



**REGULAR CITY COUNCIL MEETING
MEETING AGENDA
WEDNESDAY, OCTOBER 28, 2015**

**Closed Session – 5:30 PM
Regular Meeting - 6:30 PM**

**City Hall – Beryl P. Robinson, Jr. Conference Room
317 Broad Street, Nevada City, CA 95959**

MISSION STATEMENT

The City of Nevada City is dedicated to preserving and enhancing its small town character and historical architecture while providing quality public services for our current and future residents, businesses and visitors.

Jennifer Ray, Mayor

Robert Bergman, Council Member

Evans Phelps, Vice Mayor

Terri Andersen, Council Member

Duane Strawser, Council Member

The City Council welcomes you to its meetings which are scheduled at 6:30 PM on the 2nd and 4th Wednesdays of each month. Your interest is encouraged and appreciated. This meeting is recorded on DVD and is televised on local public television Channel 17. Other special accommodations may be requested to the City Clerk 72 hours in advance of the meeting. Please turn off all cell phones or similar devices. Action may be taken on any agenda item. Agenda notices are available at City Hall. Materials related to an item on this Agenda submitted to the Council after distribution of the agenda packet are available for public inspection in the City Hall at 317 Broad Street, Nevada City, CA during normal business hours.

ANY MEMBER OF THE PUBLIC DESIRING TO ADDRESS THE COUNCIL ON ANY ITEM ON THIS AGENDA: After receiving recognition from the Mayor, give your name and address, and then your comments or questions. Please direct your remarks to the Councilmembers. In order that all interested parties have an opportunity to speak, please limit your comments to the specific item under discussion. All citizens will be afforded an opportunity to speak, consistent with their Constitutional rights. Time limits shall be at the Mayor's discretion. **IF YOU CHALLENGE** the Council's decision on any matter in court, you will be limited to raising only those issues you or someone else raised at the meeting or Public Hearing described on this agenda, or in written correspondence delivered to the City Council at, or prior to, the meeting or Public Hearing.

CLOSED SESSION – 5:30 PM

- A. Pursuant to Government Code section 54957, a closed session will be held concerning public employee performance evaluation for the position of City Manager.

REGULAR MEETING – 6:30 PM - Call to Order

Roll Call: Andersen, Bergman, Strawser, Vice Mayor Phelps, & Mayor Ray

PLEDGE OF ALLEGIANCE

PROCLAMATION: Proclaiming November 6 and 7, 2015 as Nisenan Heritage Days

PRESENTATION: Presentation by Sierra Harvest about their Fresh Food Education and Access Programming

BUSINESS FROM THE FLOOR

1. PUBLIC COMMENT

Under Government Code Section 54954.3, members of the public are entitled to address the City Council concerning any item within the Nevada City Council's subject matter jurisdiction. Comments on items NOT ON THE AGENDA are welcome at this time. Normally, public comments are limited to no more than three minutes each. **Except for certain specific exceptions, the City Council is prohibited from discussing or taking action on any item not appearing on the posted agenda.**

2. COUNCIL MEMBERS REQUESTED ITEMS AND COMMITTEE REPORTS:

3. CONSENT ITEMS:

All matters listed under the Consent Calendar are to be considered routine by the City Council and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the City Council votes on the motion to adopt, members of the Council, City staff or the public request specific items to be removed from the Consent Calendar for separate discussion and action.

A. Subject: Sugarloaf Mountain Hazardous Fuels Reduction Plan and Memorandum of Understanding (MOU) to Affirm Rights of Access and Responsibilities for the Sugarloaf Mountain Fuel Reduction Project

Recommendation: Adopt the Sugarloaf Mountain Hazardous Fuels Reduction Plan and authorize the Mayor to sign the MOU to Affirm Rights of Access and Responsibilities for the Sugarloaf Mountain Fuel Reduction Project.

B. Subject: Amendment No. 2 to the Multi-Jurisdictional Memorandum of Understanding (MOU) for Cable Television Programming

Recommendation: Pass a motion authorizing the Mayor to sign Amendment No. 2 to the Multi-Jurisdictional MOU for Cable Television Programming.

C. Subject: Cold Winter Shelter Working Agreement Extension

Recommendation: Pass a Motion authorizing extension of the Cold Weather Shelter working agreement to May 1, 2017.

4. APPROVAL OF ACTION MINUTES:

- A. City Council Meeting – October 7, 2015

5. DEPARTMENT REQUESTED ACTION ITEMS AND UPDATE REPORTS:

- A. **Subject:** 4th Quarter Financial Update, Fiscal Year 14/15
Recommendation: Staff recommends that the City Council review and accept the enclosed 4th Quarter Financial Reports for Fiscal Year (FY) 14/15.

6. PUBLIC HEARINGS:

7. OLD BUSINESS:

- A. **Subject:** A Resolution of the City Council Designating Checklist Items to be Eligible for Expedited Review of Small Residential Rooftop Solar Energy Systems
Recommendation: Pass Resolution 2015-XX designating checklist items to be eligible for expedited review of small residential rooftop solar energy systems.
- B. **Subject:** An Ordinance of the City of Nevada City adding Chapter 15.06 to Title 15 of the Nevada City Municipal Code Relating to Expedited and Streamlined Permitting Procedures for Small Residential Rooftop Solar Energy Systems (Second Reading)
Recommendation: Adopt Ordinance Relating to Expedited and Streamlined Permitting Procedures for Small Residential Rooftop Solar Energy Systems.
- C. **Subject:** An Ordinance of the City of Nevada City Repealing and Reenacting Chapter 5.04 to Title 5 of the Nevada City Municipal Code Relating to Business Licenses Subject to Voter Approval (Second Reading); Resolution Approving Ballot Measure Text
Recommendation: Pass 1) an Ordinance modifying Chapter 5.04 of the Nevada City Municipal Code relating to Business Licenses effective upon voter approval; and 2) Resolution 2015-XX approving ballot measure text.
- D. **Subject:** Review of Seating and Tables in Robinson Plaza
Recommendation: Discuss and provide direction to the City Manager.

8. NEW BUSINESS:

- A. **Subject:** Customer Account Sewer Rate Adjustment Procedures
Recommendation: Pass Resolution 2015-XX adopting Customer Account Sewer Rate Adjustment Procedures.
- B. **Subject:** Transaction and Use Tax Options for June 7, 2016 Ballot
Recommendation: Review transaction and use tax options and provide direction to City staff to prepare for City Council review an ordinance, subject to voter approval, for placement on the June 7, 2016 ballot.

9. CORRESPONDENCE:

10. ANNOUNCEMENTS:

11. CITY MANAGER’S REPORT:

12. ADJOURNMENT

Certification of Posting of Agenda

I, Corey Shaver, Deputy City Clerk for the City of Nevada City, declare that the foregoing agenda for the October 28, 2015 Regular Meeting of the Nevada City City Council was posted October 23, 2015 at the office of the City of Nevada City (City Hall). The agenda is also posted on the City’s website www.nevadacityca.gov.

Signed this October 23, 2015 at Nevada City, California

_____, Corey Shaver, Deputy City Clerk

**CITY OF NEVADA CITY
City Council
Long Range Calendar**

October 28, 2015	Regular City Council Meeting
November 11, 2015	Veterans Day
November 18, 2015	Regular City Council Meeting
November 26 & 27, 2015	Thanksgiving
December 9, 2015	Regular City Council Meeting
December 25, 2015	Christmas
January 1, 2016	New Year’s Day

NOTE: This list is for planning purposes; items may shift depending on timing and capacity of a meeting.

NOTICE: *As presiding officer, the Mayor has the authority to preserve order at all City Council meetings, to remove or cause the removal of any person from any such meeting for disorderly conduct, or for making personal, impertinent, or slanderous remarks, using profanity, or becoming boisterous, threatening or personally abusive while addressing said Council and to enforce the rules of the Council.*

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: Sugarloaf Mountain Hazardous Fuels Reduction Plan and Memorandum of Understanding (MOU) to Affirm Rights of Access and Responsibilities for the Sugarloaf Mountain Fuel Reduction Project

RECOMMENDATION: Adopt the Sugarloaf Mountain Hazardous Fuels Reduction Plan and authorize the Mayor to sign the MOU to Affirm Rights of Access and Responsibilities for the Sugarloaf Mountain Fuel Reduction Project

CONTACT: Dawn Zydonis, Parks & Recreation Supervisor

BACKGROUND / DISCUSSION: Sierra Streams Institute (SSI) has submitted a grant funding request through the Proposition 1 Sierra Nevada Watershed Improvement Program to implement the Hazardous Fuels Reduction Plan on Sugarloaf Mountain. They have applied for a similar grant through the same program for the Hirschman Pond property. The City Council has already approved the Mayor to sign an MOU for the Hirschman project.

A previous draft of the Sugarloaf Mountain Hazardous Fuels Reduction Plan was reviewed by the Recreation Committee at the March 25, 2015 meeting. The Committee did not make any specific recommendations about the plan. The committee was overall in favor of completing fire reduction work on the property. Concerns included having professional oversight, close supervision of volunteers and suggested regular inspections once work begins or having planned phases to insure that the work being completed was "light on the land" as suggested in the plan. The original Hazardous Fuels Reduction Plan was written by Kevin Whitlock, a Registered Professional Forester. Staff reviewed the original plan, commented on concerns and those were addressed and included in the August 2015 update to the Plan.

The proposed MOU is a grant requirement and allows SSI access to the property to implement the work proposed in the Fuels Reduction Plan.

ENVIRONMENTAL CONSIDERATIONS: Work season, erosion controls, water quality and biotic resources have been addressed in the Hazardous Fuels Reduction Plan.

FISCAL IMPACT: All project costs will be covered by the grant funding. The budget includes \$500/year for four years towards City staff time.

ATTACHMENTS:

- ✓ Sugarloaf Mountain Hazardous Fuels Reduction Plan
- ✓ MOU to Affirm Rights of Access and Responsibilities for the Sugarloaf Mountain Fuel Reduction Project

Sugar Loaf Mountain

Hazardous Fuels Reduction Plan

Kevin Whitlock, MBA, RPF 2436

Under the Trees – Forestry & Environmental Service

Prepared for Friends of Sugar Loaf, January 2012, revisions to FoSL sections August, 2015

Fuel Treatment Prescription

The recommended forest management activities specific to the Sugar Loaf Mountain property are based on an ecological approach which retains biological legacies, retains and promotes species diversity on the landscape, improves existing fuel breaks and prescribes vegetation management of “thinning from below”.

The recommended actions include: 1) implementing thinning from below using hand crews to remove vegetation adjacent to the designated evacuation route within 50 feet of the road surface, while maintaining the aesthetics value of the site. 2) Prune residual stems to remove ladder fuels. 3) Throughout the property, conduct fuel treatments in the isolated pockets of fuel loading to release existing suppressed trees. 4) Conduct follow-up treatments every two to five years.

The overall goal of the proposed vegetation management activities is to develop a healthy forest through the reduction of forest fuel loads, thereby reducing the risk of catastrophic fire, and subsequent erosion and sedimentation.

Thinning from below fuels management is the treatment of plants and litter to reduce the frequency, rate of spread, and size of Wildland fire. Vegetation management is a proactive approach to reducing wildfires and their intensities as opposed to the reactive approach of fire management. A realistic objective for fuels management is to reduce a fire’s rate of spread and other undesirable fire behavior. Vegetation treatments include removing heavy accumulations of surface fuels, thinning trees and brush to break up the horizontal continuity; pruning lower limbs to remove ladder fuels; and pulling invasive species.

The project area is located within the Nevada City Wildland Urban Interface (WUI), recognized as a community at risk of catastrophic wildfire. The site conditions are extreme, in the overstory, thick Manzanita and hardwoods cover the south facing aspect with suppressed conifers established in the understory. The north aspect is a mixture of overstory conifers and hardwoods, with an understory of low lying shrubs. These conditions are typical of a Montane Hardwood-Conifer (MHC) land cover. The MHC is composed of a pronounced hardwood tree layer, with an infrequent and poorly developed shrub stratum, and a sparse herbaceous layer with scattered conifers in small patches or individuals. Common associates in the MHC are ponderosa pine,

Douglas fir, incense cedar, California black oak, Live oak, bigleaf maple, dogwood, and Pacific madrone. Chaparral species such as Ceanothus and Manzanita form a shrubby understory, and compose a part of the upper canopy in areas dominated by shrubby species.

Vegetation or fuel is the **only** element that can be manipulated to change fire behavior. Successful vegetation management treatments to reduce fire intensity and rate of spread, requires efforts be spent on decreasing the volume of fuel and increasing the separation or arrangement of the fuel.

The goal of fuels treatment is to raise the canopy base height, thereby improving the stand's resistance to initiation of passive or active crown fire, reduce basal area or stand density, thereby increasing the average stand diameter which improves stand resiliency to disturbances such as drought, insects, diseases, and fire; and enhance stand heterogeneity without a significant increase in fuel bed depth.

Ground and ladder fuel maintain heat transfer into the crowns which allows active crown fire to move with the help of the prevailing wind. By removing the ground and ladder fuel, the heat transfer does not occur which often leads to the fire dropping out of the crown allowing suppression activities to commence.

The fuel bed depth or ground fuels need to be modified, providing a mosaic pattern, with little continuity. In this situation, a ground fire will "creep" around, generally providing a low intensity burn, and minimal tree mortality.

The treatment areas were chosen based on the primary concern of fire from both internal and external threats. The internal threats are specific to the proposed day-use area, and any area where the public has access through the property. These areas are specific to the east side of property along Coyote Street, and the internal access road.

The external threat, where the potential for external ignition is considered **Moderate to High**, includes North Bloomfield Road, Coyote Street, Highway 20, and an area to the south of the property, approximately 150 feet east of the intersection of Highway 49 and North Bloomfield Road, an intermittent watercourse that will act like a chimney, rapidly moving fire upslope.

Where homes or other improvements are present at lower densities, appropriate fire prevention strategies include enforcement of compliance with fire safe regulations and appropriate building codes. These strategies reduce the probability of fire propagating across the interface between structures and surrounding vegetation.

In more densely populated interface areas, successful protection hinges primarily on appropriate pre-fire strategy, which focuses on building code compliance, improvements (e.g. non-wood

roofs, water supply), and fire safety regulation enforcement (e.g. road access, and vegetation clearance).

Fuel Load

The fuel load is considered high with an average 15 to 20 tons per acre.

Treatment Guidelines

Thinning from Below / Understory Fuels

This practice is to reduce the potential of damage from wildfire, pests and moisture stress; restore natural plant communities; achieve a desired understory plant community; improve aesthetics and open space values; improve wildlife habitat; and to achieve a desired level of shrub density.

Objective: To reduce fuels and improve growth by increasing growing space for selected residual trees.

Method: Thinning from below can be done with a masticator, or by hand crews using chainsaws. Mastication can be used on slopes up to 35% where there are heavy fuels. Any steeper slopes should be treated by using chainsaws and hand crews.

Hand clearing using crews with chainsaws, loppers, and pole saws. The hand crew material will be cut and stacked for chipping. Chipping will take place along the roadway with the chipped material being broadcast back into the project area.

Standards: Vegetation of 1-6 inches dbh (diameter at breast height) should be spaced no greater than 15-20 feet, trees 7-12 inches dbh should be spaced no greater than 20-25 feet. Thinning from below should include the removal of any diseased, damaged, and/or insect infested tree larger than 12 inches dbh, while retaining trees that are healthy, vigorous, and of the best phenotypic quality available in the pre-treatment stand. If any trees over 6 inches dbh are targeted for removal they will be tagged (flagged or marked) for review by City staff.

Vegetation surrounding healthy trees should be removed. Spot treatment around individual or small groups of trees throughout the property should be a minimum of three times the height of surrounding vegetation. Tree cutting will be consistent with the Nevada City Tree Ordinance.

Pruning

Pruning is the practice of removing the lower branches from the tree. Pruning will reduce fire damage to the tree crown by removing the lower branches (fuel ladder). Pruning also improves

the quality of trees for wood products and improves the appearance of the stand. Pruning should be done during tree dormancy, which is September through March.

Objective: The primary objective of this treatment is to increase the distance from any surface fuels to the live crown of trees. This will reduce the likelihood that a surface fire will extend into the live crown of trees.

Method: Pruning should be accomplished by hand cutting limbs flush with the branch collar, without damaging the cambium. Retain and prune sound, healthy trees exhibiting good growth and a straight trunk.

Standards: Prune trees to a minimum of 10 feet above ground or ½ of the live crown ratio, whichever is less.

Only trees that are vigorous, sound, and well-formed should be pruned. Not more than 50% of the live limbs should be removed; otherwise, the tree's growth could be reduced.

Follow-Up / Slash Disposal

Slash is the woody debris (residue) of cut trees, pruning, and brush left after thinning treatments.

The options for slash disposal include mastication, piling and burning, and/or chipping the material for transportation to a co-generation plant or spreading on site. Resulting material from mastication and, or chipping can be left on-site to provide ground cover but should not be more than four (4) inches in depth. The objective of the treatment is to treat the resulting slash to reduce the potential fire hazard and reduce the threat of insect attack/spread.

To effectively reduce the fuel hazard, the slash disposal options noted above should be employed in 90% or more of the work area.

Follow up treatments should be scheduled every two to five years depending on vegetation growth.

Aesthetics

Maintaining an aesthetic appearance of the property is important to the landowner. Vegetation management activities recommended in this plan will change the appearance of the forest, making it more open, but should still keep a pleasing appearance.

Much of the opposition to vegetation management activities is due to the changed physical appearance of the area. The following Best Management Practices (BMPs) are suggested to minimize the adverse visual effects of vegetation management activities.

Best Management Practices (BMPs)

- Reduce damage to residual trees.

- Cut all broken trees, leaners (trees tipped or dislodged during a thinning operation), and badly scarred trees except where they are being *retained* for a specific purpose (biological legacy) and consistent with the Nevada City Tree Ordinance. Vegetation to be *retained* should be identified by flagging prior to treatment.
- Clean up all refuse (man-made debris).
- To reduce erosion from fuel treatment, bare mineral soil in excess of 800 square feet should be covered with chip or re-seeded using weed free - native grasses wherever possible.
- Leave visual buffers in isolated pockets along or adjacent to traveled roads.

Additional Performance Criteria and Measures

SSI and Friends of Sugar Loaf will carry out the following performance criteria and measures in addition to the Best Management Practices and Standards spelled out by Kevin Whitlock earlier in this report. Some of these measures are more stringent than the range recommended in some instances by Mr. Whitlock, and will take precedence.

Work Season

Performance criteria: Avoid fire, erosion, and bird nesting periods.

Hand fuel reduction activities will be conducted from September to March only in order to avoid fire hazard from removal activities and to avoid bird nesting season.

All fuel reduction activities shall be timed with awareness of precipitation forecasts and likely increases in site runoff. Fuel reduction activities may proceed only after sufficient erosion control measures are in place. Revegetation, restoration and erosion control work is not confined to dry periods.

Hand fuel reduction only, no mechanical mastication. Note that the Proposed Fuel Treatment Map includes a potential 5 acre mastication area in the southern portion of the property; this is no longer proposed for mastication but will receive hand crew treatment.

Erosion Control

Performance criteria: Erosion control measures will take place surrounding or within all work areas as needed to ensure that no soil erosion over existing conditions will result from the project.

Erosion control mechanisms

Final erosion control plans are to be prepared prior to work start and adjusted as needed as work proceeds. The plans shall include the following:

In addition to covering with chips to a maximum depth of 4" or re-seeding using weed-free native grasses as already specified by the professional forester, newly bare mineral

soil areas of 800 square feet or greater shall be protected from erosion by other methods, or a combination of other methods. These include but are not limited to placement of mechanical barriers and the installation of retention features at the foot of hillside work areas.

Follow up should occur at years 2, 3, and 4.

Slash Disposal

Slash disposal shall be conducted to avoid topsoil removal and residual impacts on and around the chipping zone.

Brush dragging paths will be distributed across the site to reduce topsoil removal and brush dragging tracks will be revegetated or chip covered.

If a central on site mechanical chipping site is needed it will be located on city property as close as possible to a road or where access arrangements can be made with a private property owner on existing cleared areas or areas to be cleared as part of the project. Smaller chipping sites will be located on road turnouts on the City owned side of Coyote Street or on Sugar Loaf Rd.

No burning of slash will be allowed.

Water Quality

Performance criteria: Site runoff quantity and quality shall not exceed current conditions.

SSI will monitor runoff from the site as well as the sediment content of receiving features to ensure that erosion impacts are not occurring and remedial measures will be taken as indicated.

Biotic Resources/ Protection of Sensitive Plant and Animal Species

Performance criteria: Sensitive habitat and identified sensitive plant and animal species shall be avoided and protected.

Final biotic surveys

The potential for sensitive plant and animal species to occur on the site is relatively low. A biological survey assessment of the general area has been conducted. Only three species were identified with moderate potential for occurring on the site (Brandegees' clarkia, moderate likelihood; Butte County fritillary, low to moderate likelihood; Coast Horned lizard, moderate likelihood). Final on site surveys for these sensitive plant and animal species will be conducted in Spring, 2016 before work begins to identify avoidance areas and any other necessary protective measures. Surveys will also be conducted for the Unlikely and Low Likelihood plant and animal species at the same time.

Since work will be conducted largely in September and October; nesting birds of non-sensitive species are not expected to be affected by the project.

Revegetation

Performance criteria: Ability of the cleared areas to regrow in low growing native grasses and plants historically predominant on the site should be the goal.

The need for and desirability of revegetation of specific species in identified areas beyond the native grass reseeding recommended by Kevin Whitlock will be examined and implemented by SSI as may be agreed as work proceeds.

Cultural Resources

Performance criteria: Historic and cultural resources will be avoided.

The CHRIS search discovered one recorded pre-historic period cultural resource and nine historic period recorded resources within ¼ mile of the site. It concludes that there is a moderate potential for additional prehistoric and historic resources to be located within ¼ mile of the site. As a result, Sierra Streams Institute will retain an archaeologist upon the recommendation of the local Nisenan Tribal Council to fully survey the site before work begins and follow avoidance advice on prehistoric or historic features which may be given.

Relative to cultural resources, the region including the site is part of the Nisenan ethnographic-period settlement. The Nisenan group of the Nevada City Rancheria is active in the community. They have toured the site with SSI. According to Shelly Covert, secretary of the Nevada City Rancheria Tribal Council, Sugar Loaf mountain was used as a lookout and signal point for the tribe as well as a place for contemplation. Oral history notes that the top of the mountain was once more rounded than flat as it is today and that there was a battle with the Camptonville Nisenan group at one time on the mountain. Its original name was Koo' Lăü.

Relative to historic resources, the 31 acre site is part of the original 400 acre plus Manzanita Diggings mining claim. The Manzanita Diggings and Coyote Diggings and gold extraction related activities appear to have all occurred off site between what is now Coyote Rd. and Highway 20. On site, the historic Cooper Toll Rd. and an early water conveyance ditch appear to have passed through and are the only known historic features on the 31 acre site per the Wycoff study. We will avoid these sites. Early accounts note that the mountain was logged many times after Gold Rush era settlement. The 31 acre mountain has no historic accounts of buildings or post Gold Rush era habitation and has served as a prominent visual backdrop to the City since its inception. (Wycoff, *Sugar Loaf- Nevada City's Promontory and the Adjoining Manzanita Diggings*, 2004.)

Aesthetics

Performance criteria: It is important to achieve a non-uniform, natural appearance to the work particularly as viewed from Nevada City and adjacent roads and properties.

Specimen tree/ vegetation tagging

As specified in the Whitlock report, tag all specimen trees, shrubs, or vegetation groupings in proposed work areas which should not be removed or which should receive special protective treatment during the work for aesthetic or biological reasons.

Tree retention

The site is not heavily forested and its slopes are predominately manzanita covered. Trees over 12" in diameter will not be removed unless dead, diseased, insect infested, or hazardous. There are few small trees on the property, most are over 12" in diameter. Trees 7" to 12" in diameter may be removed only if critical to thin stands to reduce fuel ladder by ensuring that they are no closer than 20 to 25 feet from the larger trees. None of these 7" to 12" trees will be removed in important visual groupings, some of which are distinctive closed canopy oak groupings, unless needed to ensure the health of the larger trees. Rather, emphasis will be placed on reducing the understory of trees and limb pruning. Any tree cutting of dead, diseased, insect infested, or hazardous trees or trees of 7" to 12" in diameter will be reviewed by the City Planning Commission in a public hearing per its Tree Cutting Ordinance and recommendations will be followed.

The project involves only minor alteration to the land and, as a result, there is no requirement for a Timber Harvest Plan Harvest Plan.

Light on the Land Approach

The fuel treatment plan focuses on hand crew treatment near the perimeter Coyote Rd and the old existing trail which runs parallel to Coyote Rd., along the dirt trail/road to the top of the mountain, and on the south and southwest perimeter of the site adjacent to developed properties. These are the site evacuation routes and areas where fire might most likely start. The center and northern area of the site will receive spot treatment by hand crews. This approach is required to limit visual impacts on the most highly visible slopes.

Long-Term Management Plan and Sustainability

(prepared by SSI and Friends of Sugar Loaf)

Sugar Loaf is under the ownership of the City of Nevada City which takes the stewardship of its land seriously. The City owns and manages over 270 acres of wildlands within City limits. Sierra Streams Institute has a long operating volunteer program which successfully completes vegetation management and restoration projects as well as stream monitoring annually. Together with the Friends of Sugarloaf,

which has supported activities related to Sugar Loaf for 11 years, these two groups have a commitment to assist the City in fuel management and fostering biodiversity on Sugar Loaf for ten years after project completion and beyond.

Two follow up work sessions by the hired professional fuel reduction crew will take place under the grant program in 2017 and 2019. The longer term management plan after project completion in 2019 will entail yearly Fall and Winter volunteer crew follow up to maintain a reduced fuel state and make any further recommendations to the City.

**MEMORANDUM OF UNDERSTANDING BETWEEN
SIERRA STREAMS INSTITUTE AND CITY OF NEVADA CITY**

**Affirming Rights of Access and Responsibilities for
The Sugar Loaf Mountain Fuel Reduction Project**

This Memorandum of Understanding (MOU) is made by and between Sierra Streams Institute (“SSI”) and the City of Nevada City (“City”) effective on the date the last party executes this MOU, to set forth a statement of mutual understanding regarding access the City-owned property at Hirschman’s Pond for completion and maintenance of the Sugar Loaf Mountain Fuel Reduction Project.

RECITALS

WHEREAS, City owns the property known as Sugar Loaf Mountain which was acquired in January 2011 with the intention of preserving the property as open space; and

WHEREAS, SSI and City have partnered to develop the Sugar Loaf Mountain Hazardous Fuels Reduction Plan, with final approval of the plan by the City Council; and

WHEREAS, SSI is developing a proposal to Sierra Nevada Conservancy for further funding to implement said Plan:

NOW THEREFORE, the parties to this MOU agree to the following statement of mutual understanding.

Right of Access

The City affirms SSI’s right to access Sugar Loaf Mountain as long as may be necessary for the purpose of completing and maintaining the proposed implementation of the Sugar Loaf Mountain Hazardous Fuels Reduction Plan, and for monitoring as needed.

Project Management

The respective roles and responsibilities of the parties are understood to be as follows:

- SSI will be the fiscal lead and will coordinate with Sierra Nevada Conservancy if funded, including all progress and financial reporting
- SSI will lead revegetation and erosion control tasks that pertain to the proposed project, consistent with implementing the Sugar Loaf Mountain Hazardous Fuels Reduction Plan prepared by Kevin Whitlock, copy attached
- City will review and approve all plans and work performance
- City remains responsible for arranging for maintenance of the Sugar Loaf Mountain property owned by it, [including cooperating in securing grants and coordinating volunteer crew follow up].

Agreed to the parties whose signatures appear below:

Sierra Streams Institute

City of Nevada City

Title: _____

Title: _____

Date: _____

Date: _____

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: Amendment No. 2 to the Multi-Jurisdictional Memorandum of Understanding (MOU) for Cable Television Programming

RECOMMENDATION: Pass a Motion authorizing the Mayor to sign Amendment No. 2 to the Multi-Jurisdictional MOU for Cable Television Programming.

CONTACT: Mark Prestwich, City Manager

BACKGROUND / DISCUSSION: Nevada County Television (NCTV) has requested an increase in their rates for video operation and production of public meetings. Rates were initially set in 2007 at \$100 per half day meeting and \$200 per full day meeting. Rates were increased to \$200 and \$400 respectively in 2008 and have not changed since.

The proposed amendment No. 2 to the Memorandum of Understanding is multi-jurisdictional and also includes the City of Grass Valley, County of Nevada, and Nevada County Digital Media Center. The amendment proposes a \$40 rate increase for half day meetings to \$240 and a \$50 rate increase for full day meetings.

ENVIRONMENTAL CONSIDERATIONS: Not applicable.

FISCAL IMPACT: The City's General Fund is able to absorb this nominal increase to production video expenses.

ATTACHMENT:

- ✓ MOU Amendment No. 2

**AMENDMENT #2 TO THE
MEMORANDUM OF UNDERSTANDING (MOU) BY AND BETWEEN
THE CITY OF GRASS VALLEY,
THE CITY OF NEVADA CITY,
THE COUNTY OF NEVADA,
AND THE NEVADA COUNTY DIGITAL MEDIA CENTER
REGARDING MULTI-JURISDICTIONAL SUPPORT AND FUNDING FOR
CABLE TELEVISION PROGRAMMING, PUBLIC MEDIA CENTER, AND INFRASTRUCTURE**

THIS AMENDMENT is executed this 13th day of October, 2015, by and between the County of Nevada (hereinafter "County"), the City of Grass Valley (hereinafter "Grass Valley"), and the City of Nevada City (hereinafter "Nevada City"), also collectively referred to as "the three jurisdictions," and the Nevada County Digital Media Center (hereinafter NCDMC). This Amendment will amend the prior agreement between the parties entitled MEMORANDUM OF UNDERSTANDING (MOU) BY AND BETWEEN THE CITY OF GRASS VALLEY, THE CITY OF NEVADA CITY, THE COUNTY OF NEVADA, AND THE NEVADA COUNTY DIGITAL MEDIA CENTER REGARDING MULTI-JURISDICTIONAL SUPPORT AND FUNDING FOR CABLE TELEVISION PROGRAMMING, PUBLIC MEDIA CENTER, AND INFRASTRUCTURE (hereinafter "MOU") entered into on May 10, 2011 as authorized by County Board of Supervisors Resolution No. 11-196 and as subsequently amended on November 12, 2013 by County Board of Supervisors Resolution No. 13-498.

WHEREAS, the MOU provides for NCDMC to perform on-site video operation and production services for government meetings and events of the three jurisdictions; and

WHEREAS, the parties desire to amend the MOU to provide for an increase in the rate payable by NCDMC to the three jurisdictions for said video operation and production services; and

WHEREAS, the parties desire that the adjusted rate be effective retroactive to July 1, 2015;

NOW, THEREFORE, the parties to this MOU agree as follows:

1. That this amendment shall be effective as of July 1, 2015.
2. That the rates described in enumerated paragraph #9 of the MOU shall be amended to increase the rate for half day meetings from \$200 to \$240, and to increase the rate for full day meetings from \$400 to \$450.
3. That in all other respects the prior agreement of the parties shall remain in full force and effect except as amended herein.

Agreed:

County of Nevada

Edward C. Scofield
Chairman, Board of Supervisors

Dated: _____

Attest:

Julie Patterson-Hunter
Clerk of the Board of Supervisors

Approved as to Form:

County Counsel

City of Nevada City

Jennifer Ray, Mayor

Dated: _____

Attest:

Nevada City Clerk

Approved as to Form:

Nevada City Attorney

City of Grass Valley

Jason Fouyer, Mayor

Dated: _____

Attest:

Grass Valley City Clerk

Approved as to Form:

Grass Valley City Attorney

Nevada County Digital Media Center

Joe Hevia
President, Board of Directors

Dated: _____

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: Cold Weather Shelter Working Agreement Extension

RECOMMENDATION: Pass a Motion authorizing extension of the Cold Weather Shelter working agreement to May 1, 2017.

CONTACT: Mark Prestwich, City Manager

BACKGROUND / DISCUSSION: In March 2014, the City of Nevada City entered into a one-year Cold Weather Shelter Working Agreement providing procedures for how, and under what circumstances, an emergency warming shelter would open during extreme adverse weather conditions. No warming shelter was opened in Nevada City during winter 2014/15.

The Working Agreement authorizes the City Manager to open an emergency warming shelter in Nevada City only under the following conditions:

1. Weather criteria is met:
 - Temperature below 28 degrees; or
 - Temperature below 32 degrees with 1" of rain in a 24-hour period; or
 - Temperature below 32 degrees with snow on the ground.
2. The Salvation Army facility on Alta Street near Grass Valley is full or transportation to the Salvation Army facility is not possible due to weather conditions.
3. A facility is available in Nevada City.
4. Sierra Roots has demonstrated an ability and is prepared to effectively operate a shelter during extreme adverse weather conditions, including screening and training an appropriate number of volunteers.

The parties to the agreement have met to review the 2014-15 agreement and desire to extend the agreement until May 1, 2017 with no changes.

City staff has also developed Cold Winter Shelter Operating Procedures (attached) to provide guidance regarding the City's expectations about use of any facility in Nevada City. Inability to follow the operating procedures may result in revocation of facility use.

ENVIRONMENTAL CONSIDERATIONS: Not applicable.

FISCAL IMPACT: None

ATTACHMENTS:

- ✓ Proposed Cold Winter Shelter Working Agreement
- ✓ Nevada City Cold Winter Shelter Operating Procedures

Working Agreement Cold Weather Shelter

Suggested areas of responsibility for City of Nevada City, Salvation Army, Sierra Roots, Nevada County Health and Human Services Agency, Nevada County Food Bank, and Hospitality House

Salvation Army and Sierra Roots

- Salvation Army and Sierra Roots will partner to lead the organization of the Cold Weather Shelter.
- Salvation Army will authorize the opening of the Cold Weather Shelter and inform partner agencies by 12:00 p.m. the day of the possible opening of the center. No agency will give out this information to the public until the final decision is made at 4:00 p.m. The following criteria will be followed: 1) Temperature below 28 degrees; 2) Temperature below 32 degrees with 1" rain in 24-hour period; and 3) Temperature below 32 degrees with snow on the ground. Other variables may be considered. Subsequent to consultation with the Salvation Army, the City Manager of Nevada City will have decision authority to open a Cold Weather Shelter in Nevada City due to circumstances that prevent the Salvation Army from providing that service. The City Manager, where possible, will make a decision whether and where to open a Cold Weather Shelter expeditiously as time allows on the proposed day of operation.
- Salvation Army will serve as the operator and fiscal agent of the Cold Weather Shelter at The Salvation Army in Grass Valley.
- Salvation Army has the authority to set policies pertaining to the operation of the Cold Weather Shelter at The Salvation Army in Grass Valley.
- Salvation Army and Sierra Roots will recruit, screen, and train volunteers.
- Salvation Army and Sierra Roots will be responsible for providing sufficient levels of supervision of volunteers during the hours of the operation of the Cold Weather Shelter.
- Salvation Army will provide insurance to cover all volunteer activities during the hours of operation of the Cold Weather Shelter at The Salvation Army facility on Alta Street near Grass Valley.
- Salvation Army and Sierra Roots will be responsible for coordinating unprepared food through the Nevada County Food Bank.
- Salvation Army and Sierra Roots are responsible for coordinating shelter supplies including sleeping bags, mats, sanitation supplies, first aid, etc.
- Salvation Army and Sierra Roots will be responsible for maintaining the emergency contact list of the partnering agencies.
- Salvation Army will be responsible for maintaining the volunteer database that is utilized by The Salvation Army.
- Salvation Army and Sierra Roots will coordinate transportation with partner agencies as appropriate.
- When transportation from Nevada City is necessary, pick-up times will be approximately between 5:30-6:00 p.m. and will occur at the following locations: Chevron Station on Sacramento Street, Public Parking/Rock Crusher and Bonanza Market.
- Pick-up locations in Grass Valley will occur at the following locations: Flyers Station on Sutton Way, the stairs by McDonalds, Tinloy bus stop and the Grass Valley Safeway bus stop.

City of Nevada City

- Depending upon availability and the ability to effectively operate a Warming Center during extreme adverse weather conditions, the Nevada City Manager will determine a location for such Warming Center to open in the event transportation to the Salvation Army site is not possible due to weather conditions. The City Manager in coordination with Salvation Army will determine if a second center is needed.
- In the case of an extreme emergency, the Nevada City Manager will have decision authority to provide backup transportation for the pick-up and delivery of individuals to The Salvation Army Cold Weather Shelter on Alta Street, Grass Valley. The pick-up times will be approximately between 4:30-5:00 p.m. and will occur at the following locations: Chevron Station on Sacramento Street and National Hotel bus stop.

Nevada County Health and Human Services Agency

- The Public Health Department will be available to provide technical assistance to The Salvation Army staff in assessing community health concerns.
- Both the Public Health and Behavioral Health Departments will be available to advise The Salvation Army staff with regard to revising their existing screening tool and protocols for use in the shelter, to help mitigate health concerns.
- The Health and Human Services Agency will assist with the recruitment of volunteers.
- The Department of Social Services will coordinate the distribution of extreme weather projections through the Office of Emergency Services to be shared with City of Nevada City and The Salvation Army.

Nevada County Food Bank

- Responsible for providing unprepared food, beverages, and supplies to accommodate up to 35 guests for dinner and breakfast for each night of operation.

Hospitality House

- Will coordinate services for guests of the Cold Weather Shelter when appropriate.
- Will provide referrals to the Cold Weather Shelter when guests do not meet intake requirements of Hospitality House.

This Agreement is extended through May 1, 2017 unless revised by mutual agreement.

Mark Prestwich, City Manager
City of Nevada City

Michael Heggarty, Director
Nevada County Health & Human Services Agency

Toni Thompson, Executive Director
Nevada County Food Bank

Janice O'Brien
Sierra Roots

Cindy Maple, Executive Director
Hospitality House

Sid Salcido
Salvation Army

Nevada City Cold Weather Shelter (CWS)

Policy & Procedures

Last Updated: September 2015

The multi-party Cold Weather Shelter (CWS) Working Agreement authorizes the City Manager to open a CWS in Nevada City under the following conditions:

1. Weather criteria is met.
2. Salvation Army facility in the City of Grass Valley is full OR transportation to the Salvation Army site is not possible due to weather conditions.
3. A facility is available in Nevada City.
4. Sierra Roots has demonstrated an ability and is prepared to effectively operate a CWS during extreme adverse weather conditions, including screening and training an appropriate number of volunteers.

Cold Winter Shelter Operating Procedures

The following CWS Operating Procedures have been developed to provide guidance to Sierra Roots related to operating a City of Nevada City-provided CWS. Inability to follow operating procedures may result in revocation of facility use.

1. Volunteers shall be at least 18 years of age and must have attended a training provided by the Salvation Army or Sierra Roots within the past three years.
2. Sign-in procedures shall be utilized and document the number of participants.
3. No alcohol, drugs, weapons or sexual activities are permitted on premises.
4. Quiet Time: 10:00pm – 6:00am.
5. Smoking is only permitted outside with a chaperone in a designated area between 6:00pm to 10:00pm and 6:00am to 7:00am.
6. CWS facility must be thoroughly cleaned and vacated by 7:00am. Any damage shall be reported to the City.
7. A summary of each evening's CWS events including participation figures (volunteers and number of shelter participants) shall be provided to the Nevada City City Manager and Assistant City Manager by 9:00am the following morning (email preferred).

CITY OF NEVADA CITY
DRAFT ACTION MINUTES
REGULAR CITY COUNCIL MEETING OF OCTOBER 7, 2015

NOTE: This meeting is available to view on the City's website www.nevadacityca.gov – Go to **Quick Links** and Click on **Agendas & Minutes** and find the Archived Videos in the middle of the screen. Select the meeting date and Click on **Video** to watch the meeting. For website assistance, please contact Corey Shaver, Deputy City Clerk at (530) 265-2496, ext 133.

- City Council Meetings are available on DVD. To order, contact City Hall - cost is \$15.00 per DVD.
- Closed Session Meetings are not recorded.

REGULAR MEETING – 6:30 PM - Call to Order

Roll Call:

Council Members Andersen, Bergman, Strawser, Vice Mayor Phelps, & Mayor Ray

PLEDGE OF ALLEGIANCE

PROCLAMATION:

None

PRESENTATION:

None

1. BUSINESS FROM THE FLOOR-PUBLIC COMMENT (Per Government Code Section 54954.3)

Please refer to the meeting video on the City's website at www.nevdacityca.gov.

2. COUNCIL MEMBERS REQUESTED ITEMS AND COMMITTEE REPORTS:

Please refer to the meeting video on the City's website at www.nevdacityca.gov.

3. CONSENT ITEMS:

A. Subject: Professional Services Agreement: K9 Training

Recommendation: Pass a Motion authorizing Mayor to sign a Professional Services Agreement for Police Canine Training with DTACK-9.

B. Subject: Quarterly Status Report on 12-Month Strategic Objectives

Recommendation: Receive and file.

C. Subject: Amendment No. 2 to Temporary Engineering and Contract Administration Services Contract with Bryan McAlister, P.E./LS of Sierra Land Solutions, Inc.

Recommendation: Pass a Motion approving Amendment No. 2 in an amount of \$30,000 with Bryan McAlister, P.E./LS of Sierra Land Solutions, Inc. for a total contract amount not to exceed \$45,000 to provide temporary engineering and contract administration services and authorize the Mayor to sign.

D. Subject: Award of East Broad Street Reconstruction

Recommendation: Pass Resolution 2015-46 to Award a contract to Central Valley Engineering & Asphalt, Inc., Roseville, CA in the amount of \$437,970 plus \$60,000 contingencies for Street Improvements and Authorize Mayor to Sign.

E. Subject: Accounts Payable Activity Reports – July 2015 and August 2015

Items A and D were pulled for discussion.

Action: Motion by Strawser, seconded by Bergman to approve Consent Items A, B and E as presented.
(Approved 5 – 0)

Action: Motion by Strawser, seconded by Andersen to approve Consent Items A and D as presented.
(Approved 5 – 0)

4. APPROVAL OF ACTION MINUTES:

A. Regular City Council Meeting September 23, 2015

Action: Motion by Strawser, seconded by Phelps to approve the September 23, 2015 minutes as presented.
(Approved 5 – 0)

5. DEPARTMENT REQUESTED ACTION ITEMS AND UPDATE REPORTS:

None

6. PUBLIC HEARINGS:

None

7. OLD BUSINESS:

None

8. NEW BUSINESS:

A. Subject: An Ordinance of the City of Nevada City adding Chapter 15.06 to Title 15 of the Nevada City Municipal Code Relating to Expedited and Streamlined Permitting Procedures for Small Residential Rooftop Solar Energy Systems
(First Reading – Read Title Only)

B. Subject: An Ordinance of the City of Nevada City Repealing and Reenacting Chapter 5.04 to Title 5 of the Nevada City Municipal Code Relating to Business Licenses Subject to Voter Approval
(First Reading – Read Title Only)

9. CORRESPONDENCE:

10. ANNOUNCEMENTS:

11. CITY MANAGER'S REPORT:

12. ADJOURNMENT

Pursuant to Government Code Section 54957, a closed session will be held concerning public employee performance evaluation for the position of City Manager.

Jennifer Ray, Mayor

Attest:

Niel Locke, City Clerk

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: 4th Quarter Financial Update, Fiscal Year 14/15

RECOMMENDATION: Staff recommends that the City Council review and accept the enclosed 4th Quarter Financial Reports for Fiscal Year (FY) 14/15.

CONTACT: Catrina Olson, Assistant City Manager/Finance & Administration

BACKGROUND / DISCUSSION:

As of June 30, 2015 the City had \$1.32 million in the General Checking, \$1.53 million in the Local Agency Investment Fund (LAIF) yielding .28%, and \$1.49 million in Certificates of Deposit (CD's) with an average portfolio maturity of 2.7 years and an average yield of 1.1%. The cumulative cash total for the City was \$4.23 million vs. \$3.59 million June 30, 2014. The City's cash flow position has continued to increase consistently over the last four fiscal years.

The City's General Fund long term debt was \$28k as of June 30, 2015 vs. \$79k June 30, 2014. The City of Nevada City received \$400k from the Nevada County Treasurer for a Transfer of Funds debt issuance for FY 14/15 on July 22, 2014 (approximately 20% less than the previous FY principal borrowed). The first half of the borrowing repayment for \$200k was paid from the first installment of property taxes in January 2015. The second half of the borrowing for \$200k was paid from the second installment of property taxes in May 2015. The City will not be requesting a transfer of funds for the FY 15/16.

The City's Enterprise Fund long term debt was \$4.37 million as of June 30, 2015 vs. \$4.58 million as of June 30, 2014, \$208k lower associated to regular principal reduction payments.

As of June 30, 2015, General Fund revenues were \$3.56 million vs. \$3.40 million June 30, 2014, an increase of \$155k, year over year (yoy) associated to increased sales tax, property tax, and other revenues (the City received \$36.4k in a retrospective premium adjustment associated to better than expected performance of the liability pool that the City belongs to through the Public Agency Risk Sharing Authority of California –

PARSAC). General Fund revenues received at \$3.56 million were 105% of the \$3.39 million mid-year adjusted budget.

As of June 30, 2015 the General Fund expenditures were at \$3.71 million vs. \$3.89 million June 30, 2014, a decrease of \$158k yoy. General Administration expenditures at \$1.17 million were 94% of the \$1.25 million mid-year adjusted operational budget primarily associated to savings in salary and benefits. The Fire Department expenditures at \$556k were 100% of the \$557k mid-year adjusted operational budget. The Police Department expenditures at \$1.50 million were 103% of the \$1.46 million mid-year adjusted budget. The Department of Public Works expenditures at \$401k were 95% of the \$424k operational budget. The Parks and Recreation Department expenditures at \$274k were 103% of the \$269k mid-year adjusted budget. The Veteran's Building expenditures at \$47k were 102% of the \$46k mid-year adjusted budget. Overall expenditures at \$3.71 million were 98% of the \$3.78 million mid-year adjusted budget.

The General Fund had revenues exceeding expenditures \$417k as of June 30, 2015, with a positive unassigned fund balance of \$346k and varying levels of reserves equal to \$848k for FY 14/15. Included in the \$848k is \$125k in operational reserves, \$40k in pension reserves, and \$30k in vehicle replacement reserves. The General Fund has maintained an improving economic financial position over the last four fiscal years and Measure "L" is significantly contributing toward the ratcheting up of the general fund reserve levels.

As of June 30, 2015 Special Fund revenues were \$2.17 million and were 86% of the \$2.5 million budget. The City's two special tax measures performed exceptionally for FY 14/15 with the City receiving \$578k in Measure "S" sales tax revenues and \$463k in Measure "L" sales tax revenues. Most Special Fund revenues are tied to the timing of expenditures by the City and reimbursement based.

As of June 30, 2015 the Special Fund expenditures including capital outlay were \$2.66 million and were 102% of the overall \$2.6 million budget with expenditures of \$708k in Measure "S" funds and \$327k in Measure "L" funds.

As of June 30, 2015 the Water Fund revenues were \$806k vs. \$856k June 30, 2014. The decrease in Water Fund revenues of \$39k was associated to community water conservation efforts during the ongoing drought conditions. Water Fund revenues received at \$806k were 95% of the \$848k budget.

As of June 30, 2015 the Water Fund expenditures were at \$640k vs. \$611k June 30, 2014. The increase of \$30k in Water Fund expenditures was associated to an increase in cost allocation from administrative staff. The Water Department and Water Distribution Departments (excluding capital outlay and the A-87 cost allocation) with expenditures of \$568k were 95% of the \$603k operational budget, there were not any large capital outlay expenditures.

The Water Fund had revenues exceeding expenditures of \$182k as of June 30, 2015. The Water Fund has experienced an improving financial position however, with continued conservation efforts the City will continue to experience a slowing in Water Fund revenues and with the projected continuing increase in expenditures for necessary repairs, it is critical that City Staff explore efficiencies in operations and reductions in expenditures to maintain the improving financial position of the Water Fund.

As of June 30, 2015 the Wastewater Fund revenues were \$1.40 million vs. \$1.38 million June 30, 2014. The increase in Wastewater Fund revenues of \$15k was associated to an increase interest allocation tied to the Wastewater fund balance and increased collections from residential customers. Wastewater Fund revenues received at \$1.40 million were 103% of the \$1.35 million budget.

As of June 30, 2015 the Wastewater Fund expenditures were at \$1.35 million vs. \$1.26 million June 30, 2014. The increase of \$90k in Wastewater Fund expenditures was associated to increased allocation of salaries and benefits for personnel and administrative staff. The Wastewater Department and Wastewater Collection Departments (excluding capital outlay and the A-87 cost allocation) with expenditures of \$1.26 million were 116% of the \$1.08 million operational budget.

The Wastewater Fund had revenues exceeding expenditures of \$64k as of June 30, 2015. The Wastewater Fund continues to maintain a strong positive fund position.

ATTACHMENTS:

- Fund Financial Status Report
- Statement of Condition
- Revenue and Expenditure Report (General Fund, Special Funds, Water Fund & Sewer Fund)
- Major Revenue Graphs

CITY OF NEVADA CITY
Fund - Financial Status Report
June 30, 2015

Cash Balances as of June 30, 2015

1) Checking Account Citizens	\$	1,315,559.66	
2) Core Account	\$	26,767.61	
3) LAIF	\$	1,530,553.41	
4) Fire Department	\$	67,616.43	
5) Certificates of Deposit	\$	1,487,000.00	See attached schedule 1A

Total City Cash Accounts **\$ 4,427,497** ****Ties to Fund balances**

6) Petty Cash \$ 575.00

Other Cash Accounts **575.00**

TOTAL CASH **\$ 4,428,072.11**

		FY 14-15 Activity to June 30, 2015	FY 13-14 Activity to June 30, 2014	\$ Change
General Fund Balances:				
100 GENERAL FUND	\$	921,589	\$ 560,445	\$ 361,144
Subtotal General Funds	\$	921,589	\$ 560,445	\$ 361,144
Special Revenues:				
200 AB1600	\$	193,036	\$ 160,350	\$ 32,686
201 P&R QUIMBY	\$	29,046	\$ 28,899	\$ 147
205 DONATION PRJT	\$	5,797	\$ (8,121)	\$ 13,918
209 NEVADA/MAIN PRJ	\$	(9,686)	\$ (6,495)	\$ (3,191)
210 GAS TAX-STREETS	\$	76,336	\$ 86,050	\$ (9,714)
212 RSTP/STIP	\$	(452)	\$ -	\$ (452)
215 RURAL PLANNING	\$	(31,659)	\$ (354,636)	\$ 322,977
217 REG.TRAFFIC MIT	\$	1	\$ -	\$ 1
220 INDIAN TRAILS	\$	48,559	\$ 51,844	\$ (3,285)
221 UST PROJECT	\$	(11,025)	\$ (11,407)	\$ 382
229 BROWNSFIELD '10	\$	(5,266)	\$ (230)	\$ (5,036)
241 NC REC/QUIMBY	\$	(3,231)	\$ (67,614)	\$ 64,383
250 CDBG	\$	(106,318)	\$ (33,783)	\$ (72,535)
265 CABY - NEV CITY	\$	(334,739)	\$ (93,652)	\$ (241,087)
266 CABY- MISC AGENCY	\$	(142,341)	\$ (94,036)	\$ (48,305)
271 PROP 172	\$	36,878	\$ 12,494	\$ 24,384
272 MATHIVET	\$	72,394	\$ 72,790	\$ (396)
280 MEASURE "L"	\$	325,885	\$ 200,016	\$ 125,869
273 SLESF	\$	54,309	\$ 43,866	\$ 10,443
710 CONSTITUTION DAY PARADE	\$	1,098	\$ 4,049	\$ (2,951)
715 MEASURE "S"	\$	399,038	\$ 476,564	\$ (77,546)
770 BECKER	\$	18,094	\$ 18,003	\$ 91
Subtotal Special Revenues	\$	615,754	\$ 484,971	\$ 130,783
Enterprise Funds:				
600 WATER FUND	\$	(54,955)	\$ (74,321)	\$ 19,366
614 WATER-AB1600	\$	25,683	\$ 8,973	\$ 16,710
625 WTP - UPGRADE	\$	(15,849)	\$ (15,764)	\$ (85)
650 SEWER FUND	\$	2,919,124	\$ 2,620,284	\$ 298,840
654 SEWER-AB1600	\$	16,150	\$ 5,173	\$ 10,977
695 VETERAN'S BLDG	\$	-	\$ -	\$ -
Subtotal Enterprise Funds	\$	2,890,153	\$ 2,544,345	\$ 345,808
TOTAL OF FUNDS	\$	4,427,496	\$ 3,589,761	\$ 837,735

City of Nevada City - Investment Schedule 2014/2015

<u>Institution</u>	<u>Amount</u>	<u>Rate</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Term</u>	<u>FDIC #</u>	<u>FDIC Ins.</u>
Ally Bank Midvale	\$248,000	0.80%	10/30/2013	10/30/2015	2 Yr	57803	Yes
Bank of Baroda	\$248,000	1.00%	2/4/2014	2/6/2017	3 Yr	33681	Yes
GE Capital Retail Bank	\$248,000	1.05%	4/11/2014	4/11/2017	3 Yr	27314	Yes
Sallie Mae	\$248,000	1.35%	9/10/2014	9/11/2017	3 Yr	58177	Yes
GE Capital Bank Inc. Retail	\$247,000	1.80%	9/8/2014	9/5/2018	4 Yr	33778	Yes
Goldman Sachs	\$248,000	0.65%	1/21/2015	7/21/2016	1 Yr	33124	Yes

June 30, 2015

General Checking	\$ 1,315,559.66
Core Money Market	\$ 26,767.61
LAIF	\$ 1,530,553.41
Fire Department	\$ 67,616.43
Petty Cash	\$ 575.00
Cash On Hand	\$ 2,941,072.11

CD's \$ 1,487,000.00

Total Cash \$ 4,428,072.11

**City of Nevada City
Statement of Condition
June 30, 2016**

<u>Cash & Investments</u>	<u>Actual June 30, 2015</u>	<u>Actual June 30, 2014</u>
Checking	\$ 1,315,559	\$ 696,402
Core Account	\$ 26,768	\$ 26,754
LAIF	\$ 1,530,553	\$ 1,826,357
Certificates of Deposit	\$ 1,487,000	\$ 992,000
Fire Department	\$ 67,616	\$ 48,247
Petty Cash	\$ 575	\$ 575
Total Cash & Investments	\$ 4,428,071	\$ 3,590,335

<u>Debt Governmental Activities</u>	<u>Balance June 30, 2015</u>	<u>Balance June 30, 2014</u>	<u>Comments</u>
Leases:			
Oshkosh Capital - Fire Engine	\$ -	\$ 35,693	Payments made once yearly Oct
Ford Motor Credit Municipal	\$ 28,216	\$ 42,815	Payments made once yearly Apr
Loans:			
Trans:			
*Nevada County - Transfer of Funds	\$ -	\$ -	Payments withheld at 50% from Property Tax Installments - 10% less of principal annually
Total Governmental Debt	\$ 28,216	\$ 78,508	

Debt Business Type Activities (Water&Wastewater)

COP's:			
Citizens - Wastewater Treatment Plant Refunding 2008	\$ 619,149	\$ 676,828	Payments made twice yearly Jun/Dec
USDA - Wastewater COP's Series 2005	\$ 1,960,000	\$ 1,990,000	Payments made twice yearly Dec/July (1st pmt Int only/2nd pmt princ. & int)
USDA - Wastewater COP's Series 2007	\$ 1,646,000	\$ 1,671,000	Payments made twice yearly Dec/July (1st pmt Int only/2nd pmt princ. & int)
Loan:			
All Points Capital Corp - Water Plant Bond Refi	\$ 143,615	\$ 234,626	Payments made twice yearly Mar/Sept
PG&E - Energy Efficiency Retrofit Loan Program (OBF)	\$ -	\$ 4,758	Payments made monthly
Total Business Type Debt	\$ 4,368,764	\$ 4,577,212	

PERs projected Contribution Rates:

	<u>Empl. Contrib. 14/15</u>	<u>Empl. Contrib. 15/16</u>
Miscellaneous Employees (3% employee contrib. as of 07/14)	15.701%+ 8%	18.197%+ 8%
Safety Employees (Fire 3% & PD 5% employee contrib. as of 7/14)	27.849%+ 9%	27.27%+ 9%
<u>2nd Tier Retirement (employee contributes 5% towards 7% employee portion)</u>		
Miscellaneous Employees (2%@60)	8.435%+7%	7.271%+7%
Safety Employees (2%@55)	16.094%+7%	12.212%+7%
<u>PEPRA (new members)</u>		
Miscellaneous Employees (2%@62)(Employee contributes 6.25%)	6.25% + 6.25%	6.209% + 6.25%
Safety Employees (2.7%@57) (Employee contributes 9.5%)	9.5% + 9.5%	9.069% + 9.5%

City of Nevada City
Revenues & Expenditures General Fund
June 30, 2015

	<u>Actual</u> <u>June 30, 2015</u>	<u>Actual</u> <u>June 30, 2014</u>	<u>Adopted Annual Budget</u> <u>FY 14/15</u>	<u>\$\$</u> <u>Annual Budget</u>	<u>%</u>
Revenues - Governmental Activities					
Sales Taxes (includes prop. tax in lieu of sales tax)	\$ 956,123	\$ 925,737	\$ 896,000	\$ 60,123	107%
Property Taxes (includes prop tax in lieu of VLF)	\$ 1,357,059	\$ 1,292,256	\$ 1,335,142	\$ 21,917	102%
Transient Occupancy Taxes	\$ 287,593	\$ 340,766	\$ 275,000	\$ 12,593	105%
Franchises	\$ 145,472	\$ 130,419	\$ 145,350	\$ 122	100%
Licenses	\$ 64,280	\$ 63,491	\$ 62,600	\$ 1,680	103%
Planning	\$ 27,617	\$ 26,556	\$ 30,000	\$ (2,383)	92%
Parks & Recreation	\$ 145,851	\$ 115,973	\$ 144,100	\$ 1,751	101%
Veteran's Building	\$ 11,842	\$ 15,238	\$ 13,500	\$ (1,658)	88%
Parking Meters	\$ 94,626	\$ 91,879	\$ 87,500	\$ 7,126	108%
Safety (includes PD POST, Fire Department/Strike, Asset Forfeiture/mvlf etc)	\$ 232,870	\$ 237,610	\$ 218,900	\$ 13,970	106%
Grants	\$ 39,346	\$ 11,720	\$ 12,385	\$ 26,961	318%
All Other Revenues	\$ 196,885	\$ 152,657	\$ 164,966	\$ 31,919	119%
Total Governmental Revenue	\$ 3,559,563	\$ 3,404,302	\$ 3,385,443	\$ 142,202	105%

Funds from Other Financing Sources

Transfers In (Measure "L" Reserves, Gas Tax, Prop 172)	\$ 167,601	\$ 145,565	\$ 43,336
Proceeds from Debt(1st & 2nd Funds Transfer payments due from January 2015 & May 2015 property tax installments \$400k)	\$ 400,000	\$ 500,000	\$ 400,000

TOTAL GENERAL FUND REVENUES	\$ 4,127,165	\$ 4,049,867	\$ 3,828,779
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Expenditures - Governmental Activities

General Government (Finance & Administration)	\$ 515,878	\$ 542,027	\$ 542,212	\$ (26,334)	95%
Principal Debt Repayments (County Temporary Borrowing & City Hall)	\$ 401,289	\$ 501,369	\$ 402,600	\$ (1,311)	
Capital Outlay	-	\$ 1,031	-	-	
Transfers in CABY, CDBG, & CMAQ	\$ (30,932)	\$ (18,205)	\$ (21,300)	\$ (9,632)	
A-87 Cost Allocation Adjustment	\$ (356,727)	\$ (333,673)	\$ (356,727)		
City Council	\$ 10,096	\$ 10,854	\$ 11,520	\$ (1,424)	88%
A-87 Cost Allocation Adjustment	\$ 1,668	\$ 1,668	\$ 1,668		
Planning Commission	\$ 4,605	\$ 3,694	\$ 5,050	\$ (445)	91%
A-87 Cost Allocation Adjustment	\$ 467	\$ 467	\$ 467		
City Attorney	\$ 90,512	\$ 38,593	\$ 101,525	\$ (11,013)	89%
Capital Outlay	-	\$ 273	-	-	
City Planner	\$ 119,802	\$ 128,764	\$ 128,152	\$ (8,350)	93%
Capital Outlay	-	\$ 273	-	-	
A-87 Cost Allocation Adjustment	\$ 18,311	\$ 18,311	\$ 18,311		
City Manager	\$ 143,350	\$ 67,675	\$ 160,901	\$ (17,551)	89%
Capital Outlay	-	\$ 253	-	-	
Transfer In Measure "L"	\$ (85,000)	-	\$ (85,000)		
A-87 Cost Allocation Adjustment	\$ (50,631)	\$ (27,592)	\$ (50,636)		
City Clerk&Treasurer	\$ 2,828	\$ 2,646	\$ 2,584	\$ 244	109%
Fire Department	\$ 555,890	\$ 479,791	\$ 556,948	\$ (1,058)	100%
Capital Outlay	-	\$ 818	\$ 4,000	\$ (4,000)	0%
Transfer In Special Fire Taxes	\$ (100,835)	\$ (100,349)	\$ (97,336)	\$ (3,499)	
A-87 Cost Allocation for Administrative Staff - Charge to FD	\$ 30,407	\$ 30,407	\$ 30,407		
Police Department	\$ 1,533,670	\$ 1,516,869	\$ 1,572,959	\$ (39,289)	98%
Capital Outlay	\$ 117,298	\$ 5,854	\$ 45,500	\$ 71,798	100%
Transfer In Special Measure "L" and SLESF	\$ (148,857)	\$ (126,475)	\$ (157,256)	\$ 8,399	
A-87 Cost Allocation for Administrative Staff - Charge to PD	\$ 70,201	\$ 70,201	\$ 70,201		
Public Works (b&g, streets)	\$ 433,233	\$ 453,350	\$ 439,299	\$ (6,066)	99%
Capital Outlay	-	\$ 1,071	-	-	
Transfers in CABY, CDBG, & CMAQ	\$ (32,216)	\$ (7,551)	\$ (15,120)	\$ (17,096)	
A-87 Cost Allocation for Administrative Staff - Charge to PW	\$ 56,189	\$ 56,189	\$ 56,189		
Community Agency Support	\$ 31,364	\$ 46,882	\$ 40,340	\$ (8,976)	78%
Park and Recreation (p&r, pool, summer prg.)	\$ 274,901	\$ 268,208	\$ 266,649	\$ 8,252	103%
Capital Outlay	-	\$ 253	-	-	
Transfers in Brownsfield	\$ (750)	\$ (1,750)	-	\$ (750)	
A-87 Cost Allocation for Administrative Staff - Charge to P&R	\$ 55,369	\$ 55,369	\$ 55,369		
Veteran's Building	\$ 47,288	\$ 47,227	\$ 46,247	\$ 1,041	102%
Transfers Out Veteran's Building Fund	-	\$ 132,349	-	-	
A-87 Cost Allocation for Administrative Staff - Veteran's Building	\$ 1,192	\$ 1,192	\$ 1,192		
Total General Fund Expenditures	\$ 3,709,862	\$ 3,868,343	\$ 3,776,915	\$ (68,099)	98%

NET GENERAL FUND REVENUES/EXPENDITURES 07/2014-06/2015	\$ 417,302	\$ 181,525	\$ 51,864
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Transfers from Measure "L" posted to GF Reserves	\$ 137,500	\$ 57,500
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City of Nevada City
Revenues & Expenditures Committed Funds
June 30, 2015

<u>Revenues - Special</u>	Fund	Actual <u>June 30, 2015</u>	Adopted Annual Budget <u>FY 14/15</u>	Variance to <u>Budget</u>
AB1600 Mitigation Fees	200	\$ 39,585	\$ -	\$ 39,585
P&R Quimby	201	124	-	124
Donation Projects	205	13,543	-	13,543
HBP Grant	209	3,537	-	3,537
Gas Tax	210	108,637	101,825	6,812
RSTP	212	960	-	960
NCTC Local Ped & Bike	213	-	25,000	(25,000)
CMAQ Streets and Roads	215	32,023	250,000	(217,977)
Regional Traffic Mitigation	217	23,843	-	23,843
FEMA Grant	218	816	-	816
Indian Trails	220	215	-	215
Underground Storage Tank Project	221	11,874	5,000	6,874
Brownsfield '10 Grant Reimbursement	229	180,987	100,000	80,987
Fire Tax	230/231	100,044	94,000	6,044
NC Rec/Quimby Park & Recreation Mitigation	241	(14)	-	(14)
CDBG-Enterprise	250	343,728	150,000	193,728
CABY - Nev City	265	78,905	395,300	(316,395)
CABY - Washington	266	60,035	245,000	(184,965)
Prop 172	271	39,354	30,000	9,354
Mathivet Trust	272	310	-	310
SLESF - Supplemental Law Enforcement	273	88,571	100,000	(11,429)
Measure "L" Sales Tax	280	462,598	436,500	26,098
Constitution Day	710	2,551	7,500	(4,949)
Measure "S" Sales Tax	715	578,371	582,000	(3,629)
Becker	770	77	-	77
Special Revenue Interest			1,260	(1,260)
Total Special Revenue		\$ 2,170,676	\$ 2,523,385	\$ (351,651)

Expenditures - Special Revenue Activities

AB1600	200	\$ 7,020	\$ -	\$ 7,020
Donation Projects	205	14,606	-	14,606
HBP Grant	209	3,565	-	3,565
Gas Tax	210	54,329	75,000	(20,671)
<i>Capital Outlay</i>		76,130	-	76,130
RSTP/STIP S&R	212	662	-	662
<i>Capital Outlay</i>		300	-	300
Local Ped & Bike	213	-	-	-
<i>Capital Outlay</i>		-	25,000	(25,000)
CMAQ - ST&RD	215	-	-	-
<i>Capital Outlay</i>		18,365	250,000	(231,635)
Regional Traffic Mitigation	217	23,842	-	23,842
FEMA Grant	218	1,210	-	1,210
Indian Trails	220	3,541	-	3,541
UST Project	221	628	5,000	(4,372)
Brownsfield '10	229	147,563	100,000	47,563
Fire Tax	230/231	100,044	94,000	6,044
NC Rec/Quimby	241	-	-	-
<i>Capital Outlay</i>		11,133	-	11,133
CDBG	250	243,162	50,000	193,162
<i>Capital Outlay</i>		108,667	100,000	8,667
CABY - Nev City	265	80,372	85,300	(4,928)
<i>Capital Outlay</i>		363,831	310,000	53,831
CABY - Washington	266	254,241	245,000	9,241
Prop 172	271	14,965	30,000	(15,035)
Mathivet	272	764	20,000	(19,236)
SLESF - Supplemental Law Enforcement	273	94,592	100,000	(5,408)
Measure "L"	280	312,627	395,775	(83,148)
<i>Capital Outlay</i>		14,632	148,500	(133,868)
Constitution Day	710	5,510	7,500	(1,990)
Measure "S"	715	148,297	105,740	42,557
<i>Capital Outlay</i>		553,500	450,000	103,500
A-87 Cost Allocation for Administrative Staff - Charge to Special Revenues				
Total Special Revenue Expenditures		\$ 2,658,100	\$ 2,596,815	\$ (61,285)

**City of Nevada City
Revenues & Expenditures Enterprise Funds
June 30, 2015**

	Actual June 30, 2015	Actual June 30, 2014	Annual Budget FY 14/15	Annual Budget FY 14/15	\$%	Annual Budget	%
Water Fund Revenues							
Water Fund (includes interest)	\$ 805,863	\$ 856,083	\$ 847,615	\$ 847,615	\$	(41,752)	95%
Water AB1600 Mitigation	16,707	2,832	-	-	\$	16,707	
Total Water Revenues	\$ 822,570	\$ 858,915	\$ 847,615	\$ 847,615	\$	(25,045)	97%
Water Fund Expenditures							
Water Plant	414,432	428,656	452,159	452,159	\$	(37,727)	92%
Capital Outlay	-	2,131	90,000	90,000	\$	(90,000)	0%
Water Distribution	153,671	130,515	151,560	151,560	\$	2,111	101%
Capital Outlay	-	-	85,000	85,000	\$	(85,000)	
A-87 Cost Allocation for Administrative Staff - Charge to Water	72,338	49,286	72,343	72,343	\$		
Total Water Expenditures	\$ 640,440	\$ 610,588	\$ 851,062	\$ 851,062	\$	(210,622)	75%

NET WATER FUND REVENUES/EXPENDITURES 07/2014-09/2014

\$ 182,130	\$ 248,327	\$ (3,447)
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Wastewater Fund Revenues

Wastewater Plant (includes interest)	\$ 1,352,868	\$ 1,328,369	\$ 1,323,783	\$ 29,085	102%
Wastewater - Program Income	46,560	56,520	30,000	\$ 16,560	155%
Wastewater AB1600 Mitigation	10,975	3,492	-	-	
Total Wastewater Revenues	\$ 1,410,403	\$ 1,388,381	\$ 1,353,783	\$ 56,620	104%

Wastewater Fund Expenditures

Wastewater Plant	\$ 1,130,914	\$ 1,068,148	\$ 958,620	\$ 172,294	118%
Capital Outlay	-	-	\$ 92,000	\$ (92,000)	0%
Wastewater Collection	126,519	121,936	\$ 123,995	\$ 2,524	102%
Capital Outlay	-	-	\$ 385,000	\$ (385,000)	0%
A-87 Cost Allocation for Administrative Staff - Charge to Wastewater	89,233	66,181	\$ 89,233	-	
Total Wastewater Expenditures	\$ 1,346,665	\$ 1,256,265	\$ 1,648,848	\$ 302,183	82%

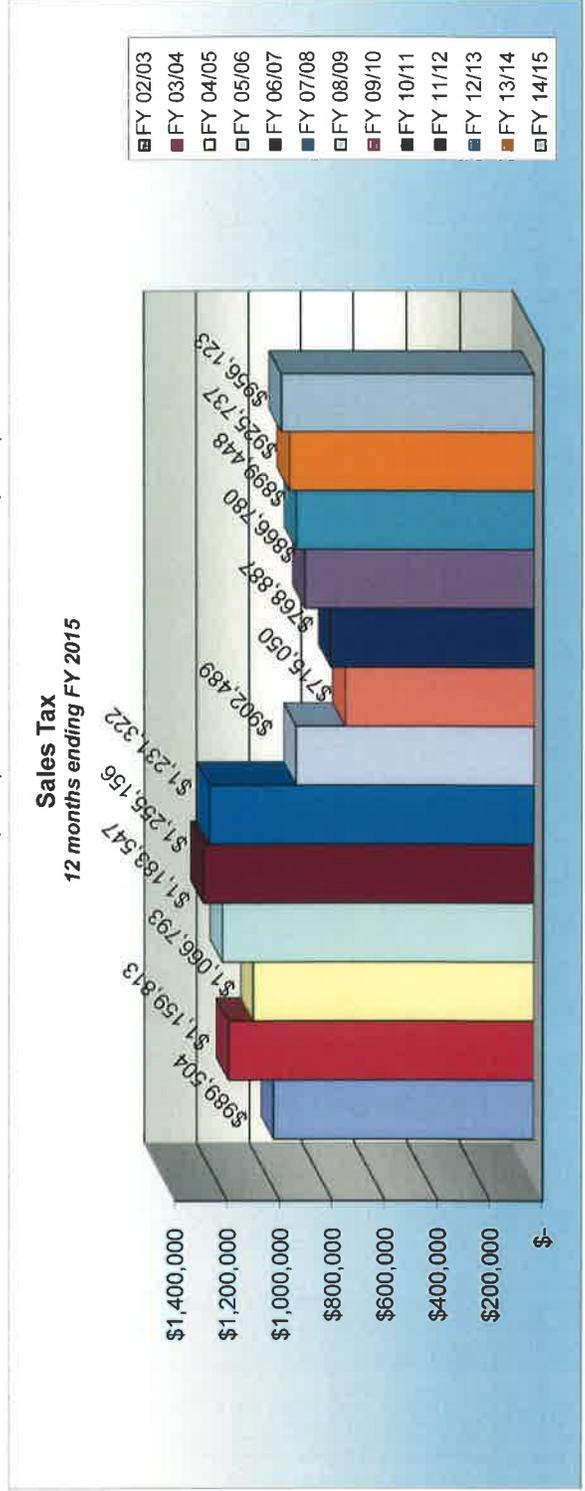
NET WASTEWATER FUND REVENUES/EXPENDITURES 07/2014-09/2014

\$ 63,737	\$ 132,116	\$ (295,065)
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YTD Analysis Sales Tax (includes property in lieu of sales tax)

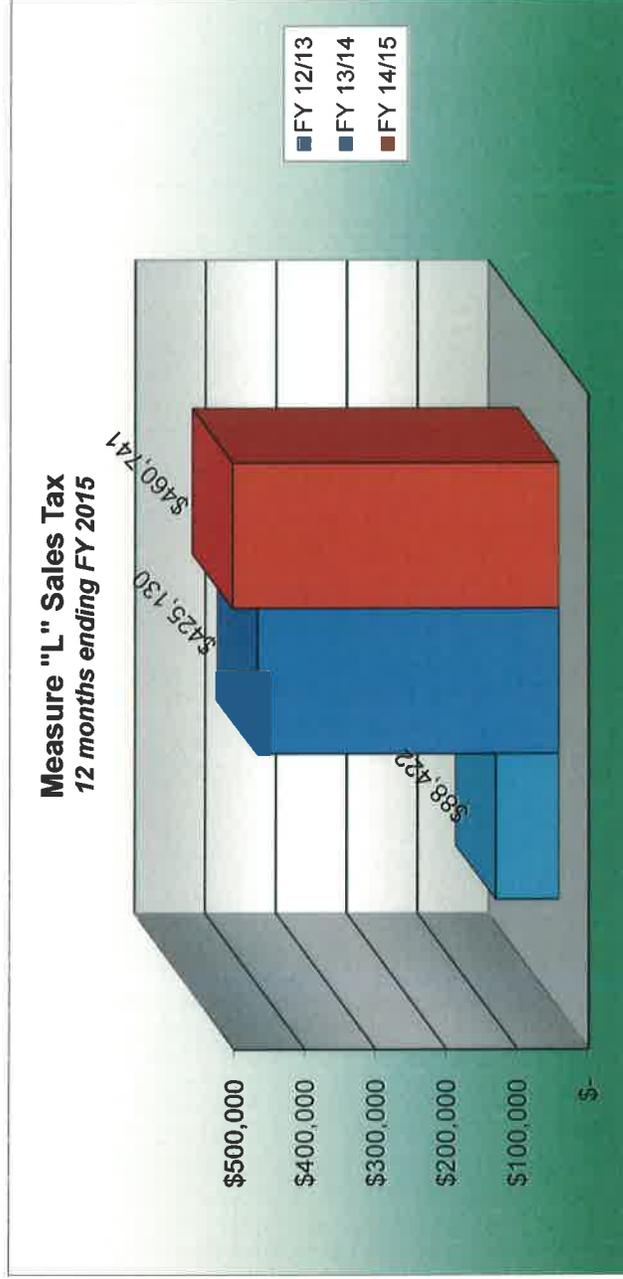
3200-107

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03	\$ 63,300	\$ 76,900	\$ 75,484	\$ 64,100	\$ 81,000	\$ 123,550	\$ 72,500	\$ 96,700	\$ 117,170	\$ 64,700	\$ 86,200	\$ 67,900	\$ 989,504
					\$ 484,334				\$ 770,704				
FY 03/04	\$ 62,500	\$ 73,900	\$ 166,809	\$ 69,800	\$ 93,000	\$ 118,483	\$ 84,900	\$ 113,200	\$ 124,281	\$ 63,800	\$ 85,100	\$ 104,040	\$ 1,159,813
					\$ 584,492				\$ 906,873				
FY 04/05	\$ 78,400	\$ 104,500	\$ 207,817	\$ 57,300	\$ 76,400	\$ 85,698	\$ 74,000	\$ 98,700	\$ -	\$ 147,721	\$ 77,300	\$ 58,957	\$ 1,066,793
					\$ 610,115				\$ 782,815				
FY 05/06	\$ 82,600	\$ 110,200	\$ -	\$ 94,004	\$ 73,700	\$ 114,885	\$ 202,709	\$ 105,000	\$ -	\$ 99,035	\$ 212,337	\$ 89,076	\$ 1,183,547
					\$ 475,390				\$ 783,099				
FY 06/07	\$ 75,600	\$ 100,800	\$ 64,661	\$ 62,700	\$ 83,700	\$ 117,358	\$ 206,922	\$ 101,300	\$ -	\$ 150,002	\$ 200,622	\$ 91,491	\$ 1,255,156
					\$ 504,819				\$ 813,041				
FY 07/08	\$ 69,800	\$ 93,100	\$ -	\$ 137,713	\$ 58,800	\$ 64,326	\$ 261,046	\$ 107,800	\$ 42,475	\$ 45,700	\$ 241,146	\$ 109,416	\$ 1,231,322
					\$ 423,739				\$ 835,060				
FY 08/09	\$ 78,700	\$ 83,300	\$ 83,300	\$ 50,100	\$ 66,800	\$ 120,161	\$ 162,516	\$ 81,400	\$ -	\$ -	\$ 106,987	\$ 152,525	\$ 902,489
					\$ 399,061				\$ 642,976				
FY 09/10	\$ 56,100	\$ 66,500	\$ 6,902	\$ 51,400	\$ -	\$ 73,747	\$ 154,471	\$ -	\$ 97,734	\$ 28,400	\$ 148,071	\$ 31,725	\$ 715,050
					\$ 254,649				\$ 506,854				
FY 10/11	\$ 36,500	\$ 48,700	\$ 57,749	\$ 35,100	\$ 46,800	\$ 96,873	\$ 123,798	\$ 63,700	\$ 36,695	\$ 34,100	\$ 125,998	\$ 62,874	\$ 768,887
					\$ 321,722				\$ 545,915				
FY 11/12	\$ 41,800	\$ 55,800	\$ 58,493	\$ 44,800	\$ 44,000	\$ 79,233	\$ 154,208	\$ 62,200	\$ 59,591	\$ 35,900	\$ 155,408	\$ 75,347	\$ 866,780
					\$ 324,127				\$ 600,126				
FY 12/13	\$ 43,800	\$ 58,400	\$ 87,494	\$ 52,200	\$ 69,600	\$ 35,096	\$ 164,179	\$ 67,700	\$ 44,530	\$ 41,500	\$ 168,679	\$ 66,270	\$ 899,448
					\$ 346,590				\$ 622,999				
FY 13/14	\$ 52,300	\$ 69,700	\$ 58,370	\$ 46,300	\$ 61,700	\$ 56,847	\$ 161,122	\$ 65,900	\$ 60,167	\$ 36,100	\$ 159,922	\$ 97,309	\$ 925,737
					\$ 345,217				\$ 632,406				
FY 14/15	\$ 54,200	\$ 72,200	\$ 34,768	\$ 45,500	\$ 60,700	\$ 75,592	\$ 179,747	\$ 71,000	\$ 49,672	\$ 45,200	\$ 186,647	\$ 80,897	\$ 956,123
					\$ 342,960				\$ 643,379				



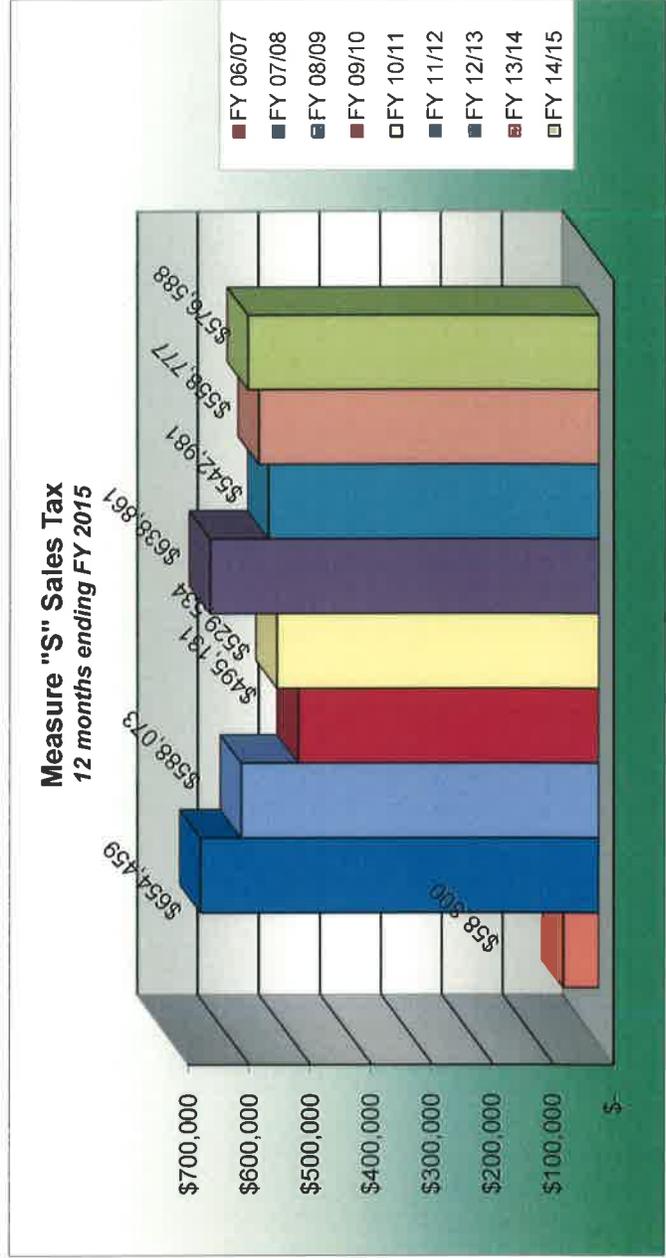
**YTD Analysis Measure "L" Sales Tax
3200-107**

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>total</u>
FY 12/13										\$ 26,822	\$ 26,400	\$ 35,200	\$ 88,422
FY 13/14	\$ 26,400	\$ 35,200	\$ 44,384	\$ 30,200	\$ 40,200	\$ 36,796	\$ 30,500	\$ 40,700	\$ 45,879	\$ 31,700	\$ 42,200	\$ 20,971	\$ 425,130
FY 14/15	\$ 29,100	\$ 38,800	\$ 51,160	\$ 30,400	\$ 40,500	\$ 45,730	\$ 33,000	\$ 44,000	\$ 26,978	\$ 25,500	\$ 34,000	\$ 61,573	\$ 460,741
					\$ 213,180	\$ 235,690							



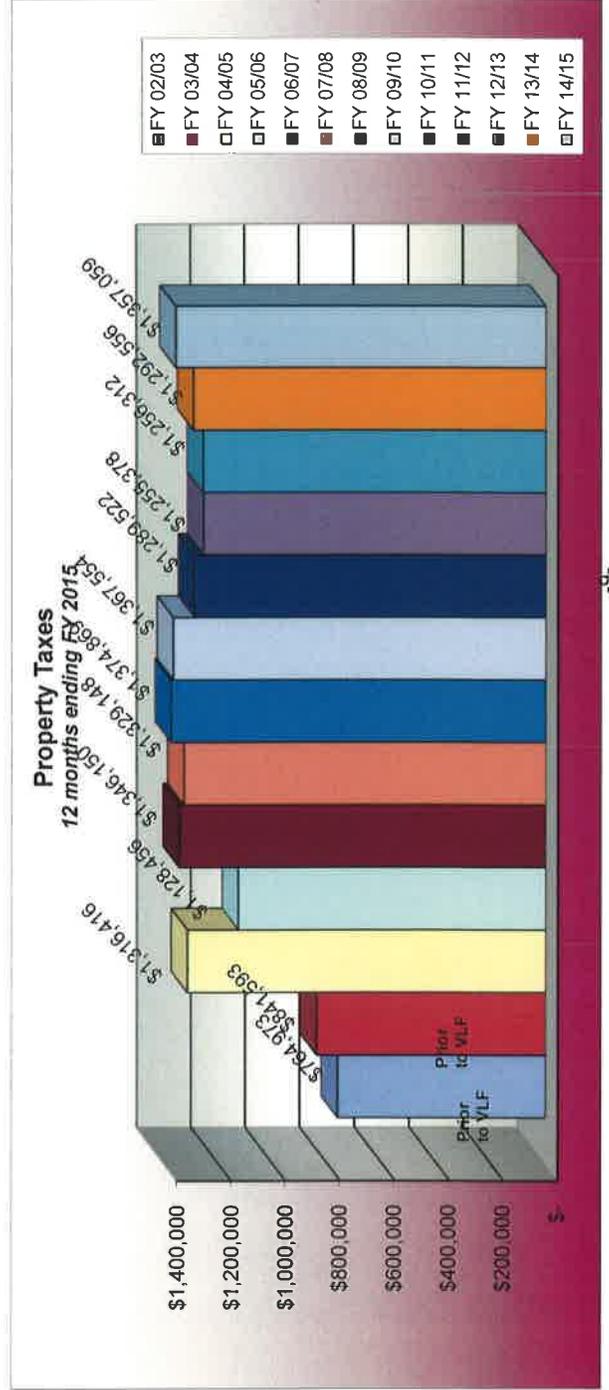
YTD Analysis Measure "S" Sales Tax 3200-107

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 06/07													
FY 07/08	\$ 29,400	\$ 39,200	\$ -	\$ 79,769	\$ 42,100	\$ 100,974	\$ 40,100	\$ 53,400	\$ 79,588	\$ 22,600	\$ 30,100	\$ 58,800	\$ 58,800
				\$ 291,443									
FY 08/09	\$ 48,800	\$ 79,940	\$ 79,940	\$ 45,200	\$ 60,200	\$ 63,900	\$ 51,400	\$ 56,300	\$ -	\$ 47,701	\$ 33,100	\$ 101,532	\$ 588,073
				\$ 298,040									
FY 09/10	\$ 37,200	\$ 49,600	\$ 45,591	\$ 40,200	\$ 44,700	\$ 41,377	\$ 38,000	\$ -	\$ 86,066	\$ 28,100	\$ 41,000	\$ 43,297	\$ 495,131
				\$ 258,668									
FY 10/11	\$ 35,100	\$ 46,800	\$ 50,183	\$ 36,800	\$ 49,000	\$ 51,244	\$ 38,300	\$ 51,100	\$ 44,096	\$ 30,100	\$ 44,200	\$ 52,610	\$ 529,534
				\$ 269,127									
FY 11/12	\$ 37,600	\$ 50,100	\$ 90,158	\$ 37,000	\$ 49,300	\$ 65,276	\$ 41,100	\$ 54,800	\$ 44,133	\$ 32,300	\$ 43,100	\$ 93,994	\$ 638,861
				\$ 329,434									
FY 12/13	\$ 51,300	\$ 68,400	\$ 17,008	\$ 43,500	\$ 58,000	\$ 51,363	\$ 42,400	\$ 56,400	\$ 41,623	\$ 33,600	\$ 44,800	\$ 34,587	\$ 542,981
				\$ 289,571									
FY 13/14	\$ 41,900	\$ 55,800	\$ 45,504	\$ 45,900	\$ 61,200	\$ 34,106	\$ 42,700	\$ 56,900	\$ 48,950	\$ 35,400	\$ 47,200	\$ 43,217	\$ 558,777
				\$ 284,410									
FY 14/15	\$ 40,600	\$ 54,100	\$ 63,977	\$ 40,900	\$ 54,600	\$ 61,086	\$ 44,200	\$ 58,900	\$ 38,774	\$ 34,400	\$ 45,800	\$ 39,251	\$ 576,588
				\$ 315,263									



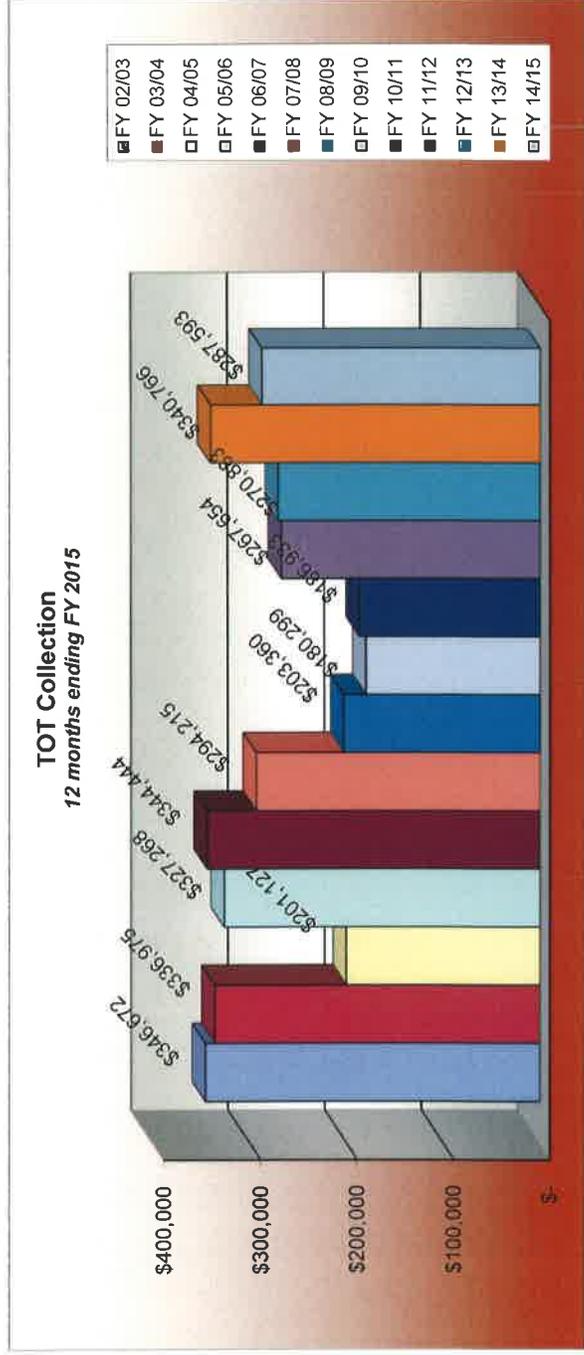
YTD Analysis Property Taxes 3100

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03						\$ 20	\$419,355				\$ 303,583	\$ 42,015	\$ 764,973
FY 03/04							\$439,225				\$ 140,135	\$262,233	\$ 841,593
FY 04/05							\$451,229				\$ 793,856	\$ 71,331	\$ 1,316,416
FY 05/06							\$615,649				\$ 439,110	\$ 73,696	\$ 1,128,456
FY 06/07							\$775,021				\$ 505,087	\$ 66,041	\$ 1,346,150
FY 07/08							\$725,621				\$ 541,000	\$ 62,527	\$ 1,329,148
FY 08/09							\$757,317				\$ 555,497	\$ 62,054	\$ 1,374,869
FY 09/10							\$744,833				\$ 567,056	\$ 55,666	\$ 1,367,554
FY 10/11							\$705,616				\$ 534,009	\$ 49,896	\$ 1,289,522
FY 11/12							\$686,226				\$ 522,126	\$ 47,026	\$ 1,255,378
FY 12/13							\$689,971				\$ 515,379	\$ 50,963	\$ 1,256,312
FY 13/14							\$704,881				\$ 530,673	\$ 57,001	\$ 1,292,556
FY 14/15							\$746,043				\$ 557,144	\$ 53,873	\$ 1,357,059



**YTD Analysis Transient Occupancy Tax
3200-106**

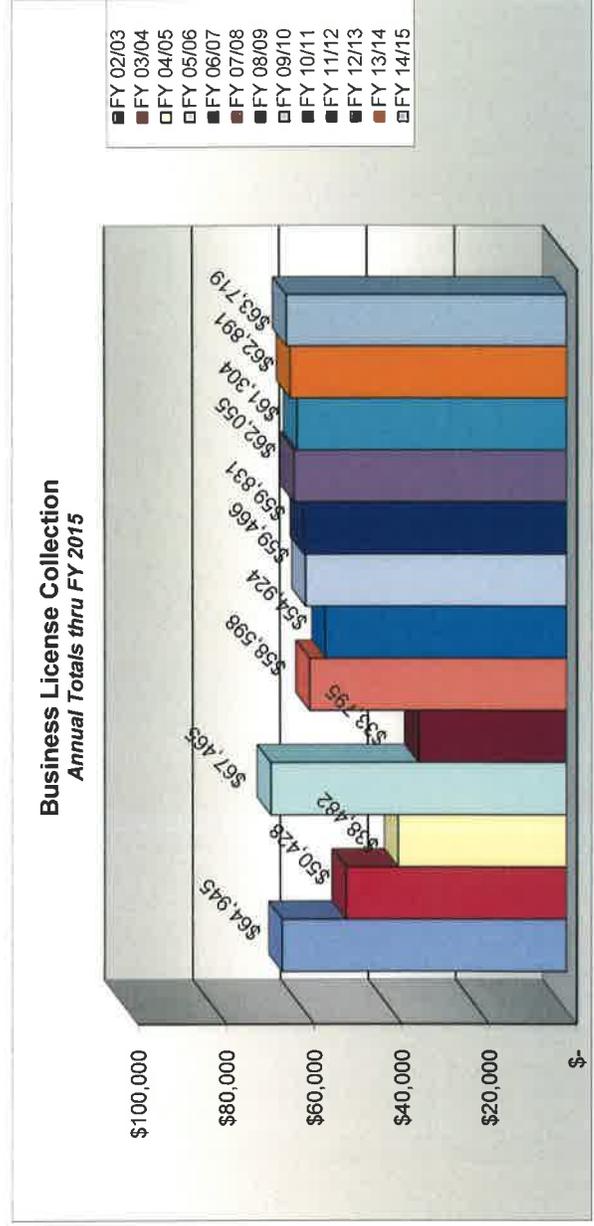
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03	\$ 57,886	\$ 25,244	\$ 3,400	\$ 62,205	\$ 32,690	\$ 8,046	\$ 54,132	\$ 24,000	\$ 3,569	\$ 37,733	\$ 15,546	\$ 22,222	\$ 346,672
		\$ 86,530				\$ 189,471							
FY 03/04	\$ 62,309	\$ 19,941	\$ 11,871	\$ 62,958	\$ 20,964	\$ 12,349	\$ 40,321	\$ 34,518	\$ 8,842	\$ 41,374	\$ 10,951	\$ 10,578	\$ 336,975
		\$ 94,120				\$ 190,391							
FY 04/05	\$ 61,619	\$ 25,050	\$ 14,084	\$ 60,440	\$ 30,827	\$ 9,106	\$ 46,591	\$ 35,178	\$ 6,329	\$ 10,349	\$ 34,107	\$ 10,662	\$ 344,342
		\$ 100,753				\$ 201,127							
FY 05/06	\$ 3,412	\$ 72,828	\$ 8,036	\$ 78,308	\$ 4,509	\$ 10,105	\$ 66,086	\$ 18,053	\$ 4,631	\$ 4,849	\$ 53,550	\$ 2,921	\$ 327,268
		\$ 84,276				\$ 177,199							
FY 06/07	\$ 19,279	\$ 59,088	\$ 8,326	\$ 74,099	\$ 20,238	\$ 16,328	\$ 17,162	\$ 57,461	\$ 6,273	\$ 19,647	\$ 35,888	\$ 10,656	\$ 344,444
		\$ 86,693				\$ 197,358							
FY 07/08	\$ 22,782	\$ 53,480	\$ 7,486	\$ 75,807	\$ 7,784	\$ 6,829	\$ 63,626	\$ 4,068	\$ 4,522	\$ 28,673	\$ 15,264	\$ 3,893	\$ 294,215
		\$ 83,749				\$ 174,169							
FY 08/09	\$ 17,503	\$ 51,500	\$ 7,969	\$ 24,812	\$ 43,993	\$ 7,987	\$ 25,032	\$ 7,618	\$ 7,358	\$ 18,375	\$ 10,039	\$ (18,827)	\$ 203,360
		\$ 76,972				\$ 153,764							
FY 09/10	\$ 18,178	\$ 25,562	\$ 7,107	\$ 32,603	\$ 8,556	\$ 11,546	\$ 18,366	\$ 13,477	\$ 6,930	\$ 12,371	\$ 8,627	\$ 16,976	\$ 180,299
		\$ 50,847				\$ 103,553							
FY 10/11	\$ 36,641	\$ 13,936	\$ 14,242	\$ 34,421	\$ 10,348	\$ 13,916	\$ 20,191	\$ 11,108	\$ 4,775	\$ 12,078	\$ 15,478	\$ (201)	\$ 186,933
		\$ 64,819				\$ 123,505							
FY 11/12	\$ 20,422	\$ 32,092	\$ 13,049	\$ 39,416	\$ 15,389	\$ 19,049	\$ 33,209	\$ 18,064	\$ 5,239	\$ 26,328	\$ 14,286	\$ 31,110	\$ 267,654
		\$ 65,562				\$ 139,417							
FY 12/13	\$ 30,720	\$ 26,910	\$ 29,135	\$ 44,698	\$ 22,224	\$ 11,635	\$ 34,497	\$ 15,100	\$ 7,129	\$ 17,782	\$ 16,834	\$ 14,218	\$ 270,883
		\$ 86,765				\$ 165,322							
FY 13/14	\$ 43,388	\$ 20,864	\$ 21,350	\$ 139,377	\$ 6,414	\$ 17,386	\$ 41,066	\$ 3,571	\$ 8,612	\$ 11,378	\$ 21,373	\$ 5,989	\$ 340,766
		\$ 85,601				\$ 248,778							
FY 14/15	\$ 52,346	\$ 13,222	\$ 9,943	\$ 25,243	\$ 42,520	\$ 14,207	\$ 26,458	\$ 34,115	\$ 5,217	\$ 41,202	\$ 1,664	\$ 21,457	\$ 287,593
		\$ 75,511				\$ 157,481							



**YTD Business Licenses
3300-120**

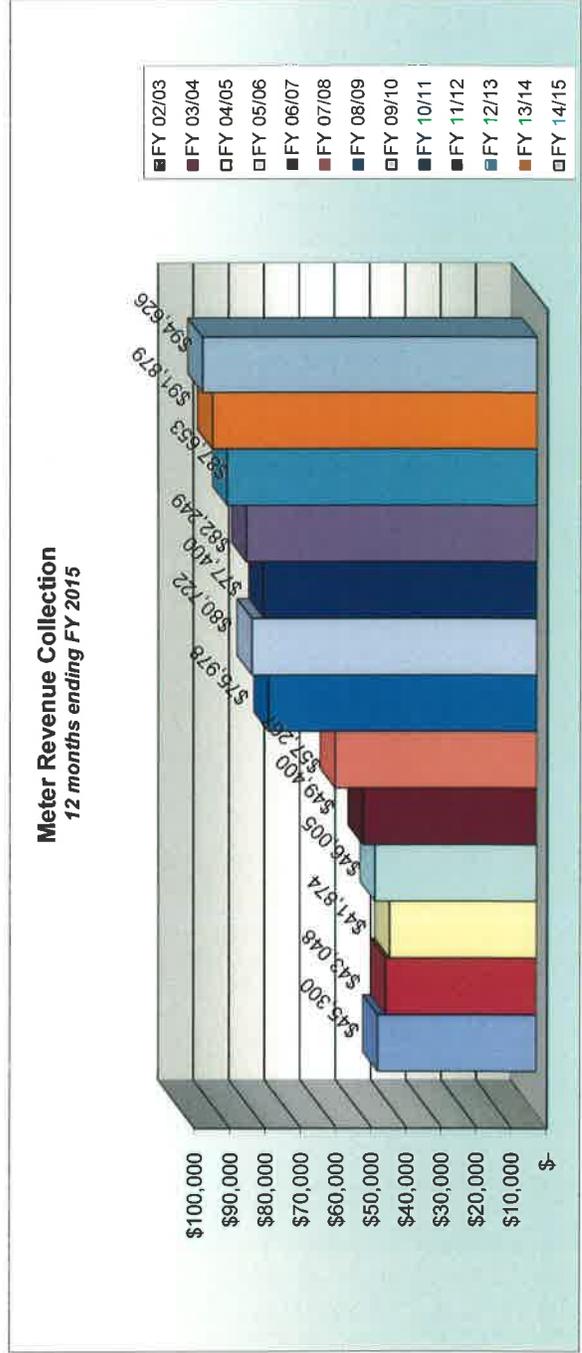
YTD

FY 02/03	\$ 64,945	
FY 03/04	\$ 50,428	
FY 04/05	\$ 38,482	
FY 05/06	\$ 67,465	(accrued for 05/06 audit \$35389.50)
FY 06/07	\$ 33,795	(reverse for 05/06 accrual \$35389.50 the \$35k was an unrealized overaccrual)
FY 07/08	\$ 58,598	
FY 08/09	\$ 54,924	
FY 09/10	\$ 59,466	
FY 10/11	\$ 59,831	
FY 11/12	\$ 62,055	
FY 12/13	\$ 61,304	
FY 13/14	\$ 62,891	
FY 14/15	\$ 63,719	



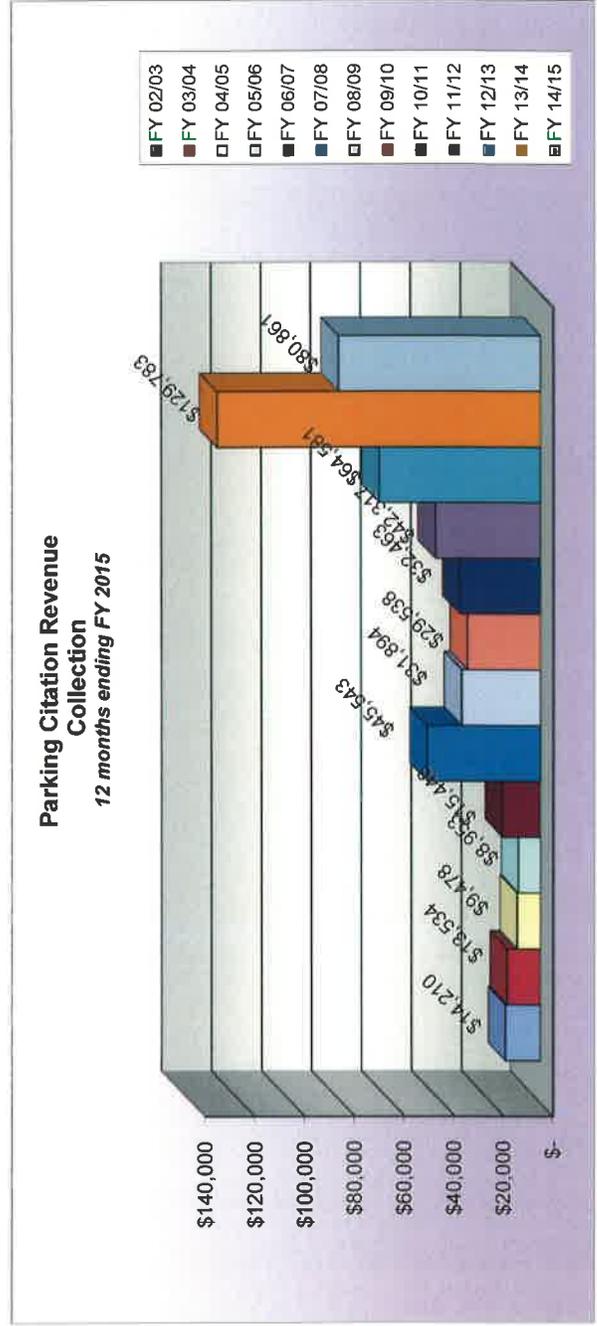
**YTD Analysis Parking Meter Collection
3700-166**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03	\$ 4,700	\$ 2,000	\$ 4,700	\$ 3,200	\$ 3,700	\$ 3,000	\$ 2,200	\$ 4,700	\$ 3,200	\$ 3,500	\$ 6,700	\$ 3,700	\$ 45,300
FY 03/04	\$ 3,200	\$ 4,200	\$ 3,200	\$ 3,000	\$ 4,200	\$ 3,200	\$ 2,500	\$ 2,700	\$ 3,200	\$ 6,748	\$ -	\$ 6,900	\$ 43,048
FY 04/05	\$ 3,700	\$ 5,200	\$ 4,200	\$ -	\$ 4,000	\$ 4,200	\$ 2,700	\$ 3,200	\$ 3,500	\$ 4,774	\$ 2,700	\$ 3,700	\$ 41,874
FY 05/06	\$ 4,700	\$ 4,700	\$ 2,000	\$ 4,700	\$ 5,400	\$ 5,205	\$ -	\$ 3,700	\$ 5,700	\$ -	\$ 5,200	\$ 4,700	\$ 46,005
FY 06/07	\$ -	\$ 7,700	\$ 3,700	\$ 4,200	\$ -	\$ 7,400	\$ 4,000	\$ -	\$ 5,400	\$ 5,700	\$ 4,000	\$ 7,300	\$ 49,400
FY 07/08	\$ 2,200	\$ 7,500	\$ -	\$ 10,200	\$ 5,000	\$ -	\$ 5,500	\$ 4,125	\$ -	\$ 7,500	\$ 5,500	\$ 9,742	\$ 57,267
FY 08/09	\$ 3,500	\$ 5,000	\$ 5,000	\$ 6,200	\$ 5,500	\$ 11,400	\$ 6,700	\$ 7,200	\$ -	\$ 6,200	\$ 6,200	\$ 13,078	\$ 75,978
FY 09/10	\$ 8,200	\$ 6,700	\$ 5,200	\$ 8,200	\$ 8,200	\$ 5,200	\$ 7,200	\$ 9,215	\$ 6,200	\$ 7,385	\$ 7,200	\$ 1,822	\$ 80,722
FY 10/11	\$ 4,000	\$ 8,400	\$ -	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,400	\$ -	\$ 7,200	\$ 7,200	\$ 15,400	\$ 77,400
FY 11/12	\$ -	\$ 8,200	\$ 6,200	\$ 6,200	\$ 6,200	\$ 7,200	\$ 7,400	\$ 8,200	\$ 5,200	\$ 7,200	\$ 7,200	\$ 13,049	\$ 82,249
FY 12/13	\$ 3,080	\$ 8,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,400	\$ 7,200	\$ 5,200	\$ 6,919	\$ 7,200	\$ 8,108	\$ 12,747	\$ 87,653
FY 13/14	\$ 6,285	\$ 6,886	\$ 6,927	\$ 7,513	\$ 7,582	\$ 6,789	\$ 12,321	\$ 60	\$ 13,092	\$ 7,026	\$ 6,310	\$ 11,088	\$ 91,879
FY 14/15	\$ 6,491	\$ 7,514	\$ 12,705	\$ 9,941	\$ 6,502	\$ 9,163	\$ 7,498	\$ 7,683	\$ 7,968	\$ 7,592	\$ 8,112	\$ 3,456	\$ 94,626



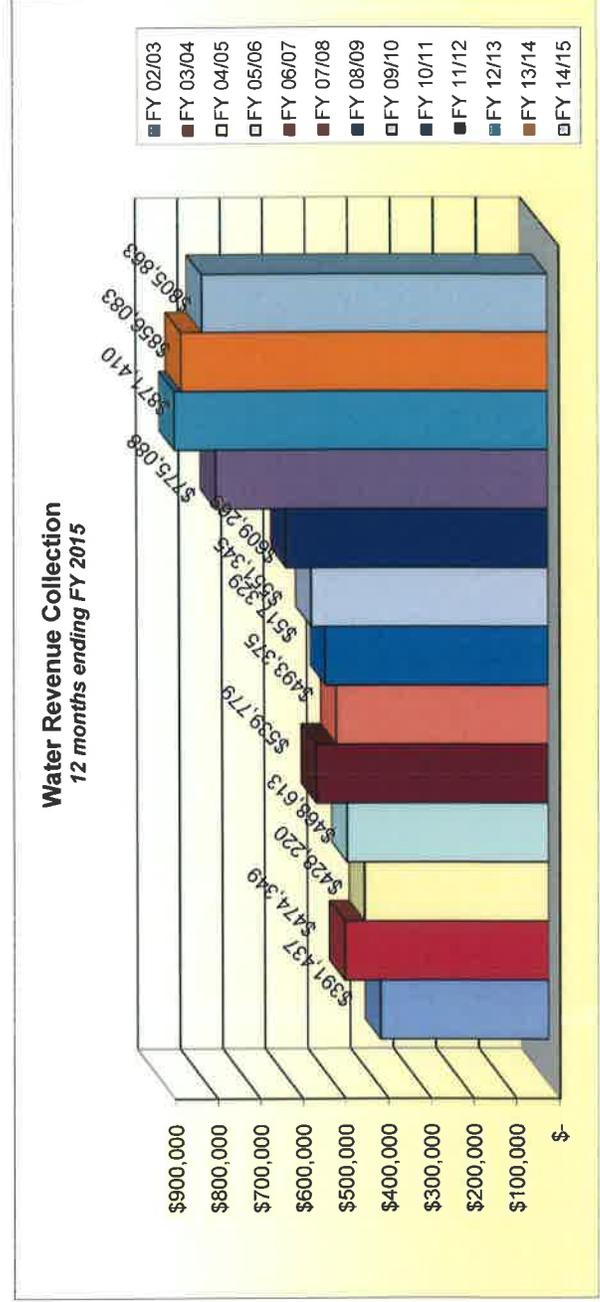
**YTD Analysis Parking Citations Collection
3700-162**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03	\$ -	\$ -	\$ 2,277	\$ 1,054	\$ 1,666	\$ 1,626	\$ -	\$ 2,220	\$ 825	\$ 2,824	\$ -	\$ 1,718	\$ 14,210
FY 03/04	\$ -	\$ -	\$ -	\$ 2,236	\$ 1,425	\$ 1,154	\$ (10)	\$ 2,882	\$ 1,762	\$ 1,576	\$ 1,938	\$ 571	\$ 13,534
FY 04/05	\$ 891	\$ 1,076	\$ -	\$ 847	\$ 1,126	\$ 4,815	\$ 1,144	\$ (114)	\$ 1,618	\$ 450	\$ 795	\$ 1,645	\$ 9,478
FY 05/06	\$ 584	\$ 987	\$ 589	\$ 997	\$ 902	\$ 3,940	\$ 205	\$ 765	\$ 612	\$ 452	\$ 270	\$ 885	\$ 8,953
FY 06/07	\$ 681	\$ 716	\$ 511	\$ 1,839	\$ 2,048	\$ 5,764	\$ 1,535	\$ 1,561	\$ 965	\$ 472	\$ 865	\$ 2,170	\$ 15,448
FY 07/08	\$ 4,367	\$ 7,172	\$ -	\$ 5,300	\$ 6,101	\$ 7,880	\$ 1,370	\$ 3,353	\$ 3,684	\$ 3,125	\$ 4,450	\$ 4,265	\$ 45,543
FY 08/09	\$ 1,735	\$ 3,366	\$ 1,910	\$ 3,210	\$ 2,805	\$ 25,296	\$ 1,243	\$ 2,766	\$ 4,045	\$ 3,480	\$ 2,240	\$ 3,379	\$ 31,894
FY 09/10	\$ 1,566	\$ 3,881	\$ 1,037	\$ 1,261	\$ 1,475	\$ 14,741	\$ 740	\$ 1,460	\$ 4,011	\$ 6,860	\$ 3,095	\$ 2,980	\$ 29,538
FY 10/11	\$ 1,934	\$ 4,484	\$ 3,932	\$ 4,563	\$ 1,361	\$ 10,392	\$ 1,104	\$ 2,557	\$ 1,862	\$ 2,658	\$ 3,128	\$ 2,321	\$ 32,463
FY 11/12	\$ 2,406	\$ 5,767	\$ 4,029	\$ 1,709	\$ 3,904	\$ 18,833	\$ 1,730	\$ 3,511	\$ 2,575	\$ 4,086	\$ 3,802	\$ 3,618	\$ 42,317
FY 12/13	\$ 8,740	\$ 2,053	\$ 10,728	\$ 6,705	\$ 9,054	\$ 3,161	\$ 4,436	\$ 4,165	\$ 4,718	\$ 5,760	\$ 2,752	\$ 2,309	\$ 64,581
FY 13/14	\$ 7,983	\$ 13,950	\$ 12,969	\$ 10,788	\$ 12,784	\$ 40,441	\$ 8,422	\$ 10,165	\$ 12,348	\$ 10,014	\$ 11,345	\$ 9,648	\$ 129,783
FY 14/15	\$ 1,648	\$ 12,581	\$ 7,623	\$ 6,727	\$ 8,345	\$ 67,841	\$ 3,490	\$ 2,461	\$ 7,385	\$ 8,053	\$ 8,721	\$ 8,729	\$ 80,861
						\$ 42,022							



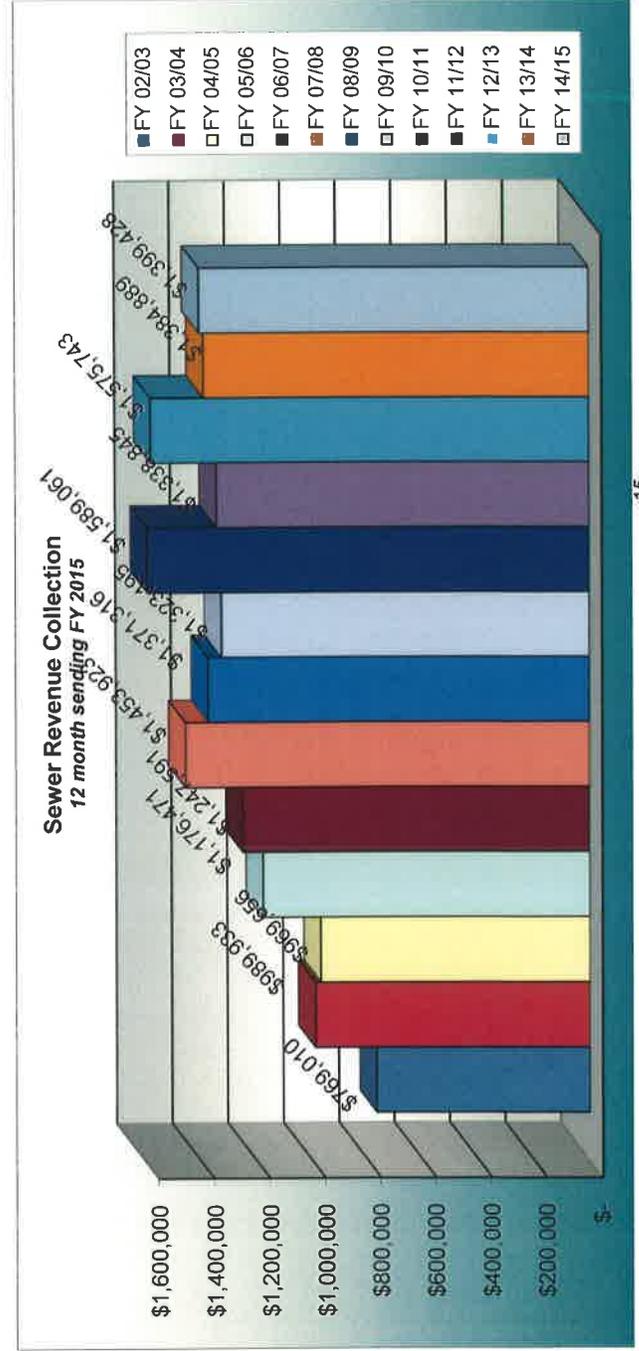
**YTD Analysis Water Revenue
600-3800**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03	\$ -	\$ 65,551	\$ -	\$ 65,110	\$ (400)	\$ 64,249	\$ -	\$ 63,631	\$ (3,647)	\$ 64,131	\$ (198)	\$ 73,010	\$ 391,437
FY 03/04	\$ -	\$ 72,943	\$ (29)	\$ 70,783	\$ -	\$ 70,852	\$ -	\$ 70,292	\$ -	\$ 79,284	\$ -	\$ 110,223	\$ 474,349
FY 04/05	\$ 50	\$ 76,324	\$ -	\$ 73,476	\$ -	\$ 73,739	\$ -	\$ 61,202	\$ -	\$ 77,026	\$ -	\$ 66,403	\$ 428,220
FY 05/06	\$ -	\$ 83,311	\$ (585)	\$ 79,214	\$ -	\$ 76,535	\$ (52)	\$ 74,947	\$ -	\$ 78,957	\$ -	\$ 76,286	\$ 468,613
FY 06/07	\$ -	\$ 127,617	\$ (2,497)	\$ 60,253	\$ -	\$ 80,008	\$ (25)	\$ 78,836	\$ 25	\$ 80,749	\$ -	\$ 114,814	\$ 539,779
FY 07/08	\$ 945	\$ 86,117	\$ 192	\$ 81,508	\$ (180)	\$ 83,030	\$ (72)	\$ 82,701	\$ 138	\$ 87,953	\$ 144	\$ 70,900	\$ 493,375
FY 08/09	\$ -	\$ 87,007	\$ 710	\$ 84,937	\$ 1,264	\$ 83,911	\$ (2,880)	\$ 99,508	\$ 18	\$ 83,642	\$ (72)	\$ 79,284	\$ 517,329
FY 09/10	\$ 41	\$ 91,030	\$ 112	\$ 91,078	\$ 985	\$ 90,376	\$ 831	\$ 1,958	\$ 88,554	\$ 2,885	\$ 93,589	\$ 89,907	\$ 551,345
FY 10/11	\$ -	\$ 3,945	\$ 93,760	\$ 3,888	\$ 90,748	\$ 92,387	\$ -	\$ 103,460	\$ (2,074)	\$ 93,604	\$ (605)	\$ 130,156	\$ 609,269
FY 11/12	\$ 37	\$ 180,527	\$ (4,613)	\$ 135,509	\$ (220)	\$ 100,593	\$ 1,290	\$ 112,159	\$ 54	\$ 95,213	\$ (71)	\$ 154,609	\$ 775,088
FY 12/13	\$ 304	\$ 207,380	\$ (452)	\$ 172,393	\$ (1,858)	\$ 109,805	\$ (688)	\$ 104,465	\$ 144	\$ 111,234	\$ 854	\$ 167,830	\$ 871,410
FY 13/14	\$ 243	\$ 208,697	\$ (355)	\$ 158,209	\$ 50	\$ 121,659	\$ 1,581	\$ 103,964	\$ 434	\$ 110,258	\$ 102	\$ 151,242	\$ 856,083
FY 14/15	\$ 251	\$ 188,177	\$ 38	\$ 152,804	\$ 767	\$ 107,031	\$ (303)	\$ 107,307	\$ 4,832	\$ 103,012	\$ (467)	\$ 142,414	\$ 805,863



**YTD Analysis Sewer Revenue
650-3800**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03	\$ 1,175	\$132,265	\$ -	\$131,021	\$ (2,959)	\$127,053	\$ -	\$130,493	\$ -	\$ 126,641	\$ 7	\$123,313	\$ 769,010
FY 03/04	\$ -	\$145,389	\$ (703)	\$144,365	\$ -	\$146,128	\$ -	\$144,085	\$ -	\$ 150,461	\$ -	\$260,209	\$ 989,933
FY 04/05	\$ -	\$147,363	\$ -	\$155,843	\$ -	\$152,150	\$ -	\$147,597	\$ -	\$ 158,575	\$ 18,888	\$189,239	\$ 969,656
FY 05/06	\$ -	\$166,688	\$ (1,169)	\$129,604	\$ -	\$158,910	\$ (70)	\$174,912	\$ 59,445	\$ 210,454	\$ 52,975	\$224,723	\$ 1,176,471
FY 06/07	\$ -	\$197,031	\$ (2,405)	\$200,755	\$ 22,900	\$217,871	\$ 11,070	\$191,778	\$ -	\$ 193,793	\$ -	\$214,798	\$ 1,247,591
FY 07/08	\$ (1,011)	\$216,250	\$ 22	\$246,719	\$ (180)	\$230,033	\$ 12,411	\$213,604	\$ -	\$ 252,356	\$ 22,146	\$261,574	\$ 1,453,923
FY 08/09	\$	\$221,389	\$ 180	\$218,946	\$ -	\$225,508	\$ 11,148	\$220,233	\$ -	\$ 243,601	\$ 24,396	\$205,915	\$ 1,371,316
FY 09/10	\$ 1,900	\$218,419	\$ (71)	\$219,086	\$ 4,785	\$217,537	\$ (25)	\$ 843	\$ 219,737	\$ 4,496	\$218,201	\$218,286	\$ 1,323,195
FY 10/11	\$ (3)	\$ 343	\$216,516	\$ 2,049	\$217,466	\$ (179)	\$303,269	\$259,607	\$ 12,472	\$ 219,547	\$ 63,426	\$294,548	\$ 1,589,061
FY 11/12	\$ 130	\$218,474	\$ 63	\$219,975	\$ -	\$218,792	\$ 3,343	\$220,465	\$ 42	\$ 220,026	\$ (53)	\$237,589	\$ 1,338,845
FY 12/13	\$ 72	\$236,619	\$ 193	\$221,841	\$ 68	\$236,121	\$ 9,298	\$219,176	\$ 2,502	\$ 281,899	\$ 46,273	\$321,680	\$ 1,575,743
FY 13/14	\$ 53,301	\$223,197	\$ 128	\$228,948	\$ 20	\$223,796	\$ 1,499	\$219,455	\$ 5,051	\$ 219,724	\$ 141	\$209,630	\$ 1,384,889
FY 14/15	\$ 55	\$239,871	\$ 2,305	\$220,141	\$ 118	\$226,522	\$ 5,280	\$244,755	\$ 5,741	\$ 229,881	\$ 557	\$224,204	\$ 1,399,428



REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: A Resolution of the City Council of the City of Nevada City Designating Checklist Items to Be Eligible for Expedited Review of Small Residential Rooftop Solar Energy Systems in Nevada City.

RECOMMENDATION: Pass Resolution 2015-XX designating checklist items to be eligible for expedited review of small residential rooftop solar energy systems.

CONTACT: Hal DeGraw, Consulting City Attorney

BACKGROUND / DISCUSSION: At the October 7th special meeting, the Council approved a first reading of a revised ordinance creating an expedited, streamlined permitting process for small residential rooftop solar energy systems as required by State legislation patterned after a County ordinance.

Both ordinances provide for approval of a checklist of requirements which must be complied with to be eligible for expedited review. As pointed out at the first reading of the revised ordinance, this checklist appears to provide a means for limiting adverse impacts that could otherwise come from unrestricted ministerial approval, so long as it does not unreasonably restrict the ability to install solar. The revised ordinance included changes to assure that the City retained the ability to approve supplemental checklist requirements.

The proposed Resolution adopts checklist items that must be met to qualify for expedited review and permit issuance that can mitigate impacts of such installations upon the City's character and historical architecture without significantly increasing cost or decreasing efficiency. They include requiring that the system be 1) designed and located as inconspicuously to the public as possible, 2) no larger than necessary, and 3) have panels of a style and color to blend in.

FISCAL IMPACT: County and City can adopt fees to cover cost of permit processing.

ATTACHMENT: Proposed Resolution

ENVIRONMENTAL IMPACT: Ordinance adopting expedited procedure found to be exempt from environmental review under CEQA pursuant to §§15378(b)(5), 15060(c)(2), and 15268 as recited in approved ordinance.

RESOLUTION NO. 2015-XX

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEVADA CITY
DESIGNATING CHECKLIST ITEMS TO BE ELIGIBLE FOR
EXPEDITED REVIEW OF SMALL RESIDENTIAL ROOFTOP SOLAR SYSTEMS IN NEVADA CITY**

WHEREAS, State law provides that it is the policy of the state to promote and encourage use of solar energy and rooftop solar energy has been declared to be a leading renewable energy technology; and,

WHEREAS, AB 2188 requires adoption of local ordinances creating an expedited permitting process for small residential rooftop solar energy systems to discourage local agencies from creating unreasonable barriers to the installation of such solar energy systems and to prohibit them from imposing local regulations that go beyond those necessary to avoid adverse impacts on public health or safety; and

WHEREAS, consistent with the State legislation, both the county and City have adopted such ordinances including provisions for approval of a checklist of requirements which must be complied with to be eligible for expedited review; and

WHEREAS, it is desirable to include in those checklist items that can mitigate impacts of the installations upon the City's character and historical architecture without significantly increasing cost or decreasing efficiency of installing a proposed small residential rooftop solar energy system within the City:

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby approves inclusion of the following requirements in any checklist that must be complied with to be eligible for expedited review for installation of a small residential rooftop solar energy system in Nevada City pursuant to Chapter 15.06 of the Nevada City Municipal Code:

1. The system is designed and located to be as inconspicuous to public view as possible.
2. The system is no larger than is necessary to supply energy to the residence on which it is to be installed.
3. The panels are of a style and color that most closely blends with the roof on which they are to be installed.

PASSED AND ADOPTED at the regular meeting of the City Council of the City of Nevada City on the 28th day of October, 2015, by the following vote:

AYES:

NOES:

ABSENT

ABSTAIN:

ATTEST:

Jennifer Ray, Mayor

Niel Locke, City Clerk

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: An Ordinance of the City of Nevada City adding Chapter 15.06 to Title 15 of the Nevada City Municipal Code Relating to Expedited and Streamlined Permitting Procedures for Small Residential Rooftop Solar Energy Systems (Second Reading)

RECOMMENDATION: Adopt Ordinance relating to expedited and streamlined permitting procedures for small residential rooftop solar energy systems.

CONTACT: Hal DeGraw, Consulting City Attorney

BACKGROUND / DISCUSSION: At the September 23rd meeting, the Council approved a first reading of an ordinance patterned after the County ordinance enacted in response to State legislation requiring cities and counties to adopt an ordinance creating an expedited, streamlined permitting process for small residential rooftop solar energy systems. However, the Council expressed concern over the effect that unrestricted ministerial approval of such systems could have on the City's historic buildings and requested that we look into the matter further.

The impact is limited in that the required ordinance is restricted to residences, not businesses. With regard to residences, the State Legislature made no exceptions for historical areas, stating it intended to preclude local agencies from adopting ordinances that create unreasonable barriers to installation of solar energy systems, "...including design review for aesthetic purposes." However, both the State and County legislation contemplate approval of a checklist of requirements which must be complied with to be eligible for expedited review. This checklist for the review process could serve as a means to limit adverse impacts that could otherwise come from unrestricted ministerial approval, so long as it does not unreasonably restrict the ability to install solar.

Without significantly increasing cost or decreasing efficiency, impacts could be mitigated by including checklist items requiring that the system be 1) designed and located as inconspicuously as possible, 2) no larger than necessary, and 3) of a style and color to blend in. To assure that the City retains the ability to approve such supplemental checklist requirements, changes were made to §§15.06.025.E and 15.06.030.A, requiring another first reading.

FISCAL IMPACT: County and City can adopt fees to cover cost of permit processing.

ATTACHMENT: Proposed Ordinance with Exhibit "A"

ENVIRONMENTAL IMPACT: Recommend finding ordinance is exempt from environmental review under CEQA pursuant to §§15378(b)(5), 15060(c)(2), and 15268 as recited in proposed ordinance.

ORDINANCE NO. 2015-XX

AN ORDINANCE OF THE CITY OF NEVADA CITY ADDING CHAPTER 15.06 TO TITLE 15 OF THE NEVADA CITY MUNICIPAL CODE RELATING TO EXPEDITED AND STREAMLINED PERMITTING PROCEDURES FOR SMALL RESIDENTIAL ROOFTOP SOLAR ENERGY SYSTEMS

WHEREAS, as set forth in Government Code Section 65850.5(a) it is the policy of the State of California that local agencies encourage the installation of solar energy systems by removing obstacles to, and minimizing the costs of, permitting such energy systems; and

WHEREAS, as set forth in Government Code Section 65850.5(g), cities must adopt an ordinance on or before September 30, 2015 consistent with the goal and intent of subsection (a) that creates an expedited and streamlined permitting process for small residential rooftop solar energy systems; and

WHEREAS, the ordinance must substantially conform with the recommendations set forth in the most current version of the California Solar Permitting Guidebook, including the checklists and standard plans contained therein that, if complied with, require cities to approve the application and issue the applied-for permits; and

WHEREAS, the City Council of the City of Nevada City recognizes that rooftop solar energy provides reliable and cost-effective energy for local residents and wishes to advance the use of clean, renewable solar energy by its citizens; and

WHEREAS, the City Council of the City of Nevada City finds that it is in the interest of the health, welfare and safety of the people of Nevada City to provide an expedited permitting process to encourage the effective development of solar technology; and

WHEREAS, the City Council of the City of Nevada City finds that the following ordinance will have the effect of encouraging the installation of small residential solar energy systems and minimizing barriers, obstacles, and costs of obtaining permits for their installation:

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Nevada city as follows:

SECTION I:

Title 15 of the Nevada City Municipal Code is hereby amended to add a new Chapter 15.06 adopted to read as set forth in Exhibit "A", attached hereto and incorporated herein by such reference.

SECTION II:

The City Council finds and declares that this Ordinance is exempt from environmental review under the California Environmental Quality Act (CEQA) pursuant to the following categorical exemptions: Section 15378(b)(5) (as an organizational administrative governmental activity that will not result in direct or indirect physical changes to the environment); Section 15060(c)(2) (it does not create a potential for direct, indirect, or reasonably foreseeable physical changes in the environment); and Section 15268 (exempting ministerial actions such as approval of building permits and individual utility service connections).

SECTION III:

This Ordinance shall become effective thirty (30) days after the adoption date thereof and within fifteen (15) days of the passage of this Ordinance, the City Clerk shall publish this Ordinance in the Union, a newspaper of general circulation.

PASSED AND ADOPTED at a regularly scheduled meeting of the City Council of Nevada City held this __ day of October, 2015 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Jennifer Ray, Mayor

ATTEST:

**Niel Locke, City
Clerk**

EXHIBIT "A"

Chapter 15.06

SMALL RESIDENTIAL ROOFTOP SOLAR SYSTEMS

Sections:

15.06.005	Purpose
15.06.010	Applicability
15.06.015	Definitions
15.06.020	Solar Energy System Requirements
15.06.025	Duties of the Building Department and Building Official
15.06.030	Permit Review and Inspection Requirements

15.06.005 Purpose

The purpose of the Article is to adopt an expedited, streamlined solar permitting process that complies with the Solar Rights Act and AB 2188 (Chapter 521, Statutes 2014) to achieve timely and cost-effective installations of small residential rooftop solar energy systems. This chapter encourages the use of solar systems by reducing costs to property owners and the City, and expanding the ability of property owners to install solar energy systems. The chapter allows the City to achieve these goals while protecting public health and safety.

15.06.010 Applicability

This chapter shall apply to the permitting of all small residential rooftop solar energy systems in the City as defined by Section 15.06.015.

Solar energy systems legally established or permitted prior to the effective date of this chapter are not subject to the requirements of this chapter unless physical modifications or alterations are undertaken that materially change the size, type, or components of a small rooftop energy system in such a way as to require new permitting. Routine operation and maintenance shall not require a permit.

15.06.15 Definitions

For the purposes of this chapter, the following terms and words used herein shall have the meaning ascribed to them by this Section unless the context directs otherwise:

"Association" means a nonprofit corporation or unincorporated association created for the purpose of managing a common interest development.

"Building department" means the Building Department of the County of Nevada so long as City contracts with County for such services.

"Building official" means the Director of Building for the Nevada County Building Department so long as City contracts with County for such services.

"City" means the City of Nevada City.

"Common interest development means any of the following:

1. A community apartment project;
2. A condominium project;
3. A planned development; or
4. A stock cooperative.

"Electronic submittal" means the utilization of one or more of the following:

1. email;
2. the Internet; or
3. facsimile.

"Expedited permitting" and "expedited review" means the process set out

in Section 15.06.030 of this chapter.

"Feasible method to satisfactorily mitigate or avoid the specific, adverse impact" includes, but is not limited to, any cost-effective method, condition, or mitigation imposed on behalf of the City on another similarly situated application in a prior successful application for a similar permit.

"Planning commission" means the Planning Commission of the City of Nevada City.

"Reasonable restrictions" on a solar system are those restrictions that do not significantly increase the cost of the system or significantly decrease its efficiency or specific performance, or that allow for an alternative system of comparable cost, efficiency, and energy conservation benefits.

"Restrictions that do not significantly increase the cost of the system or decrease its efficiency or specified performance" means:

1. For water heater systems or solar swimming pool heating systems: an amount exceeding 10 percent of (10 %) the cost of the system, but in no case more than one thousand dollars (\$1,000), or decreasing the efficiency of the solar energy system by an amount exceeding 10 percent (10%), as originally specified and proposed.
2. For Photovoltaic Systems: an amount not to exceed one thousand dollars (\$1,000) over the system cost as originally specified and proposed, or a decrease in system efficiency of an amount exceeding 10 percent (10%) as originally specified and proposed.

"Small residential rooftop solar energy system" means all of the following:

1. A solar energy system that is no larger than 10 kilowatts alternating current nameplate rating, or 30 kilowatts thermal.
2. A solar energy system that conforms to all applicable state fire, structural, electrical, and other building codes as adopted or amended by City and all City, County, and State health and safety standards.
3. A solar energy system that is installed on a single or duplex family dwelling.
4. A solar panel or module array that does not exceed the maximum legal building height as defined by the County.

"Solar energy system" means either of the following:

1. Any solar collector or other solar energy device whose primary purpose is to provide for the collection, storage, and distribution of solar energy for space heating, space cooling, electric generation, or water heating; or
2. Any structural design feature of a building, whose primary purpose is to provide for the collection, storage, and distribution of solar energy for electricity generation, space heating or cooling, or for water heating.

"Specific, adverse impact" means a significant, quantifiable, direct, and unavoidable impact, based on objective, identified, and written public health or safety standards, policies, or conditions as they existed on the date the application

was deemed complete.

15.06.020 Solar Energy System Requirements

A. All solar energy systems shall meet applicable health and safety standards and requirements imposed by the California Building Standards Codes and Title 15 of the Nevada City Municipal Code.

B. Solar energy systems for heating water in single-family residences and for heating water in commercial or swimming pool applications shall be certified by an accredited listing agency as defined by the California Plumbing and Mechanical Codes.

C. Solar energy systems for producing electricity shall meet all applicable safety and performance standards established by the California Electrical Code, the Institute of Electrical and Electronics Engineers, and accredited testing laboratories such as Underwriters Laboratories and, where applicable, rules of the Public Utilities Commission regarding safety and reliability.

15.06.025 Duties of the Building Department and Building Official

As provided in Section L-V 20.5 of Chapter V (Buildings) of the Land Use and Development Code of the County of Nevada, so long as City contracts with the County for services,

A. All documents required for the submission of an expedited solar energy system application shall be made available on the publicly accessible County Website.

B. Electronic submittal of the required permit application and documents by email, the Internet, or facsimile shall be made available to all small residential rooftop solar energy system permit applicants.

C. An applicant's electronic signature shall be accepted on all forms, applications, and other documents in lieu of a wet signature.

D. The Building Department shall adopt a standard plan and checklist of all requirements with which small residential rooftop solar energy systems shall comply to be eligible for expedited review.

E. The small residential rooftop solar system permit process, standard plans, and checklist, as supplemented by City checklist requirements, shall substantially conform to recommendations for expedited permitting, including the checklist and standard plans contained in the most current version of the California Solar Permitting Guidebook adopted by the Governor's Office of Planning and Research.

F. Fees for the permitting of small residential rooftop solar energy systems

may be adopted by resolution of the city council and must comply with Government Code Sections 65850.55 and 66015 and Health & Safety Code Section 17951.

15.06.030 Permit Review and Inspection Requirements

A. As provided in Section L-V 20.6 of Chapter V (Buildings) of the Land Use and Development Code of the County of Nevada, the Building Department shall adopt an administrative, non-discretionary review process to expedite approval of small residential rooftop solar energy systems which process will be applicable to City so long as it contracts with County for services. The City may approve by resolution supplemental checklist requirements which must be complied with to be eligible for expedited review of applications within the City's jurisdiction. For permit applications submitted over-the-counter and electronically, the Building Department shall issue a building permit or other non-discretionary permit within five (5) business days of receipt. The time to issue a permit begins upon receipt of a complete application that meets the requirements of the approved checklist and standard plan.

B. Review of the application shall be limited to the Building Official's review of whether the application meets local, state, and federal health and safety requirements.

C. The Building Official may deny the application if the Building Official finds, based on substantial evidence, that the solar energy system could have a specific, adverse impact upon the public health and safety. Such findings shall be made in writing based on substantive evidence in the record that the proposed installation would have a specific, adverse impact upon public health or safety and there is no feasible method to satisfactorily mitigate or avoid, as defined, the adverse impact. Findings shall include a basis for the rejection of the potential feasible alternative for preventing the adverse impact. Such decisions may be appealed to the Building and Accessibility Standards Board of Appeals in accordance with Section 15.04.040 of this Code.

D. Any condition imposed on an application shall be designed to mitigate the specific, adverse impact upon health and safety at the lowest possible cost. The City shall use its best efforts to ensure that the selected method, condition, or mitigation meets the conditions of Civil Code Section 714(d)(1)(A)-(B).

E. The City shall not condition the approval of an application on the approval of an association as defined in Civil Code Section 4080.

F. If an application is deemed incomplete, a written correction notice detailing all deficiencies in the application and any additional information or documentation required to be eligible for expedited permit issuance shall be sent to the applicant for resubmission.

G. Only one inspection shall be required and performed by the Building Department for small residential rooftop solar energy systems eligible for

expedited review unless additional inspections are determined necessary by the Building Official based on specific climatic, geographic and/or topographical conditions.

H. The inspection shall be done in a timely manner and should include consolidated inspections. An inspection will be scheduled within two (2) business days of a request and the applicant shall be provided with a two-hour inspection window.

I. Inspections

1. All solar energy systems shall be inspected for compliance with the manufacturer's installation requirements and the California Electrical Code.
2. The systems shall be ready for inspection with all electrical equipment/components accessible and in clear view.
3. The County's Building Inspector shall have access to all parts of the system.
4. The permit, approved plans, and specifications shall be readily available on site at the time of inspection.
5. Any changes to approved plans must be reviewed and approved by the Building Department prior to scheduling the inspection.

J. If a small residential rooftop solar energy system fails inspection, a subsequent re-inspection is authorized and may include a re-inspection fee in accordance with the County's adopted fee schedule.

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: An Ordinance of the City of Nevada City Repealing and Reenacting Chapter 5.04 to Title 5 of the Nevada City Municipal Code Relating to Business Licenses Subject to Voter Approval (Second Reading); Resolution Approving Ballot Measure Text

RECOMMENDATION: Pass 1) an Ordinance modifying Chapter 5.04 of the Nevada City Municipal Code relating to business licenses effective upon voter approval; and 2) Resolution 2015-XX approving ballot measure text.

CONTACT: Mark Prestwich, City Manager

BACKGROUND / DISCUSSION: On July 22, 2015, the City Council discussed possible approaches to simplifying and modernizing the City's Business License Tax. Nevada City's business license ordinance was last updated in 1957 and has not changed meaningfully in application or amounts to the present time.

The complex and dated business license structure is comprised of more than 30 different methodologies for calculating tax. Rates have not been adjusted since 1993 and range from \$10 to \$250 annually with quarterly payments, pro-rating options and daily rate structures. Business license revenues account for less than 2% of the City's annual General Fund revenue (approximately \$60,000) and, due to its design, requires significant administrative time processing and handling payments. A simplified tax structure will facilitate the City's ability to provide convenient customer-friendly online payment options, reduce administrative processing, and enable the City to keep business tax rates competitively low.

Based on feedback provided during the July 22 City Council meeting, the proposed ordinance simplifies the tax structure as follows (to be adjusted annually to account for inflation):

Businesses with 10 or more employees:	\$150 annually
Businesses with 9 or fewer employees:	\$100 annually

Modernizing the ordinance will result in several efficiencies and benefits:

- Eliminating the options of pro-rating and quarterly payments will result in continuous (or steady) cash flow, cost-savings for quarterly business license holders and reduced administration.

- Tying the rate structure to a consumer price index (CPI) will allow rates to adjust incrementally with inflation and eliminate the unnecessary expense of conducting periodic elections.
- The proposed tax structure provides an option to businesses desiring to pay for three years in advance while enjoying a 5% discount for reduced administration processing and handling.

The attached resolution includes proposed ballot measure text.

ENVIRONMENTAL CONSIDERATIONS: Not applicable.

FISCAL IMPACT: The proposed change in rate methodologies is forecasted to result in approximately \$10,000 to \$13,000 of additional annual revenue.

ATTACHMENTS:

- ✓ Ordinance 2015-XX
- ✓ Exhibit A – Clean
- ✓ Exhibit A – With Track Changes
- ✓ Resolution 2015-XX Approving Ballot Measure Text

ORDINANCE NO. 2015-XX

AN ORDINANCE OF THE CITY OF NEVADA CITY REPEALING AND RE-ENACTING CHAPTER 5.04 TO TITLE 5 OF THE NEVADA CITY MUNICIPAL CODE RELATING TO BUSINESS LICENSES

WHEREAS, Chapter 5.04 of Title 5 of the Nevada City Municipal Code as last updated in 1957 sets forth licensing requirements and imposes business license taxes pursuant to a complex and dated structure comprised of more than 30 different methodologies; and

WHEREAS, a simplified tax structure will reduce confusion as to the applicable tax methodology, facilitate the City's ability to provide convenient customer-friendly online payment options, and reduce administrative processing, while keeping business license tax rates competitively low:

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Nevada City as follows:

SECTION I:

Chapter 5.04 of Title 5 of the Nevada City Municipal Code is hereby repealed and re-enacted as a new Chapter 5.04 adopted to read as set forth in Exhibit "A", attached hereto and incorporated herein by such reference.

SECTION II:

Within fifteen (15) days of the passage of this Ordinance after a second reading, the City Clerk shall publish this Ordinance in the Union, a newspaper of general circulation. Because this Ordinance relates to the levying and collection of taxes, a measure to approve the new rates therein shall be placed on the ballot for the next municipal election in 2016 and this Ordinance and the new rates therein shall not be effective unless and until that measure is approved by the voters.

PASSED AND ADOPTED at a regularly scheduled meeting of the City Council of Nevada City held this __ day of October, 2015 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chapter 5.04

BUSINESS LICENSES

Sections:

Article I. General Provisions

5.04.010 Definitions.

5.04.020 Purpose.

Article II. Licensing Requirements

5.04.030 Applicability.

5.04.040 License and tax—Required.

5.04.050 Branch establishments.

5.04.060 License—Application.

5.04.070 Appeals.

5.04.080 License—Revocation.

Article III. License Taxes

5.04.090 How and when payable.

5.04.100 Debt to city.

5.04.110 Collector—Duties.

5.04.120 Inspectors.

5.04.130 Annual license tax —designated.

5.04.140 Repealed.

5.04.150 Repealed.

5.04.160 Repealed.

5.04.170 Repealed.

5.04.180 Repealed.

5.04.190 Repealed.

5.04.200 Repealed.

5.04.210 Repealed.

5.04.220 Repealed.

5.04.230 Repealed.

5.04.240 Repealed.

5.04.250 Repealed.

5.04.260 Trucking, hauling and vehicles for hire.

5.04.270 Utilities.

5.04.280 Repealed.

5.04.290 Repealed.

5.04.300 Repealed.

5.04.310 Charitable organizations.

5.04.320 Disabled persons.

Article IV. Enforcement

5.04.330 Violation—Penalty.

5.04.340 Convictions will not excuse payment.

Article I. General Provisions

5.04.010 Definitions.

As used in this chapter:

"Business" means all professions, services, trades, occupations, and each and every kind of calling carried on for profit or livelihood, including without limitation, home occupations, peddlers, rental of rooms, trucking and hauling for hire, or operating a taxicab or any vehicle for hire.

"City" means the City of Nevada City, California.

"Collector" means the person appointed by the city manager to collect business license taxes imposed by this chapter.

"Fiscal year" means the period from July 1st of one year to June 30th of the next year.

"Fixed place of business" means premises in the city occupied for the particular purpose of conducting the business thereat, and regularly kept open for that purpose with a competent person in attendance for the purpose of attending to such business.

"Employee" means all persons engaged in the operation or conduct of any business, whether as owner, any member of the owner's family, partner, agent, manager, or solicitor and all other persons employed or working in the business.

"Manufacturer" means one engaged in making materials, raw or partly finished into wares suitable for use.

"Peddler" is defined to be and includes every person not having a fixed place of business in the city, and not an agent of a principal having a fixed place of business in the city; who travels from place to place, or has a stand upon any public street, alley or other public place, doorway of any public buildings; unenclosed or vacant lot, or parcel of land, who sells or offers for sale at retail any goods, wares or merchandise in his possession.

"Person" means all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts business or common law trusts, societies, and individuals transacting and carrying on any business in the city.

"Retail business" is defined to be every business conducted for the purpose of selling, or offering to sell, any goods, wares or merchandise, other than as a part of a wholesale business as defined in this section.

"Vehicles" means and includes every device in, upon or by which any person or property is or may be transported or drawn upon a public street or highway, except devices moved by human power or used exclusively upon stationary rails or tracks.

"Wholesale business" is defined to be every business conducted solely or mainly for the purpose of selling goods, wares or merchandise in wholesale lots to retailers for resale at retail to the trade by said retailers. (Ord. 2015, Ord. 281 § 1, 1957)

5.04.020 Purpose.

This chapter is enacted primarily to raise revenue for municipal purposes and is not intended for regulation. (Ord. 281 § 2, 1957)

Article II. Licensing Requirements

5.04.030 Applicability.

The license and tax requirements of this chapter are imposed for the privilege of doing business in the city and apply to any person transacting, conducting, or carrying on any business or providing services in the city, whether or not they have a fixed place of business within the city. Applicability is to be interpreted broadly and the city council is authorized, after a duly noticed public hearing, to adopt amendments and regulations if needed to clarify applicability of the requirements herein. These requirements shall apply in addition to any inspection and permit requirements and fees that may be required under any other ordinance of the city. (Ord. 2015; Ord. 281 § 3, 1957)

5.04.040 License and tax—Required.

There are imposed upon the businesses specified in this chapter license taxes in the amounts hereinafter prescribed, and it shall be unlawful for any person to transact and carry on any business in the city without first having procured a license from the city to do so, or without complying with any and all applicable provisions of this chapter; and each day such business is carried on without a license shall constitute a separate violation of this chapter. (Ord. 281 § 4, 1957)

5.04.050 Branch establishments.

A separate license must be obtained for each branch establishment or location of the business transacted and carried on within the city and each license shall authorize the licensee to transact and carry on only the business licensed thereby at the location and in the manner designated in such license; provided, that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this chapter shall not be deemed to be separate places of business or branch establishments. (Ord. 281 § 5, 1957)

5.04.060 License—Application.

A. Every person required to have a license under the provisions of this chapter shall make application for the same to the collector of the city, and, upon payment of the prescribed tax, the collector shall issue to such person a license in accordance with the provisions of this chapter.

B. The application shall furnish all information required to enable the collector to properly classify the business of the applicant and determine the proper license tax to be paid by such applicant. The completed applications must be submitted to the collector who shall determine the proper amount of the license tax and, on payment of said amount, shall issue the appropriate license. (Ord. 281 § 9, 1957)

5.04.065 License—Term.

Business licenses may be issued for either one or three years. No license will be issued for less than twelve (12) months. Licenses issued pursuant to this chapter are non-transferrable and cannot be prorated even if the business or event will occur during less than a year. (Ord. 2015)

5.04.070 Appeals.

Any person aggrieved by any decision of the collector, or any administrative officer or agency, with respect to the issuance or refusal to issue a license, may appeal to the city council by filing a notice of appeal with the clerk of the council. The council shall thereupon fix a time and place for hearing such appeal. The clerk of the council shall give notice to such person of the time and place of hearing by serving it personally or by depositing it in the United States Post Office in Nevada City, California, postage prepaid, addressed to such person at his last known address. (Ord. 281 § 12, 1957)

5.04.080 License—Revocation.

Should the city council at any time determine that the premises wherein any business is conducted are not in good sanitary condition or are dangerous to adjacent property, or that the business does injure or affect the public health, peace, safety or morals, it may revoke the license for such business, and no further license shall be issued without authorization of the city council. (Ord. 281 § 10, 1957)

Article III. License Taxes

5.04.090 How and when payable.

A. All license taxes shall be paid in advance at the office of the collector or on-line.

B. License taxes for annual renewals and for three-year licenses shall be due and payable to the city on the first day of the new period covered by the license.

C. License taxes for new businesses shall be paid within thirty (30) days after commencement of the business.

D. If the license tax is not paid when due, a penalty of twenty-five dollars (\$25.00) shall be added as an additional tax. (Ord. 2015, Ord. 281 § 8, 1957)

5.04.100 Debt to city.

The amount of any license imposed by this chapter shall be deemed a debt to the city, and any person carrying on any business mentioned in this chapter without having a license from the city to do so, shall be liable to an action in the name of the city in any court of competent jurisdiction, for the amount of the license by this chapter imposed on such business, together with all penalties then due thereon in any such action. (Ord. 281 § 6, 1957)

5.04.110 Collector—Duties.

A. A business tax collector shall be appointed by the city manager.

B. It shall be the duty of the collector to prepare and issue under this chapter for every person liable to pay a license hereunder, and to state in each license the amount thereof, the period of time covered thereby, the name of the person to whom issued, the business licensed and the location or place where such business is to be carried on.

C. It shall be the duty and responsibility of the collector to see that all new businesses are licensed and that all changes in location and status are recorded.

D. No license granted or issued under any provision of this chapter shall be in any manner transferred or assigned nor shall authorize any person other than is therein mentioned or named to do business without the approval of the business tax collector.

E. The business tax collector shall make a charge of twenty-five dollars (\$25.00) for each duplicate license issued to replace any license issued under the provisions of this chapter which has been lost or destroyed.

F. In no case shall any mistake made by the collector in stating the amount of the license prevent or prejudice the collection by the city of what shall be lawfully due from anyone carrying on a business subject to a license under this chapter. (Ord. 2015, Ord. 281 § 7, 1957)

5.04.120 Inspectors.

All police officers are appointed inspectors of licenses and, in addition to their several duties as police officers, are required to examine all places of business and persons in their respective beats liable to pay licenses, and to see that such license are taken out; and shall exercise the power to:

A. Make arrests for the violation of any of the provisions of this chapter;

B. Enter free of charge, at any time, any place of business for which a license is required by this chapter and to demand the exhibition of such license for the current period by any person engaged or employed in the transaction of such business; and if the person shall then and there fail to exhibit such license, the person shall be liable to the penalty provided for violation of this chapter. (Ord. 281 § 13, 1957)

5.04.130 Annual License Tax—Designated.

A. Unless otherwise specifically provided in this chapter, every person carrying on a business, profession, service, trade, occupation or any other calling at a fixed place of business within the city shall pay a business license tax as follows:

1. An annual business license tax of one hundred dollars (\$100.00) per year if the business, profession, service, trade, occupation or other calling has less than ten (10) employees,

2. An annual business license tax of one hundred fifty dollars (\$150.00) per year if the business, profession, service, trade, occupation or other calling has ten (10) or more employees;

B. Unless otherwise provided, every person carrying on a business in the city, but not having a fixed place of business within the city, including, without limitation, contractors and subcontractors and truckers, haulers and vehicles for hire, shall pay a business license tax of one hundred dollars (\$100.00) per year;

C. Any person carrying on, either as a principal or agent, any business in the city not herein specifically set forth shall pay the amount of the license tax prescribed herein provided for the business nearest corresponding to the nature of the business sought to be licensed;

D. The license taxes provided for herein shall be adjusted annually at the beginning of each fiscal year after 2016-17 by the percentage change in the Consumer Price Index from the last setting of such rates as shown by the State of California Division of Labor Statistics & Research Consumer Price Index Calculator for the

California CPI for Urban Wage Earners and Clerical Workers unless the city council otherwise directs.

E. Persons electing to secure a three-year business license, paying taxes due in advance, shall receive a five per cent (5%) reduction in the total tax due for the three years to reflect the reduction in administrative costs.

F. Taxes due under the provisions of this chapter will not be prorated and no tax collected will be refunded for any business which ceases to exist or changes ownership after a license tax is paid. (Ord. 2015, Ord. 93-02 § 1, 1993)

5.04.140 Repealed.

(Ord. 2015, Ord. 326 § 1, 1965)

5.04.150 Repealed.

(Ord. 2015, Ord. 281 § 15, 1957)

5.04.160 Repealed.

(Ord. 2015, Ord. 281 § 16, 1957)

5.04.170 Repealed.

(Ord. 2015, Ord. 281 § 17, 1957)

5.04.180 Repealed.

(Ord. 2015, Ord. 281 § 18, 1957)

5.04.190 Repealed.

(Ord. 2015, Ord. 281 § 19, 1957)

5.04.200 Repealed.

(Ord. 2015, Ord. 281 § 20, 1957, Ord. 2015)

5.04.210 Repealed.

(Ord. 2015, Ord. 281 §§ 11, 21, 1957)

5.04.220 Repealed.

(Ord. 2015, Ord. 281 § 22, 1957)

5.04.230 Repealed.

(Ord. 2015, Ord. 281 § 23, 1957)

5.04.240 Repealed.

(Ord. 2015, Ord. 281 § 24, 1957)

5.04.250 Repealed.

(Ord. 2015, Ord. 325 § 1, 1965; Ord. 281 § 25, 1957)

5.04.260 Trucking, hauling and vehicles for hire.

This chapter shall not be construed as imposing a tax on vehicles but as a method of classification and taxation of businesses, (Ord. 2015, Ord. 281 § 26, 1957)

5.04.270 Utilities.

Every person engaged in the business of operating a bus company, garbage company, express company, telegraph, telephone, water, gas or electric company, or other public utility, within the city shall be required to obtain a license and pay the license tax prescribed in Section 5.04.130 of this chapter; provided, however, that the provisions of all ordinances with reference to the granting of a franchise or contract to such public utility and requiring the payment of a franchise tax or other payment by them, shall remain in full force and effect, and no license tax shall be required of them other than such franchise tax, or other payment required of them. (Ord. 281 § 27, 1957)

5.04.280 Repealed.

(Ord. 2015, Ord. 281 § 28, 1957)

5.04.290 Repealed.

(Ord. 2015, Ord. 281 § 29, 1957)

5.04.300 Repealed.

(Ord. 2015, Ord. 313 § 1, 1963)

5.04.310 Charitable organizations.

The provisions of this chapter shall not be deemed or construed to require the payment of a license tax to conduct, manage or carry on any business, occupation or activity from any institution, occupation, activity or any organization of Veterans of the armed forces of the United States operating on a national scale and having a local post or branch of such national organization, which is conducted, managed or carried on wholly for the benefit of charitable purposes, or from which profit is not derived, either directly or indirectly, by any individual, firm or corporation; nor shall any license tax be required for the conducting of any entertainment, exhibition, concert or lecture on scientific, historical, literary, religious or moral subjects within the city whenever the receipts of any such entertainment concert, exhibition or lecture are to be appropriated to any church or school or to any religious or benevolent purpose; nor shall any license tax be required for the conducting of any entertainment, dance, concert, exhibition or lecture by any religious, charitable, fraternal, educational, military, county or municipal organization or association whenever the receipts of any such entertainment, dance, concert, exhibition or lecture are to be appropriated for the purpose and objects for which such organization or association was formed and from which profit is not derived, either directly or indirectly, by any individual, firm or corporation; provided, however, that nothing in this section shall be deemed to exempt any such organization or association from complying with the provisions of any ordinance of the city requiring a permit from the city council or any commission or officer to conduct, manage or carry on any profession, trade, calling or occupation. (Ord. 281 § 30, 1957)

5.04.320 Disabled persons.

Any person who is unable to obtain a livelihood by manual labor due to physical disability and who has been a resident of the city for six months or more, may, at the discretion of the city council, obtain a license to hawk or peddle any goods, wares or merchandise without payment of any license tax or fee, but under such requirements or restrictions as the council may direct. (Ord. 281 § 31, 1957)

Article IV. Enforcement

5.04.330 Violation—Penalty.

Any person violating any of the provisions of this chapter, or knowingly or intentionally misrepresenting to any officer or employee of this city any material fact in procuring the license or permit herein provided for, shall be guilty of a misdemeanor. (Ord. 90-4 § 4, 1990: Ord. 281 § 32, 1957)

5.04.340 Convictions will not excuse payment.

The conviction or punishment of any person for transacting any business without a license shall not excuse or exempt such person from the payment of any license due or unpaid at the time of such conviction, together with all penalties due as provided in this chapter, and nothing herein shall prevent a criminal prosecution for any violation of the provisions of this chapter. (Ord. 281 § 33, 1957)

Chapter 5.04

BUSINESS LICENSES

Sections:

Article I. General Provisions

5.04.010 Definitions.

5.04.020 Purpose.

Article II. Licensing Requirements

5.04.030 Applicability.

5.04.040 License and tax—Required.

5.04.050 Branch establishments.

5.04.060 License—Application.

5.04.070 Appeals.

5.04.080 License—Revocation.

Article III. License Taxes

5.04.090 How and when payable.

5.04.100 Debt to city.

5.04.110 Collector—Duties.

5.04.120 Inspectors.

5.04.130 Annual ~~or quarterly~~ license tax —~~Designated~~ designated.

5.04.140 ~~Contractors and subcontractors~~ Repealed.

5.04.150 ~~Advertising or billposting~~ Repealed.

5.04.160 ~~Reserved~~ Repealed.

5.04.170 ~~Reserved~~ Repealed.

5.04.180 ~~Reserved~~ Repealed.

5.04.190 ~~Reserved~~ Repealed.

5.04.200 ~~Junk collectors~~ Repealed.

5.04.210 ~~Peddlers~~ Repealed.

5.04.220 ~~Transient photographers~~ Repealed.

5.04.230 ~~Public dances~~ Repealed.

5.04.240 ~~Solicitors~~ Repealed.

5.04.250 ~~Taxicabs~~ Repealed.

5.04.260 Trucking, hauling and vehicles for hire.

5.04.270 Utilities.

5.04.280 ~~Music or vending machines~~ Repealed.

5.04.290 ~~Boxing or wrestling~~ Repealed.

5.04.300 ~~Trade fairs~~ Repealed.

5.04.310 Charitable organizations.

5.04.320 Disabled persons.

Article IV. Enforcement

5.04.330 Violation—Penalty.

5.04.340 Convictions will not excuse payment.

Article I. General Provisions

5.04.010 Definitions.

As used in this chapter:

"Business" ~~means~~ means all professions, services, trades, and occupations, and each and every kind of calling carried on for profit or livelihood, including without limitation, home occupations, peddlers, rental of rooms, trucking and hauling for hire, or operating a taxicab or any vehicle for hire., ~~and includes each of the following professions, trades, occupations or callings, but shall not be limited to them:~~

- ~~1. Auto court, auto repair, auto parts, auto trailer sales, auto wrecking, auto sales (new and used), awning sales or repairs, abstract company, advertising agent or agency, animal boarding, accountant, appraiser, architect, assayer, attorney-at-law, auditor-accountant, ambulance service, antique shop, artist studio, auctioneer, auction room or store;~~
- ~~2. Barbershop, beauty shop, bakeries, bath and massage, bicycle sale, repair or rental, blacksmith, boardinghouse (over four guests), bookstore or agent, business college, bacteriologist, broker (stock, bond or real estate), bail bond broker, billboard advertising, broadcasting, televising, bed and breakfast inn, bank or financial institution, bowling alley, business services including advertising, credit, bookkeeping, employment, notary and similar agencies, bar;~~
- ~~3. Clothing store, candy store, cigar store, cleaning-dyeing and renovating, chemist, chiropractor, chiropodist, chimney cleaners, court reporter, contractors, subcontractors, coffee shop, convalescent home, child care, carpenter shop, cabinet shop, caterer, cocktail lounge, car wash, copy service, circuses and carnivals;~~
- ~~4. Drugstore, dairy products, dressmaking and alterations, dental laboratory, dentist, designer or illustrator, dancing school or studio, dancing—public hall (permits teaching), distributing advertising, delivery service, department store;~~
- ~~5. Embalmer, engineer (civil, electrical, chemical, mechanical, surveying), employment agency, electrical equipment and plumbing supplies, electrician, event center;~~
- ~~6. Florist, furniture store, feed and fuel, fish market, funeral parlor, finance or loan business, fuel distributor, foundry, fitness club, financial advisor, fire or wreck sale;~~
- ~~7. Gift shop, glazier, grocery, gunsmith (repairs), geologist, gasoline and/or oil distributing, golf driving range, guest house, golf course or driving range;~~
- ~~8. Hardware store, hotel, household appliances, handicrafts, hospital, house moving or wrecking, home occupation, investment counselor, health clubs;~~
- ~~9. Ice cream parlor, ice manufacturer and/or distributor, insurance, insurance adjuster;~~
- ~~10. Jeweler, junk dealer, jobbing business;~~
- ~~11. Lumberyard, launderettes and laundromats, laundry, lockers (frozen food), locksmith, landscape, laboratories;~~
- ~~12. Meat market, merchant (general), motel, music store, machine shop, mail order business, manufacturing business, music machines, mortician, motion picture theater, medical doctor, mail service;~~
- ~~13. Nursery (floral), newsstand, newspaper publishing, newspaper distributing, nursing home, nightclub;~~
- ~~14. Office equipment, oculist, optician, optometrist, osteopath, orthodontist;~~
- ~~15. Paint store, pest control, pet shop, pharmacy, planing mill, photographer, physician,~~

~~publishing, parking and storage (lots or garages), pawnbroker, public stenographer, piano tuner, printing, plumbers, plumbing supplies, parcel delivery service;~~
16. ~~Roominghouse (capacity five or more), repair shop, restaurant or cafe, real estate broker, real estate salesman, rest home, real estate rental of any duration;~~
17. ~~Sanitarium, secondhand dealer, shoe repairing, shoe sales, sporting goods, stationery store, storage business, service station, sign painting, skating rink, soda fountain, sanitary supplies or services, shoe shining parlor, shooting gallery, supplier, surgeon, savings and loan, specialty shop;~~
18. ~~Television sales and/or service, tailor, tires (retreading and vulcanizing), towel supply, tools (sharpening), trailer (cargo) rental service, travel service, trucking, theater, taxi cab;~~
19. ~~Upholstering;~~
20. ~~Vulcanizing, veterinary, variety store;~~
21. ~~Watchmaker (repairs), window cleaning, wholesale business.~~

"City" means the ~~city~~ City of Nevada City, California.

"Collector" means the person appointed by the city manager to collect business license taxes imposed by this chapter.

~~"Fiscal year" means the period from July 1st of one year to June 30th of the next year.~~

~~"Fiscal year" means the period from July 1st of one year to June 30th of the next year.~~

"Fixed place of business" means premises in the city occupied for the particular purpose of conducting the business thereat, and regularly kept open for that purpose with a competent person in attendance for the purpose of attending to such business.

~~"Employee" means all persons engaged in the operation or conduct of any business, whether as owner, any member of the owner's family, partner, agent, manager, or solicitor and all other persons employed or working in the business for 30 hours or more per week.~~

~~"Jobbing business" is defined to be every business conducted solely for the purpose of selling goods, wares or merchandise in job lots to wholesale merchants for resale at wholesale to the trade by said wholesale merchants.~~

"Manufacturer" means one engaged in making materials, raw or partly finished into wares suitable for use.

"Peddler" is defined to be and includes every person not having a fixed place of business in the city, and not an agent of a principal having a fixed place of business in the city; who travels from place to place, or has a stand upon any public street, alley or other public place, doorway of any public buildings; unenclosed or vacant lot, or parcel of land, who sells or offers for sale at retail any goods, wares or merchandise in his possession.

"Person" means all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts business or common law trusts, societies, and individuals transacting and carrying on any business in the city.

~~"Quarter" means a period of three calendar months; the quarters beginning on the first day of July, October, January and April of each year; and the word "quarter" includes fractions thereof.~~

"Retail business" is defined to be every business conducted for the purpose of selling, or offering to sell, any goods, wares or merchandise, other than as a part of a wholesale business ~~or jobbing business~~, as defined in this section.

"Vehicles" means and includes every device in, upon or by which any person or property is or may be transported or drawn upon a public street or highway, except devices moved by human power or used exclusively upon stationary rails or tracks.

"Wholesale business" is defined to be every business conducted solely or mainly for the

purpose of selling goods, wares or merchandise in wholesale lots to retailers for resale at retail to the trade by said retailers. (Ord. ~~2015~~2015, Ord. 281 § 1, 1957)

5.04.020 Purpose.

This chapter is enacted primarily to raise revenue for municipal purposes and is not intended for regulation. (Ord. 281 § 2, 1957)

Article II. Licensing Requirements

5.04.030 Applicability.

~~The license and tax requirements of this chapter are imposed for the privilege of doing business in the city and apply to aAny person transacting, conducting, or carrying on any business or providing services in the city, whether or not they have a fixed place of business within the city. Applicability is to be interpreted broadly and the city council is authorized, after a duly noticed public hearing, to adopt amendments and regulations if needed to clarify applicability of the requirements herein. These requirements shall apply in addition to any inspection and permit requirements and fees that may berequired to pay a license tax for transacting and carrying on any business under this chapter shall be relieved from the payment of any license tax for the privilege of doing such business which has been_ required under any other ordinance of the city, but shall remain subject to the regulatory provisions of such other ordinance. This section shall not apply to inspection or permit fees. (Ord. 2015; Ord. 281 § 3, 1957)~~

5.04.040 License and tax—Required.

There are imposed upon the businesses specified in this chapter license taxes in the amounts hereinafter prescribed, and it shall be unlawful for any person to transact and carry on any business in the city without first having procured a license from the city to do so, or without complying with any and all applicable provisions of this chapter; and each day such business is carried on without a license shall constitute a separate violation of this chapter. (Ord. 281 § 4, 1957)

5.04.050 Branch establishments.

A separate license must be obtained for each branch establishment or location of the

business transacted and carried on within the city and each license shall authorize the licensee to transact and carry on only the business licensed thereby at the location and in the manner designated in such license; provided, that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this chapter shall not be deemed to be separate places of business or branch establishments. (Ord. 281 § 5, 1957)

5.04.060 License—Application.

A. Every person required to have a license under the provisions of this chapter shall make application for the same to the collector of the city, and, upon payment of the prescribed tax, the collector shall issue to such person a license in accordance with the provisions of this chapter.

B. The application shall furnish all information required to enable the collector to properly classify the business of the applicant and determine the proper license tax to be paid by such applicant. The completed applications must be submitted to the collector who shall determine the proper amount of the license tax and, on payment of said amount, shall issue the appropriate license. (Ord. 281 § 9, 1957)

5.04.065 License—Term.

Business licenses may be issued for either one or three years. No license will be issued for less than twelve (12) months. Licenses issued pursuant to this chapter are non-transferrable and cannot be prorated even if the business or event will occur during less than a year. (Ord. 2015)

5.04.070 Appeals.

Any person aggrieved by any decision of the collector, or any administrative officer or

agency, with respect to the issuance or refusal to issue a license, may appeal to the city council by filing a notice of appeal with the clerk of the council. The council shall thereupon fix a time and place for hearing such appeal. The clerk of the council shall give notice to such person of the time and place of hearing by serving it personally or by depositing it in the United States Post Office in Nevada City, California, postage prepaid, addressed to such person at his last known address. (Ord. 281 § 12, 1957)

5.04.080 License—Revocation.

Should the city council at any time determine that the premises wherein any business is conducted are not in good sanitary condition or are dangerous to adjacent property, or that the business does injure or affect the public health, peace, safety or morals, it may revoke the license for such business, and no further license shall be issued without authorization of the city council. (Ord. 281 § 10, 1957)

Article III. License Taxes

5.04.090 How and when payable.

 A. All license taxes shall be paid in advance at the office of the collector or on-line.

~~B. Any person carrying on, either as a principal or agent, any business in the city not herein specifically set forth shall pay the amount of the license tax prescribed herein provided for the business nearest corresponding to the nature of the business sought to be licensed.~~

~~C. License taxes for annual renewals and for three-year licenses annual license tax in this chapter provided shall be due and payable to the city on the first day of July of each year the new period covered by the license.~~

~~C. License taxes for new businesses shall be paid within thirty (30) days after commencement of the business.~~

~~D. If the license tax is not paid when due, a penalty of twenty-five dollars (\$25.00) shall be added as an additional tax.~~-(Ord. ~~2015~~2015, Ord. 281 § 8, 1957)

5.04.100 Debt to city.

The amount of any license imposed by this chapter shall be deemed a debt to the city, and any person carrying on any business mentioned in this chapter without having a license from the city to do so, shall be liable to an action in the name of the city in any court of competent jurisdiction, for the amount of the license by this chapter imposed on such business, together with all penalties then due thereon in any such action. (Ord. 281 § 6, 1957)

5.04.110 Collector—Duties.

 A. A business tax collector shall be appointed by the city manager.

 B. It shall be the duty of the collector to prepare and issue under this chapter for every

person liable to pay a license hereunder, and to state in each license the amount thereof, the period of time covered thereby, the name of the person to whom issued, the business licensed and the location or place where such business is to be carried on.

C. It shall be the duty and responsibility of the collector to see that all new businesses are licensed and that all changes in location and status are recorded.

D. No license granted or issued under any provision of this chapter shall be in any manner transferred or assigned nor shall authorize any person other than is therein mentioned or named to do business without the approval of ~~the city council in any classification set forth in Section 5.04.010 of this chapter or by~~ the business tax collector ~~in any other case.~~

E. The business tax collector shall make a charge of ~~fifty-centst~~twenty-five dollars (~~50¢~~\$25.00) for each duplicate license issued to replace any license issued under the provisions of this chapter which has been lost or destroyed.

F. In no case shall any mistake made by the collector in stating the amount of the license prevent or prejudice the collection by the city of what shall be lawfully due from anyone carrying on a business subject to a license under this chapter. (Ord. 2015, Ord. 281 § 7, 1957)

5.04.120 Inspectors.

All police officers are appointed inspectors of licenses and, in addition to their several

duties as police officers, are required to examine all places of business and persons in their respective beats liable to pay licenses, and to see that such license are taken out; and shall exercise the power to:

— A. Make arrests for the violation of any of the provisions of this chapter;

— B. Enter free of charge, at any time, any place of business for which a license is required by this chapter and to demand the exhibition of such license for the current period by any person engaged or employed in the transaction of such business; and if the person shall then and there fail to exhibit such license, the person shall be liable to the penalty provided for violation of this chapter. (Ord. 281 § 13, 1957)

5.04.130 Annual License Tax—Designated.

~~A. All administrative home occupancy permits shall be required to pay an annual business license tax of fifty dollars (\$50.00) per year;~~

BA. Unless otherwise specifically provided in this chapter, eEvery person carrying on a business, profession, service, trade, occupation or any other calling at a fixed place of business within the city shall pay a business license tax as follows:

—1. An annual business license tax of one hundred dollars (\$100.00) per year if the business, profession, service, trade, occupation or other calling ~~employs~~ has less than ten (10) ~~full-time~~ employees,

—2. An annual business license tax of one hundred fifty dollars (\$150.00) per year if the business, profession, service, trade, occupation or other calling has ~~employs~~ ten (10) or more ~~full-time~~ employees;

~~_____CB. Unless otherwise provided, every person carrying on a business in the city, but not having a fixed place of business within the city, including, without limitation, contractors and subcontractors and truckers, haulers and vehicles for hire, shall pay a business license tax of one hundred dollars (\$100.00) per year;~~

~~_____DC. Nonprofit corporations, whether having a fixed place of business in the city or not, shall pay an annual business license tax of fifty dollars (\$50.00) per year;~~

~~E. No license will be issued for less than one (1) year except where it is specifically provided in this section;~~

~~F. Any person carrying on, either as a principal or agent, any business in the city not herein specifically set forth shall pay the amount of the license tax prescribed herein provided for the business nearest corresponding to the nature of the business sought to be licensed. An annual business license tax of ten dollars (\$10.00) per year for businesses owned by minors;~~

~~_____D. The license taxes provided for herein shall be adjusted annually at the beginning of each fiscal year after 2016-17 by the percentage change in the Consumer Price Index from the last setting of such rates as shown by the State of California Division of Labor Statistics & Research Consumer Price Index Calculator for the California CPI for Urban Wage Earners and Clerical Workers unless the city council otherwise directs.~~

~~_____FE. Persons electing to secure a three-year business license, paying taxes due in advance, shall receive a five per cent (5%) reduction in the total tax due for the three years to reflect the reduction in administrative costs.~~

~~G. The business license tax for new businesses shall be paid within thirty (30) days after commencement of the business, without proration for a partial year. Renewals and all other business license taxes shall be paid within thirty (30) days of the start of a new fiscal year. If the tax is not paid within the said thirty (30) day period, a penalty of ten dollars (\$10.00) shall be added as an additional tax. Thereafter, for each additional thirty (30) days that payment is not received, an additional penalty of five dollars (\$5.00) shall be added to the tax.~~

~~_____GF. Taxes due under the provisions of this chapter will not be prorated and no tax collected will be refunded for any business which ceases to exist or changes ownership after a license tax is paid. (Ord. 20152015, Ord. 93-02 § 1, 1993)~~

5.04.140 ~~Contractors and subcontractors~~ Repealed.

~~Every person who transacts in the city the business of a contractor or subcontractor, and who is required to have a license pursuant to Chapter 9 (commencing with Section 7000) of Division 3 of the California Business and Professions Code, shall pay an annual license tax of fifty dollars (\$50) per year, and such tax shall be payable whether or not such person has a fixed place of business within the city. (Ord. 20152015, Ord. 326 § 1, 1965)~~

5.04.150 ~~Advertising or billposting~~ Repealed.

~~Every person carrying on a business of advertising by posting, sticking, tacking, affixing, or painting bills or signs to or upon posts, fences, buildings or other structures, except billboards, shall pay an annual license tax of fifty dollars (\$50) per year, and such tax~~

~~shall be payable whether or not such person has a fixed place of business within the city.~~ (Ord. ~~2015~~2015, Ord. 281 § 15, 1957)

5.04.160 ~~Reserved~~Repealed.

(Ord. ~~2015~~2015, Ord. 281 § 16, 1957)

5.04.170 ~~Reserved~~Repealed.

(Ord. ~~2015~~2015, Ord. 281 § 17, 1957)

5.04.180 ~~Reserved~~Repealed.

(Ord. ~~2015~~2015, Ord. 281 § 18, 1957)

5.04.190 ~~Reserved~~Repealed.

(Ord. ~~2015~~2015, Ord. 281 § 19, 1957)

5.04.200 ~~Junk collectors~~Repealed.

~~Every person carrying on the business of a junk collector without a fixed place of business shall pay an annual license tax of fifty dollars (\$50) per year.~~

~~-(Ord. 2015, Ord. 281 § 20, 1957, Ord. 2015)~~

5.04.210 ~~Peddlers~~Repealed.

~~A. Every person carrying on the business of a peddler without a fixed place of business shall pay an annual license tax of fifty dollars (\$50) per year.~~

~~B. No application for a peddler's license under the provisions of this chapter shall be acted upon, nor any such license issued, without referring such application first to the chief of police for investigation and report in order to protect the public peace, health and safety; and no business license shall be issued to any such peddler until the chief of police has first endorsed his approval thereon in writing.~~ (Ord. ~~2015~~2015, Ord. 281

~~§§ 11, 21, 1957)~~

5.04.220 ~~Transient photographers~~Repealed.

~~Every traveling or transient photographer who has no fixed and permanent place of business within the city shall pay an annual license tax of fifty dollars (\$50) per year. (Ord. 20152015, Ord. 281 § 22, 1957)~~

5.04.230 ~~Public dances~~Repealed.

~~(Ord. 2015, Ord. 281 § 23, 1957)~~

~~Every person who conducts a public dance at which an admission fee is charged, shall pay a license tax of ten dollars for each such public dance. Before a license is granted under this section, the applicant must obtain a permit from the chief of police of the city; provided, that no license tax shall be required for charitable, private social, religious, fraternal or school dances. (Ord. 281 § 23, 1957)~~

5.04.240 ~~Solicitors~~Repealed.

~~Every person carrying on the business of soliciting or canvassing, or taking orders for any goods, wares or merchandise books or magazine subscriptions from house to house, and not having a fixed place of business in the city, or is not an agent of a principal having a fixed place of business in the city, shall pay an annual license tax of fifty (\$50) dollars per day for each canvasser or solicitor. (Ord. 20152015, Ord. 281 § 24, 1957)~~

5.04.250 ~~Taxicabs~~Repealed.

~~A. Every person operating a taxicab, or taxicabs, within the city, shall pay an annual license tax of fifty (\$50) dollars per year, and such tax shall be payable whether or not such person has a fixed place of business within the city.~~

~~B. If granted the exclusive use of parking spaces, or stands, within the area of the city designated as a parking meter district, that shall be an additional license tax charged for each such space in the amount of eight dollars monthly. (Ord. 20152015, Ord. 325 § 1, 1965: Ord. 281 § 25, 1957)~~

5.04.260 ~~Trucking, hauling and vehicles for hire.~~

~~A. Unless otherwise provided in this chapter, every person engaged in the business of transporting or distributing or soliciting or selling goods, wares, services or merchandise in the city, and not having a fixed place of business in the city shall pay an annual license tax of fifty dollars (\$50) per year.~~

~~_____ B. Every person not having a fixed place of business in the city, but operating a vehicle engaged in doing such business in the city shall display in or on such vehicle a sticker furnished by the collector attesting to the payment of the current license tax.~~

~~C. This section chapter shall not be construed as imposing a tax on vehicles but as a method of~~

classification and taxation of businesses, ~~and distinguishing between those maintaining a fixed place of business in which vehicles are used and those maintaining a business in which vehicles are used but who do not have a fixed place of business in the city; provided, that this section shall not apply to any business not having a fixed place of business within the city which does not make more than one delivery per month within the city of not more than two stops.~~ (Ord. ~~2015~~2015, Ord. 281 § 26, 1957)

5.04.270 Utilities.

Every person engaged in the business of operating a bus company, garbage company,

express company, telegraph, telephone, water, gas or electric company, or other public utility, within the city shall be required to obtain a license and pay the license tax prescribed in Section 5.04.130 of this chapter; provided, however, that the provisions of all ordinances with reference to the granting of a franchise or contract to such public utility and requiring the payment of a franchise tax or other payment by them, shall remain in full force and effect, and no license tax shall be required of them other than such franchise tax, or other payment required of them. (Ord. 281 § 27, 1957)

5.04.280 ~~Music or vending machines~~ Repealed.

~~Every person engaged in the business of renting out, servicing or placing in various locations in the city automatic vending machines or coin-operated phonographs or other musical devices delivering music, shall pay the license tax prescribed in Section 5.04.130 of this chapter. (Ord. 2015, Ord. 281 § 28, 1957)~~

5.04.290 ~~Boxing or wrestling~~ Repealed.

~~Every person carrying on the business of conducting boxing or wrestling exhibitions shall pay a license tax of fifty dollars (\$50) per exhibition. (Ord. 2015, Ord. 281 § 29, 1957)~~

5.04.300 ~~Trade fairs~~ Repealed.

~~A. The sponsor of a trade fair shall pay a license tax of ten dollars for each such trade fair; provided, however, that such fair shall be held for more than three consecutive days, there shall be added to such tax the sum of five dollars per day for each day in excess of three days.~~

~~B. For the purpose of this chapter, a "trade fair" means a sales event at which five or more persons, whether or not such persons have a fixed place of business in Nevada City, shall, acting under a sponsor, assemble their individually owned goods, wares or merchandise for exhibit and sale to the general public upon premises located within the city.~~

~~C. For the purpose of this chapter, the "sponsor" of a trade fair shall be either a person who has a fixed place of business in the city and has been issued a license for such business, or the Nevada City Chamber of Commerce.~~

~~D. In applying for a business license hereunder, such sponsor shall act as agent for all exhibitors at such fair and shall furnish to the collector, in addition to such other information as may be required by this chapter, the names and addresses of all such exhibitors. Upon the issuance of a license to such sponsor, no additional license shall be required of any exhibitor at such trade fair. (Ord. 2015, Ord. 313 § 1, 1963)~~

5.04.310 Charitable organizations.

The provisions of this chapter shall not be deemed or construed to require the payment of a license tax to conduct, manage or carry on any business, occupation or activity from any institution, occupation, activity or any organization of Veterans of the

armed forces of the United States operating on a national scale and having a local post or branch of such national organization, which is conducted, managed or carried on wholly for the benefit of charitable purposes, or from which profit is not derived, either directly or indirectly, by any individual, firm or corporation; nor shall any license tax be required for the conducting of any entertainment, exhibition, concert or lecture on scientific, historical, literary, religious or moral subjects within the city whenever the receipts of any such entertainment concert, exhibition or lecture are to be appropriated to any church or school or to any religious or benevolent purpose; nor shall any license tax be required for the conducting of any entertainment, dance, concert, exhibition or lecture by any religious, charitable, fraternal, educational, military, county or municipal organization or association whenever the receipts of any such entertainment, dance, concert, exhibition or lecture are to be appropriated for the purpose and objects for which such organization or association was formed and from which profit is not derived, either directly or indirectly, by any individual, firm or corporation; provided, however, that nothing in this section shall be deemed to exempt any such organization or association from complying with the provisions of any ordinance of the city requiring a permit from the city council or any commission or officer to conduct, manage or carry on any profession, trade, calling or occupation. (Ord. 281 § 30, 1957)

5.04.320 Disabled persons.

Any person who is unable to obtain a livelihood by manual labor due to physical disability and who has been a resident of the city for six months or more, may, at the discretion of the city council, obtain a license to hawk or peddle any goods, wares or merchandise without payment of any license tax or fee, but under such requirements or restrictions as the council may direct. (Ord. 281 § 31, 1957)

Article IV. Enforcement

5.04.330 Violation—Penalty.

Any person violating any of the provisions of this chapter, or knowingly or intentionally misrepresenting to any officer or employee of this city any material fact in procuring the license or permit herein provided for, shall be guilty of a misdemeanor. (Ord. 90-4 § 4, 1990: Ord. 281 § 32, 1957)

5.04.340 Convictions will not excuse payment.

The conviction or punishment of any person for transacting any business without a license shall not excuse or exempt such person from the payment of any license due or unpaid at the time of such conviction, together with all penalties due as provided in this chapter, and nothing herein shall prevent a criminal prosecution for any violation of the provisions of this chapter. (Ord. 281 § 33, 1957)

RESOLUTION NO. 2015-XX

**A RESOLUTION OF THE CITY OF NEVADA CITY APPROVING
BALLOT MEASURE TEXT TO BE SUBMITTED TO THE VOTERS IN A QUESTION
RELATING TO SIMPLIFICATION AND MODERNIZATION OF THE
CITY BUSINESS LICENSE TAX TO BE INCLUDED WITH THE
PRESIDENTIAL PRIMARY ELECTION OF JUNE 7, 2016**

WHEREAS, the City of Nevada City's business license tax ordinance was last updated in 1957; and

WHEREAS, the complex and dated business license tax structure is comprised of more than 30 different methodologies for calculating business license tax; and

WHEREAS, a simplified tax structure will facilitate the City's ability to provide convenient customer-friendly online payment options, reduce administrative processing, and enable the City to keep business license tax rates competitively low.

IT IS HEREBY RESOLVED by the City Council of the City of Nevada City approves for submittal to the voters at the June 7, 2016 Primary election the following question:

To facilitate initiation of customer-friendly online transactions and simplify administration while keeping rates affordable, shall the City of Nevada City simplify its 59-year-old Business License Tax which provides revenues for municipal purposes by reducing rate methodologies from more than 30 to 2 with a lower maximum annual tax of \$150 on large businesses and \$100 on smaller businesses, subject to annual adjustments for inflation and required independent financial audits?

YES _____ NO _____

PASSED AND ADOPTED at a regular scheduled meeting of the City Council held on this 28th day of October, 2015 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jennifer Ray, Mayor

ATTEST:

Niel Locke, City Clerk

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: Review of Seating and Tables in Robinson Plaza

RECOMMENDATION: Discuss and provide direction to the City Manager.

CONTACT: Mark Prestwich, City Manager

BACKGROUND / DISCUSSION: On March 25, 2015, the City Council authorized a proposal to place two non-permanent tables and accompanying chairs in Robinson Plaza for a trial period of June 1 through October 31.

Tables and chairs purchased by a donor were placed in Robinson Plaza in early June and the City has experienced no reported vandalism or complaints to date. Volunteers from the Chamber of Commerce and local businesses have assisted with cleaning and placement of umbrellas.

City staff recently contacted the Nevada City Chamber of Commerce and requested a letter summarizing their experience with the tables and chairs, as their offices are located in the plaza. The Chamber's letter is attached to this report.

ENVIRONMENTAL CONSIDERATIONS: Not applicable.

FISCAL IMPACT: None

ATTACHMENT:

- ✓ Letter from Nevada City Chamber of Commerce
- ✓ Photos



CHAMBER OF COMMERCE

132 Main Street
Nevada City, CA 95959

October 20, 2015

City Council
City of Nevada City
317 Broad Street
Nevada City, CA 95959

Dear Council Members:

We are writing to express our support of the umbrella tables and chairs that have been located at Robinson Plaza for the summer season. The Chamber staff and volunteers have been observing their use for the entire time and feel that they are an asset to the visitors and locals.

They have been used daily, especially during the morning hours, when there's shade in the plaza. The afternoon sun is not as inviting but later in the evening there is interest by many to sit in the plaza and enjoy the liveliness of the town.

We've seen people using their laptops out there as well as eating, reading and meeting. Artists have used the tables to draw and paint which is a pleasant sight to visitors and locals. Actually, one day there was a group celebrating with a cake. Maybe it was a birthday or retirement.

At first, we were a little concerned about vandalism and theft but those things have not been an issue at all. The businesses located around the Chamber office have agreed to help facilitate anything that is needed to keep the tables in the plaza.

All things considered, we feel the tables add to the ambiance and welcome feeling we like to portray in Nevada City. They provide a relaxing way for everyone to enjoy the town.

We encourage the City Council to place permanent tables in the plaza. Tables that can withstand all types of weather and a lot of use. Please give this project your utmost consideration.

Sincerely,

NEVADA CITY CHAMBER OF COMMERCE


Cathy Whittlesey, Executive Director





REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: Customer Account Sewer Rate Adjustment Procedures

RECOMMENDATION: Pass Resolution 2015-XX adopting Customer Account Sewer Rate Adjustment Procedures.

CONTACT: Catrina Olson, Assistant City Manager

BACKGROUND / DISCUSSION:

On January 28, 2015 the City Council adopted Ordinance 2015-02 amending section 13.08.070 of Chapter 13.08 of the Nevada City Municipal Code amending monthly sewer user charges to reflect a blended 40% fixed rate and 60% flow charge approach for rate equity based on water usage and replaces the existing 100% fixed sewer fee structure that was previously in place. The City Council approved recalculation of the flow charge portion each year based on the January/February metered water flows for users with water meters. For City customers that receive water from Nevada Irrigation District (NID), the City works with NID to obtain the usage information for those customers for the same January/February period and applies the calculation to the quantity provided. The January/February period was chosen because it was thought to be most representative of typical user flows.

The blended rate structure was implemented July 1, 2015. City staff has received numerous calls from customers with complaints regarding significant increases in their sewer charges. It has been brought to staff's attention that some customers had extenuating circumstances that occurred during the January/February billing cycle creating a period of higher than historical usage, such as a water leak or more consumers in the house than typical. City staff is seeking Council approval to adopt the following procedures to allow them to address these situations on a case by case basis:

1. On a complaint driven basis, the Finance and Administrative Department ("staff") is authorized to review the customer's former water usage and adjust the charges if it is determined that an anomaly exists. In the case an aberration has occurred, staff will re-calculate the sewer charge based on computing the average of previous water consumption. This must be approved by the Assistant City Manager or City Manager.
2. In the event that an anomaly does not exist that would allow staff to revise the sewer charge, staff is authorized to review the upcoming year's January/February gallons consumed, and if it is less than what's being used for

the existing calculation, to apply that data thus creating an amended sewer charge for subsequent billings.

Adoption of these procedures will provide staff with the flexibility to assist customer's that have experienced significantly increased sewer charges. It will also encourage water conservation and accommodate the consumers that have implemented water conservation measures.

FISCAL IMPACT:

The exact fiscal impact is unknown at this time. Adjusting sewer charges downward for extenuating circumstances will result in slightly decreased sewer revenues, but will more closely reflect the intended purpose of the new rate structure.

ATTACHMENTS:

- ✓ Resolution 2015-XX Customer Account Sewer Rate Adjustment Procedures

RESOLUTION NO. 2015-XX

**A RESOLUTION OF THE CITY COUNCIL OF NEVADA CITY
APPROVING CUSTOMER ACCOUNT SEWER
RATE ADJUSTMENT PROCEDURES**

WHEREAS, on January 28, 2015 the City Council adopted Ordinance 2015-02 amending Section 13.080.070 of Chapter 13.08 of the Nevada City Municipal Code to provide that monthly sewer user charges reflect a blended 40% fixed rate and 60% flow charge approach for rates to replace the existing 100% fixed sewer fee structure; and

WHEREAS, the Council approved recalculation of the flow charge portion commencing July 1, 2015 and for each year thereafter based on the January/ February metered water flows for users with water meters.

WHEREAS, after the billings reflecting the revised rate structure went out City staff has received numerous calls from customers with complaints regarding significant increases in their sewer charges; and

WHEREAS, it has been brought to staff's attention that some customers had extenuating circumstances, such as a water leak or additional limited time consumers in the house during that period, causing abnormally high usage during the January/February billing cycle used to determine the flow charge; and

WHEREAS, City staff is seeking Council approval to adopt procedures for staff to address these situations on a case-by-case basis retroactively to July 1, 2015.

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of Nevada City hereby approves the following Customer Account Sewer Rate Adjustment Procedures:

1. On a complaint driven basis, the Finance and Administrative Department ("staff") is authorized to review any customer's bill, looking at former water usage to determine whether extenuating circumstances exist that would justify an adjustment. In the case such an aberration has occurred, staff may re-calculate the sewer charge taking into account the average water consumption in prior years and adjust the charges accordingly.
2. In the event that an anomaly does not exist that would allow staff to revise the current sewer charge, staff is authorized to review the upcoming year's January/February gallons consumed and, if it is less than what is being used for the existing calculation, staff is authorized to apply that data to create an amended sewer charge for the following billing cycles.

PASSED AND ADOPTED at the regularly scheduled meeting of the City Council of the City of Nevada City on the 28th day of October, 2015 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Jennifer Ray, Mayor

Niel Locke, City Clerk

REPORT TO CITY COUNCIL

City of Nevada City
317 Broad Street
Nevada City, CA 95959
www.nevadacityca.gov

October 28, 2015

TITLE: Transaction and Use Tax Options for June 7, 2016 Ballot

RECOMMENDATION: Review transaction and use tax options and provide direction to City staff to prepare for City Council review an ordinance, subject to voter approval, for placement on the June 7, 2016 ballot.

CONTACT: Mark Prestwich, City Manager

BACKGROUND / DISCUSSION: On January 22, 2015, the City Council unanimously adopted a long-term funding strategy to place a transactions and use tax (sales tax) measure on the June 7, 2016 ballot. This decision was made after the City received notice from the Nevada County Consolidated Fire District that they were ending an 11-year co-staffing relationship of providing three firefighters to Nevada City's Fire Station 54 on Providence Mine Road after April 19, 2015, resulting in a new annual operational cost of \$275,000 to the City's General Fund. Additional information on this challenge is included in Appendix A to this report. Two transaction and use tax options have been prepared for City Council consideration.

Special Tax Option. An increment of ¼ cent today generates approximately \$290,000, which would provide adequate resources to absorb the new ongoing General Fund expenses. Because citizens as well as visitors pay a sales tax, it is a highly equitable means of distributing the financial burden of the City's new operational cost.

Should the City Council opt for a ¼ cent measure, staff recommends such a measure be specifically dedicated for the continuing operation of the Nevada City Fire Department, including 24/7 staffing of Fire Station 54. Transactions and use taxes dedicated for specific purposes are referred to as Special Taxes and require approval by at least two-thirds of voters. Approval of a Special Tax would increase the City's base tax rate from 8.5% to 8.75% until April 2018, when the City's temporary Measure L General Purpose sales tax is scheduled to sunset. The sunset of Measure L would reduce the City's sales tax rate to 8.375% at that time. A summary of the sales tax components is included in Appendix B.

General Purpose Tax Option. While a Special Tax will provide the minimum revenue necessary to operate Fire Station 54, the City's financial struggles in recent years have been well documented. Although the City has experienced gradual improvement in the local economy since the depth of the deep national recession, audited City General Fund revenues from the 2014/15 fiscal year remain similar to City revenues dating back to the 2005/06 fiscal year. The City was able to survive the past decade of flat revenues by implementing employee furloughs, delaying critical capital investments, deferring maintenance, reducing service levels, and not setting aside critical emergency financial reserves.

A temporary respite to the City's financial challenges occurred in November 2012 when Nevada City voters approved Measure L, a five-year 3/8 cent General Purpose transaction and use tax, with 74.88% support. General Purpose transaction and use taxes may be used for any municipal purpose and require majority voter approval. The City is currently utilizing a portion of Measure L funds to pay for the three interim firefighters; the use of these funds is temporary until a sustainable ongoing funding source is secured. A summary of Measure L revenues and expenditures to date are attached to this report (see Appendix C).

A prudent, forward-looking review of the City's recurring operational, capital investment and maintenance needs indicates there are a variety of financial challenges (in addition to absorbing the cost of the three additional Firefighter positions) that extend beyond the planned expiration of Measure L. Examples include:

- The recent loss of the world-renowned Grass Valley Group Corporate Headquarters, one of the City's consistently Top 25 sales tax providers, which contributed substantial sales tax revenue to the City's General Fund. The loss of Grass Valley Group was not anticipated at the time Measure L was approved.
- The need to adjust to market-rate services, including, but not limited to legal services which will add an estimated \$68,000 annually to the City's financial requirements.
- Ongoing vehicle replacement, capital improvements and building maintenance requirements.

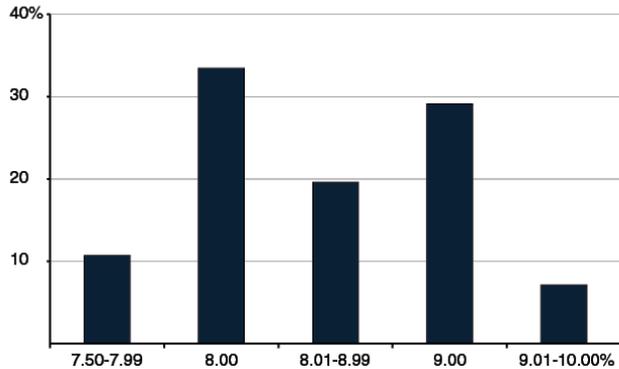
Given these considerations, a second alternative available to the City Council consists of removing the sunset provision on the City's existing Measure L General Purpose tax and continuing the 3/8 cent measure. This approach would prevent the City's existing 8.5% sales tax rate from increasing temporarily to 8.75% as would occur under the Special Tax option identified above. The annual projected revenue of \$432,000 would allow the City to adequately address its citywide operational, capital and maintenance needs, and financial challenges outlined above.

Both alternatives result in sales tax rates that are similar to rates in other California cities (sales tax rates in California cities range from 7.5% to 10%). The California Legislative Analyst's Office figure below illustrates the sales tax rates paid Californians based on where they live, which indicates more than 1/3 of Californians currently pay a sales tax rate of 9% or more. A summary of California sales and use tax rates in California counties and cities is attached to this report (see Appendix D).

Figure 8

Most Californians Live Where the Sales Tax Rate Is 8 Percent or 9 Percent

Share of California's Population



Staff is recommending an updated transaction and use tax measure also include a Taxpayers Oversight Committee, a characteristic of the City's existing Measure S transportation measure which does not currently exist for the City's Measure L transactions and use tax. The Measure S Taxpayers Oversight Committee has worked well to review the revenue and expenditure of funds received.

Revenue for both alternatives is legally required to stay in the City of Nevada City for local services and cannot be taken by the State. A summary of each alternative is provided below.

	Special Tax	General Tax
Rate	2/8 (0.25%)	3/8 (0.375%)
Nevada City Tax Rate <i>(Today's rate is 8.5%)</i>	8.75% until April 2018 8.375% after April 2018	8.5%
Projected Annual Revenue	\$722,000 until April 2018 (includes Measure L) \$290,000 after April 2018 (when Measure L sunsets)	\$432,000
Voter Requirement	Two-thirds	Majority (50% +1)
Use of Proceeds	Fire Staffing Only	General Municipal Purposes
Amount of tax on a taxable \$1,000 purchase	\$2.50	\$3.75
Proceeds legally required to stay in Nevada City?	Yes	Yes
Citizens Oversight Committee	Recommended	Recommended

Election Procedures

The City Council must approve a measure by ordinance (including a section conditioning its effect upon subsequent voter approval) for inclusion on the June 7, 2016 Presidential Primary Election ballot no later than its January 20, 2016 meeting. The City Clerk must prepare a Resolution calling the measure to the ballot and authorizing other administrative matters. Additional procedures are outlined below.

Submission of Ballot Arguments. Arguments for and against the measure must be filed with the County Elections Official by March 11. Arguments may not exceed three hundred words and cannot be signed by more than five persons. Rebuttal arguments must be filed with the County Elections Official by March 21.

Council Preparation of Argument in Support of Measure. Under Elections Code Section 9282, a ballot argument may be authored by the City Council or any members of the Council authorized by the body, or any individual voter who is eligible to vote on the measure, or a bona fide association of citizens, or any combination of voters and associations.

Impartial Analysis. The City Attorney will prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on existing law and the operation of the measure.

Public Engagement

The City will provide educational materials about a ballot measure to the public. Examples include preparing a Frequently Asked Questions (FAQ) document and creating an informational web page summarizing information about the ballot measure, including the text of the measure, the City Attorney's Impartial Analysis, and arguments for and against. It is recommended that at least three community workshops be held prior to the election to facilitate understanding of a proposed ballot measure.

ENVIRONMENTAL CONSIDERATIONS: Not applicable.

FINANCIAL CONSIDERATIONS: California state law authorizes cities to seek voter approval of transaction and use taxes in multiples of 0.125 percent so long as the combined transaction and use taxes do not exceed two percent. General Purpose sales tax revenues may be used for any General Fund purpose including Fire, Police, Parks and general maintenance requirements. Special Tax sales tax revenues must be used for a specific use. An extension of the City's existing 3/8 cent General Purpose sales tax would provide approximately \$432,000 annually. A ¼ Special Tax would provide annual revenue of approximately \$290,000. It is estimated that non-City residents generate more than 60% of Nevada City sales tax revenues.

ATTACHMENTS:

- Appendix A – Fire Station Service Level Impacts During Brown-outs
- Appendix B – Detailed Description of Sales and Use Tax Rate
- Appendix C – Measure L Revenues and Expenditures to Date
- Appendix D – California Sales Tax and Use Rates by County and City

Appendix A - Fire Station Service Level Impacts During Brown-outs

For more than 11 years, Nevada City's Fire Station 54 on Providence Mine Road was co-staffed by the Nevada County Consolidated Fire District and Nevada City. Each agency provided three firefighters to the City-built and equipped station; the City paid for three additional interns that completed staffing and facilitated the ability to deliver fire services cost-effectively. The station is one of seven stations in a Joint Operational Area (JOA) that includes Grass Valley, along with Nevada City and the Consolidated Fire District. By working together, the agencies maximize coverage area and improve response times.

When the Consolidated Fire District removed their three personnel on April 19, 2015, rather than close Station 54, the City held an administrative position vacant temporarily and instead funded a 4th firefighter position allowing the City to operate two of its three 48-hour shifts without adding new additional costs. The City then implemented a rotating brown-out of the "C" shift.

While it was anticipated the service impact would be minimal on brown-out days given the proximity of Consolidated Fire Station 84 adjacent to Nevada City, a review of service calls on the 28 days Station 54's "C" shift was browned-out indicates average response times increased by nearly 2 minutes when the station was browned out. Of critical concern was the fact that service level responses failed to meet National Fire Protection Association (NFPA)'s standard response time of 5:00 minutes at least 90% of the time. On brown-out days, response times for service calls that Station 54 would have taken had it been operational averaged 6:43, more than 1 minute and forty seconds slower than NFPA standards. In 2014, average emergency response times for Station 54 were 4:06.

Due to safety concerns related to response times, extended drought conditions, as well as the City's preparedness entering an anticipated dangerous fire season, the City Council authorized the use of Measure L funds to hire two limited-term firefighter positions to eliminate the rotating brown-out through June 30, 2016. Measure L is a temporary 3/8 cent general purpose sales tax measure approved by 74.88% of Nevada City voters in 2012.

One of the reasons Station 54 is so important to the JOA is the fact that it provides service on behalf of each of the three JOA agencies. If Station 54 were to close permanently, existing call volumes would shift to adjoining stations making those stations even busier. As those stations become busier, the chances of having the appropriate response apparatus available at scene within emergency response standards declines as evidenced by the City's experience during the rotating brown-outs earlier this year.

For example, some emergency events like fires and vehicle accidents require a two engine response, meaning fire engines from two stations respond to the scene. In a scenario with Station 54 closed, the responding engines must come from farther away. If more than 600 annual calls for service were added to Consolidated Fire District's Station 84 and Grass Valley's Station 2 in a scenario with Station 54 closed, that would mean those stations are more likely to be burdened with another call when a second engine response is needed. That is particularly true for Grass Valley's Station 2, as it is already the busiest JOA fire station with over 2,000 calls for service annually (considered a high volume station).

Appendix B – Detailed Description of Sales and Use Tax Rate

Most of the City’s sales and use tax is earmarked to the State of California. The base statewide sales and use tax rate is 7.50 percent. The “Bradley-Burns Uniform Sales and Use Tax” law provides a local tax allocation of 1 percent. Sales tax from the Bradley Burns levy is allocated to the jurisdiction where the sale was negotiated or order taken. The City’s General Fund receives 0.75 percent, and 0.25 percent is allocated to the County’s transportation fund. Locally-approved transaction and use taxes such as the 0.50 percent Measure S (Streets) and 0.375 percent Measure L (General Purpose) are legally required to stay in the City of Nevada City for local services and cannot be taken by the State.

Rate	Jurisdiction	Purpose	Authority
3.6875%	State	Goes to State's General Fund	Revenue and Taxation Code Sections 6051, 6201
0.25%	State	Goes to State's General Fund	Revenue and Taxation Code Sections 6051.3, 6201.3 (Inoperative 1/1/01 – 12/31/01)
0.25%	State	Goes to State's Fiscal Recovery Fund, to pay off Economic Recovery Bonds (2004)	Revenue and Taxation Code Sections 6051.5, 6201.5 (Operative 7/1/04)
0.50%	State	Goes to Local Public Safety Fund to support local criminal justice activities (1993)	Section 35, Article XIII, State Constitution
0.25%	State	Goes to State's Education Protection Account to support school districts, county offices of education, charter schools, and community college districts.	Section 36, Article XIII, State Constitution (Operative 1/1/13 to 12/31/16)
0.50%	State	Goes to Local Revenue Fund to support local health and social services programs (1991 Realignment)	Revenue and Taxation Code Sections 6051.2, 6201.2
1.0625%	State	Goes to Local Revenue Fund 2011	Revenue and Taxation Code Sections 6051.15 and 6201.15
1.00%	Local	0.25% Goes to county transportation funds 0.75% Goes to city or county operations	Revenue and Taxation Code Section 7203.1 (Operative 7/1/04)
7.50%	Subtotal	Total Statewide Sales & Use Tax Rate	
0.50%	Measure S	City of Nevada City Streets / Roads	
0.375%	Measure L	City of Nevada City General Purpose	
0.125%	County	Nevada County Public Library	
8.50%	TOTAL	Total State/Local Sales & Use Tax Rate	

California Sales and Use Tax Rates by County and City*
Effective July 1, 2015 (includes state, county, local, and district taxes)

ALAMEDA CO. 9.50%
City of Albany 10.00%
City of Hayward 10.00%
City of San Leandro 10.00%
City of Union City 10.00%

ALPINE CO. 7.50%

AMADOR CO. 8.00%

BUTTE CO. 7.50%
Town of Paradise 8.00%

CALAVERAS CO. 7.50%

COLUSA CO. 7.50%
City of Williams 8.00%

**CONTRA COSTA CO.
8.50%**

City of Antioch 9.00%
City of Concord 9.00%
City of El Cerrito 10.00%
City of Hercules 9.00%
Town of Moraga 9.50%
City of Orinda 9.00%
City of Pinole 9.50%
City of Pittsburg 9.00%
City of Richmond 9.50%
City of San Pablo 9.25%

DEL NORTE CO. 7.75%

EL DORADO CO. 7.50%
City of Placerville 8.00%
City of South Lake Tahoe
8.00%

FRESNO CO. 8.225%

City of Huron 9.225%
City of Reedley 8.725%
City of Sanger 8.975%
City of Selma 8.725%

GLENN CO. 7.50%

HUMBOLDT CO. 8.00%

City of Arcata 8.75%
City of Eureka 8.75%
City of Rio Dell 9.00%
City of Trinidad 8.75%

IMPERIAL CO. 8.00%

City of Calexico 8.50%

INYO CO. 8.00%

KERN CO. 7.50%

City of Arvin 8.50%
City of Delano 8.50%
City of Ridgecrest 8.25%

KINGS CO. 7.50%

LAKE CO. 7.50%

City of Clearlake 8.00%
City of Lakeport 8.00%

LASSEN CO. 7.50%

LOS ANGELES CO. 9.00%

City of Avalon 9.50%
City of Commerce 9.50%
City of Culver City 9.50%
City of El Monte 9.50%
City of Inglewood 9.50%
City of La Mirada 10.00%
City of Pico Rivera 10.00%
City of San Fernando 9.50%
City of Santa Monica 9.50%
City of South El Monte
9.50%
City of South Gate 10.00%

MADERA CO. 8.00%

MARIN CO. 8.50%

Town of Corte Madera 9.00%
Town of Fairfax 9.00%
City of Larkspur 9.00%
City of Novato 9.00%
Town of San Anselmo 9.00%
City of San Rafael 9.25%
City of Sausalito 9.00%

MARIPOSA CO. 8.00%

MENDOCINO CO. 7.625%

City of Fort Bragg 8.625%
City of Point Arena 8.125%
City of Ukiah 8.125%
City of Willits 8.125%

MERCED CO. 7.50%

City of Atwater 8.00%
City of Gustine 8.00%
City of Los Banos 8.00%
City of Merced 8.00%

MODOC CO. 7.50%

MONO CO. 7.50%

Town of Mammoth Lakes
8.00%

MONTEREY CO. 7.625%

City of Carmel-by-the-Sea
8.625%
City of Del Rey Oaks 9.125%
City of Gonzales 8.125%
City of Greenfield 8.625%
City of King City 8.125%
City of Marina 8.625%
City of Monterey 8.625%
City of Pacific Grove 8.625%
City of Salinas 9.125%
City of Sand City 8.625%
City of Seaside 8.625%
City of Soledad 8.625%

NAPA CO. 8.00%

NEVADA CO. 7.625%

City of Grass Valley 8.125%
City of Nevada City 8.50%
Town of Truckee 8.375%

ORANGE CO. 8.00%

City of La Habra 8.50%
City of Stanton 9.00%

PLACER CO. 7.50%

PLUMAS CO. 7.50%

RIVERSIDE CO. 8.00%

City of Cathedral City 9.00%
City of Coachella 9.00%
City of Palm Springs 9.00%

SACRAMENTO CO. 8.00%

City of Galt 8.50%
City of Rancho Cordova 8.50%
City of Sacramento 8.50%

SAN BENITO CO. 7.50%

City of Hollister 8.50%
City of San Juan Bautista 8.25%

SAN BERNARDINO CO. 8.00%

City of Montclair 8.25%
City of San Bernardino 8.25%

SAN DIEGO CO. 8.00%

City of El Cajon 8.50%
City of La Mesa 8.75%
City of National City 9.00%
City of Vista 8.50%

SAN FRANCISCO CO. 8.75%

SAN JOAQUIN CO. 8.00%

City of Lathrop 9.00%
City of Manteca 8.50%
City of Stockton 9.00%
City of Tracy 8.50%

SAN LUIS OBISPO CO. 7.50%

City of Arroyo Grande 8.00%
City of Atascadero 8.00%
City of Grover Beach 8.00%
City of Morro Bay 8.00%
City of Paso Robles 8.00%
City of Pismo Beach 8.00%
City of San Luis Obispo
8.00%

SAN MATEO CO. 9.00%

City of Half Moon Bay 9.50%
City of San Mateo 9.25%

SANTA BARBARA CO. 8.00%

City of Guadalupe 8.25%
City of Santa Maria 8.25%

SANTA CLARA CO. 8.75%

City of Campbell 9.00%

SANTA CRUZ CO. 8.25%

City of Capitola 8.75%
City of Santa Cruz 8.75%
City of Scotts Valley 8.75%
City of Watsonville 9.00%

SHASTA CO. 7.50%

City of Anderson 8.00%

SIERRA CO. 7.50%

SISKIYOU CO. 7.50%

City of Mount Shasta 7.75%
City of Weed 7.75%

SOLANO CO. 7.625%

City of Benicia 8.625%
City of Fairfield 8.625%
City of Rio Vista 8.375%
City of Vacaville 7.875%
City of Vallejo 8.625%

SONOMA CO. 8.25%

City of Cotati 9.25%
City of Healdsburg 8.75%
City of Rohnert Park 8.75%
City of Santa Rosa 8.75%
City of Sebastopol 9.00%
City of Sonoma 8.75%

STANISLAUS CO. 7.625%

City of Ceres 8.125%
City of Oakdale 8.125%

SUTTER CO. 7.50%

TEHAMA CO. 7.50%

City of Red Bluff 7.75%

TRINITY CO. 7.50%

TULARE CO. 8.00%

City of Dinuba 8.75%
City of Farmersville 8.50%
City of Porterville 8.50%
City of Tulare 8.50%
City of Visalia 8.25%

TUOLUMNE CO. 7.50%

City of Sonora 8.00%

VENTURA CO. 7.50%

City of Oxnard 8.00%
City of Port Hueneme 8.00%

YOLO CO. 7.50%

City of Davis 8.50%
City of West Sacramento
8.00%

City of Woodland 8.25%

YUBA CO. 7.50%

City of Wheatland 8.00%

*(For more details, refer to www.boe.ca.gov/sutax/pam71.htm.)

Please note: Some communities located within a county or a city may not be listed. If you are in doubt about the correct rate or if you cannot find a community, please call our toll-free number at 1-800-400-7115 (TTY:711), or call the local California State Board of Equalization office nearest you for assistance.

SCHEDULE OF MEASURE "L" EXPENDITURES (in 1,000's) thru June 2015
ATTACHMENT A

	Actual FY <u>12/13</u>	Budget Adj to Actual <u>FY 13/14</u>	Budget Adj to Actual <u>FY 14/15</u>	Budget Adj <u>FY 15/16</u>	Budget Adj <u>FY 16/17</u>	Budget Adj <u>FY 17/18</u>	Budget Adj <u>FY 18/19</u>	Totals
* TOT Audit			\$ 3.85	\$ 4.15				\$ 8.0
FT Police Chief		\$ 25.0	\$ 50.0	\$ 45.0	\$ 30.0	\$ 25.0	\$ 20.0	\$ 195.0
* FT City Manager			\$ 85.0	\$ 50.0	\$ 30.0	\$ 20.0	\$ 10.0	\$ 195.0
* Contract Attorney				\$ 25.0	\$ 20.0	\$ 15.0	\$ 10.0	\$ 70.0
Municipal Code Update	\$ 10.567							\$ 10.6
Annexation for Sugar Loaf				\$ 8.0				\$ 8.0
Economic/Business Development	\$ 0.833	\$ 4.167	\$ 5.0	\$ 5.0	\$ 5.0	\$ 2.8		\$ 22.8
Fire Station Roof	\$ 7.19							\$ 7.2
Fire Station Paint Exterior/Interior			\$ 7.5					\$ 7.5
Fire Station Floor	\$ 4.585							\$ 4.6
Fire Station Parking Lot Seal	\$ 1.955							\$ 2.0
City Cemetery	\$ 0.475			\$ 15.525				\$ 16.0
Seamans Lodge Remodel				\$ 25.0	\$ 50.0			\$ 50.0
Pioneer Park Bathrooms Remodel				\$ 50.0				\$ 25.0
Pool Bathrooms Remodel			\$ 4.91					\$ 4.9
Pool Decks and Piping	\$ 68.923							\$ 68.9
New Tennis Court Lights					\$ 25.0			\$ 25.0
Ball Park Drainage Study				\$ 25.0				\$ 25.0
Sidewalk Engineering and Assessment				\$ 20.0				\$ 20.0
* Tree Removal	\$ 4.15			\$ 13.25	\$ 8.0	\$ 8.0	\$ 5.0	\$ 38.4
Security City Hall Admin/PD	\$ 21.007							\$ 21.0
City Hall Roof				\$ 10.0				\$ 10.0
City Hall Phone System			\$ -	\$ 17.0				\$ 17.0
Council Chambers AV System			\$ -	\$ 12.0				\$ 12.0
Pool Covers	\$ 10.961							\$ 11.0
City Hall Administrative Equipment			\$ 16.412					\$ 16.4
City Hall Software				\$ 80.0				\$ 80.0
Courthouse Study	\$ 30.303	\$ 1.049	\$ 11.401	\$ 25.6				\$ 31.4
Police Various Equipment				\$ 36.0	\$ 36.0	\$ 22.0	\$ 22.0	\$ 37.0
* Vehicle Purchase					\$ -			\$ -
Pioneer Park Swimming Pool								\$ 45.0
Police Foot Patrol Community Connect			\$ 5.0	\$ 10.0	\$ 10.0	\$ 10.0	\$ 10.0	\$ 15.0
Commercial Street Bathrooms				\$ 15.0				\$ 20.0
Railroad Museum - Staining				\$ 20.0				\$ 100.0
Fire Department Personnel			\$ 0.469	\$ 100.0				\$ 2.9
SBOE Administrative Costs	\$ 2.90							\$ 2.9
Annual Sales Tax Increment	\$ 88.43	\$ 425.7	\$ 436.500	\$ 418.5	\$ 425.0	\$ 430.0		\$ 2,224.1
Total Operational Expenditures	\$ 2.90	\$ 185.9	\$ 189.758	\$ 607.4	\$ 214.0	\$ 105.0	\$ 79.8	\$ 1,384.8
Measure "L" Revenue/Expenditures (prior to reserves)	\$ 85.5	\$ 239.8	\$ 246.742	\$ (188.9)	\$ 211.0	\$ 325.0	\$ (79.8)	\$ 839.4
General Reserves	\$ 30.0	\$ 95.0	\$ 107.5	\$ 97.5	\$ 97.5	\$ 87.5	\$ 515.0	
Reserve for excess PERS costs	\$ 15.0	\$ 25.0	\$ 30.0	\$ 35.0	\$ 35.0	\$ 35.0	\$ 175.0	
Vehicle Reserve	\$ 12.5	\$ 17.5	\$ 17.5	\$ 17.5	\$ 17.5	\$ 17.5	\$ 100.0	
Total Restricted Measure "L" funds	\$ 57.5	\$ 137.5	\$ 155.0	\$ 150.0	\$ 150.0	\$ 140.0	\$ 790.0	
<i>Measure "L" reserve balance to the General Fund</i>	\$ 57.5	\$ 195.0	\$ 350.0	\$ 500.0	\$ 650.0	\$ 790.0		
Measure "L" Unobligated Fund Balance (after reserves)	\$ 85.5	\$ 267.8	\$ 377.03	\$ 33.18	\$ 94.18	\$ 269.18	\$ 49.38	

Additional Funding

Pioneer Park Swimming Pool \$121k for a total project cost of \$221k

Notes for FY 15/16

FY 15/16 Removed \$100k that was allocated to the swimming pool
 FY 15/16 Allocated \$100k to Fire Department Personnel
 These items are changes from the adopted budget - incomplete projects from FY 14/15 and moved to FY 15/16

* These expenditure items will eventually be absorbed by the regular General Fund revenues as they return to historic levels