittsburg Unified School District as a Community Center Coordinator for the Parkside School area. Her task was to involve predominantly monolingual Spanish speaking families to bridge a widening communication gap between parents and Parkside School personnel. Within three years, Mary developed a dental clinic with the help of volunteer dentists, hygienist, and dental students from Diablo Valley College.

Moreover, Mary's sixteen year career span at Brighter Beginnings began as a Project Director and establishing the First Five Center in Antioch. Her tasks included, location identification, purchase, and site expansion, as well as coordination and provision of child development programs for parents. As the years progressed, Mary became the agency's Public Relations Outreach Worker until she retired in 2015; nevertheless, she remains involved as a Brighter Beginnings board member and a part of the effort to establish a community clinic located at 2213 Buchanan Road, Antioch, CA. 94509.

Mary possesses a bachelor's degree in Public Administration and was trained by the CORO Foundation in Public Affairs Leadership Training for Women. Additionally, she has over forty years of experience in politics as an Antioch School Board Member, City Council Member, and former Mayor for the City of Antioch.



RECEIVED

DEC 27 2016

CITY OF ANTIOCH
CITY CLERK

APPLICATION DEADLINE: 4:30 p.m. Friday, January 6, 2017

APPLICATION FOR COMMUNITY SERVICE

PLANNING COMMISSION - One 4-year terms expiring October 2020

Print Your Name FREDERICK ROUSS

Address _____ City ANTIOCH

ZIP Code 94531 Phone (H) _____ (W) _____ (C) _____

E-mail address _____

Employer NONE

Address _____ City _____

Occupation _____

Years lived in the City of Antioch 25

List the three (3) main reasons for your interest in this appointment:

HELP THE CITY WITH RESPONSIBLE GROWTH

ECONOMIC GROWTH IN OUR CITY.

SAFETY AND SECURITY OF ALL OF ANTIOCH

Have you attended any meeting of this commission? Yes

Have you had any previous appointments to this or other city commissions or boards? (If yes, please explain) SERVED 2 TIMES ON THE BOARD OF ADMINISTRATIVE APPEALS

What skills/knowledge do you have that would be helpful in serving on the Planning Commission?

I UNDERSTAND THAT A CITY IS LIKE A BUSINESS, AND AS SUCH, IT MUST BE MANAGED. MY CANCER EXPERIENCE GIVES ME THAT BACKGROUND TO HELP SHAPE (ALONG WITH OTHERS) THE IMPROVEMENTS THAT ANTIOCH NEEDS TO BE ITS BEST.

Please indicate any further information or comments you wish to make that would be helpful in reviewing your application.

1. CURRENTLY MEMBER OF A BOARD

2. RAN FOR CITY COUNCIL

3. EXPRESSIVE RESUME

4. KNOWN TO THE CITY STAFF AND OTHERS

5. EXPERIENCE IN DEALING WITH UNLAWFUL CONTACTS, COMMITMENTS, DEADLINES AND GUIDELINES.

I am willing to Resign My current appointment to the BOARD OF APPEALS to SECURE this Appointment.

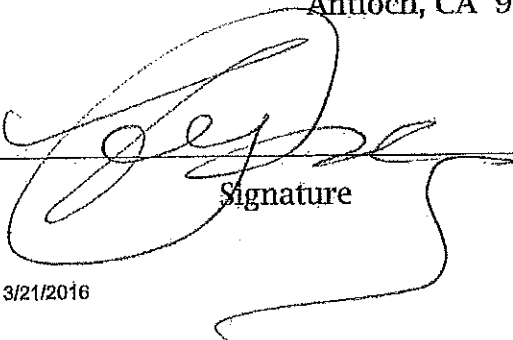
Can you attend meetings at the designated days and time? yes

****Please attach your resume (REQUIRED TO BE CONSIDERED FOR APPOINTMENT)****

PLEASE NOTE THIS COMPLETED APPLICATION IS AVAILABLE FOR PUBLIC REVIEW.

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DELIVER OR MAIL TO: Antioch City Clerk
200 "H" Street
P.O. Box 5007
Antioch, CA 94531-5007


Signature

12/15/16
Date

Rev: 3/21/2016

BZ1

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DEC 14 2016

CITY OF ANTIOCH
CITY CLERK



APPLICATION DEADLINE: 4:30 p.m. Friday, January 6, 2017

APPLICATION FOR COMMUNITY SERVICE

PLANNING COMMISSION - One 4-year terms expiring October 2020

Print Your Name Kenneth R. Turnage II

Address _____ City ANTIOCH

ZIP Code 94531 Phone (H) _____ (W) _____ (C) _____

E-mail address _____

Employer K26C

Address 309 E. 18TH ST. City ANTIOCH

Occupation GENERAL CONTRACTOR

Years lived in the City of Antioch 34

List the three (3) main reasons for your interest in this appointment:

1. Civic Involvement
2. I Am a Problem Solver
3. I Apply common sense & Logic to decisions

Have you attended any meeting of this commission? Yes

Have you had any previous appointments to this or other city commissions or boards? (If yes, please explain) Yes Economic Development

What skills/knowledge do you have that would be helpful in serving on the Planning Commission? I know the history of our city so repeat of past errors shouldn't occur. I have read and understand the city's Strategic Plan. I have a fast knowledge of old building construction methods as well as new construction both residential and commercial

B22

Please indicate any further information or comments you wish to make that would be helpful in reviewing your application.

AS A LONG TERM RESIDENT OF ANTIOCH I BELIEVE MY KNOWLEDGE
CAN MAKE A DIFFERENCE

Can you attend meetings at the designated days and time? Yes

****Please attach your resume (REQUIRED TO BE CONSIDERED FOR APPOINTMENT).**

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DELIVER OR MAIL TO: Antioch City Clerk
200 "H" Street
P.O. Box 5007
Antioch, CA 94531-5007



Signature

12-13-16

Date

Kenneth R. Turnage II

Professional Experience

President

May 2005

K2GC — Antioch, CA

President of K2GC, a general contracting company specializing in home remodels and insurance home repairs.

HVAC Sales

August 2004 to May 2005

Premier Heat & Air

Sold heating and air conditioning units.

Company Manager

June 1999 to August 2004

Turnage Construction

Job Superintendent/Estimator

October 1994 to June 1999

Turnage Construction

Scheduled jobs

Calculated the price of time, labor and materials for a specific job to put together an estimates for new projects.

Job Foreman

September 1990 to October 1994

Turnage Construction

Supervised at construction sites.

Carpenter

June 1984 to September 1990

Turnage Construction

Started as a carpenter working on residential homes.

Skill Highlights

- Analytical skills and the ability to make quick decisions.
- Organizational Skills: handles details, coordinates tasks, punctual, manages projects effectively, meets deadlines, keeps control over budget.
- Set Goals: Set goals for yourself to achieve and put into action to achieve them.
- Precise: Make sure that things are done accurately and correctly.
- Management Skills: leads groups, teaches/trains /instructs, counsels/coaches, manages conflict, delegates responsibility, makes decisions, directs others, implements decisions, and enforces policies.
- Resourceful: Think of new, creative, and different ways to do things when there are no obvious solutions available.

Core Accomplishments

K2GC:

Earned a contractors License in 2000

Prime Buyers Report top rated contractor

Diamond Certified

Nominated Best of the Bay

Contributed to 14 episodes of Curb Appeal and Power Broker on HDTV

RECEIVED

DEC 8 2016

CITY OF ANTIOCH
CITY CLERK



APPLICATION DEADLINE: 4:30 p.m. Friday, January 6, 2017

APPLICATION FOR COMMUNITY SERVICE

PLANNING COMMISSION - One 4-year terms expiring October 2020

Print Your Name Joshua Young

Address _____ City Antioch

ZIP Code 94531 Phone (H) _____ (W) _____ (C) _____

E-mail address _____

Employer Diablo Valley Insurance Agency, Inc.

Address 801 Ygnacio Valley Rd. Ste. 100 City Walnut Creek

Occupation Insurance Producer

Years lived in the City of Antioch 28 years

List the three (3) main reasons for your interest in this appointment:

See productive and meaningful change in Antioch's way of conducting business.

Help cultivate a long-term economic environment for my family and children to inherit

Offer my skill set and perspective to work with community on projects and plans for

new developments and job creation.

Have you attended any meeting of this commission? Yes

Have you had any previous appointments to this or other city commissions or boards? (If yes, please explain) Served on the Economic Development Commission

What skills/knowledge do you have that would be helpful in serving on the Planning Commission? As an insurance professional, I evaluate risks for companies and organizations and offer a pathway for them to be protected. I offer non-partisan or in-bias effective solutions within my relationship management ability to full ensure forward progress and loss prevention is maintained.

B25

Please indicate any further information or comments you wish to make that would be helpful in reviewing your application.

I currently serve as the Sargent at Arms with the Rotary Club as well as sit on the board of directors. I work with real estate/property management companies, local businesses to find ideal and long term locations within Antioch to become their next home.

I serve as a financial coach and minister with the Family Life Center of Brentwood, providing guidance and support for many families in the Antioch, Pittsburg, Oakley and Brentwood area.

Can you attend meetings at the designated days and time? Yes

****Please attach your resume (REQUIRED TO BE CONSIDERED FOR APPOINTMENT).**

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DELIVER OR MAIL TO: Antioch City Clerk
200 "H" Street
P.O. Box 5007
Antioch, CA 94531-5007

Signature

Date

B26

JOSHUA W. YOUNG

Home:

Antioch, California 94531

**Financial Services Client Manager | Business Banking Client Manager | Senior Sales Engineer | Branch Manager
Employee development | Insurance Producer**

An accomplished, results-driven sales professional with over 8 years of sales and financial services experience focused on banking and financial service companies. Expertise in Account Management, Sales Engineering and Client relationship Management. Proven ability to promote and demonstrate product and services to meet client and banking/financial services industry requirements. Exceptional communicator with demonstrated success building relationship with owners and upper management of potential clients. Track record for consistently meeting and maintaining sales quota requirements.

Qualification Highlights

|Account Management | Value Added Solutions| Team Leadership| Career Promotion Achievement| Client Relationship Management| Quota Attainment| Tele-marking| Entrepreneurship| Marketing Development| Product Presentation| Highly Analytical| High Ethical Core Beliefs| Risk Analyst

Professional Experience

Diablo Valley Insurance Agency

February 2013-Present

Serving the Diablo Valley region for over 50 years, Diablo Valley Insurance Agency is a local independent agency providing insurance solutions for personal and commercial coverages and risks.

Insurance Producer

Review personal and commercial risk review of clients operations and household and offer protection to cover the potential losses which may occur. Develop long term relationships with market influencers such as property management companies, real estate agencies and loan officers.

- Grown book of business to \$1,000,000 in premium from 2013-2016

Westamerica Bank, Concord Ca

February 2012-2013

Headquartered in Fairfield California, Westamerica Bank leads the industry in community banking. As a commercial bank Westamerica Bank has over 90 branches from northern California to Bakersfield. Rated in the top 7% nationally as one of the safest and most financially secure banks in the county, Westamerica Bank is truly a relationship bank.

Financial Sales Officer IV

Promote Westamerica Bank brand in the east Contra Costa County area from Concord to Discovery Bay. Relationship management and new account solicitation. Commercial lending cash flow analysis and review of company financial strengths and weakness through in-depth financial profiling and analysis. Cross-sell of bank services to add fee base income to the Concord branch.

- Portfolio management of \$50,000,000.00 in client deposits and \$40,000,000.00 of loan relationships.
- From February 2012-July 2012 grew loan portfolio \$3.5Million and deposits \$2.3Million

Farmers and Merchants Bank, Stockton Ca

January 2011-Feb 2012

Located in the Central Valley F&M Bank is rated top 3% of the safest banks in Northern California. With over \$1.7 Billion dollars in assets the bank has positioned itself to being the strongest bank in the Central Valley. The bank provides financial and lending solutions to local businesses with a large commercial staff to everyday banking and financial needs.

Assistant Vice President/Financial Services Officer III

Promote and develop F&M Bank brand in the central valley. Assisting in bank branch operations. New and existing client asset management. Seeking for sales opportunities through successful profiling. Assist in branch management of teller staff to achieve bank goals. Team develop new members on bank products and services. Perform offsite and community safe seminars. Underwrite consumer and business financing.

- Ranked year to date in the top 10% of overall ranking out of 30 bankers
- Ranked 4th in consumer lending.

Farmers and Merchants Bank, Modesto, Ca

November 2008- 2011

Located in the Central Valley F&M Bank is rated top 3% of the safest banks in Northern California. With over \$1.7 Billion dollars in assets the bank has positioned itself to being the strongest bank in the Central Valley. The bank provides financial and lending solutions to local businesses with a large commercial staff to everyday banking and financial needs.

Assistant Vice President/Branch Manager

Community and local business development to drive in new consumer and business clients in Modesto Ca. Coach and develop banking staff through observational coaching and constructive feedback. As a branch manager I am consistently conducting outbound sales to local business owner and drive revenue into retail banking center. Training of staff to conduct cold calls and develop personal book of business. Coach staff on consumer and business profiling for cross-sell opportunities.

Accomplishments:

- Raked in the top 10% of overall ranking out of 22 retail branches.
- From November 2008 until 2nd quarter of 2010, drove in \$20,000,000.00 in new deposit relationship
- Coached and developed employee staff to meet all sales and operational goals with each staff employee making payout incentive from November 2008-2011

Countrywide Bank, Danville & Walnut Creek, Ca

September 2007-November 2008

\$120 Billion dollar Asset Company, a part of the Fortune 500. It provides financial and lending solutions to promote personal wealth and growth of client's future and immediate needs.

Business Banking Specialist

Oversee and develop Countrywide Bank brand in the Danville and Walnut Creek, Ca area. Promote market growth for Countrywide Bank Primer Business Banking. New and existing Client Management, seeking sales opportunities through successful profiling of customer financial statements. Train employees on business banking attributes, to discover and identify potential sales opportunities. Product presentation of current banking and financial services to outside vendors and potential business clients. Outside sales and cold call management.

Accomplishments:

- Consecutively in the top 10% of overall sales reports out of 30+ bankers
- Promoted to current position within three months of hire date.
- Meeting and maintaining 90-100% of metric goals out of 6 matrix, production accounts, credit cards, partner referrals, cross-sales, business banking production and mortgage referrals.
- Generated over \$25 Million dollars of consumer product deposits. Top 5 Banker for partner referrals with 150% of goal and existing client sales with a ratio for closing deal of 2.11% out of 1.90% hitting 114% of goal for other products sold.
- Employee of the month of April 2008 for hitting overall sales goals, production, partner referrals cross-sales, credit cards and mortgage referrals.

Financial Services Representative

Provided financial services to client through needs based analysis of current financial statement. Provided customer service for account maintenance and account monitoring to ensure 100% proficient accuracy of clients investments. Relationship management to ensure 100% customer retention. Cross-sale of other products and services based upon discovered future needs.

Accomplishments:

- Held the highest credit card production percentage of 343% obtaining 45 units with the minimum goal of 9 credit cards in the district of 20 bankers for two consecutive quarters.
- #1 for the highest partner referral percentage of 150% of goal with a minimum of 9 per quarter hitting 23 partner referrals per quarter.
- Maintained Top FSR from first quarter start date of hire to promotion of Business Banking Specialist. With a weighted rank of overall sales per banker of 56.4% of 240.9% nationally.
- Maintained high level of mystery shops of at rate of 91.80% with the minimum of 85.5%

Education

Diablo Valley College, Pleasant Hill Ca
Mt. Diablo High School, Concord Ca
General Diploma
Secular Activities

| References |

Upon Request



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Lynne Filson, Assistant City Engineer *LBF*

APPROVED BY: Ron Bernal, Assistant City Manager/Director of Public Works/City Engineer

SUBJECT: Authorization to Amend the Consultant Contract with Zumwalt Engineering Group to an Amount not to Exceed Four Hundred Thousand Dollars (\$400,000).

RECOMMENDED ACTION

It is recommended that the City Council adopt the Resolution to amend the consultant contract with Zumwalt Engineering Group, increasing the contract by \$300,000 to an amount not to exceed four hundred thousand dollars (\$400,000).

STRATEGIC PURPOSE

The recommended action supports: Strategic Plan Long Term Goal G: Economic Development. Grow the City out of financial difficulties; and Long Term Goal F: Planning, Entitlements and Permitting. Provide consistent and efficient entitlement, permitting, and development services to the public. The consultants will be assisting with the efficient processing of development review, which is essential to continuing to process projects in a timely manner.

FISCAL IMPACT

All time and material costs are borne by the project applicants. There is no cost to the City.

DISCUSSION

On August 9, 2011, the City Council approved a Consulting Services Agreement with Zumwalt Engineering Group to certify that final maps are technically correct under the Subdivision Map Act. As a result of the retirement of a staff Engineer on December 30, 2016, the City's ability to review and process development projects is limited. There is anticipation that several large subdivision and commercial projects already approved or in the process of approval will be submitted in the near future. To fill the gap in staffing until a replacement can be hired the City will need an Engineering Consultant to process applications and provide plan checking services. The role of Zumwalt Engineering Group would need to expand from their current capacity to include Engineering plan review and processing of projects. If the City does not hire consultants to supplement Engineering services for development projects the result will be delays in approvals and construction.

We are requesting that Engineering services continue to use Zumwalt Engineering Group as a sole source consultant for several reasons. Zumwalt Engineering Group has been supplying supplemental Engineering services to the City over portions of the past 20 years. They have extensive knowledge of the City standards, procedures and processing and City staff has a cooperative working relationship with this consultant. It is anticipated that after an Engineer is hired the role of Zumwalt Engineering Group will revert back to the review of final maps.

The original contract had a limiting fee of \$50,000. On February 1, 2016 a first amendment to the agreement for professional services was processed to increase the amount by another \$50,000 for a total sum not to exceed \$100,000. With the anticipated Engineering services needed staff is requesting that the contract amount be increased by an additional \$300,000 for a total of \$400,000.

ATTACHMENTS

A: Resolution

ATTACHMENT "A"

RESOLUTION NO. 2017/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH AUTHORIZING
AN AMENDMENT TO THE CONSULTANT CONTRACT WITH ZUMWALT
ENGINEERING GROUP TO AN AMOUNT NOT TO EXCEED FOUR HUNDRED
THOUSAND DOLLARS (\$400,000)**

WHEREAS, on September 1, 2011, the City of Antioch and Zumwalt Engineering Group entered into an Agreement to provide on-call Registered Civil Engineer and Plan Checking Services; and

WHEREAS, the parties have agreed to modify the terms of service of that agreement to expand the scope of work to include engineering plan review and processing of projects; and

WHEREAS, the expanded scope of work necessitates amendment of the current \$100,000 contract price to an amount not to exceed \$400,000.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Antioch authorizes the City Manager to amend the consultant contract with Zumwalt Engineering Group to an amount not to exceed four hundred thousand dollars (\$400,000), in a form approved by the City Attorney.

* * * * *

I HEREBY CERTIFY that the foregoing Resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 24th day of January, 2017 by the following vote:

AYES:

NOES:

ABSENT:


**ARNE SIMONSEN
CITY CLERK OF THE CITY OF ANTIOCH**



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of January 24, 2017

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Nickie Mastay, Administrative Services Director 

SUBJECT: The Mayor Appoint a City Manager Ad Hoc Recruitment Committee to Interview Recruiting Firms for the Purpose of Selecting the Next City Manager

RECOMMENDED ACTION

It is recommended that the Mayor nominate and Council appoint a two (2) member City Manager Ad Hoc Recruitment Committee to interview recruitment firms for the process of selecting the next City Manager.

STRATEGIC PURPOSE

The recommended action supports **Long Term Goal L:** City Administration. Provide exemplary City administration.

FISCAL IMPACT

The recommended action has no direct impact on the City's finances until a recruitment firm is selected. When a recruitment firm is selected, the contract with the recruitment firm will be brought back to City Council for approval.

DISCUSSION

The City Manager Ad Hoc Recruitment Committee will serve for a limited time from appointment to approximately September 1, 2017, or when their role is completed, whichever first occurs.

The selection of a recruitment firm should take place at least six months before the current City Manager departs. The following firms have been identified as those to receive a Request for Proposal:

- Avery & Associates
- Peckham & McKenney
- Ralph Anderson
- Bob Murray & Associates
- CPS
- Teri Black & Company

The typical timeline for the process may be:

- Solicit proposals and select a recruiting firm – 6 weeks
- Meet with the recruiter and develop desired qualifications – 2 weeks
- Recruiter conducts a search for candidates – 8 weeks
- Recruiter interviews top 10 – 15 candidates – 2 weeks
- Recruiter meets with Council to review results of interviews – 2 weeks
- Council interviews top six candidates – 2 weeks
- Council interviews top two candidates – 1 week
- Council makes an offer and negotiations commence – 2 weeks
- New City Manager starts work – 4 weeks

After the recruitment firm is selected and once the application date closes for candidates, decisions made regarding the screening and interview process of individual City Manager candidates qualify for City Council Closed Session discussions.

The City Manager Ad Hoc Recruitment Committee is an ad-hoc committee not subject to Brown Act requirements, since it is for a limited subject, has a limited duration and involves personnel issues for a position subject to City Council oversight. The proposed date for the expiration of the City Manager Ad Hoc Recruitment Committee is September 1, 2017.

ATTACHMENTS

None.