

City of Greenfield

599 El Camino Real
Greenfield, CA 93927

City Council Meeting Agenda

February 23, 2016

6:00 P.M.

Mayor John Huerta, Jr.

Mayor Pro-Tem, Raul Rodriguez

Councilmembers

Lance Walker

Avelina Torres

Leah Santibanez

Your courtesy is requested to help our meeting run smoothly.

Please follow the following rules of conduct for public participation in City Council meetings:

- Refraining from public displays or outbursts such as unsolicited applause, comments or cheering.
- Any disruptive activities that substantially interfere with the ability of the City Council to carry out its meeting will not be permitted and offenders will be requested to leave the meeting.

Please turn off cell phones and pagers.

A. CALL TO ORDER

B. ROLL CALL – CITY COUNCIL

Mayor Huerta, Mayor Pro-tem Rodriguez, Councilmembers Walker, Torres and Santibanez

C. INVOCATION BY PASTOR EARL CLEMENTS

D. PLEDGE OF ALLEGIANCE

E. AGENDA REVIEW

F. PUBLIC COMMENTS FROM THE AUDIENCE REGARDING ITEMS

**City Council Meeting Agenda
February 23, 2016**

NOT ON THE AGENDA

This portion of the Agenda allows an individual the opportunity to address the Council on any items not on closed session, consent calendar, public hearings, and city council business. Under state regulation, **no action can be taken on non-agenda items, including issues raised under this agenda item.** Members of the public should be aware of this when addressing the Council regarding items not specifically referenced on the Agenda. **PLEASE NOTE:** For record keeping purposes and in the event that staff may need to contact you, we request that all speakers step up to the lectern and use the microphone, stating your name and address, which is strictly voluntary. This will then be public information. A three-minute time limit may be imposed on all speakers other than staff members.

G. CONSENT CALENDAR

All matters listed under the Consent Calendar are considered routine and may be approved by one action of the City Council, unless a request for removal for discussion or explanation is received prior to the time Council votes on the motion to adopt.

G-1. APPROVE City of Greenfield Warrants #298315 through #298374 and Bank Drafts #1651 through #1663 in the amount of \$222,118.23 – **Page 1**

G-2. APPROVE Minutes of the February 9, 2016 City Council Meeting – **Page 16**

H. MAYOR'S PRESENTATIONS, PROCLAMATIONS, COMMUNICATIONS, RESOLUTIONS

H-1. PRESENTATION by Chief of Police Frese Regarding Police Staffing

I. PUBLIC HEARING

I-1. SECOND READING AND ADOPTION of An Ordinance of the City Council of the City of Greenfield Amending Section 2.20.010, Planning Commission Established, to Reduce the Planning Commission Membership from Seven to Five Members – **Page 20**

a. Staff Report

b. Open Public Hearing

c. Close Public Hearing

d. City Council Comments / Review / Action

Staff Recommended Action – Adoption of Ordinance #516

J. BUSINESS

J-1. ACCEPT & FILE – 2014/2015 Audit – **Page 25**

a. Staff Report

b. Public Comments

c. City Council Comments / Review

Staff Recommended Action – Accept & File

**City Council Meeting Agenda
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J-2. ADOPTION of A Resolution of the City Council of the City of Greenfield Approving Administrative Regulations for Implementation of Medical Marijuana Facility Regulatory Permit Program – **Page110**

- a. Staff Report
- b. Public Comments
- c. City Council Comments / Review / Action

Staff Recommended Action – Approval of Resolution #2016-15

J-3. ADOPTION of A Resolution of the City Council of the City of Greenfield Adopting a Medical Marijuana Facility Regulatory Permit Fee Schedule – **Page 115**

- a. Staff Report
- b. Public Comments
- c. City Council Comments / Review / Action

Staff Recommended Action – Approval of Resolution #2016-16

K. BRIEF REPORTS ON CONFERENCES, SEMINARS, AND MEETINGS ATTENDED BY MAYOR AND CITY COUNCIL

- a. League of California Cities Monterey Bay Division
- b. Association of Monterey Bay Area Governments
- c. Transportation Agency for Monterey County
 - c-1 – TAC Report
- d. Salinas Valley Solid Waste Authority
- e. Mayor Selection Committee
- f. Monterey Salinas Transit
- g. Valley Mayors/Managers Group
- h. Budget and Finance Committee
- i. Code Enforcement Board
- j. Planning Commission
- k. Recreation and Special Events Committee
- l. Parks Committee

L. COMMENTS FROM CITY COUNCIL

M. CITY MANAGER REPORT

N. ADJOURNMENT

This agenda is dually posted outside City Hall and on the City of Greenfield web site www.ci.greenfield.ca.us



Greenfield, CA

Check Report

By Check Number

Date Range: 02/05/2016 - 02/18/2016

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
03938	ACCOUNTEMPS	02/08/2016	Regular	0.00	1,680.42	298315
00179	AK & COMPANY	02/08/2016	Regular	0.00	1,125.00	298316
00180	ALL SAFE INTEGRATED SYSTEMS	02/08/2016	Regular	0.00	438.00	298317
03963	AMERIPRIDE	02/08/2016	Regular	0.00	220.14	298318
00130	AT&T	02/08/2016	Regular	0.00	5,066.71	298319
00101	AT&T	02/08/2016	Regular	0.00	70.64	298320
00134	AT&T MOBILITY	02/08/2016	Regular	0.00	11.25	298321
00201	BEN-E-LECT	02/08/2016	Regular	0.00	171.50	298322
00204	BEN-E-LECT	02/08/2016	Regular	0.00	7,076.31	298323
00340	C P O A	02/08/2016	Regular	0.00	625.00	298324
00396	CASEY PRINTING	02/08/2016	Regular	0.00	1,584.99	298325
03016	CITY NATIONAL BANK	02/08/2016	Regular	0.00	16,802.09	298326
04071	COREY SMITH	02/08/2016	Regular	0.00	24.00	298327
00444	DAN'S TIRE & AUTO SERV	02/08/2016	Regular	0.00	62.95	298328
00487	DIRECT TV	02/08/2016	Regular	0.00	42.99	298329
00653	FOOD 4 LESS	02/08/2016	Regular	0.00	36.98	298330
00734	GOODYEAR TIRE & RUBBER CO.	02/08/2016	Regular	0.00	413.21	298331
00704	GRANITE CONSTRUCTION COMPANY	02/08/2016	Regular	0.00	1,485.09	298332
00725	GREEN RUBBER-KENNEDY AG	02/08/2016	Regular	0.00	363.96	298333
00721	GREENFIELD TRUE VALUE	02/08/2016	Regular	0.00	148.72	298334
03943	HD SUPPLY WATERWORKS	02/08/2016	Regular	0.00	1,848.63	298335
00909	INTEGRATED CROP MANAGEMENT	02/08/2016	Regular	0.00	107.97	298336
01925	JOSE SANCHEZ	02/08/2016	Regular	0.00	235.28	298337
03106	L+G, LLP Attorneys at Law	02/08/2016	Regular	0.00	5,000.00	298338
01231	LAW ENFORCEMENT PSYCHOLOGICAL SERVICES, I	02/08/2016	Regular	0.00	415.00	298339
01236	LEAGUE OF CALIFORNIA CITIES	02/08/2016	Regular	0.00	150.00	298340
03923	Liebert Cassidy Whitmore	02/08/2016	Regular	0.00	1,278.00	298341
13023	MARLIN LEASING	02/08/2016	Regular	0.00	151.28	298342
03880	MBS BUSINESS SYSTEMS	02/08/2016	Regular	0.00	665.30	298343
13015	MNS ENGINEERS, INC.	02/08/2016	Regular	0.00	1,275.00	298344
01316	MONTEREY COUNTY SHERIFF'S DEPT	02/08/2016	Regular	0.00	6,415.83	298345
01506	OFFICE DEPOT	02/08/2016	Regular	0.00	657.52	298346
01532	O'REILLY AUTO PARTS	02/08/2016	Regular	0.00	42.61	298347
01601	PACIFIC GAS & ELECTRIC	02/08/2016	Regular	0.00	9,810.60	298348
01629	PARTS & SERVICE CENTER	02/08/2016	Regular	0.00	831.79	298349
01824	RAY'S SMALL ENGINE REPAIR	02/08/2016	Regular	0.00	29.30	298350
04065	SAFTEY CENTER INC.	02/08/2016	Regular	0.00	1,700.00	298351
01908	SALINAS VALLEY PRO SQUAD	02/08/2016	Regular	0.00	1,548.16	298352
04010	SC FUELS	02/08/2016	Regular	0.00	3,799.58	298353
19028	SHORE CHEMICAL COMPANY, INC.	02/08/2016	Regular	0.00	1,713.32	298354
01988	SIRCHIE FINGER PRINT LAB	02/08/2016	Regular	0.00	435.47	298355
01933	SMITH & ENRIGHT LANDSCAPING	02/08/2016	Regular	0.00	14,870.99	298356
01960	SOUTH COUNTY NEWSPAPER	02/08/2016	Regular	0.00	488.00	298357
01998	STANDARD INSURANCE COM	02/08/2016	Regular	0.00	872.92	298358
00386	STATE OF CA DEPT. OF JUSTICE	02/08/2016	Regular	0.00	315.00	298359
00377	STATE OF CALIFORNIA	02/08/2016	Regular	0.00	115.00	298360
01981	SUN BADGE CO.	02/08/2016	Regular	0.00	102.24	298361
03919	TELEPACIFIC COMMUNICATIONS	02/08/2016	Regular	0.00	943.49	298362
01904	THE SALINAS CALIFORNIAN	02/08/2016	Regular	0.00	913.50	298363
03099	THOMSON REUTERS-WEST	02/08/2016	Regular	0.00	249.84	298364
02037	TRI-CITIES DISPOSAL	02/08/2016	Regular	0.00	76,179.61	298365
00634	TYLER TECHNOLOGIES	02/08/2016	Regular	0.00	75.00	298366
02120	USA BLUEBOOK	02/08/2016	Regular	0.00	440.82	298367
02210	VERIZON WIRELESS	02/08/2016	Regular	0.00	1,316.00	298368

Check Report

Date Range: 02/05/2016 - 02/18/2016

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03936	VieVu	02/08/2016	Regular	0.00	4,737.13	298369
00752	CITY OF GREENFIELD	02/11/2016	Regular	0.00	60.00	298370
00713	G P O A	02/11/2016	Regular	0.00	650.00	298371
00795	GREENFIELD POLICE SUPERVISORS	02/11/2016	Regular	0.00	150.00	298372
01911	SEIU 521	02/11/2016	Regular	0.00	346.09	298373
00614	STATE OF CALIFORNIA FRANCHISE TAX BOARD	02/11/2016	Regular	0.00	197.66	298374
01916	STATE STREET BANK & TRUST CO.	02/12/2016	Bank Draft	0.00	120.34	DFT0001651
01916	STATE STREET BANK & TRUST CO.	02/12/2016	Bank Draft	0.00	500.00	DFT0001652
01916	STATE STREET BANK & TRUST CO.	02/12/2016	Bank Draft	0.00	500.00	DFT0001653
01916	STATE STREET BANK & TRUST CO.	02/12/2016	Bank Draft	0.00	800.00	DFT0001654
01916	STATE STREET BANK & TRUST CO.	02/12/2016	Bank Draft	0.00	150.00	DFT0001655
01916	STATE STREET BANK & TRUST CO.	02/12/2016	Bank Draft	0.00	450.00	DFT0001656
00431	DEPT OF CHILD SUPPORT SERVICES	02/12/2016	Bank Draft	0.00	802.61	DFT0001657
00384	STATE OF CALIFORNIA EDD	02/12/2016	Bank Draft	0.00	1,072.83	DFT0001658
03103	Internal Revenue Service	02/12/2016	Bank Draft	0.00	3,482.62	DFT0001659
03103	Internal Revenue Service	02/12/2016	Bank Draft	0.00	14,891.04	DFT0001660
00384	STATE OF CALIFORNIA EDD	02/12/2016	Bank Draft	0.00	4,855.31	DFT0001661
03103	Internal Revenue Service	02/12/2016	Bank Draft	0.00	14,619.51	DFT0001662
00107	AMERICAN FAMILY LIFE	02/12/2016	Bank Draft	0.00	1,290.09	DFT0001663

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	124	60	0.00	178,583.88
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	13	13	0.00	43,534.35
EFT's	0	0	0.00	0.00
	137	73	0.00	222,118.23

Fund Summary

Fund	Name	Period	Amount
999	CASH CONTROL	2/2016	222,118.23
			<u>222,118.23</u>



Greenfield, CA

Expense Approval Report

By Fund

Payment Dates 2/5/2016 - 2/18/2016

Vendor Name	Payment Number	Payment Date	Description (Item)	Account Number	Amount
Fund: 100 - GENERAL FUND					
PACIFIC GAS & ELECTRIC	298348	02/08/2016	CIVIC CENTER	100-111-64100.000	2,034.22
PACIFIC GAS & ELECTRIC	298348	02/08/2016	CIVIC CENTER	100-111-64200.000	915.30
MONTEREY COUNTY SHERIFF'S ...	298345	02/08/2016	CJIS - QUARTER 2	100-215-63400.000	6,415.83
PARTS & SERVICE CENTER	298349	02/08/2016	7306 - TRANSFILTER KIT	100-215-66200.000	67.15
LEAGUE OF CALIFORNIA CITIES	298340	02/08/2016	MONTEREY BAY DIVISION MEM...	100-101-68300.000	150.00
PACIFIC GAS & ELECTRIC	298348	02/08/2016	PATRIOT PARK RESTROOMS	100-550-64100.000	32.35
PARTS & SERVICE CENTER	298349	02/08/2016	7306 - PREVENT. MAINT	100-215-66200.000	25.90
PARTS & SERVICE CENTER	298349	02/08/2016	GLOVES	100-311-65200.000	16.41
MBS BUSINESS SYSTEMS	298343	02/08/2016	STAPLES FOR COPIER	100-111-61200.000	92.09
BEN-E-LECT	298322	02/08/2016	JANUARY 2016	100-110-52510.000	26.38
BEN-E-LECT	298322	02/08/2016	JANUARY 2016	100-170-52510.000	13.19
BEN-E-LECT	298322	02/08/2016	JANUARY 2016	100-190-52510.000	13.19
BEN-E-LECT	298322	02/08/2016	JANUARY 2016	100-215-52510.000	65.96
BEN-E-LECT	298322	02/08/2016	JANUARY 2016	100-310-52510.000	26.39
BEN-E-LECT	298322	02/08/2016	JANUARY 2016	100-601-52510.000	13.19
VERIZON WIRELESS	298368	02/08/2016	CELL PHONES - PD	100-201-64600.000	83.17
VERIZON WIRELESS	298368	02/08/2016	CELL PHONES - PD	100-215-64600.000	1,232.83
FOOD 4 LESS	298330	02/08/2016	FOOD FOR MARTIN LUTHER KI...	100-201-65100.000	36.98
STATE OF CALIFORNIA	298360	02/08/2016	MOBILE HOME PARK FEE	100-26150	115.00
PARTS & SERVICE CENTER	298349	02/08/2016	7306 - SPEED SENSOR	100-215-66200.000	39.15
MARLIN LEASING	298342	02/08/2016	COPIER LEASE - PW	100-310-65200.000	151.28
AMERIPRIDE	298318	02/08/2016	CVC CLEANING TOWELS	100-111-65600.000	10.38
AMERIPRIDE	298318	02/08/2016	UNIFORMS	100-310-65200.000	87.76
AMERIPRIDE	298318	02/08/2016	SHOP MOP	100-310-65600.000	1.50
AMERIPRIDE	298318	02/08/2016	SHOP TOWELS	100-311-66200.000	5.24
DAN'S TIRE & AUTO SERV	298328	02/08/2016	TIRE PLUGS - PD CROWN VICS	100-215-66200.000	62.95
OFFICE DEPOT	298346	02/08/2016	OFFICE SUPPLIES	100-215-61400.000	143.95
OFFICE DEPOT	298346	02/08/2016	OFFICE SUPPLIES	100-230-61400.000	10.72
PARTS & SERVICE CENTER	298349	02/08/2016	CARWASH - SHAMI	100-311-66200.000	27.56
PARTS & SERVICE CENTER	298349	02/08/2016	7306 - SPEED SENSOR	100-215-66200.000	-39.15
INTEGRATED CROP MANAGEM...	298336	02/08/2016	P. PARK - PESTICIDE	100-550-65700.000	107.97
O'REILLY AUTO PARTS	298347	02/08/2016	7314 - LIGHT BULBS	100-230-66200.000	13.88
O'REILLY AUTO PARTS	298347	02/08/2016	7315 - IDLE VALVE	100-215-66200.000	28.73
TELEPACIFIC COMMUNICATIONS	298362	02/08/2016	INTERNET SERVICE	100-125-64900.000	943.49
AT&T	298319	02/08/2016	DOJ CIRCUIT - PD	100-215-64500.000	464.32
STANDARD INSURANCE COM	298358	02/08/2016	FEBRUARY 2016	100-22340	872.92
PARTS & SERVICE CENTER	298349	02/08/2016	2303 - WIPER BLADE	100-111-66200.000	24.92
AK & COMPANY	298316	02/08/2016	ANNUAL CLAIMS FY 14-15	100-190-63300.000	1,125.00
MBS BUSINESS SYSTEMS	298343	02/08/2016	COPY CHARGES	100-111-61200.000	573.21
DIRECT TV	298329	02/08/2016	COMMERCIAL BASIC MONTHLY	100-215-64900.000	42.99
THE SALINAS CALIFORNIAN	298363	02/08/2016	Buiding Official Advertisement	100-601-68100.000	456.75
THE SALINAS CALIFORNIAN	298363	02/08/2016	Code Enforcement Official Adve...	100-605-68100.000	456.75
PARTS & SERVICE CENTER	298349	02/08/2016	7320 - OIL FILTER	100-215-66200.000	5.37
AMERIPRIDE	298318	02/08/2016	CVC CLEANING	100-111-65600.000	10.38
AMERIPRIDE	298318	02/08/2016	UNIFORMS	100-310-65200.000	98.14
AMERIPRIDE	298318	02/08/2016	SHOP MOP	100-310-65600.000	1.50
AMERIPRIDE	298318	02/08/2016	SHOP TOWELS	100-311-66200.000	5.24
GREENFIELD TRUE VALUE	298334	02/08/2016	HARDWARE SUPPLIES	100-230-63400.000	20.31
MNS ENGINEERS, INC.	298344	02/08/2016	South End Annexation Review	100-24605	400.00
MNS ENGINEERS, INC.	298344	02/08/2016	November 2015 Project(s) Deve...	100-601-63600.000	875.00
GREENFIELD TRUE VALUE	298334	02/08/2016	DRAINAGE	100-311-65900.000	10.85
PARTS & SERVICE CENTER	298349	02/08/2016	ANTIFREEZE	100-311-66200.000	3.54
GREENFIELD TRUE VALUE	298334	02/08/2016	IRRIGATION SUPPLIES	100-550-65700.000	24.95

Expense Approval Report

Payment Dates: 2/5/2016 - 2/18/2016

Vendor Name	Payment Number	Payment Date	Description (Item)	Account Number	Amount
GREENFIELD TRUE VALUE	298334	02/08/2016	HARDWARE SUPPLIES	100-201-63900.000	6.25
COREY SMITH	298327	02/08/2016	PER DIEM - CIT TRAINING 2/22/...	100-215-67200.000	24.00
L+G, LLP Attorneys at Law	298338	02/08/2016	JANUARY 2016	100-150-63100.000	5,000.00
GREENFIELD TRUE VALUE	298334	02/08/2016	SKATE PARK GRAFFTI REMOVER	100-550-65700.000	45.18
TRI-CITIES DISPOSAL	298365	02/08/2016	JANUARY 2016	100-191-64400.000	76,179.61
SUN BADGE CO.	298361	02/08/2016	BADGES	100-215-65200.000	102.24
THOMSON REUTERS-WEST	298364	02/08/2016	SUBSCRIPTION PRODUCT CHAR...	100-215-67600.000	249.84
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-110-52510.000	186.37
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-170-52510.000	349.82
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-190-52510.000	159.83
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-201-52510.000	88.66
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-215-52510.000	1,580.81
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-311-52510.000	819.66
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-550-52510.000	47.04
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-601-52510.000	980.69
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	100-22320	1,045.00
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	SPRAYER	100-550-66300.000	12.45
PARTS & SERVICE CENTER	298349	02/08/2016	7315-COMPUTER	100-215-66200.000	309.64
STATE OF CA DEPT. OF JUSTICE	298359	02/08/2016	FINGERPRINTS	100-110-68100.000	160.00
STATE OF CA DEPT. OF JUSTICE	298359	02/08/2016	FINGERPRINTS	100-215-65400.000	89.00
GOODYEAR TIRE & RUBBER CO.	298331	02/08/2016	PD-TIRES	100-215-66200.000	413.21
OFFICE DEPOT	298346	02/08/2016	OFFICE SUPPLIES & BATHROOM..	100-110-61400.000	7.39
OFFICE DEPOT	298346	02/08/2016	OFFICE SUPPLIES & BATHROOM..	100-111-65600.000	352.53
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	SPRAYER	100-550-66300.000	20.35
SC FUELS	298353	02/08/2016	GASOLINE & DIESEL	100-110-66100.000	73.26
SC FUELS	298353	02/08/2016	GASOLINE & DIESEL	100-201-66100.000	437.02
SC FUELS	298353	02/08/2016	GASOLINE & DIESEL	100-215-66100.000	689.11
SC FUELS	298353	02/08/2016	GASOLINE & DIESEL	100-230-66100.000	113.96
SC FUELS	298353	02/08/2016	GASOLINE & DIESEL	100-550-66100.000	169.47
VieVu	298369	02/08/2016	BODY CAMERAS (5)	100-215-71400.000	4,737.13
CASEY PRINTING	298325	02/08/2016	UTILITY BILLS DECEMBER 2015	100-551-61200.000	75.49
CASEY PRINTING	298325	02/08/2016	CCYSO CALENDAR DEC 2015	100-551-61200.000	775.01
OFFICE DEPOT	298346	02/08/2016	OFFICE & CLEANING SUPPLIES	100-110-61400.000	1.41
OFFICE DEPOT	298346	02/08/2016	OFFICE & CLEANING SUPPLIES	100-111-65600.000	39.05
OFFICE DEPOT	298346	02/08/2016	OFFICE & CLEANING SUPPLIES	100-190-61400.000	34.18
OFFICE DEPOT	298346	02/08/2016	OFFICE SUPPLIES	100-110-61400.000	6.94
OFFICE DEPOT	298346	02/08/2016	OFFICE SUPPLIES	100-111-65600.000	55.82
OFFICE DEPOT	298346	02/08/2016	OFFICE SUPPLIES	100-190-61400.000	5.53
AT&T	298319	02/08/2016	DOJ CONNECTION - PD	100-215-64500.000	1,856.50
AT&T	298319	02/08/2016	DOJ CIRCUIT - PD	100-215-64500.000	2,745.89
SIRCHIE FINGER PRINT LAB	298355	02/08/2016	PD SUPPLIES	100-215-65400.000	435.47
RAY'S SMALL ENGINE REPAIR	298350	02/08/2016	PROPANE/CHRISTMAS IN PARK	100-550-65100.000	29.30
SOUTH COUNTY NEWSPAPER	298357	02/08/2016	ADDING CHAPTER 15.28 NOTICE	100-170-61300.000	104.00
SOUTH COUNTY NEWSPAPER	298357	02/08/2016	AUTOZONE/GFSS/BK/TYPE 21 ...	100-170-61300.000	216.00
SOUTH COUNTY NEWSPAPER	298357	02/08/2016	TUNZI/MARIJUANA NOTICE	100-170-61300.000	168.00
Liebert Cassidy Whitmore	298341	02/08/2016	PROFESSIONAL SERVICES	100-150-63100.000	1,278.00
C P O A	298324	02/08/2016	CPOA - Annual Membership	100-201-68300.000	375.00
C P O A	298324	02/08/2016	CPOA - Annual Membership	100-215-68300.000	250.00
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	100-550-95411.000	4,200.52
ALL SAFE INTEGRATED SYSTEMS	298317	02/08/2016	FIRE MONITORING - COMMUNI...	100-551-63900.000	120.00
ALL SAFE INTEGRATED SYSTEMS	298317	02/08/2016	QUARTERLY FIRE MONITORING ...	100-551-63900.000	120.00
ALL SAFE INTEGRATED SYSTEMS	298317	02/08/2016	BURGLARY MONITORING - CITY...	100-110-63900.000	126.00
AMERICAN FAMILY LIFE	DFT0001663	02/12/2016	SUPPLEMENTAL BENEFITS - 01/...	100-22440	1,290.09
SEIU 521	298373	02/11/2016	Union Dues	100-22420	128.65
STATE STREET BANK & TRUST C...	DFT0001651	02/12/2016	Deferred Compensation Loan P...	100-22435	120.34
STATE STREET BANK & TRUST C...	DFT0001652	02/12/2016	Defer Comp-GPOA	100-22430	350.00
STATE STREET BANK & TRUST C...	DFT0001653	02/12/2016	Defer Comp-GPSA	100-22430	500.00
STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	100-22430	597.01
STATE STREET BANK & TRUST C...	DFT0001655	02/12/2016	Defer Comp-Mid Management	100-22430	50.00
STATE STREET BANK & TRUST C...	DFT0001656	02/12/2016	Defer Comp-Misc Employees	100-22430	86.50

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Vendor Name	Payment Number	Payment Date	Description (Item)	Account Number	Amount
G P O A	298371	02/11/2016	GPOA DUES	100-22410	200.00
CITY OF GREENFIELD	298370	02/11/2016	Misc Withholding	100-22490	60.00
GREENFIELD POLICE SUPERVIS...	298372	02/11/2016	GPSA DUES	100-22415	150.00
STATE OF CALIFORNIA FRANSCH...	298374	02/11/2016	Misc Withholding	100-22490	39.54
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	100-22225	566.74
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	100-22215	1,852.04
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	100-22215	7,918.74
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	100-22220	2,833.48
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	100-22210	8,460.58
Fund 100 - GENERAL FUND Total:					151,114.42

Fund: 201 - POLICE - OTHER GRANTS

G P O A	298371	02/11/2016	GPOA DUES	201-22410	100.00
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	201-22225	55.48
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	201-22215	178.74
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	201-22215	764.28
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	201-22220	318.11
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	201-22210	919.62
Fund 201 - POLICE - OTHER GRANTS Total:					2,336.23

Fund: 213 - PARKS

STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	213-22430	13.12
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	213-22225	1.30
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	213-22215	4.20
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	213-22215	17.96
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	213-22220	8.19
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	213-22210	23.21
Fund 213 - PARKS Total:					67.98

Fund: 215 - CDBG Fund

STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	215-22430	17.50
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	215-22225	1.74
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	215-22215	5.60
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	215-22215	23.94
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	215-22220	10.93
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	215-22210	30.94
Fund 215 - CDBG Fund Total:					90.65

Fund: 220 - Measure X Supplemental Sales & Use Tax Fund

LAW ENFORCEMENT PSYCHOL...	298339	02/08/2016	PSYCHOLOGICAL ASSESSMENTS	220-215-68100.000	415.00
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	220-215-52510.000	273.82
STATE OF CA DEPT. OF JUSTICE	298359	02/08/2016	FINGERPRINTS	220-215-68100.000	66.00
SALINAS VALLEY PRO SQUAD	298352	02/08/2016	UNIFORM FOR OFC. WEBB	220-215-68100.000	1,548.16
STATE STREET BANK & TRUST C...	DFT0001652	02/12/2016	Defer Comp-GPOA	220-22430	150.00
DEPT OF CHILD SUPPORT SERVI...	DFT0001657	02/12/2016	Misc Withholding	220-22450	802.61
G P O A	298371	02/11/2016	GPOA DUES	220-22410	350.00
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	220-22225	222.61
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	220-22215	717.30
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	220-22215	3,066.98
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	220-22220	1,227.17
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	220-22210	3,054.22
Fund 220 - Measure X Supplemental Sales & Use Tax Fund Total:					11,893.87

Fund: 230 - GAS TAX FUND

PACIFIC GAS & ELECTRIC	298348	02/08/2016	TRAFFIC LIGHTS ECR/ELM	230-320-64100.000	47.52
PACIFIC GAS & ELECTRIC	298348	02/08/2016	TRAFFIC LIGHTS ECR/TYLER	230-320-64100.000	45.93
GRANITE CONSTRUCTION COM...	298332	02/08/2016	COLD MIX - WTR SERV & STREET...	230-320-65700.000	742.55
PACIFIC GAS & ELECTRIC	298348	02/08/2016	STREET LIGHTS HIGH SCHOOL	230-320-64100.000	366.34
SAFTEY CENTER INC.	298351	02/08/2016	LOADER/BACKHOE TRAINING	230-320-67200.000	425.00
PARTS & SERVICE CENTER	298349	02/08/2016	3713 PREVENT MAINT.	230-320-66200.000	197.97
PARTS & SERVICE CENTER	298349	02/08/2016	KITTY LITTER FOR STREET CLEA...	230-320-65700.000	81.03
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	230-320-52510.000	352.83
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	SPRAYER	230-320-66300.000	12.45
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	SPRAYER	230-320-66300.000	20.34

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Vendor Name	Payment Number	Payment Date	Description (Item)	Account Number	Amount
SC FUELS	298353	02/08/2016	GASOLINE & DIESEL	230-320-66100.000	1,274.91
PACIFIC GAS & ELECTRIC	298348	02/08/2016	TRAFFIC LIGHTS WALNUT/3RD	230-320-64100.000	143.73
PARTS & SERVICE CENTER	298349	02/08/2016	7805 - FUSE	230-320-66200.000	1.69
PACIFIC GAS & ELECTRIC	298348	02/08/2016	TRAFFIC LIGHTS ECR/OAK	230-320-64100.000	46.77
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	230-320-95411.000	4,200.52
SEIU 521	298373	02/11/2016	Union Dues	230-22420	53.25
STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	230-22430	35.83
STATE STREET BANK & TRUST C...	DFT0001656	02/12/2016	Defer Comp-Misc Employees	230-22430	167.51
STATE OF CALIFORNIA FRANSCH...	298374	02/11/2016	Misc Withholding	230-22490	35.58
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	230-22225	52.24
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	230-22215	168.32
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	230-22215	719.66
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	230-22220	98.83
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	230-22210	466.84
Fund 230 - GAS TAX FUND Total:					9,757.64

Fund: 263 - LLM #1 - LEXINGTON

PACIFIC GAS & ELECTRIC	298348	02/08/2016	LLMD MARIPOSA	263-360-64100.000	81.74
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	LLMD 1 - NEW PRICING	263-360-63700.000	51.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	LEXINGTON SQUARE	263-360-63700.000	1,500.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	MARIPOSA PLACE SUBDIVISION	263-360-63700.000	620.00
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	263-360-52510.000	4.22
PACIFIC GAS & ELECTRIC	298348	02/08/2016	LLMD LEXINGTON	263-360-64100.000	135.38
PACIFIC GAS & ELECTRIC	298348	02/08/2016	VINEYARD GREEN SUBDIVISION	263-360-64100.000	101.37
STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	263-22430	1.99
STATE OF CALIFORNIA FRANSCH...	298374	02/11/2016	Misc Withholding	263-22490	1.98
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	263-22225	0.95
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	263-22215	3.04
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	263-22215	13.02
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	263-22220	1.55
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	263-22210	6.17
Fund 263 - LLM #1 - LEXINGTON Total:					2,522.41

Fund: 264 - LLM #2 - TERRA VERDE, ETC

PACIFIC GAS & ELECTRIC	298348	02/08/2016	ST. CHARLES COMMERCIAL AREA	264-360-64100.000	285.52
PACIFIC GAS & ELECTRIC	298348	02/08/2016	LLMD LAS MANZANITAS	264-360-64100.000	44.60
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	ST CHARLES SUBDIVISION	264-360-63700.000	2,275.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	JANUARY EXTRA'S	264-360-63700.000	575.99
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	TERRA VERDE SUBDIVISION	264-360-63700.000	1,500.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	BAROLO PARK	264-360-63700.000	175.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	ST CHARLES GAZEBO	264-360-63700.000	1,000.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	LA VINA SUBDIVISION	264-360-63700.000	3,100.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	LLMD 2 - NEW PRICING	264-360-63700.000	299.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	ST CHRISTOPHER PARK	264-360-63700.000	975.00
SMITH & ENRIGHT LANDSCAPI...	298356	02/08/2016	TRADITIONS SUBDIVISION	264-360-63700.000	2,800.00
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	264-360-52510.000	10.25
AT&T MOBILITY	298321	02/08/2016	CODE BLUE PARK	264-360-64500.000	11.25
PACIFIC GAS & ELECTRIC	298348	02/08/2016	ST. CHRISTOPHER PARK	264-360-64100.000	55.81
PACIFIC GAS & ELECTRIC	298348	02/08/2016	HUERTA RESIDENTIAL/VAZQUEZ..	264-360-64100.000	164.52
STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	264-22430	1.99
STATE OF CALIFORNIA FRANSCH...	298374	02/11/2016	Misc Withholding	264-22490	1.98
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	264-22225	1.75
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	264-22215	5.64
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	264-22215	24.12
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	264-22220	1.79
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	264-22210	8.26
Fund 264 - LLM #2 - TERRA VERDE, ETC Total:					13,317.47

Fund: 265 - SMD #1

BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	265-360-52510.000	28.95
SEIU 521	298373	02/11/2016	Union Dues	265-22420	3.04
STATE STREET BANK & TRUST C...	DFT0001656	02/12/2016	Defer Comp-Misc Employees	265-22430	10.50

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Vendor Name	Payment Number	Payment Date	Description (Item)	Account Number	Amount
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	265-22225	2.39
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	265-22215	7.68
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	265-22215	32.84
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	265-22220	4.29
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	265-22210	20.05
Fund 265 - SMD #1 Total:					109.74
Fund: 266 - SMD #2					
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	266-360-52510.000	28.95
SEIU 521	298373	02/11/2016	Union Dues	266-22420	3.04
STATE STREET BANK & TRUST C...	DFT0001656	02/12/2016	Defer Comp-Misc Employees	266-22430	10.49
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	266-22225	2.37
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	266-22215	7.62
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	266-22215	32.80
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	266-22220	4.28
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	266-22210	20.00
Fund 266 - SMD #2 Total:					109.55
Fund: 291 - HOME GRANT					
STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	291-22430	13.13
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	291-22225	1.30
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	291-22215	4.20
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	291-22215	17.96
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	291-22220	8.20
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	291-22210	23.21
Fund 291 - HOME GRANT Total:					68.00
Fund: 297 - GREENFIELD SCIENCE WORKSHOP					
GREENFIELD TRUE VALUE	298334	02/08/2016	ELECRIC BOX COVER	297-597-65500.292	0.97
GREENFIELD TRUE VALUE	298334	02/08/2016	WASHERS FOR GENERAL USE	297-597-65500.292	7.38
GREENFIELD TRUE VALUE	298334	02/08/2016	HARDWARE SUPPLIES FOR MA...	297-597-65500.292	2.72
GREENFIELD TRUE VALUE	298334	02/08/2016	HARDWARE SUPPLIES FOR MA...	297-597-65500.292	3.74
JOSE SANCHEZ	298337	02/08/2016	OPERATING/CLEANING SUPPLIE...	297-597-65500.292	235.28
GREENFIELD TRUE VALUE	298334	02/08/2016	PVC FITTING FOR ALGEBRA ROC...	297-597-65500.292	1.08
ALL SAFE INTEGRATED SYSTEMS	298317	02/08/2016	QUARTERLY FIRE MONITORING ...	297-597-63900.000	72.00
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	297-22225	30.56
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	297-22215	98.44
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	297-22215	420.92
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	297-22220	42.52
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	297-22210	272.47
Fund 297 - GREENFIELD SCIENCE WORKSHOP Total:					1,188.08
Fund: 411 - Municipal Finance Corporation Debt Service - 50% P					
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	411-49510.000	-4,200.52
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	411-49530.000	-4,200.52
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	411-49553.000	-4,200.52
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	411-49553.000	-4,200.52
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	411-709-91310.000	304.94
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	411-709-91410.000	16,497.15
Fund 411 - Municipal Finance Corporation Debt Service - 50% P Total:					0.01
Fund: 503 - SEWER FUND					
ACCOUNTEMPS	298315	02/08/2016	TEMP SERVICES - G. ALBOR	503-191-63900.000	371.99
BEN-E-LECT	298322	02/08/2016	JANUARY 2016	503-191-52510.000	6.60
SAFTEY CENTER INC.	298351	02/08/2016	LOADER/BACKHOE TRAINING	503-333-67200.000	425.00
SAFTEY CENTER INC.	298351	02/08/2016	LOADER/BACKHOE TRAINING	503-335-67200.000	425.00
ACCOUNTEMPS	298315	02/08/2016	TEMP SERVICES - G. ALBOR	503-191-63900.000	468.22
PARTS & SERVICE CENTER	298349	02/08/2016	ANTIFREEZE	503-330-66200.000	3.55
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	503-191-52510.000	556.69
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	503-333-52510.000	1.81
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	SPRAYER	503-330-66300.000	12.45
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	SPRAYER	503-330-66300.000	20.35
SC FUELS	298353	02/08/2016	GASOLINE & DIESEL	503-330-66100.000	399.13
CASEY PRINTING	298325	02/08/2016	UTILITY BILLS DECEMBER 2015	503-191-61200.000	183.63

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Vendor Name	Payment Number	Payment Date	Description (Item)	Account Number	Amount
CASEY PRINTING	298325	02/08/2016	UTILITY BILLS DECEMBER 2015	503-191-63800.000	183.62
USA BLUEBOOK	298367	02/08/2016	MANHOLE LADDER	503-333-65700.000	220.41
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	503-330-95411.000	4,200.52
TYLER TECHNOLOGIES	298366	02/08/2016	UTILITY BILLING ONLINE COMP...	503-191-63300.000	37.50
SEIU 521	298373	02/11/2016	Union Dues	503-22420	95.27
STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	503-22430	59.72
STATE STREET BANK & TRUST C...	DFT0001655	02/12/2016	Defer Comp-Mid Management	503-22430	66.04
STATE STREET BANK & TRUST C...	DFT0001656	02/12/2016	Defer Comp-Misc Employees	503-22430	123.02
STATE OF CALIFORNIA FRAN SCH...	298374	02/11/2016	Misc Withholding	503-22490	59.30
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	503-22225	85.81
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	503-22215	276.44
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	503-22215	1,181.82
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	503-22220	195.76
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	503-22210	854.81
SEIU 521	298373	02/11/2016	Union Dues	503-22420	15.49
Fund 503 - SEWER FUND Total:					10,529.95

Fund: 504 - WATER FUND

PACIFIC GAS & ELECTRIC	298348	02/08/2016	10TH STREET WELL	504-345-64100.000	3,550.66
PACIFIC GAS & ELECTRIC	298348	02/08/2016	13TH/OAK WELL	504-345-64100.000	1,750.99
PACIFIC GAS & ELECTRIC	298348	02/08/2016	13TH/OAK WELL	504-345-64200.000	7.85
ACCOUNTEMP	298315	02/08/2016	TEMP SERVICES - G. ALBOR	504-191-63900.000	371.99
GRANITE CONSTRUCTION COM...	298332	02/08/2016	COLD MIX - WTR SERV & STREET..	504-345-65700.000	742.54
BEN-E-LECT	298322	02/08/2016	JANUARY 2016	504-191-52510.000	6.60
PARTS & SERVICE CENTER	298349	02/08/2016	7923 - PREVENT MAINT	504-340-66200.000	20.76
PARTS & SERVICE CENTER	298349	02/08/2016	3737 - GREASE GUN	504-340-66300.000	21.71
SAFTEY CENTER INC.	298351	02/08/2016	LOADER/BACKHOE TRAINING	504-345-67200.000	425.00
SHORE CHEMICAL COMPANY, I...	298354	02/08/2016	SODIUM HYPOCHLORITE	504-345-65700.000	1,713.32
HD SUPPLY WATERWORKS	298335	02/08/2016	LANDSCAPE METER	504-950-86101.000	1,848.63
PARTS & SERVICE CENTER	298349	02/08/2016	7914 → PREVENT. MAINT	504-340-66200.000	21.05
ACCOUNTEMP	298315	02/08/2016	TEMP SERVICES - G. ALBOR	504-191-63900.000	468.22
GREENFIELD TRUE VALUE	298334	02/08/2016	WATER SERVICE SUPPLIES	504-345-65700.000	16.25
GREENFIELD TRUE VALUE	298334	02/08/2016	WATER SERVICE SUPPLIES	504-345-65700.000	9.04
PARTS & SERVICE CENTER	298349	02/08/2016	ANTIFREEZE	504-340-66200.000	3.54
AT&T	298320	02/08/2016	WATER LINES	504-345-64500.000	70.64
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	504-191-52510.000	556.69
BEN-E-LECT	298323	02/08/2016	FEBRUARY 2016	504-345-52510.000	4.22
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	SPRAYER	504-340-66300.000	12.45
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	SPRAYER	504-340-66300.000	20.35
SC FUELS	298353	02/08/2016	GASOLINE & DIESEL	504-340-66100.000	642.72
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	RAIN WATER GEAR	504-345-65200.000	31.40
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	547 ECR METER INSTALATION	504-345-65700.000	41.72
CASEY PRINTING	298325	02/08/2016	UTILITY BILLS DECEMBER 2015	504-191-61200.000	183.62
CASEY PRINTING	298325	02/08/2016	UTILITY BILLS DECEMBER 2015	504-191-63800.000	183.62
USA BLUEBOOK	298367	02/08/2016	MANHOLE LADDER	504-345-65700.000	220.41
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	WATER BALL VALVE	504-345-66200.000	98.47
GREEN RUBBER-KENNEDY AG	298333	02/08/2016	WATER SERVICE REPAIR	504-345-65700.000	61.18
CITY NATIONAL BANK	298326	02/08/2016	EQUIPMENT LEASE #11-004	504-340-95411.000	4,200.52
TYLER TECHNOLOGIES	298366	02/08/2016	UTILITY BILLING ONLINE COMP...	504-191-63300.000	37.50
SEIU 521	298373	02/11/2016	Union Dues	504-22420	45.62
STATE STREET BANK & TRUST C...	DFT0001654	02/12/2016	Defer Comp-Management	504-22430	59.71
STATE STREET BANK & TRUST C...	DFT0001655	02/12/2016	Defer Comp-Mid Management	504-22430	33.96
STATE STREET BANK & TRUST C...	DFT0001656	02/12/2016	Defer Comp-Misc Employees	504-22430	51.98
STATE OF CALIFORNIA FRAN SCH...	298374	02/11/2016	Misc Withholding	504-22490	59.28
STATE OF CALIFORNIA EDD	DFT0001658	02/12/2016	SDI	504-22225	47.59
Internal Revenue Service	DFT0001659	02/12/2016	Medicare	504-22215	153.36
Internal Revenue Service	DFT0001660	02/12/2016	Social Security	504-22215	656.00
STATE OF CALIFORNIA EDD	DFT0001661	02/12/2016	State Withholding	504-22220	100.21
Internal Revenue Service	DFT0001662	02/12/2016	Federal Tax Withholding	504-22210	459.13

Expense Approval Report

Payment Dates: 2/5/2016 - 2/18/2016

Vendor Name	Payment Number	Payment Date	Description (Item)	Account Number	Amount
SEIU 521	298373	02/11/2016	Union Dues	504-22420	1.73
				Fund 504 - WATER FUND Total:	19,012.23
				Grand Total:	222,118.23

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	151,114.42
201 - POLICE - OTHER GRANTS	2,336.23
213 - PARKS	67.98
215 - CDBG Fund	90.65
220 - Measure X Supplemental Sales & Use Tax Fund	11,893.87
230 - GAS TAX FUND	9,757.64
263 - LLM #1 - LEXINGTON	2,522.41
264 - LLM #2 - TERRA VERDE, ETC	13,317.47
265 - SMD #1	109.74
266 - SMD #2	109.55
291 - HOME GRANT	68.00
297 - GREENFIELD SCIENCE WORKSHOP	1,188.08
411 - Municipal Finance Corporation Debt Service - 50% P	0.01
503 - SEWER FUND	10,529.95
504 - WATER FUND	19,012.23
Grand Total:	222,118.23

Account Summary

Account Number	Account Name	Payment Amount
100-101-68300.000	Memberships	150.00
100-110-52510.000	Health Insurance	212.75
100-110-61400.000	Office Supplies	15.74
100-110-63900.000	General Services	126.00
100-110-66100.000	Gasoline & Oil	73.26
100-110-68100.000	Recruitment	160.00
100-111-61200.000	Printing and Copying	665.30
100-111-64100.000	Electricity	2,034.22
100-111-64200.000	Gas Utility	915.30
100-111-65600.000	Janitorial Supplies	468.16
100-111-66200.000	Vehicle Maintenance	24.92
100-125-64900.000	Other Utilities	943.49
100-150-63100.000	Administration Services	6,278.00
100-170-52510.000	Health Insurance	363.01
100-170-61300.000	Advertising	488.00
100-190-52510.000	Health Insurance	173.02
100-190-61400.000	Office Supplies	39.71
100-190-63300.000	Financial Services	1,125.00
100-191-64400.000	Waste Disposal	76,179.61
100-201-52510.000	Health Insurance	88.66
100-201-63900.000	General Services	6.25
100-201-64600.000	Cell Phone Charges	83.17
100-201-65100.000	General Operating Suppli...	36.98
100-201-66100.000	Gasoline & Oil	437.02
100-201-68300.000	Memberships	375.00
100-215-52510.000	Health Insurance	1,646.77
100-215-61400.000	Office Supplies	143.95
100-215-63400.000	Police Services	6,415.83
100-215-64500.000	Phone Charges	5,066.71
100-215-64600.000	Cell Phone Charges	1,232.83
100-215-64900.000	Other Utilities	42.99
100-215-65200.000	Uniforms/Personnel Equi...	102.24
100-215-65400.000	Police Supplies	524.47
100-215-66100.000	Gasoline & Oil	689.11
100-215-66200.000	Vehicle Maintenance	912.95
100-215-67200.000	Other Training	24.00
100-215-67600.000	Publications	249.84
100-215-68300.000	Memberships	250.00

Account Summary

Account Number	Account Name	Payment Amount
100-215-71400.000	Police Equipment	4,737.13
100-22210	Federal Withholding Tax ...	8,460.58
100-22215	FICA Payable	9,770.78
100-22220	State Withholding Tax Pa...	2,833.48
100-22225	S.D.I. Payable	566.74
100-22320	Medical Benefits Payable	1,045.00
100-22340	Long-Term Disability Paya...	872.92
100-22410	G.P.O.A. Union Dues Paya...	200.00
100-22415	G.P.S.A. Union Dues Payab..	150.00
100-22420	S.E.I.U. Union Dues Payab...	128.65
100-22430	Deferred Comp Payable	1,583.51
100-22435	PERS Loan Payable	120.34
100-22440	AFLAC Insurance Payable	1,290.09
100-22490	Miscellaneous Withholding	99.54
100-230-61400.000	Office Supplies	10.72
100-230-63400.000	Animal Control Services	20.31
100-230-66100.000	Gasoline & Oil	113.96
100-230-66200.000	Vehicle Maintenance	13.88
100-24605	EIR Deposit - Scheid Viney...	400.00
100-26150	State Trailer Park Fees	115.00
100-310-52510.000	Health Insurance	26.39
100-310-65200.000	Uniforms/Personnel Equi...	337.18
100-310-65600.000	Janitorial Supplies	3.00
100-311-52510.000	Health Insurance	819.66
100-311-65200.000	Uniforms/Personnel Equi...	16.41
100-311-65900.000	Building Maintenance Su...	10.85
100-311-66200.000	Vehicle Maintenance	41.58
100-550-52510.000	Health Insurance	47.04
100-550-64100.000	Electricity	32.35
100-550-65100.000	General Operating Suppli...	29.30
100-550-65700.000	Public Works Supplies	178.10
100-550-66100.000	Gasoline & Oil	169.47
100-550-66300.000	General Operations Equi...	32.80
100-550-95411.000	Transfer to PW Equipment..	4,200.52
100-551-61200.000	Printing and Copying	850.50
100-551-63900.000	General Services	240.00
100-601-52510.000	Health Insurance	993.88
100-601-63600.000	Community Development...	875.00
100-601-68100.000	Recruitment	456.75
100-605-68100.000	Recruitment	456.75
201-22210	Federal Withholding Tax ...	919.62
201-22215	FICA Payable	943.02
201-22220	State Withholding Tax Pa...	318.11
201-22225	S.D.I. Payable	55.48
201-22410	G.P.O.A. Union Dues Paya...	100.00
213-22210	Federal Withholding Tax ...	23.21
213-22215	FICA Payable	22.16
213-22220	State Withholding Tax Pa...	8.19
213-22225	S.D.I. Payable	1.30
213-22430	Deferred Comp Payable	13.12
215-22210	Federal Withholding Tax ...	30.94
215-22215	FICA Payable	29.54
215-22220	State Withholding Tax Pa...	10.93
215-22225	S.D.I. Payable	1.74
215-22430	Deferred Comp Payable	17.50
220-215-52510.000	Health Insurance	273.82
220-215-68100.000	Recruitment	2,029.16
220-22210	Federal Withholding Tax ...	3,054.22

Account Summary

Account Number	Account Name	Payment Amount
220-22215	FICA Payable	3,784.28
220-22220	State Withholding Tax Pa...	1,227.17
220-22225	S.D.I. Payable	222.61
220-22410	G.P.O.A. Union Dues Paya...	350.00
220-22430	Deferred Comp Payable	150.00
220-22450	Wage Garnishments Paya...	802.61
230-22210	Federal Withholding Tax ...	466.84
230-22215	FICA Payable	887.98
230-22220	State Withholding Tax Pa...	98.83
230-22225	S.D.I. Payable	52.24
230-22420	S.E.I.U. Union Dues Payab...	53.25
230-22430	Deferred Comp Payable	203.34
230-22490	Miscellaneous Withholding	35.58
230-320-52510.000	Health Insurance	352.83
230-320-64100.000	Electricity	650.29
230-320-65700.000	Public Works Supplies	823.58
230-320-66100.000	Gasoline & Oil	1,274.91
230-320-66200.000	Vehicle Maintenance	199.66
230-320-66300.000	General Operations Equi...	32.79
230-320-67200.000	Other Training	425.00
230-320-95411.000	Transfer to PW Equipment..	4,200.52
263-22210	Federal Withholding Tax ...	6.17
263-22215	FICA Payable	16.06
263-22220	State Withholding Tax Pa...	1.55
263-22225	S.D.I. Payable	0.95
263-22430	Deferred Comp Payable	1.99
263-22490	Miscellaneous Withholding	1.98
263-360-52510.000	Health Insurance	4.22
263-360-63700.000	Public Works Services	2,171.00
263-360-64100.000	Electricity	318.49
264-22210	Federal Withholding Tax ...	8.26
264-22215	FICA Payable	29.76
264-22220	State Withholding Tax Pa...	1.79
264-22225	S.D.I. Payable	1.75
264-22430	Deferred Comp Payable	1.99
264-22490	Miscellaneous Withholding	1.98
264-360-52510.000	Health Insurance	10.25
264-360-63700.000	Public Works Services	12,699.99
264-360-64100.000	Electricity	550.45
264-360-64500.000	Phone Charges	11.25
265-22210	Federal Withholding Tax ...	20.05
265-22215	FICA Payable	40.52
265-22220	State Withholding Tax Pa...	4.29
265-22225	S.D.I. Payable	2.39
265-22420	S.E.I.U. Union Dues Payab...	3.04
265-22430	Deferred Comp Payable	10.50
265-360-52510.000	Health Insurance	28.95
266-22210	Federal Withholding Tax ...	20.00
266-22215	FICA Payable	40.42
266-22220	State Withholding Tax Pa...	4.28
266-22225	S.D.I. Payable	2.37
266-22420	S.E.I.U. Union Dues Payab...	3.04
266-22430	Deferred Comp Payable	10.49
266-360-52510.000	Health Insurance	28.95
291-22210	Federal Withholding Tax ...	23.21
291-22215	FICA Payable	22.16
291-22220	State Withholding Tax Pa...	8.20
291-22225	S.D.I. Payable	1.30

Account Summary

Account Number	Account Name	Payment Amount
291-22430	Deferred Comp Payable	13.13
297-22210	Federal Withholding Tax ...	272.47
297-22215	FICA Payable	519.36
297-22220	State Withholding Tax Pa...	42.52
297-22225	S.D.I. Payable	30.56
297-597-63900.000	General Services	72.00
297-597-65500.292	Recreation Supplies	251.17
411-49510.000	Transfer from General Fu...	-4,200.52
411-49530.000	Transfer from Gas Tax Fu...	-4,200.52
411-49553.000	Transfer from Sewer Fund	-8,401.04
411-709-91310.000	Interest	304.94
411-709-91410.000	Capital Lease Payments	16,497.15
503-191-52510.000	Health Insurance	563.29
503-191-61200.000	Printing and Copying	183.63
503-191-63300.000	Utility Billing Financial Ser...	37.50
503-191-63800.000	Utility Bill Services	183.62
503-191-63900.000	General Services	840.21
503-22210	Federal Withholding Tax ...	854.81
503-22215	FICA Payable	1,458.26
503-22220	State Withholding Tax Pa...	195.76
503-22225	S.D.I. Payable	85.81
503-22420	S.E.I.U. Union Dues Payab...	110.76
503-22430	Deferred Comp Payable	248.78
503-22490	Miscellaneous Withholding	59.30
503-330-66100.000	Gasoline & Oil	399.13
503-330-66200.000	Vehicle Maintenance	3.55
503-330-66300.000	General Operations Equi...	32.80
503-330-95411.000	Transfer to PW Equipment..	4,200.52
503-333-52510.000	Health Insurance	1.81
503-333-65700.000	Public Works Supplies	220.41
503-333-67200.000	Other Training	425.00
503-335-67200.000	Other Training	425.00
504-191-52510.000	Health Insurance	563.29
504-191-61200.000	Printing and Copying	183.62
504-191-63300.000	Utility Billing Financial Ser...	37.50
504-191-63800.000	Utility Bill Services	183.62
504-191-63900.000	General Services	840.21
504-22210	Federal Withholding Tax ...	459.13
504-22215	FICA Payable	809.36
504-22220	State Withholding Tax Pa...	100.21
504-22225	S.D.I. Payable	47.59
504-22420	S.E.I.U. Union Dues Payab...	47.35
504-22430	Deferred Comp Payable	145.65
504-22490	Miscellaneous Withholding	59.28
504-340-66100.000	Gasoline & Oil	642.72
504-340-66200.000	Vehicle Maintenance	45.35
504-340-66300.000	General Operations Equi...	54.51
504-340-95411.000	Transfer to PW Equipment..	4,200.52
504-345-52510.000	Health Insurance	4.22
504-345-64100.000	Electricity	5,301.65
504-345-64200.000	Gas Utility	7.85
504-345-64500.000	Phone Charges	70.64
504-345-65200.000	Uniforms / Personnel Equ...	31.40
504-345-65700.000	Water Production Supplies	2,804.46
504-345-66200.000	Vehicle Maintenance	98.47
504-345-67200.000	Other Training	425.00
504-950-86101.000	Annual Meter Replaceme...	1,848.63
	Grand Total:	222,118.23

Project Account Summary

Project Account Key
None

Payment Amount
222,118.23
222,118.23

Grand Total:

CITY COUNCIL MINUTES

CITY COUNCIL MEETING OF FEBRUARY 9, 2016

CALL TO ORDER

Mayor Huerta called the meeting to order at 6:07 p.m.

ROLL CALL

PRESENT: Mayor Huerta, Councilmembers Walker, Torres and Santibañez
Mayor Pro-tem Rodriguez arrived 6:22 p.m.

ABSENT: None

STAFF: City Manager Stanton, Community Services Director Steinmann,
Administrative Services Director Corgill, City Attorney Sullivan, City
Clerk Rathbun

GUESTS: Eduardo Silva, Beatriz Diaz, Matthew Diaz, Debbie Hale, Mike
Zeller

INVOCATION

Invocation by Pastor Earl Clements.

PLEDGE OF ALLEGIANCE

All recited the Pledge of Allegiance.

AGENDA REVIEW

No changes were made.

PUBLIC COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA

Beatriz Diaz commented on the petition that was being circulated regarding the medical Marijuana issue and stated that misinformation was being given.

Eduardo Silva stated that he had an issue with the animal control officer and the citation that he received and would like to speak to someone regarding this matter. Mayor Huerta asked that he contact City Manager Stanton regarding the matter.

Ben Rugee, Green Dream Delivery, stated spoke in favor of the medical marijuana dispensaries.

Gabriel Trujillo, Green Dream Delivery, spoke in favor of the medical marijuana dispensaries and the security that they would provide if they were to open a dispensary.

CONSENT CALENDAR

A MOTION by Councilmember Walker, seconded by Councilmember Torres to approve the consent items including City of Greenfield Warrants #298179 through #298312 and Bank Drafts #1599 through #1643 in the amount of \$1,590,591.15 and Minutes of the January 26, 2016 City Council Meeting. All in favor. Motion carried.

MAYORS PRESENTATIONS

Valerie Herrera, Cub Scout Master, gave a brief description of the newly created Cub Scout Troop in Greenfield. Each Cub Scout introduced himself.

CITY COUNCIL – BUSINESS

PRESENTATION – PROPOSED TRANSPORTATION SALES TAX MEASURE

Staff report was given by City Manager Stanton.

Power point presentation was given by Debbie Hale, TAMC.

There was discussion among the City Council regarding the proposed sales tax measure.

Michael Mungia stated that he was against the proposed sales tax measure.

Beatriz Diaz stated that she would like to keep all the money generated in Greenfield, local.

This item was only informational.

ADOPTION OF A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GREENFIELD APPROVING AN AGREEMENT BETWEEN CITYGATE ASSOCIATES, LLC AND THE CITY OF GREENFIELD TO CONDUCT A FIRE SERVICES REORGANIZATION STUDY RESOLUTION #2016-13

Staff report was given by City Manager Stanton.

Samuel Mazza, CityGate Associates, responded to questions from the Council. There was discussion among Council, staff and Mr. Mazza.

Michael Mungia stated that he was not in favor of more taxes; however was in favor of the study.

A MOTION by Mayor Pro-tem Rodriguez, seconded by Councilmember Torres to adopt **Resolution #2016-13, “A Resolution of the City Council of the City of Greenfield Approving an Agreement Between CityGate Associates, LLC and the City of Greenfield to Conduct a Fire Services Reorganization Study”**. All in favor. Motion carried.

**ADOPTION OF A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GREENFIELD APPROVING AN AGREEMENT BETWEEN BURTON & ASSOCIATES AND THE CITY OF GREENFIELD TO CONDUCT A WATER AND WASTEWATER RATE STUDY
RESOLUTION #2016-14**

Staff report was given by City Manager Stanton.

There was discussion among the Council and staff regarding the rate study.

A MOTION by Councilmember Walker, seconded by Councilmember Santibañez to adopt **Resolution #2016-14, “A Resolution of the City Council of the City of Greenfield Approving an Agreement Between Burton & Associates and the City of Greenfield to Conduct a Water and Wastewater Rate Study”**. All in favor. Motion carried.

BRIEF REPORTS ON CONFERENCES, SEMINARS, AND MEETINGS ATTENDED BY MAYOR AND CITY COUNCIL

Mayor Huerta stated that at the last TAMC meeting there was a presentation by EMC Research regarding the transportation investment plan and stated that they had conducted a telephone survey and it looked favorable. He stated that survey revealed that about 68% of the people were likely to support a sales tax measure in Monterey County. He also stated that Supervisor Fernando Armenta was appointed as the Chair and Soledad Councilmember Alejandro Chavez was appointed as the Vice Chair to the TAMC Board.

Mayor Huerta asked that the Salinas Valley Mayors/Manager Meeting be added to the agenda list of meetings attended by Mayor and City Council.

COMMENTS FROM CITY COUNCIL

Councilmember Walker asked if staff was working on the Welcome to Greenfield signs on the highway and the new welcome signs that had been discussed previously for the entrances of the City.

Mayor Pro-tem Rodriguez commented that the street trees from Walnut Avenue to Apple Avenue looked bad because they had not be care for properly and had not been pruned.

Mayor Huerta congratulated Chief Fresé on the third CPA graduation and the participants of that group.

CITY MANAGER REPORT

City Manager Stanton stated that the City had been responding to a lot of complaints regarding chickens and roosters and residents were being cited.

She also reminded everyone of the city retreat that would be held on March 5th from 8:30 a.m. to 4:00 p.m.

ADJOURNMENT

Mayor adjourned the City Council meeting at 7:52 p.m.

Mayor of the City of Greenfield

City Clerk of the City of Greenfield



City Council Memorandum

599 El Camino Real Greenfield CA 93937 831-674-5591
www.ci.greenfield.ca.us

MEMORANDUM: February 12, 2016

AGENDA DATE: February 23, 2016

TO: Mayor and City Council

PREPARED BY: Mic Steinmann, Community Services Director

TITLE: **ADOPTION OF ORDINANCE AMENDING SECTION 2.20.010 OF THE MUNICIPAL CODE REDUCING THE PLANNING COMMISSION MEMBERSHIP FROM SEVEN TO FIVE MEMBERS**

BACKGROUND

Government Code section 65101 specifies that a planning commission authorized by a local government legislative body shall consist of a minimum of five members. Section 2.20.010 of the City of Greenfield Municipal Code established the Planning Commission and specified it shall consist of seven (7) members. On January 26, 2016, the City Council introduced an ordinance reducing the Planning Commission membership from seven (7) members to five (5) members.

Government Code section 36934 specifies that an ordinance shall not be passed within five (5) days of its introduction. Prior to adoption of an ordinance or an amendment thereto, the City Council must also hold public hearing to receive and consider comments from the public on the proposed ordinance or amendment. At the January 26, 2016, City Council meeting, the proposed ordinance amendment was introduced but public hearing was not held at that time.

RECOMMENDATION

It is recommended that the City Council hold public hearing on the attached amendment to section 2.20.010 of the municipal code specifying that the Planning Commission shall consist of five (5) members. This is the minimum membership required by Government Code section 65101. After public hearing, it is recommended the City Council read by title only and adopt the

proposed amendment to the municipal code. The amendment to section 2.20.010 of the municipal code will become effective thirty (30) days after its adoption.

PROPOSED MOTION

I MOVE TO READ BY TITLE ONLY AND ADOPT ORDINANCE #516, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GREENFIELD AMENDING SECTION 2.20.010, PLANNING COMMISSION ESTABLISHED, TO REDUCE THE PLANNING COMMISSION MEMBERSHIP FROM SEVEN TO FIVE MEMBERS.

**CITY OF GREENFIELD CITY COUNCIL
ORDINANCE NO. 516**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
GREENFIELD AMENDING SECTION 2.20.010, PLANNING
COMMISSION ESTABLISHED, TO REDUCE THE PLANNING
COMMISSION MEMBERSHIP FROM SEVEN TO FIVE MEMBERS**

WHEREAS, section 65101 of the State of California Government Code authorizes a local legislative body to create a local planning commission and to specify its membership, which shall consist of a minimum of five (5) members; and

WHEREAS, the City Council of the City of Greenfield has previously adopted section 2.20.010 of the City of Greenfield municipal code establishing a planning commission and specifying it shall consist of seven (7) members; and

WHEREAS, there are currently five (5) members on the planning commission and two (2) positions are vacant; and

WHEREAS, the City has in the past been challenged to find interested, qualified, and dedicated individuals to serve on its various boards and commissions, including the Finance Board, the Code Compliance Board, and the Planning Commission; and

WHEREAS, it is the belief of the Community Services Director that the interests of the community can be adequately and appropriately served with a planning commission consisting of five (5) members; and

WHEREAS, the proposed amendment to section 2.20.010 of the City of Greenfield municipal code was heard, reviewed, and discussed by the City of Greenfield City Council at a duly noticed public hearing;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GREENFIELD DOES ORDAIN AS FOLLOWS:

Section 1. Section 2.20.010 of the City of Greenfield Municipal Code shall be amended as follows:

2.20.010 Planning Agency Established:

Pursuant to the provisions of section 65100 of the Government Code of the state, a planning agency is established for the city, consisting of a planning commission and a planning department, organized as follows:

A. There shall be a planning commission consisting of five (5) members who shall be appointed by the mayor with the advice and consent of the city council. Said appointments shall be made as follows:

1. Four (4) members shall be residents of the city. One member may be a resident of the area of the sphere of influence of the city, if a person acceptable to the city council can be found within such area, otherwise such member shall be appointed from among the residents of the city. The term "sphere of influence," for purposes of this section, means and includes the unincorporated area of Monterey County lying within one mile of the city limits of the city.

2. Appointments shall be for a term of three (3) years, except that an appointment to fill a vacancy shall be for the remainder of the term of the office in which such vacancy occurs.

3. There shall be no limit on the number of terms that a planning commissioner may serve; however, upon completion of each three (3) year term, planning commissioners shall prepare a written request to the city council to be considered for an additional term.

B. If a planning commission member is absent without permission from two (2) consecutive regular planning commission meetings, that office becomes vacant and shall be filled as any other vacancy.

C. The planning commission shall elect a chairperson to preside at the planning commission meetings. Such chairperson shall be elected by the planning commission annually at the first planning commission meeting in January of each year.

D. There shall be a planning department, planning director and zoning administrator. The planning department shall consist of a planning director and such other employees as the city council from time to time may deem necessary. The planning director shall also serve as zoning administrator, and as such shall have all of the powers and duties set forth in section 65901 of the Government Code of the state.

E.

Section 2. Effective Date: This Ordinance shall take effect thirty (30) days from and after its passage and adoption by the City Council.

INTRODUCED at a regular meeting of the City Council of the City of Greenfield held on the 26th day of January, 2016.

PASSED AND ADOPTED by the City Council of the City of Greenfield, at a regularly scheduled meeting of the City Council held on the 23rd day of February 2016, by the following vote:

AYES, and all in favor, thereof, Councilmembers:

NOES, Councilmembers:

ABSENT, Councilmembers:

John P. Huerta, Jr., Mayor

Attest:

Ann F. Rathbun, City Clerk



City Council Memorandum

599 El Camino Real Greenfield CA 93927 831-674-5591
www.ci.greenfield.ca.us

MEMORANDUM: February 19, 2016

AGENDA DATE: February 23, 2016

TO: Mayor and City Council

FROM: Jeri Corgill, Director of Administrative Services

TITLE: **FY 2015 AUDIT REPORT**

BACKGROUND

Following the end of each fiscal year, the City's contracted outside auditing firm conducts an audit of the City's financial transactions during the preceding fiscal year. The audit firm of Moss, Levy, and Hartzheim has performed a full audit of the financial statements and found that the City presented fairly and accurately the City's financial position, and further, that the reporting was in conformity with generally accepted accounting principles. The auditors have produced the *Independent Auditors' Report* and the City's Financial Statements.

Staff is responsible for writing the *Management's Discussion and Analysis*, which is a basic summary and guide to the Financial Statements, and is, included as part of the Financial Statements on pages 3 through 11. When used alongside the *Notes to Basic Financial Statements* (pages 29 through 53), the *Management's Discussion and Analysis* serves to provide an overall picture of the City's financial status.

FISCAL IMPACT

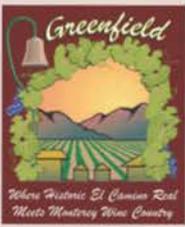
None.

RECOMMENDATION

The Administrative Services Director and City Manager recommend Council review and accept the financial audit for the period ended June 30, 2015.

ATTACHMENT

2015 Financial Statements, Fiscal Year Ended June 30, 2015



City of Greenfield



2015 FINANCIAL STATEMENTS
Fiscal Year Ended June 30, 2015

**CITY OF GREENFIELD
CALIFORNIA**

FINANCIAL STATEMENTS
June 30, 2015

CITY OF GREENFIELD

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FINANCIAL SECTION



Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

City Council of the City of Greenfield
Greenfield, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

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

Emphasis of Matter

Changes in Accounting Principles

As discussed in note 1 to the basic financial statements effective July 1, 2014, the City of Greenfield adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 11, the budgetary information on pages 55 through 62, the schedule of proportionate share of net pension liability on pages 63 and 64, and the schedule of contributions on pages 65 and 66, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Greenfield's basic financial statements. The combining nonmajor governmental funds financial statements and combining fiduciary funds financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor funds financial statements and combining fiduciary funds financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor funds financial statements and combining fiduciary funds financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2016, on our consideration of the City of Greenfield's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Moss, Remy & Haugheim LLP

Santa Maria, California
February 3, 2016



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

Introduction

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, management of the City of Greenfield (the City) provides the following narrative overview and analysis of the City's financial activities for the fiscal year ended June 30, 2015. We encourage readers to review this discussion and analysis in conjunction with the City's basic financial statements and the accompanying notes to the financial statements, which are available at City Hall and on the City's website (www.ci.greenfield.ca.us).

Financial Features

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at fiscal year end June 30, 2015 by \$48,783,124. This represents a decrease of \$230,827 from the prior fiscal year.
- As of June 30, 2015, the City's governmental funds reported combined ending fund balances of \$11,879,143. This represents an increase of \$1,706,251 from the prior fiscal year.
- As of June 30, 2015, the unassigned fund balance for the General Fund was \$1,561,702 or 27% of total General Fund expenditures.
- The City implemented Governmental Accounting Standards Board Statement No. 68, "*Accounting and Financial Reporting for Pensions*" (GASB 68) and Governmental Accounting Standards Board Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement 68*" (GASB 71). As a result of the implementation of these standards, the City recorded a net pension liability in the amount of \$3,128,406, and deferred outflows and deferred inflows of resources in the amounts of \$581,419 and \$863,326, respectively.

Overview of the Financial Statements

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

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. They present governmental activities and business-type activities separately. These statements include all assets of the City as well as all liabilities (including long-term debt). In addition, certain eliminations as prescribed by GASB Statement No. 34, have occurred in regard to interfund activity, payables and receivables.

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

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

The Government-wide Financial Statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (known as *governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (known as *business-type activities*). The governmental activities of the City include general government, public works, building and planning, parks and recreation, community development, public safety, and streets and roads. The business-type activities of the City include water and sewer.



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

Overview of the Financial Statements *(continued)*

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activity of the City, which is the primary government. The City previously had a component unit (the Redevelopment Agency of the City of Greenfield) through January 31, 2012, for which the government was considered to be financially accountable. Effective February 1, 2012, Assembly Bill AB 1x26, as modified by the California Supreme Court, dissolved redevelopment agencies in California. All assets and liabilities were required to be transferred to the corresponding Successor Agency identified in each community. In Greenfield, the City became the Successor Agency and holds these assets and liabilities in a Private Purpose Trust. See Note 14 in the Notes to the Financial Statements (pages 51 through 53) for further details on the Successor Agency. The City has no component units that require discrete presentation in accordance with GASB Statement No. 14, as amended by GASB Statements No. 39 and No. 61.

The Government-wide Financial Statements can be found on pages 12 through 15 of this report.

Fund Financial Statements

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

Governmental Funds

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

Because of the focus of Governmental Funds Financial Statements is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds to the governmental activities.

The City maintains multiple individual governmental funds. GASB Statement No. 34 requires the City's major funds be identified and presented separately in the Governmental Funds Financial Statements. Information for the General Fund is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances. The General Fund, the Home Grant Fund, the Traffic Impact Fund, the Water Impact Fund, the General Facilities Impact Fund, the Sewer Impact Fund, the Housing Fund, and the Measure X Fund are reported as major funds. Data from the other, nonmajor, governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the form of combining financial statements in the Supplemental Information section of this report. The Supplemental Information section can be found on pages 68 through 77 of this report.

The City adopts an annual appropriations budget for all of its governmental funds. A budgetary comparison statement has been provided for each major governmental fund in the Required Supplemental Information section. Required Supplemental Information for the major funds can be found on pages 55 through 62 of this report.

The basic Governmental Funds Financial Statements can be found on pages 16 through 22 of this report.



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

Overview of the Financial Statements *(continued)*

Proprietary Funds

Proprietary Funds Financial Statements provide the same type of information as the business type activities in the Government-wide Financial Statements, but in more detail. The City maintains two proprietary funds: the Water Fund and the Sewer Fund. These are also known as Enterprise Funds. Each proprietary fund is considered major and is presented individually in the fund financial statements.

The Proprietary Funds Financial Statements can be found on pages 23 through 26 of this report.

Fiduciary Funds

The City maintains four fiduciary funds which are reported as Private Purpose Trust Funds: the Successor Agency Administrative Fund, the Successor Agency Capital Projects Fund, the Successor Agency 2002 Bond Debt Service Fund, and the Successor Agency 2006 Bond Debt Service Fund. These four funds are private-purpose trust funds of the City. The fiduciary funds financial statements can be found on pages 27 and 28 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 through 53 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain Required Supplemental Information. In addition to budgetary comparison schedules for the General Fund and Major Special Revenue Funds found on pages 55 through 62, the Required Supplemental Information section also presents net pension liability and contribution schedules, which can be found on pages 63 through 66 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Greenfield, assets exceeded liabilities by \$48,783,124 at June 30, 2015.

Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 17,232,149	\$ 14,702,989	\$ 3,152,656	\$ 2,670,751	\$ 20,384,805	\$ 17,373,740
Capital assets	28,155,816	28,767,793	12,640,340	13,176,480	40,796,156	41,944,273
Total assets	45,387,965	43,470,782	15,792,996	15,847,231	61,180,961	59,318,013
Deferred Outflows of Resources	506,107	-	75,312	-	581,419	-
Current liabilities	1,127,479	1,091,821	324,096	370,073	1,451,575	1,461,894
Noncurrent liabilities	5,410,183	3,813,156	5,254,172	5,029,012	10,664,355	8,842,168
Total liabilities	6,537,662	4,904,977	5,578,268	5,399,085	12,115,930	10,304,062
Deferred Inflows of Resources	742,192	-	121,134	-	863,326	-
Invested in capital assets, net of related debt	26,304,734	26,780,055	7,793,249	8,147,468	34,097,983	34,927,523
Restricted	14,593,220	12,179,450	-	-	14,593,220	12,179,450
Unrestricted	(2,283,736)	(393,700)	2,375,657	2,300,678	91,921	1,906,978
Total net position	\$ 38,614,218	\$ 38,565,805	\$ 10,168,906	\$ 10,448,146	\$ 48,783,124	\$ 49,013,951



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

Government-wide Financial Analysis *(continued)*

The largest portion of the City's net position (70%) reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment), less any related debt still outstanding that was used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional 30% of the City's net position represents resources subject to external restrictions on how they may be used. Consistent with the prior fiscal year, as of June 30, 2015, the City is able to report positive balances in both categories of net position, for both the government as a whole, as well as for its separate governmental and business-type activities.

During the fiscal year, the City's total net position decreased by \$230,827 for the fiscal year 2014-2015. An increase of \$48,413 was related to governmental activities and a decrease of \$279,240 was related to business-type activities. Information about these changes is summarized on the following page.



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

Government-wide Financial Analysis *(continued)*

Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Program Revenues:						
Charges for services	\$ 3,665,649	\$ 1,513,072	\$ 2,680,381	\$ 2,293,372	\$ 6,346,030	\$ 3,806,444
Operating contributions and grants	2,735,154	459,736	-	-	2,735,154	459,736
Capital contributions and grants	713,929	923,874	-	-	713,929	923,874
General Revenues:						
Property taxes	1,618,328	352,899	-	-	1,618,328	352,899
Other taxes	2,711,959	2,054,976	-	-	2,711,959	2,054,976
Other revenue	84,918	1,240,228	7,166	8,999	92,084	1,249,227
Transfers	434,286	538,058	(434,286)	(538,058)	-	-
Total	11,964,223	7,082,843	2,253,261	1,764,313	14,217,484	8,847,156
Expenses:						
General government	2,916,509	1,555,128	-	-	2,916,509	1,555,128
Public works	508,222	575,220	-	-	508,222	575,220
Building and planning	297,202	199,859	-	-	297,202	199,859
Parks and recreation	560,383	562,198	-	-	560,383	562,198
Community development	96,126	21,792	-	-	96,126	21,792
Public safety	2,951,752	3,170,356	-	-	2,951,752	3,170,356
Streets and roads	1,291,519	1,216,597	-	-	1,291,519	1,216,597
Interest on long-term debt	122,267	128,047	-	-	122,267	128,047
Water	-	-	956,700	1,227,350	956,700	1,227,350
Sewer	-	-	949,259	911,271	949,259	911,271
Total expenses	8,743,980	7,429,197	1,905,959	2,138,621	10,649,939	9,567,818
Change in net position	3,220,243	(346,354)	347,302	(374,308)	3,567,545	(720,662)
Net position-beginning	38,565,805	38,905,049	10,448,146	10,822,454	49,013,951	49,727,503
Prior period adjustment	(3,171,830)	7,110	(626,542)	-	(3,798,372)	7,110
Net position-ending	\$ 38,614,218	\$ 38,565,805	\$ 10,168,906	\$ 10,448,146	\$ 48,783,124	\$ 49,013,951



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

Financial Analysis of the City's Funds

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

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financial requirements.

At June 30, 2015, the City's governmental funds reported combined ending fund balances of \$11,879,143, an increase of \$1,706,251 in comparison to the prior year. Unassigned fund balances amounted to \$(409,338) at June 30, 2015. The remainder of fund balance is not available for new spending because it has already been restricted or is nonspendable.

General Fund – The General Fund is the chief operating fund of the City. At June 30, 2015, the fund balance of the General Fund was \$3,592,812, of which \$2,031,110 (56.5%) is nonspendable. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. At June 30, the unassigned fund balance was 27% of total General Fund expenditures. The fund balance of the City's General Fund decreased by \$43,240 during the 2014-15 fiscal year, principally due to a prior period adjustment that was mostly offset by increased revenues.

Changes in fund balances for other major funds are summarized as follows:

Home Grant Fund – This fund accounts for Home Grant transactions. The balance increased by \$3,326.

Traffic Impact Fund – This fund accounts for traffic impact fees that are paid by developers to mitigate the traffic impacts of those developments. The balance increased by \$257,673.

Water Impact Fund – This fund accounts for water impact fees that are paid by developers to mitigate the water system impacts of those developments. The balance increased by \$154,825.

General Facilities Impact Fund – This fund accounts for general government impact fees that are paid by developers to mitigate the impact of those developments to general government facilities. The balance increased by \$13,143.

Sewer Impact Fund – This fund accounts for sewer impact fees that are paid by developers to mitigate the sewer system impacts of those developments. The balance increased by \$185,116.

Housing Fund – This fund accounts for former property tax housing increment, and the administration of low- and moderate-income housing. The balance increased by \$1,004,216.

Measure X Fund – On June 5, 2012, a special election was held, during which a majority of Greenfield voters approved a 1.0% Transactions and Use Tax, designated as "Measure X." This fund was created to specifically account for those revenues received from this Transactions and Use Tax, as well as the related expenditures of these moneys. This is a new fund, with a balance of \$533,148.

Proprietary Funds

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



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

Financial Analysis of the City's Funds *(continued)*

Debt Administration

At the end of the fiscal year, the City had total governmental activities debt outstanding of \$5,410,183. This represents an increase of \$1,597,027 from the prior balance. At the end of the fiscal year, the City also had total business-type activities debt outstanding of \$5,254,172. In total, the City's debt increased by \$1,822,187. This increase was a function of the implementation of GASB Statements No. 68 and No. 71, and the recording of the City's net pension liability. Additional information on the City's long-term debt can be found in Note 7 on pages 41 through 43, and in Note 8 on page 44 of this report. The City's pension plan is discussed in Note 10 on pages 46 through 50. Following is a table summarizing the City's outstanding debt:

Schedule of Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Loans payable	\$ 691,783	\$ 1,191,783	\$ 4,814,246	\$ 4,964,503	\$ 5,506,029	\$ 6,156,286
Capital lease payable	1,659,299	1,795,955	32,845	64,509	1,692,144	1,860,464
Net pension liability	2,721,325	489,352	407,081	-	3,128,406	489,352
Compensated absences	337,776	336,066	-	-	337,776	336,066
	<u>\$ 5,410,183</u>	<u>\$ 3,813,156</u>	<u>\$ 5,254,172</u>	<u>\$ 5,029,012</u>	<u>\$ 10,664,355</u>	<u>\$ 8,842,168</u>

Cash Management

To obtain flexibility in cash management, the City employs a pooled cash system. Under the pooled cash concept, the City invests idle cash in certain eligible securities as constrained by law.

Capital Assets

The capital assets of the City are those assets that are used in the performance of the City's functions, including infrastructure assets. At June 30, 2015, the City's investment in capital assets for its governmental activities and business-type activities total \$28,155,816 and \$12,640,340 (net of accumulated depreciation), respectively. During the current fiscal year, the City's net decrease in capital assets was \$1,148,117.

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

- Land – Dedication of property at 12th and Elm, for development of low- and moderate-income housing.
- Construction in Progress – Walnut Avenue Interim Extension, \$83,241; Playground Enhancement, \$119,126; Patriot Park Ball Field Improvement, \$313,436; Greenfield Community Park Project, \$217,539.

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



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

Financial Analysis of the City's Funds *(continued)*

Schedule of Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 4,314,010	\$ 4,314,010	\$ 323,537	\$ 323,537	\$ 4,637,547	\$ 4,637,547
Construction in progress	882,866	240,289	19,762	15,012	902,628	255,301
Building and improvements	22,953,729	23,168,432	-	-	22,953,729	23,168,432
Property and equipment	2,748,164	2,530,193	20,544,109	20,526,235	23,292,273	23,056,428
Infrastructure	6,779,294	6,706,821	-	-	6,779,294	6,706,821
Total capital assets	37,678,063	36,959,745	20,887,408	20,864,784	58,565,471	57,824,529
Accumulated depreciation	9,522,247	8,191,952	8,247,068	7,688,304	17,769,315	15,880,256
Net capital assets	\$ 28,155,816	\$ 28,767,793	\$ 12,640,340	\$ 13,176,480	\$ 40,796,156	\$ 41,944,273

Additional information on the City's capital assets can be found in Note 5 on pages 39 and 40 of this report.

General Fund Budgetary Highlights

As mentioned above, a detailed budgetary comparison schedule for the fiscal year ended June 30, 2015 is presented in the Required Supplementary Information section. The final budget amounts are different from those presented in the 2014-2015 Budget document. This is due to changes that occurred after the time that the budget was prepared. The following summarizes the original and final budget, compared with actual results for 2014-2015.

General Fund	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$ 4,946,100	\$ 5,292,100	\$ 5,827,133	\$ 535,033
Expenditures	4,116,900	4,645,300	5,735,643	(1,090,343)
Other Sources (Uses)	404,000	267,700	326,620	58,920
Prior Period Adjustment	-	-	(461,350)	(461,350)
Fund Balance, beginning	3,636,052	3,636,052	3,636,052	-
Fund Balance, ending	\$ 4,869,252	\$ 4,550,552	\$ 3,592,812	\$ (957,740)

Revenues were \$535,033 above estimates. This favorable outcome was due primarily to strengthened cost recovery in charges for services. Actual expenditures were \$1,090,343 more than budgeted. This is a reflection of increased costs, primarily in the categories of public safety and general government.

Economic Factors and Biennial Budget

The City continues to pursue Council's top goals, in spite of the continued challenges of a slow economic recovery, actions of the State Legislature, and ever-increasing environmental regulation. In the past, the City had effectively used redevelopment funding to stimulate local economic development, which the California Legislature's 2012 actions to dissolve redevelopment put to a halt. Nevertheless, the City has embraced these challenges, and is now beginning to realize the fruits of its work.

- Local property values are projected to continue to increase incrementally in the coming fiscal year, benefitting the General Fund. The residential housing market continues its recovery, and Greenfield is experiencing new growth in commercial development.
- The voter-approved sales tax override, increasing the City's portion of sales tax rate from 1% to 2%, was due to sunset in 2017; however, the City was successful in gaining the approval from the electorate of two new general tax measures. One



MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2015

of these measures continues the additional 1.0% Transactions & Use Tax, while the other adds an additional 0.75% Transactions & Use Tax for a period of five years. As the local economy is revitalized, these revenues will be key to providing improved City services.

The 2015-2016 & 2016-2017 Biennial Budget is the result of considerable collaborative effort, and reflects the steady and consistent spending that accompanies enhanced services that are supported by strengthening revenues. The slow easing of the economy, in combination with several recent grant awards, has allowed for greater flexibility in formulating the budget. The 2015-2016 & 2016-2017 Biennial Budget provides an effective plan to uphold the goals of the City Council, and to gradually expand the City's core services.

Contacting the City's Financial Management Team

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the financial position of the City of Greenfield and to show the City's accountability for the money it receives. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the City of Greenfield, Finance Department, P.O. Box 127, 599 El Camino Real, Greenfield, California 93927.

CITY OF GREENFIELD
STATEMENT OF NET POSITION
June 30, 2015

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 10,663,470	\$ 2,915,251	\$ 13,578,721
Accounts receivable, net	880,843	219,724	1,100,567
Interest receivable	11,371	-	11,371
Notes receivable	4,335,849	-	4,335,849
Prepaid expenses	46,000	-	46,000
Deposits	353,297	-	353,297
Inventory-land held for resale	959,000	-	959,000
Internal balances	(17,681)	17,681	-
Capital assets:			
Land	4,314,010	323,537	4,637,547
Construction in progress	882,866	19,762	902,628
Depreciable:			
Building and improvements	22,953,729	-	22,953,729
Property and equipment	2,748,164	20,544,109	23,292,273
Infrastructure	6,779,294	-	6,779,294
Accumulated depreciation	<u>(9,522,247)</u>	<u>(8,247,068)</u>	<u>(17,769,315)</u>
Total assets	<u>45,387,965</u>	<u>15,792,996</u>	<u>61,180,961</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>506,107</u>	<u>75,312</u>	<u>581,419</u>
Total deferred outflows of resources	<u>506,107</u>	<u>75,312</u>	<u>581,419</u>

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

CITY OF GREENFIELD
STATEMENT OF NET POSITION
June 30, 2015

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 731,539	\$ 46,244	\$ 777,783
Due to Successor Agency trust fund	79,520	-	79,520
Accrued payroll	94,934	8,214	103,148
Accrued interest payable	110,322	63,190	173,512
Service deposits	111,164	206,448	317,612
Noncurrent liabilities:			
Due within one year	157,510	187,835	345,345
Due in more than one year	<u>5,252,673</u>	<u>5,066,337</u>	<u>10,319,010</u>
 Total liabilities	 <u>6,537,662</u>	 <u>5,578,268</u>	 <u>12,115,930</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>742,192</u>	<u>121,134</u>	<u>863,326</u>
 Total deferred inflows of resources	 <u>742,192</u>	 <u>121,134</u>	 <u>863,326</u>
NET POSITION			
Net investment in capital assets	26,304,734	7,793,249	34,097,983
Restricted for:			
Housing	5,239,805	-	5,239,805
Public safety	597,652	-	597,652
Streets and roads	377,296	-	377,296
Building and planning	2,484,628	-	2,484,628
Public works	5,304,528	-	5,304,528
Parks and recreation	589,311	-	589,311
Unrestricted	<u>(2,283,736)</u>	<u>2,375,657</u>	<u>91,921</u>
 Total net position	 <u>\$ 38,614,218</u>	 <u>\$ 10,168,906</u>	 <u>\$ 48,783,124</u>

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

CITY OF GREENFIELD

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2015

	Expenses	Program Revenues	
		Charges for Services	Operating Contributions and Grants
Governmental activities:			
General government	\$ 2,916,509	\$ 36,390	\$ 92,031
Public works	508,222	3,168,034	-
Building and planning	297,202	280,295	-
Parks and recreation	560,383	18,355	137,507
Community development	96,126	98,644	2,290,419
Public safety	2,951,752	63,931	211,762
Streets and roads	1,291,519	-	3,435
Interest on long-term debt	122,267	-	-
Total governmental activities	<u>8,743,980</u>	<u>3,665,649</u>	<u>2,735,154</u>
Business-type activities:			
Water	956,700	1,563,169	-
Sewer	949,259	1,117,212	-
Total business-type activities	<u>1,905,959</u>	<u>2,680,381</u>	<u>-</u>
Total	<u>\$ 10,649,939</u>	<u>\$ 6,346,030</u>	<u>\$ 2,735,154</u>

General Revenues

Taxes:

 Secured and unsecured property taxes

 Sales and use tax

 Transient lodging tax

 Franchise taxes

 Business license tax

Investment income

Other

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of fiscal year

Prior period adjustment

Net position - beginning of fiscal year, restated

Net position - end of fiscal year

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

Capital Contributions and Grants	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (2,788,088)	\$ -	\$ (2,788,088)
-	2,659,812	-	2,659,812
-	(16,907)	-	(16,907)
229,334	(175,187)	-	(175,187)
9,069	2,302,006	-	2,302,006
-	(2,676,059)	-	(2,676,059)
475,526	(812,558)	-	(812,558)
-	(122,267)	-	(122,267)
<u>713,929</u>	<u>(1,629,248)</u>	<u>-</u>	<u>(1,629,248)</u>
-	-	606,469	606,469
-	-	167,953	167,953
-	-	774,422	774,422
<u>\$ 713,929</u>	<u>(1,629,248)</u>	<u>774,422</u>	<u>(854,826)</u>
	1,618,328	-	1,618,328
	2,587,620	-	2,587,620
	14,260	-	14,260
	83,468	-	83,468
	26,611	-	26,611
	49,828	7,166	56,994
	35,090	-	35,090
	434,286	(434,286)	-
	<u>4,849,491</u>	<u>(427,120)</u>	<u>4,422,371</u>
	<u>3,220,243</u>	<u>347,302</u>	<u>3,567,545</u>
	38,565,805	10,448,146	49,013,951
	<u>(3,171,830)</u>	<u>(626,542)</u>	<u>(3,798,372)</u>
	<u>35,393,975</u>	<u>9,821,604</u>	<u>45,215,579</u>
	<u>\$ 38,614,218</u>	<u>\$ 10,168,906</u>	<u>\$ 48,783,124</u>

CITY OF GREENFIELD

GOVERNMENTAL FUNDS

BALANCE SHEET

June 30, 2015

	<u>General Fund</u>	<u>Home Grant Fund</u>	<u>Traffic Impact Fund</u>	<u>Water Impact Fund</u>
ASSETS				
Cash and investments	\$ 1,456,063	\$ 24,646	\$ 2,529,393	\$ 2,476,552
Accounts receivable, net	388,924	-	-	-
Interest receivable	11,371	-	-	-
Notes receivable	-	1,138,167	-	-
Prepaid expenditures	46,000	-	-	-
Deposits	353,297	-	-	-
Due from other funds	25,668	-	-	-
Inventory-land held for resale	-	-	-	-
Advances receivable	1,985,110	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 4,266,433</u>	<u>\$ 1,162,813</u>	<u>\$ 2,529,393</u>	<u>\$ 2,476,552</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 484,095	\$ 170	\$ 44,765	\$ -
Due to Successor Agency trust fund	-	-	-	-
Accrued payroll	78,362	-	-	-
Service deposits	111,164	-	-	-
Due to other funds	-	-	-	-
Advances payable	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>673,621</u>	<u>170</u>	<u>44,765</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenues	-	1,138,167	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>1,138,167</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable				
Prepaid expenditures	46,000	-	-	-
Advances receivable	1,985,110	-	-	-
Restricted				
Public safety	-	-	-	-
Housing	-	24,476	-	-
Streets and roads	-	-	-	-
Building and planning	-	-	2,484,628	-
Public works	-	-	-	2,476,552
Parks and recreation	-	-	-	-
Unassigned	1,561,702	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>3,592,812</u>	<u>24,476</u>	<u>2,484,628</u>	<u>2,476,552</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,266,433</u>	<u>\$ 1,162,813</u>	<u>\$ 2,529,393</u>	<u>\$ 2,476,552</u>

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

General Facilities Impact Fund	Sewer Impact Fund	Housing Fund	Measure X Fund	Other Governmental Funds	Totals
\$ 14,891	\$ 1,235,802	\$ -	\$ 338,926	\$ 2,587,197	\$ 10,663,470
-	-	-	211,972	279,947	880,843
-	-	-	-	-	11,371
-	-	3,197,682	-	-	4,335,849
-	-	-	-	-	46,000
-	-	-	-	-	353,297
-	-	-	-	-	25,668
-	-	959,000	-	-	959,000
-	-	-	-	219,133	2,204,243
<u>\$ 14,891</u>	<u>\$ 1,235,802</u>	<u>\$ 4,156,682</u>	<u>\$ 550,898</u>	<u>\$ 3,086,277</u>	<u>\$ 19,479,741</u>
\$ -	\$ -	\$ -	\$ 8,356	\$ 194,153	\$ 731,539
-	-	79,520	-	-	79,520
-	-	-	9,394	7,178	94,934
-	-	-	-	-	111,164
-	-	-	-	43,349	43,349
<u>1,985,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>219,133</u>	<u>2,204,243</u>
<u>1,985,110</u>	<u>-</u>	<u>79,520</u>	<u>17,750</u>	<u>463,813</u>	<u>3,264,749</u>
-	-	<u>3,197,682</u>	-	-	<u>4,335,849</u>
-	-	<u>3,197,682</u>	-	-	<u>4,335,849</u>
-	-	-	-	-	46,000
-	-	-	-	-	1,985,110
-	-	-	521,472	76,180	597,652
-	-	879,480	-	-	903,956
-	-	-	-	377,296	377,296
-	-	-	-	-	2,484,628
-	1,235,802	-	-	1,592,174	5,304,528
-	-	-	11,676	577,635	589,311
<u>(1,970,219)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(821)</u>	<u>(409,338)</u>
<u>(1,970,219)</u>	<u>1,235,802</u>	<u>879,480</u>	<u>533,148</u>	<u>2,622,464</u>	<u>11,879,143</u>
<u>\$ 14,891</u>	<u>\$ 1,235,802</u>	<u>\$ 4,156,682</u>	<u>\$ 550,898</u>	<u>\$ 3,086,277</u>	<u>\$ 19,479,741</u>

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CITY OF GREENFIELD

RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 June 30, 2015

Total fund balances - governmental funds \$ 11,879,143

Amounts reported for governmental activities in the statement of net position are different because:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets at historical cost	\$ 37,678,063	
Accumulated depreciation	<u>(9,522,247)</u>	
Net		28,155,816

In governmental funds, long-term notes receivable are not current available resources and therefore, are recognized as deferred revenue. In the government-wide statements, all assets, including long-term notes receivable are reported. 4,335,849

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In government-wide statement of activities, it is recognized in the period that it is incurred. (110,322)

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported. (236,085)

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities are reported. Long-term liabilities relating to governmental activities consist of:

2009 CalHFA Loan	\$ 500,000	
Capital leases payable	1,659,299	
Net pension liability	2,721,325	
Loan payable	191,783	
Compensated absences payable	<u>337,776</u>	
Total		<u>(5,410,183)</u>

Total net position - governmental activities \$ 38,614,218

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

CITY OF GREENFIELD

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended June 30, 2015

	General Fund	Home Grant Fund	Traffic Impact Fund	Water Impact Fund
REVENUES				
Taxes and assessments	\$ 3,136,768	\$ -	\$ -	\$ -
Licenses and permits	120,866	-	-	-
Fines and penalties	17,211	-	-	-
Use of money and property	4,083	68	6,183	5,978
Intergovernmental revenues	200,641	-	-	-
Charges for services	2,320,078	3,428	334,731	148,847
Other revenues	27,486	-	-	-
	<u>5,827,133</u>	<u>3,496</u>	<u>340,914</u>	<u>154,825</u>
Total revenues				
EXPENDITURES				
Current:				
General government	2,786,152	-	-	-
Public works	149,572	-	-	-
Building and planning	297,202	-	-	-
Parks and recreation	129,229	-	-	-
Community development	-	170	-	-
Public safety	2,347,003	-	-	-
Streets and roads	-	-	-	-
Capital outlay	21,702	-	83,241	-
Debt service:	-	-	-	-
Principal	4,783	-	-	-
Interest	-	-	-	-
	<u>5,735,643</u>	<u>170</u>	<u>83,241</u>	<u>-</u>
Total expenditures				
Excess of revenues over (under) expenditures	<u>91,490</u>	<u>3,326</u>	<u>257,673</u>	<u>154,825</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	530,500	-	-	-
Transfers out	(217,664)	-	-	-
Proceeds from capital lease	13,784	-	-	-
	<u>326,620</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances	<u>418,110</u>	<u>3,326</u>	<u>257,673</u>	<u>154,825</u>
Fund balances, beginning of fiscal year	3,636,052	21,150	2,226,955	2,321,727
Prior period adjustment	(461,350)	-	-	-
Fund balances, beginning of fiscal year-restated	<u>3,174,702</u>	<u>21,150</u>	<u>2,226,955</u>	<u>2,321,727</u>
Fund balances, end of fiscal year	<u>\$ 3,592,812</u>	<u>\$ 24,476</u>	<u>\$ 2,484,628</u>	<u>\$ 2,476,552</u>

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

General Facilities Impact Fund	Sewer Impact Fund	Housing Fund	Measure X Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 1,191,845	\$ -	\$ 4,328,613
-	-	-	-	-	120,866
-	-	-	-	-	17,211
42	3,037	-	964	5,981	26,336
-	-	-	-	800,802	1,001,443
13,101	182,079	45,216	-	502,988	3,550,468
-	-	1,597,136	-	137,625	1,762,247
<u>13,143</u>	<u>185,116</u>	<u>1,642,352</u>	<u>1,192,809</u>	<u>1,447,396</u>	<u>10,807,184</u>
-	-	-	-	-	2,786,152
-	-	-	-	338,543	488,115
-	-	-	-	-	297,202
-	-	-	93,379	150,109	372,717
-	-	-	60,064	14,261	74,495
-	-	-	502,268	54,133	2,903,404
-	-	-	-	468,101	468,101
-	-	-	3,950	711,189	820,082
-	-	500,000	-	145,657	650,440
-	-	138,136	-	88,809	226,945
-	-	638,136	659,661	1,970,802	9,087,653
<u>13,143</u>	<u>185,116</u>	<u>1,004,216</u>	<u>533,148</u>	<u>(523,406)</u>	<u>1,719,531</u>
-	-	-	-	238,852	769,352
-	-	-	-	(117,402)	(335,066)
-	-	-	-	-	13,784
-	-	-	-	121,450	448,070
<u>13,143</u>	<u>185,116</u>	<u>1,004,216</u>	<u>533,148</u>	<u>(401,956)</u>	<u>2,167,601</u>
(1,983,362)	1,050,686	(124,736)	-	3,024,420	10,172,892
-	-	-	-	-	(461,350)
<u>(1,983,362)</u>	<u>1,050,686</u>	<u>(124,736)</u>	<u>-</u>	<u>3,024,420</u>	<u>9,711,542</u>
<u>\$ (1,970,219)</u>	<u>\$ 1,235,802</u>	<u>\$ 879,480</u>	<u>\$ 533,148</u>	<u>\$ 2,622,464</u>	<u>\$ 11,879,143</u>

CITY OF GREENFIELD

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2015

Net change in fund balances - governmental funds	\$ 2,167,601
Amounts reported for governmental activities in the statement of activities are different because:	
In governmental funds, capital outlays are reported as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$820,083 was less than depreciation expense \$(1,333,740) in the period:	(513,657)
In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair value on the date of donation. The fair value of capital assets donated was:	40,149
In governmental funds, the issuance or proceeds of long-term notes receivable provides current financial resources and therefore, are recognized as expenditures or revenues, respectively. In the government-wide statements, issuance or proceeds are reported as increases or reductions in assets, respectively. This amount is net change in the long-term notes receivable:	682,573
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	103,953
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during but owing from the prior period was:	104,678
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	650,440
In governmental funds, proceeds from debt are recognized as other financing sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, was:	(13,784)
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, expenditures for these items are measured by the amount of financial resources used (essentially the amount paid). This fiscal year, vacation earned exceeded the amount used by:	<u>(1,710)</u>
Change in net position - governmental activities	<u><u>\$ 3,220,243</u></u>

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

CITY OF GREENFIELD
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2015

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
ASSETS			
Current assets:			
Cash and investments	\$ 1,977,016	\$ 938,235	\$ 2,915,251
Accounts receivable, net	142,929	76,795	219,724
Due from other funds	-	17,681	17,681
Total current assets	<u>2,119,945</u>	<u>1,032,711</u>	<u>3,152,656</u>
Capital assets:			
Land	265,409	58,128	323,537
Construction in progress	17,387	2,375	19,762
Property and equipment	9,785,514	10,758,595	20,544,109
	<u>10,068,310</u>	<u>10,819,098</u>	<u>20,887,408</u>
Less accumulated depreciation	<u>(3,690,966)</u>	<u>(4,556,102)</u>	<u>(8,247,068)</u>
Total capital assets (net of accumulated depreciation)	<u>6,377,344</u>	<u>6,262,996</u>	<u>12,640,340</u>
Total assets	<u>8,497,289</u>	<u>7,295,707</u>	<u>15,792,996</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>28,211</u>	<u>47,101</u>	<u>75,312</u>
Total deferred outflows of resources	<u>28,211</u>	<u>47,101</u>	<u>75,312</u>
LIABILITIES			
Current liabilities:			
Accounts payable	34,898	11,346	46,244
Accrued payroll	3,231	4,983	8,214
Accrued interest payable	37,363	25,827	63,190
Service deposits	111,164	95,284	206,448
Debt due within one year	108,068	79,767	187,835
Total current liabilities	<u>294,724</u>	<u>217,207</u>	<u>511,931</u>
Noncurrent liabilities:			
Net pension liability	153,061	254,020	407,081
Notes payable	2,755,030	1,904,226	4,659,256
Total noncurrent liabilities	<u>2,908,091</u>	<u>2,158,246</u>	<u>5,066,337</u>
Total liabilities	<u>3,202,815</u>	<u>2,375,453</u>	<u>5,578,268</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	<u>45,546</u>	<u>75,588</u>	<u>121,134</u>
Total deferred inflows of resources	<u>45,546</u>	<u>75,588</u>	<u>121,134</u>
NET POSITION			
Net investment in capital assets	3,514,246	4,279,003	7,793,249
Unrestricted	1,762,893	612,764	2,375,657
Total net position	<u>\$ 5,277,139</u>	<u>\$ 4,891,767</u>	<u>\$ 10,168,906</u>

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

CITY OF GREENFIELD

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Fiscal Year Ended June 30, 2015

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
OPERATING REVENUES:			
Charges for services	\$ 1,535,155	\$ 1,116,988	\$ 2,652,143
Connection fees	13,752	-	13,752
Other operating revenues	<u>14,262</u>	<u>224</u>	<u>14,486</u>
Total operating revenues	<u>1,563,169</u>	<u>1,117,212</u>	<u>2,680,381</u>
OPERATING EXPENSES:			
Salaries and benefits	227,700	382,861	610,561
Office expense	21,220	18,464	39,684
Contractual services	60,036	68,276	128,312
Utilities and communications	202,758	59,264	262,022
Operating supplies	68,844	13,692	82,536
Vehicle and equipment maintenance	11,702	20,080	31,782
Professional development	1,787	2,250	4,037
Other	3,272	6,556	9,828
Non-capitalized equipment	1,831	820	2,651
Depreciation	<u>266,676</u>	<u>292,088</u>	<u>558,764</u>
Total operating expenses	<u>865,826</u>	<u>864,351</u>	<u>1,730,177</u>
Operating income (loss)	<u>697,343</u>	<u>252,861</u>	<u>950,204</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	4,854	2,312	7,166
Interest expense	(90,874)	(63,113)	(153,987)
Other non-operating expenses	<u>-</u>	<u>(21,795)</u>	<u>(21,795)</u>
Total non-operating revenues (expenses)	<u>(86,020)</u>	<u>(82,596)</u>	<u>(168,616)</u>
Loss before transfers	<u>611,323</u>	<u>170,265</u>	<u>781,588</u>
TRANSFERS			
Transfers out	<u>(279,293)</u>	<u>(154,993)</u>	<u>(434,286)</u>
Total transfers	<u>(279,293)</u>	<u>(154,993)</u>	<u>(434,286)</u>
Change in net position	<u>332,030</u>	<u>15,272</u>	<u>347,302</u>
Net position - July 1	5,218,519	5,229,627	10,448,146
Prior period adjustments	<u>(273,410)</u>	<u>(353,132)</u>	<u>(626,542)</u>
Net position - July 1, restated	<u>4,945,109</u>	<u>4,876,495</u>	<u>9,821,604</u>
Net position - June 30	<u>\$ 5,277,139</u>	<u>\$ 4,891,767</u>	<u>\$ 10,168,906</u>

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

CITY OF GREENFIELD

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

For the Fiscal Year Ended June 30, 2015

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 1,483,270	\$ 1,113,967	\$ 2,597,237
Payments to suppliers	(393,041)	(210,203)	(603,244)
Payments to employees	<u>(258,148)</u>	<u>(415,853)</u>	<u>(674,001)</u>
Net cash provided by operating activities	<u>832,081</u>	<u>487,911</u>	<u>1,319,992</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of capital assets	(20,249)	(2,375)	(22,624)
Principal payments on long-term debt	(104,679)	(77,242)	(181,921)
Interest paid on long-term debt	<u>(92,040)</u>	<u>(63,916)</u>	<u>(155,956)</u>
Net cash used by capital and related financing activities	<u>(216,968)</u>	<u>(143,533)</u>	<u>(360,501)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Other expenses	-	(21,795)	(21,795)
Transfers to other funds	<u>(279,293)</u>	<u>(154,993)</u>	<u>(434,286)</u>
Net cash (used) by noncapital financing activities	<u>(279,293)</u>	<u>(176,788)</u>	<u>(456,081)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest income	<u>4,854</u>	<u>2,312</u>	<u>7,166</u>
Net cash provided by investing activities	<u>4,854</u>	<u>2,312</u>	<u>7,166</u>
Net increase in cash and cash equivalents	340,674	169,902	510,576
Cash and cash equivalents - July 1	<u>1,636,342</u>	<u>768,333</u>	<u>2,404,675</u>
Cash and cash equivalents - June 30	<u>\$ 1,977,016</u>	<u>\$ 938,235</u>	<u>\$ 2,915,251</u>

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

CITY OF GREENFIELD

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

For the Fiscal Year Ended June 30, 2015

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 697,343	\$ 252,861	\$ 950,204
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation expense	266,676	292,088	558,764
Change in assets and liabilities:			
Receivables, net	(83,402)	(6,248)	(89,650)
Due from other funds	-	(17,681)	(17,681)
Deferred outflows	(11,009)	(18,318)	(29,327)
Accounts payable	(21,591)	(3,120)	(24,711)
Accrued payroll	(16,315)	(9,489)	(25,804)
Service deposits	3,503	3,003	6,506
Net pension liability	(48,670)	(80,773)	(129,443)
Deferred inflows	45,546	75,588	121,134
Net cash provided (used) by operating activities	<u>\$ 832,081</u>	<u>\$ 487,911</u>	<u>\$ 1,319,992</u>

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

CITY OF GREENFIELD

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2015

	<u>Private Purpose Trust Funds</u>
	<u>Successor Agency</u>
ASSETS	
Cash and cash equivalents	\$ 6,914,071
Note receivable	8,635
Due from City of Greenfield	271,303
Capital assets, net	
Non-depreciable	<u>2,250,034</u>
Total assets	<u>9,444,043</u>
LIABILITIES	
Accounts payable	214,376
Accrued interest payable	407,754
Noncurrent liabilities:	
Due within one year	793,862
Due in more than one year	<u>21,033,045</u>
Total liabilities	<u>22,449,037</u>
NET POSITION	
Unrestricted	<u><u>\$ (13,004,994)</u></u>

CITY OF GREENFIELD

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Fiscal Year Ended June 30, 2015

	<u>Private Purpose Trust Funds</u>
	<u>Successor Agency</u>
ADDITIONS:	
Taxes	\$ 2,263,727
Investment earnings	<u>6,282</u>
Total additions	<u>2,270,009</u>
DEDUCTIONS:	
Community development	910,992
Capital assets contributed to City of Greenfield	40,179
Abandonment of capital assets	44,311
Interest expense	<u>979,509</u>
Total deductions	<u>1,974,991</u>
Change in net position	295,018
Total net position-beginning	<u>(13,300,012)</u>
Total net position-ending	<u><u>\$ (13,004,994)</u></u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The reporting entity is the City of Greenfield. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39 and GASB Statement No. 61.

B. Basis of Presentation

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

Government-wide Statements

The Statement of Net Position and the Statement of Activities display information about the primary government (the City) and its component unit. These statements include the financial activities of the overall City government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Government activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category—*governmental, proprietary and fiduciary*—are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows for all proprietary funds.

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

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

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Fiduciary Funds use the full accrual basis of accounting for reporting receivables and payables. Fiduciary funds are reported in the fund financial statements but are not included for government-wide reporting purposes.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Major Funds

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

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

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

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

Home Grant Fund – This fund accounts for the loans provided to eligible citizens for housing rehabilitation and down payment assistance.

Traffic Impact Fund – This fund accounts for receipt of Traffic Mitigation Development Impact Fees and their expenditures on projects to mitigate traffic impacts.

Water Impact Fund – This fund accounts for receipt of Water Development Impact Fees and their expenditures on projects to manage the impacts and expansion of water services.

General Facilities Impact Fund – This fund accounts for receipt of General Facilities Development Fees and their expenditures on projects to expand governmental facilities.

Sewer Impact Fund – This fund accounts for receipt of Sewer Development Impact Fees and their expenditures on projects to manage the impacts and expansion of sewer services.

Housing Fund – This fund accounts for the receipt of the low-moderate income housing loan repayments and related low-moderate income housing expenditures.

Measure X Fund – This fund accounts for receipt of voter-approved transactions and use tax and their expenditures to mitigate the reduction of and maintain the continuation of vital City Services.

The City reported the following major proprietary funds:

Water Fund – This fund accounts for the activities of providing water to residents of the City.

Sewer Fund – This fund accounts for the activities associated with the sewage treatment plant, pumping stations, and collections systems.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

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

Capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as *other financing sources*.

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

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

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

E. Property Taxes

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

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

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

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, expenditures or expenses as appropriate. Actual results could differ from those estimates.

G. Cash Equivalents

For purposes of the statement of cash flows, the City considers all highly liquid investment instruments purchased with maturity of three months or less to be cash equivalents.

H. Deferred Outflows and Inflows of Resources

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

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The City has one item which qualifies for reporting in this category; refer to Note 10 for a detailed listing of the deferred inflows of resources the City has reported.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the City that is applicable to a future reporting period. The City has two items which qualify for reporting in this category; refer to Note 6 and Note 10 for a detailed listing of the deferred inflows of resources the City has reported.

I. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed. The City’s policy is to capitalize all capital assets with costs exceeding certain minimum thresholds of \$2,500 and with useful lives exceeding one year.

With the implementation of GASB Statement No. 34, the City was not required to record infrastructure assets existing or acquired prior to July 1, 2001. The City elected not to record such infrastructure assets. The City may elect to record such infrastructure assets in the future.

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

Utility lines and equipment	10-40 years
Building and improvements	10-40 years
Infrastructure	10-40 years
Property and equipment	5-10 years
Vehicles	5 years

J. Unearned Revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Compensated Absences

In compliance with Governmental Accounting Standards Board Statement No. 16, the City has established a liability for accrued sick leave and vacation in relevant funds. For governmental type funds, the current liability appears in the respective funds. All vacation paid is accrued when incurred in the government-wide and proprietary fund financial statements. This liability is set up for the current employees at the current rates of pay. If sick leave and vacation are not used by the employee during the term of employment, a portion of the compensation is payable to the employee at the time of retirement. Such compensation is calculated at the employee's prevailing rate at the time of retirement or termination. Each fiscal year, an adjustment to the liability is made based on pay rate changes and adjustments for the current portion. The General Fund is primarily responsible for the repayment of the governmental portion of compensated absences.

L. Pensions

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

M. Fund Balances

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the City's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the City intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the City.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Net Position

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

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

O. New Accounting Pronouncements

Governmental Accounting Standards Board Statement No. 68

For the fiscal year ended June 30, 2015, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This Statement is effective for periods beginning after June 15, 2014. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. This Statement replaces the requirements of GASB Statement No. 27, "Accounting for Pensions by State and Local Governmental Employers" as well as the requirements of GASB Statement No. 50, "Pension Disclosures." This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses related to pensions. Implementation of the GASB Statement No. 68 and the impact on the City's financial statements are explained in Note 10-Pension Plans and Note 15-Prior Period Adjustments.

Governmental Accounting Standards Board Statement No. 71

For the fiscal year ended June 30, 2015, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date." This Statement is effective for periods beginning after June 15, 2014. The objective of this Statement is to address an issue regarding application of the transition of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions." The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. This statement will eliminate the source of potential significant understatement of restated beginning net position and expense in the first year of implementation of GASB Statement No. 68 in the accrual-basis financial statements of employers and nonemployer contributing entities. Implementation of the GASB Statement No. 71 and the impact on the City's financial statements are explained in Note 10-Pension Plans and Note 15-Prior Period Adjustments.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governmental funds. The City's budget ordinances requires that in April of each fiscal year, the City Manager must submit a preliminary budget that includes projected expenditures and the means of financing them, to the City Council for the fiscal year commencing the following July 1. As modified during public study sessions, the preliminary budget becomes the proposed budget. Following public hearings on the proposed budget, the final annual budget is adopted by the City Council in June for the following fiscal year. After adoption of the final budget, transfers of appropriations within a general fund department, or within other funds, can be made by the City Manager. Budget modifications between funds; increases or decreases to a fund's overall budget; transfers between general fund departments; or transfers that affect capital projects, must be approved by the City Council. Numerous properly authorized amendments are made during the fiscal year.

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

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

B. Excess of expenditures over appropriations in individual funds are as follows:

Major Funds	
General Fund	\$ 1,090,343
Traffic Impact Fund	\$ 63,241

C. Deficit Fund Balances

Major Fund:

A deficit fund balance of \$1,970,219 exists in the General Facilities Impact Fund. This fund balance deficit is due to the City incurring costs in advance of receiving revenue. The City expects to fund the deficit through future revenues and/or transfers of funds.

Nonmajor Fund:

A deficit fund balance of \$821 exists in the CDBG Fund. This fund balance deficit is due to the City incurring costs in advance of receiving revenue. The City expects to fund the deficit through future revenues and/or transfers of funds.

NOTE 3 – CASH AND INVESTMENTS

The composition of cash and investments as of June 30, 2015, by fund is as follows:

	Available For <u>Operations</u>	<u>Restricted</u>	<u>Total</u>
General Fund	\$ 1,456,063	\$ -	\$ 1,456,063
Special Revenue and Capital Projects Funds	9,207,407	-	9,207,407
Proprietary Funds	2,915,251	-	2,915,251
Fiduciary Funds	-	6,914,071	6,914,071
Total	<u>\$ 13,578,721</u>	<u>\$ 6,914,071</u>	<u>\$ 20,492,792</u>

Cash and investments at June 30, 2015, consisted of the following:

Cash in banks and on hand	\$ (189,461)
Investments	<u>13,768,182</u>
Total cash and investments, statement of net position	<u>13,578,721</u>
Cash in banks and on hand	185,221
Cash and investments with fiscal agent	4,531,997
Investments	<u>2,196,853</u>
Total cash and investments, statement of fiduciary net assets	<u>6,914,071</u>
Total	<u>\$ 20,492,792</u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 3 – CASH AND INVESTMENTS (continued)

Investments Authorized by the California Government Code and the City’s Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers’ Acceptance	180 days	40%	30%
Commercial Paper	180 days	15%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Time Deposits	5 years	25%	None
Repurchase Agreements	90 days	None	None
Reverse Repurchase Agreements	90 days	20%	None
Medium-Term Notes	5 years	30%	15%
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by the provisions of the debt agreements, rather than the general provisions of the California Government Code or the City’s investment policy. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Bankers’ Acceptance	1 year	None	None
Commercial Paper	None	None	None
Negotiable Certificates of Deposit	None	None	None
Investment Agreements	None	None	None
Repurchase Agreements	30 days	None	None
Money Market Mutual Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Local Agency Bonds	None	None	None

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 3 – CASH AND INVESTMENTS (continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flows and liquidity needed for operations.

Information about the sensitivity of the fair values of the City’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
LAI	\$ 15,865,408	\$ 15,865,408	\$ -	\$ -	\$ -
Time deposits	99,627	99,627	-	-	-
Held by fiscal agent:					
Money market funds	4,531,997	4,531,997	-	-	-
Total	\$ 20,497,032	\$ 20,497,032	\$ -	\$ -	\$ -

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, and the actual rating as of fiscal year end for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End	
				AAA	Not Rated
LAI	\$ 15,865,408	N/A	\$ -	\$ -	\$ 15,865,408
Time deposits	99,627	N/A	-	-	99,627
Held by fiscal agent:					
Money market funds	4,531,997	N/A	-	4,531,997	-
Total	\$ 20,497,032		\$ -	\$ 4,531,997	\$ 15,965,035

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represents 5% or more of the total City’s investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the City’s deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the City’s deposits with financial institutions in excess of the Federal Depository Insurance Corporation’s limits were held in uncollateralized accounts.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 3 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk (continued)

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or governmental investment pools (such as LAIF).

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying basic financial statements at the amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE 4 – NOTES RECEIVABLE

A. 2005 Community Housing Improvement Systems and Planning Association

On December 28, 2005, the City entered into an agreement with the Community Housing Improvement Systems and Planning Association (CHISPA), a nonprofit housing agency, in which the City contributed \$500,000 toward the cost of developing a 40 unit multi-family residential project, named Walnut Place, for low and moderate income households. In exchange for the City contribution, the City obtained a promissory note and deed of trust secured by the housing project. CHISPA agrees to maintain the project in accordance with certain low and moderate income restrictions imposed upon it by the City. Repayment of the \$500,000 note is not due as long as CHISPA meets the requirements of the various restrictions. Accordingly, the City has recorded a note receivable and offsetting unearned revenue, since the value of the note is not a source of readily available funding.

B. 2007 Community Housing Improvement Systems and Planning Association

On May 2, 2007, the City entered into an agreement with the Community Housing Improvement Systems and Planning Association (CHISPA), a nonprofit housing agency, in which the City contributed \$500,000 toward the cost of developing a 40 unit multi-family residential project, named Vineyard Green Townhomes, for low and moderate income households. In exchange for the City contribution, the City obtained a promissory note and deed of trust secured by the housing project. CHISPA agrees to maintain the project in accordance with certain low and moderate income restrictions imposed upon it by the City. Repayment of the \$500,000 note is not due until 55 years from the date the agreement was signed. Accordingly, the City has recorded a note receivable and offsetting unearned revenue, since the value of the note is not a source of readily available funding.

C. 2009 Community Housing Improvement Systems and Planning Association

On April 20, 2009, the City entered into an agreement with the Community Housing Improvement Systems and Planning Association (CHISPA), a nonprofit housing agency, in which the City contributed \$700,000 toward the cost of developing a 40 unit multi-family residential project, named Vineyard Green Townhomes, for low and moderate income households. In exchange for the City contribution, the City obtained a promissory note and deed of trust secured by the housing project. CHISPA agrees to maintain the project in accordance with certain low and moderate income restrictions imposed upon it by the City. Repayment of the \$700,000 note is not due until 55 years from the date the agreement was signed. Accordingly, the City has recorded a note receivable and offsetting unearned revenue, since the value of the note is not a source of readily available funding.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 4 – NOTES RECEIVABLE (continued)

D. Magnolia Place

On November 25, 2014, the City entered into a loan agreement with Greenfield Senior Associates, for the construction of 32 units of senior rental housing, to include 4 very-low income units, 27 low-income units, and one manager’s unit. The agreement included an acquisition loan and a fee deferral loan. The City contributed \$708,000 toward the acquisition costs of the property, and \$250,000 toward the deferral of development impact fees. In exchange for the City contribution, the City obtained a promissory note for each loan, a loan agreement for both notes, and a deed of trust secured by the project. The term of the acquisition loan is 55 years from the date the Certificate of Occupancy is issued for the project, at 0% interest from disbursement through the earlier of the permanent loan conversion or the third anniversary of the construction loan closing, and thereafter at a rate between 0% and 3%, to be set by the City Manager. The term of the fee deferral loan is 30 years from the date of the Certificate of Occupancy, at 0% interest from disbursement through the earlier of the permanent loan conversion or the third anniversary of the construction loan closing, and thereafter at a rate of 3%. Loans are repaid annually in arrears, after conversion from the construction loan to the permanent loan, and no later than April 15 of each year with respect to the previous calendar year, in amounts for each loan equal to 50% of the Residual Receipts. Both loans become due and payable if the developer transfers or sells the project without approval of the City. The City has recorded a note receivable and offsetting unearned revenue for the acquisition loan, since the value of the note is not a source of readily available funding. The fee deferral loan will be recorded as a note receivable at the time that the fee deferral occurs.

E. Down Payment Assistance Program

At June 30, 2015, the City held \$789,682 in promissory notes secured by deeds of trust for various residential properties for households that participated in the City’s down payment assistance program for low and moderate income households. The promissory note accrues simple interest of 3.0 percent and repayment of the principal and interest is deferred for 30 years, unless the property is sold or transferred. Accordingly, the City has recorded notes receivable and offsetting unearned revenue, since the value of the notes is not a source of readily available funding.

G. Housing Rehabilitation

The City provides loans to eligible citizens through the Housing Fund and Home Grant Fund for housing rehabilitation. Interest is generally deferred and repayment occurs when property ownership changes. The balance outstanding at June 30, 2015, is \$1,138,167, which is offset by unearned revenue in the governmental funds financial statements.

NOTE 5 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2015, was as follows:

	Balance July 1 2014	Additions	Deletions	Prior Period Adjustment	Balance June 30, 2015
Governmental Activities					
Nondepreciable capital assets:					
Land	\$ 4,314,010	\$ -	\$ -	\$ -	\$ 4,314,010
Construction in progress	240,289	802,349	192,873	33,101	882,866
Total nondepreciable capital assets	<u>\$ 4,554,299</u>	<u>\$ 802,349</u>	<u>\$ 192,873</u>	<u>\$ 33,101</u>	<u>\$ 5,196,876</u>
Depreciable capital assets:					
Buildings and improvements	\$ 23,168,432	\$ 32,785	\$ -	\$ (247,488)	\$ 22,953,729
Property and equipment	2,530,193	217,971	-	-	2,748,164
Infrastructure	6,706,821	-	-	72,473	6,779,294
Total depreciable capital assets	32,405,446	250,756	-	(175,015)	32,481,187
Less accumulated depreciation	8,191,952	1,333,740	-	(3,445)	9,522,247
Net depreciable capital assets	<u>24,213,494</u>	<u>\$ (1,082,984)</u>	<u>\$ -</u>	<u>\$ (171,570)</u>	<u>\$ 22,958,940</u>
Net capital assets	<u>\$ 28,767,793</u>	<u>\$ (280,635)</u>	<u>\$ 192,873</u>	<u>\$ (138,469)</u>	<u>\$ 28,155,816</u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 5 – CAPITAL ASSETS (continued)

	Balance July, 1 2014	Additions	Deletions	Balance June 30, 2015
Business-Type Activities				
Nondepreciable capital assets:				
Land	\$ 323,537	\$ -	\$ -	\$ 323,537
Construction in progress	15,012	4,750	-	19,762
Total nondepreciable capital assets	<u>\$ 338,549</u>	<u>\$ 4,750</u>	<u>\$ -</u>	<u>\$ 343,299</u>
Depreciable capital assets:				
Property and equipment	\$ 20,526,235	\$ 17,874	\$ -	\$ 20,544,109
Total depreciable capital assets	20,526,235	17,874	-	20,544,109
Less accumulated depreciation	7,688,304	558,764	-	8,247,068
Net depreciable capital assets	<u>\$ 12,837,931</u>	<u>\$ (540,890)</u>	<u>\$ -</u>	<u>\$ 12,297,041</u>
Net capital assets	<u>\$ 13,176,480</u>	<u>\$ (536,140)</u>	<u>\$ -</u>	<u>\$ 12,640,340</u>

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

Governmental Activities:

General government	\$ 232,570
Public works	20,107
Parks and recreation	187,666
Community development	21,631
Public safety	48,348
Streets and roads	<u>823,418</u>
Total depreciation expense-governmental activities	<u>\$ 1,333,740</u>

Business-type Activities:

Water	\$ 266,676
Sewer	<u>292,088</u>
Total depreciation expense-business-type activities	<u>\$ 558,764</u>

NOTE 6 – DEFERRED INFLOWS OF RESOURCES

At June 30, 2015, deferred inflows of resources, reported on the Balance Sheet- Governmental Funds, consisted of the following:

	Home Grant Fund	Housing Fund
Unavailable revenue	<u>\$ 1,138,167</u>	<u>\$ 3,197,682</u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 7 – LONG-TERM DEBT

A. 2005 California Housing Finance Agency Loan Agreement

On April 10, 2005, the City entered into a loan agreement with the California Housing Finance Agency (CalHFA) in the amount of \$500,000. On December 28, 2005, the City also entered into agreement with Community Housing Improvement Systems and Planning Association (CHISPA), a nonprofit housing agency, where the City contributed the loan proceeds from CalHFA to CHISPA for the development and construction of Walnut Place, a 40-unit multifamily rental complex. See note 4 for further detail. In the loan agreement between the City and CalHFA, principal and interest is due 10 years from the date of the agreement with interest accruing at simple interest of 3 percent from March 16, 2006, the date of disbursement. The loan was paid in full during the fiscal year, using housing funds and distribution of property tax increment to the Successor Agency.

B. 2009 California Housing Finance Agency Loan Agreement

On May 2, 2007, the City entered into a loan agreement with the California Housing Finance Agency (CalHFA) in the amount of \$500,000. On April 10, 2009, the City also entered into agreement with Community Housing Improvement Systems and Planning Association (CHISPA), a nonprofit housing agency, where the Agency contributed the loan proceeds from CalHFA to CHISPA for the development and construction of Vineyard Green Townhomes Project, a 40-unit rental development. See note 4 for further detail. In the loan agreement between the Agency and CalHFA, principal and interest is due 10 years from the date of the agreement with interest accruing at simple interest of 3.5 percent from March 11, 2009, the date of disbursement. The City intends to use housing funds for the repayment of the loan. All principal and interest amounts are payable at maturity on May 10, 2017. The accumulated interest amount payable at June 30, 2015, was \$110,322.

The future minimum payment obligation for the loan agreement at June 30, 2015 is as follows:

Fiscal Year Ended June 30	Principal	Interest	Total
2017	\$ 500,000	\$ 142,493	\$ 642,493

C. Capital Leases Payable

On January 1, 2006, the City entered into a capital lease agreement with Municipal Finance Corporation. The lease proceeds were used to construct, acquire, and install certain capital improvements (consisting primarily of a new City Hall facility). The amount of the lease is \$2,500,000 and accrues interest at 5.1 percent. The lease is secured by revenues in the general fund. Semi-annual lease payments are due June 30 and December 30 of each year, commencing on June 30, 2009. Future minimum lease payments are as follows:

Fiscal Year Ending June 30	Amount
2016	\$ 200,862
2017	200,862
2018	200,862
2019	200,862
2020	200,862
2021-2025	1,004,310
2026	<u>100,431</u>
Total minimum lease payments	2,109,051
Less amount representing interest	<u>(491,599)</u>
Present value on net minimum lease payments	<u><u>\$ 1,617,452</u></u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 7 – LONG-TERM DEBT (continued)

C. Capital Leases Payable (continued)

On May 3, 2011, the City entered into a capital lease agreement with Municipal Finance Corporation. The lease proceeds were used to buy four pieces of equipment for public works (25%), streets (25%), water fund (25%), and sewer fund (25%). The amount of the lease was \$305,660 and accrues interest at 3.68%. The lease is secured by the investments in the acquisition fund. Quarterly lease payments are due each year commencing September 2011. Future minimum lease payments are as follows:

Fiscal Year Ending June 30	Amount
2016	<u>\$ 67,209</u>
Total minimum lease payments	67,209
Less amount representing interest	<u>(1,518)</u>
Present value on net minimum lease payments	<u>\$ 65,691</u>

On July 8, 2014, the City entered into a capital lease agreement with US Bank Equipment Finance. The lease proceeds were used to purchase a copier. The amount of the lease was \$13,784 and accrues interest at 4.08%. Annual lease payments are due each year commencing July 2014. Future minimum lease payments are as follows:

Fiscal Year Ending June 30	Amount
2016	\$ 4,783
2017	<u>4,783</u>
Total minimum lease payments	9,566
Less amount representing interest	<u>(565)</u>
Present value on net minimum lease payments	<u>\$ 9,001</u>

D. California Infrastructure and Economic Development Bank Loan Agreement

In September 2006, the City entered into two agreements with the California Infrastructure and Economic Development Bank (CIEDB). The agreements provide financing for two projects within the City: the 10th Street Water Expansion Project and the Wastewater Treatment Plant Expansion. The Water Expansion Project financing agreement is \$3,700,000 and the Wastewater Plant Expansion financing agreement is \$2,360,000.

The future minimum payment obligation for the Water Expansion Project loan agreement at June 30, 2015, is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2016	\$ 91,646	\$ 88,227	\$ 179,873
2017	94,533	85,295	179,828
2018	97,511	82,270	179,781
2019	100,582	79,150	179,732
2020	103,751	75,932	179,683
2021-2025	569,884	327,722	897,606
2026-2030	665,476	230,625	896,101
2031-2035	777,103	117,241	894,344
2036-2037	<u>346,190</u>	<u>10,989</u>	<u>357,179</u>
	<u>\$ 2,846,676</u>	<u>\$ 1,097,451</u>	<u>\$ 3,944,127</u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 7 – LONG-TERM DEBT (continued)

D. California Infrastructure and Economic Development Bank Loan Agreement (continued)

The future minimum payment obligation for the Wastewater Plant Expansion loan agreement at June 30, 2015, is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2016	\$ 63,344	\$ 60,981	\$ 124,325
2017	65,339	58,954	124,293
2018	67,398	56,863	124,261
2019	69,521	54,707	124,228
2020	71,711	52,483	124,194
2021-2025	393,892	226,518	620,410
2026-2030	459,966	159,403	619,369
2031-2035	537,119	81,035	618,154
2036-2037	239,280	7,595	246,875
	<u>\$ 1,967,570</u>	<u>\$ 758,539</u>	<u>\$ 2,726,109</u>

E. Loan Payable

On July 1, 2009, the City agreed to repay the Greenfield Redevelopment Agency in the amount of \$191,783 for costs incurred to construct and furnish the new (current) police facility as a component of the Civic Center Project with proceeds from the future sale of the existing (old) police facility.

F. Compensated Absences

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

The City's employees accumulate earned but unused benefits, which can be converted to cash at termination of employment. The non-current portion of these vested benefits, payable in accordance with various collective bargaining agreements, at June 30, 2015, total \$337,776 for governmental activities.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 8 – CHANGES IN LONG-TERM LIABILITIES

The following is a summary of long-term liability activities for the fiscal year ended June 30, 2015:

	Balance July 1, 2014	Additions	Deletions	Prior Period Adjustment	Balance June 30, 2015	Due Within One Year
Governmental activities:						
2005 CalHFA	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -
2009 CalHFA	500,000	-	-	-	500,000	-
Capital leases payable	1,795,955	13,784	150,440	-	1,659,299	157,510
Net pension liability	489,352	1,319,573	2,034,615	2,947,015	2,721,325	-
Loan payable	191,783	-	-	-	191,783	-
Compensated absences	336,066	117,134	115,424	-	337,776	-
Total	\$ 3,813,156	\$ 1,450,491	\$ 2,800,479	\$ 2,947,015	\$ 5,410,183	\$ 157,510
Business-type activities:						
CIEDB water loan	\$ 2,935,523	\$ -	\$ 88,847	\$ -	\$ 2,846,676	\$ 91,646
CIEDB sewer loan	2,028,980	-	61,410	-	1,967,570	63,344
Capital lease payable	64,509	-	31,664	-	32,845	32,845
Net pension liability	-	221,193	350,636	536,524	407,081	-
Total	\$ 5,029,012	\$ 221,193	\$ 532,557	\$ 536,524	\$ 5,254,172	\$ 187,835

NOTE 9 – INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Due From/To Other Funds

Individual fund interfund receivable and payable balances at June 30, 2015, are as follows:

Fund	Due From	Due To
Major Governmental Fund:		
General Fund	\$ 25,668	\$ -
Nonmajor Governmental Funds:		
CDBG Fund	-	17,681
Greenfield Science Workshop Fund	-	25,668
Proprietary Fund:		
Sewer Fund	17,681	-
Total	\$ 43,349	\$ 43,349

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 9 – INTERFUND TRANSACTIONS (continued)

Advances Receivable and Payable

Advances receivable and payable constitute long-term borrowing between funds. Individual advance receivable and payable balances at June 30, 2015, are as follows:

<u>Fund</u>	<u>Advance Receivable</u>	<u>Advance Payable</u>
Major Governmental Funds:		
General Fund	\$ 1,985,110	\$ -
General Facilities Impact Fees	-	1,985,110
Nonmajor Governmental Funds:		
Park Impact	219,133	-
Park Fund	-	219,133
	<u>-</u>	<u>219,133</u>
Totals	<u>\$ 2,204,243</u>	<u>\$ 2,204,243</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Interfund transfers for the 2014-2015 fiscal year are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund	\$ 530,500	\$ 217,664
Nonmajor Governmental Funds:		
Gas Tax Fund	-	42,402
CDBG Fund	4,386	-
Lexington Square Assessment Fund	-	18,600
Terra Verde Assessment Fund	-	20,400
SMD#1 Fund	-	18,000
SMD#2 Fund	-	18,000
Debt Service Fund	234,466	-
Proprietary Funds:		
Water Fund	-	279,293
Sewer Fund	-	154,993
	<u>\$ 769,352</u>	<u>\$ 769,352</u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 10 – PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the City’s separate Safety (Police) and Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

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

The Plans’ provisions and benefits in effect at June 30, 2015, are summarized as follows:

	<u>Miscellaneous</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire Date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.426%-2.418%	1.0% to 2.5%
Required employee contribution rates	7%	6.25%
Required employer contribution rates	12.370%	6.25%
	<u>Safety</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire Date		
Benefit formula	2% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	50-57
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	9%	11.50%
Required employer contribution rates	27.629%	11.50%

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 10 – PENSION PLAN (continued)

A. General Information about the Pension Plans (continued)

For the fiscal year ended June 30, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Contributions-employer	\$ 149,151	\$ 220,387
Contributions-employee (paid by employer)	\$ 11,412	\$ 40,039

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

At June 30, 2015, the City reported net pension liabilities for its proportionate shares of the net position liability of each Plan as follows:

	Proportionate Share of Net <u>Pension Liability</u>
Miscellaneous	\$ 1,373,294
Safety	1,755,112
	<u>\$ 3,128,406</u>

The net pension liability was measured as of June 30, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2014, the City's proportionate share of the net pension liability for each Plan as of June 30, 2013 and June 30, 2014 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion-June 30, 2013	0.02207%	0.02820%
Proportion-June 30, 2014	0.02207%	0.02820%
Change-Increase (Decrease)	0.00000%	0.00000%

For the fiscal year ended June 30, 2015, the City recognized pension expense of \$399,487. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on retirement plan investments	-	807,234
Changes in proportion and differences between City contributions and proportionate share of contributions	-	-
City contributions subsequent to the measurement date	541,076	-
Adjustment due to differences in proportion	40,343	56,092
	<u>\$ 581,419</u>	<u>\$ 863,326</u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 10 – PENSION PLAN (continued)

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

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$541,076 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

Fiscal year Ending June 30,	Amount
2016	\$ (207,434)
2017	(207,434)
2018	(206,308)
2019	(201,807)
	<u>\$ (822,983)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2013 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2013	June 30, 2013
Measurement Date	June 30, 2014	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.50%	7.50%
Inflation	2.75%	2.75%
Payroll Growth	3%	3%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return	7.50%	7.50%
Mortality	Derived using CalPERS' Membership Data for all Funds (1)	Derived using CalPERS' Membership Data for all Funds (1)

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2014 experience study report.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website. According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 10 – PENSION PLAN (continued)

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

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

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

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

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
Total	<u>100%</u>		

(a) An expected inflation of 2.5% was used for this period.

(b) An expected inflation of 3.0% was used for this period.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 10 – PENSION PLAN (continued)

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in Discount Rate

The following represents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1- percentage point lower (6.5 percent) or 1- percentage point higher (8.5 percent) than the current rate:

	<u>Miscellaneous</u>		<u>Safety</u>
1% Decrease	6.50%		6.50%
Net Pension Liability	\$ 2,344,729	\$	2,765,007
Current Discount Rate	7.50%		7.50%
Net Pension Liability	\$ 1,373,294	\$	1,755,112
1% Increase	8.50%		8.50%
Net Pension Liability	\$ 567,094	\$	923,001

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2015, the City had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2015.

NOTE 11 – LIABILITY, WORKERS’ COMPENSATION, AND PURCHASED INSURANCE

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

The City of Greenfield is a member of the Monterey Bay Area Self Insurance Authority (Authority). The Authority is composed of 10 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et. seq.. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage.

B. Self-Insurance Programs of the Authority

General Liability – The City is self-insured for the first \$10,000 of each liability claim. Claims above \$10,000 up to \$1 million are paid by the Authority. Claims above \$1 million are covered by California Affiliated Risk Management Authorities, purchased by the Authority.

Workers’ Compensation – The City does not retain a self-insured portion of workers’ compensation claims. Annual premiums for coverage up to statutory levels are paid to the Authority based on the level of claims activity. A third party administrator is contracted by the Authority to manage claims activity.

C. Purchased Insurance

Property Insurance – The City purchases all risk property coverage through a commercial insurance agency. The program limit is \$1,000,000,000.

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 11 – LIABILITY, WORKERS’ COMPENSATION, AND PURCHASED INSURANCE (continued)D. Adequacy of Protection

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

NOTE 12 – CONTINGENCIES AND COMMITMENTS

The City is involved in various litigations. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the City’s financial statements.

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

NOTE 13 – REVENUE LIMITATIONS IMPOSED BY CALIFORNIA PROPOSITION 218

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

NOTE 14 – SUCCESSOR AGENCYA. Capital Assets

	Balance July, 1 2014	Additions	Deletions	Balance June 30, 2015
Agency				
Nondepreciable capital assets:				
Land	\$ 2,032,939	\$ -	\$ -	\$ 2,032,939
Construction in progress	<u>301,585</u>	<u>-</u>	<u>84,490</u>	<u>217,095</u>
Total nondepreciable capital assets	<u>\$ 2,334,524</u>	<u>\$ -</u>	<u>\$ 84,490</u>	<u>\$ 2,250,034</u>
Depreciable capital assets:				
Property and equipment	<u>\$ 29,727</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,727</u>
Total depreciable capital assets	29,727	-	-	29,727
Less accumulated depreciation	<u>29,727</u>	<u>-</u>	<u>-</u>	<u>29,727</u>
Net depreciable capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net capital assets	<u>\$ 2,334,524</u>	<u>\$ -</u>	<u>\$ 84,490</u>	<u>\$ 2,250,034</u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 14 – SUCCESSOR AGENCY (continued)

B. 2002 Tax Allocation Bonds

On April 18, 2002, the Agency adopted a resolution authorizing the sale of \$4,005,000 aggregate principal amount of Tax Allocation Refunding and Escrow Bonds at interest rates ranging from 4.125 to 5.8 percent. The purpose of the bond was to retire \$1,500,000 of tax allocation notes issued on December 1, 2000 and to provide additional redevelopment project funds. A portion of these bonds were advance refunded by the 2006 Tax Allocation Refunding Bonds. As of June 30, 2015, the principal balance outstanding was \$1,325,000.

The future minimum payment obligation for the bonds payable at June 30, 2015, is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2016	\$ 40,000	\$ 78,618	\$ 118,618
2017	45,000	76,418	121,418
2018	45,000	73,886	118,886
2019	50,000	71,321	121,321
2020	55,000	68,446	123,446
2021-2025	320,000	291,081	611,081
2026-2030	435,000	182,400	617,400
2031-2032	335,000	33,900	368,900
	<u>\$ 1,325,000</u>	<u>\$ 876,070</u>	<u>\$ 2,201,070</u>

C. 2006 Tax Allocation Bonds

On December 5, 2006, the Agency issued \$29,810,000 in Tax Allocation Bonds Series 2006 to defease its 2005 Tax Allocation Bonds, partially defease its 2002 Tax Allocation Bonds, provide approximately \$23,000,000 in new funding for various redevelopment projects, fund a debt service reserve fund, fund capitalized interest, and pay issuance costs related to the bonds. The interest rates on the bonds vary from 3.625 to 4.75 percent. As of June 30, 2015, the principal balance outstanding was \$20,190,000.

The future minimum payment obligation for the bonds payable at June 30, 2015, are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2016	\$ 740,000	\$ 899,990	\$ 1,639,990
2017	770,000	866,690	1,636,690
2018	400,000	838,777	1,238,777
2019	575,000	823,778	1,398,778
2020	860,000	801,928	1,661,928
2021-2025	4,235,000	3,482,407	7,717,407
2026-2030	4,455,000	2,588,362	7,043,362
2031-2035	5,765,000	1,587,925	7,352,925
2036-2037	2,390,000	142,026	2,532,026
	<u>\$ 20,190,000</u>	<u>\$ 12,031,883</u>	<u>\$ 32,221,883</u>

CITY OF GREENFIELD

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

NOTE 14 – SUCCESSOR AGENCY (continued)

D. Changes in Long-Term Liabilities

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

	Balance			Balance		Due Within
	July 1, 2014	Additions	Deletions	June 30, 2015	One Year	
2002 Tax Allocation Bonds	\$ 1,365,000	\$ -	\$ 40,000	\$ 1,325,000	\$ 40,000	
2006 Tax Allocation Bonds	20,775,000	-	585,000	20,190,000	740,000	
Bond premium	325,769	-	13,862	311,907	13,862	
	<u>\$ 22,465,769</u>	<u>\$ -</u>	<u>\$ 638,862</u>	<u>\$ 21,826,907</u>	<u>\$ 793,862</u>	

NOTE 15 – PRIOR PERIOD ADJUSTMENTS

Prior period adjustments consisted of the following:

	Statement of Activities		Fund Statements	
	Governmental Activities	Business-type Activities	Governmental Funds	Proprietary Funds
Governmental Activities:				
Capital assets	\$ (138,469)	\$ -	\$ -	\$ -
Implementation of GASB No. 68 and No. 71				
Deferred outflows		375,004	-	-
Net pension liability		(2,947,015)	-	-
Governmental Funds:				
General Fund				
Difference between the amount recorded as accounts receivable in prior fiscal year and the actual amount received in the current fiscal year.	(461,350)	-	(461,350)	-
Proprietary Funds:				
Water Fund				
Difference between the amount recorded as accounts receivable in prior fiscal year and the actual amount received in the current fiscal year.	-	(88,880)	-	(88,880)
Implementation of GASB No. 68 and No. 71				
Deferred outflows	-	17,202	-	17,202
Net pension liability	-	(201,731)	-	(201,731)
Sewer Fund				
Difference between the amount recorded as accounts receivable in prior fiscal year and the actual amount received in the current fiscal year.	-	(47,123)	-	(47,123)
Implementation of GASB No. 68 and No. 71				
Deferred outflows	-	28,783	-	28,783
Net pension liability	-	(334,793)	-	(334,793)
	<u>\$ (3,171,830)</u>	<u>\$ (626,542)</u>	<u>\$ (461,350)</u>	<u>\$ (626,542)</u>

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REQUIRED SUPPLEMENTAL INFORMATION SECTION

CITY OF GREENFIELD

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	\$ 3,899,500	\$ 3,183,300	\$ 3,136,768	\$ (46,532)
Licenses and permits	75,300	91,300	120,866	29,566
Fines and penalties	36,000	16,000	17,211	1,211
Use of money and property	10,000	-	4,083	4,083
Intergovernmental revenues	211,000	133,800	200,641	66,841
Charges for services	714,300	1,850,400	2,320,078	469,678
Other revenues	-	17,300	27,486	10,186
Total revenues	4,946,100	5,292,100	5,827,133	535,033
EXPENDITURES				
Current:				
General government	1,095,200	2,535,000	2,786,152	(251,152)
Public works	27,100	54,900	149,572	(94,672)
Building and planning	122,400	219,100	297,202	(78,102)
Parks and recreation	155,100	38,100	129,229	(91,129)
Public safety	2,449,100	1,795,200	2,347,003	(551,803)
Capital outlay	-	3,000	21,702	(18,702)
Debt service:				
Principal	162,300	-	4,783	(4,783)
Interest	105,700	-	-	-
Total expenditures	4,116,900	4,645,300	5,735,643	(1,090,343)
Excess of revenues over (under) expenditures	829,200	646,800	91,490	(555,310)
OTHER FINANCING SOURCES				
Transfers in	404,000	504,900	530,500	25,600
Transfers out	-	(237,200)	(217,664)	19,536
Proceeds from capital lease	-	-	13,784	13,784
Total other financing sources	404,000	267,700	326,620	58,920
Net change in fund balance	1,233,200	914,500	418,110	(496,390)
Fund balance, beginning of fiscal year	3,636,052	3,636,052	3,636,052	-
Prior period adjustment	-	-	(461,350)	(461,350)
Fund balance, beginning of fiscal year-restated	3,636,052	3,636,052	3,174,702	(461,350)
Fund balance, end of fiscal year	\$ 4,869,252	\$ 4,550,552	\$ 3,592,812	\$ (957,740)

CITY OF GREENFIELD

HOME GRANT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 68	\$ 68
Charges for services	-	1,700	3,428	1,728
Total revenues	-	1,700	3,496	1,796
EXPENDITURES				
Current:				
Community development	-	-	170	(170)
Total expenditures	-	-	170	(170)
Excess of revenues over (under) expenditures	-	1,700	3,326	1,626
Fund balance, beginning of fiscal year	21,150	21,150	21,150	-
Fund balance, end of fiscal year	<u>\$ 21,150</u>	<u>\$ 22,850</u>	<u>\$ 24,476</u>	<u>\$ 1,626</u>

CITY OF GREENFIELD

TRAFFIC IMPACT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 6,183	\$ 6,183
Charges for services	-	305,000	334,731	29,731
Total revenues	-	305,000	340,914	35,914
EXPENDITURES				
Capital outlay	-	20,000	83,241	(63,241)
Total expenditures	-	20,000	83,241	(63,241)
Excess of revenues over expenditures	-	285,000	257,673	(27,327)
Fund balance, beginning of fiscal year	2,226,955	2,226,955	2,226,955	-
Fund balance, end of fiscal year	<u>\$ 2,226,955</u>	<u>\$ 2,511,955</u>	<u>\$ 2,484,628</u>	<u>\$ (27,327)</u>

CITY OF GREENFIELD

WATER IMPACT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 5,978	\$ 5,978
Charges for services	-	120,000	148,847	28,847
Total revenues	-	120,000	154,825	34,825
EXPENDITURES				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	-	120,000	154,825	34,825
Fund balance, beginning of fiscal year	2,321,727	2,321,727	2,321,727	-
Fund balance, end of fiscal year	\$ 2,321,727	\$ 2,441,727	\$ 2,476,552	\$ 34,825

CITY OF GREENFIELD

GENERAL FACILITIES IMPACT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 42	\$ 42
Charges for services	-	11,000	13,101	2,101
Total revenues	-	11,000	13,143	2,143
EXPENDITURES				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	-	11,000	13,143	2,143
Fund balance, beginning of fiscal year	(1,983,362)	(1,983,362)	(1,983,362)	-
Fund balance, end of fiscal year	<u>\$ (1,983,362)</u>	<u>\$ (1,972,362)</u>	<u>\$ (1,970,219)</u>	<u>\$ 2,143</u>

CITY OF GREENFIELD

SEWER IMPACT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 3,037	\$ 3,037
Charges for services	-	153,000	182,079	29,079
Total revenues	-	153,000	185,116	32,116
EXPENDITURES				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	-	153,000	185,116	32,116
Fund balance, beginning of fiscal year	1,050,686	1,050,686	1,050,686	-
Fund balance, end of fiscal year	<u>\$ 1,050,686</u>	<u>\$ 1,203,686</u>	<u>\$ 1,235,802</u>	<u>\$ 32,116</u>

CITY OF GREENFIELD

HOUSING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 45,216	\$ 45,216
Other revenues	-	650,000	1,597,136	947,136
Total revenues	-	650,000	1,642,352	992,352
EXPENDITURES				
Debt service:				
Principal	-	500,000	500,000	-
Interest	-	150,000	138,136	11,864
Total expenditures	-	650,000	638,136	11,864
Excess of revenues over expenditures	-	-	1,004,216	1,004,216
Fund balance, beginning of fiscal year	(124,736)	(124,736)	(124,736)	-
Fund balance, end of fiscal year	<u>\$ (124,736)</u>	<u>\$ (124,736)</u>	<u>\$ 879,480</u>	<u>\$ 1,004,216</u>

CITY OF GREENFIELD

MEASURE X FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ 1,073,300	\$ 1,191,845	\$ 118,545
Other revenues	-	-	964	964
Total revenues	-	1,073,300	1,192,809	119,509
EXPENDITURES				
Current:				
Parks and recreation	-	134,700	93,379	41,321
Community development	-	62,600	60,064	2,536
Public safety	-	658,600	502,268	156,332
Capital outlay	-	-	3,950	(3,950)
Total expenditures	-	855,900	659,661	196,239
Excess of revenues over expenditures	-	217,400	533,148	315,748
Fund balance, beginning of fiscal year	-	-	-	-
Fund balance, end of fiscal year	\$ -	\$ 217,400	\$ 533,148	\$ 315,748

CITY OF GREENFIELD
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Miscellaneous Plan
 Last 10 Years*
 As of June 30, 2015

The following table provides required supplementary information regarding the City's Pension Plan.

	<u>2015</u>
Proportion of the net pension liability	0.02207%
Proportionate share of the net pension liability	\$ 1,373,294
Covered- employee payroll	\$ 1,523,181
Proportionate share of the net pension liability as percentage of covered-employee payroll	90.16%
Plan's total pension liability	\$ 13,110,948,452
Plan's fiduciary net position	\$ 10,639,461,174
Plan fiduciary net position as a percentage of the total pension liability	81.15%

*- Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

CITY OF GREENFIELD
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Safety Plan
 Last 10 Years*
 As of June 30, 2015

The following table provides required supplementary information regarding the City's Pension Plan.

	<u>2015</u>
Proportion of the net pension liability	0.02820%
Proportionate share of the net pension liability	\$ 1,755,112
Covered- employee payroll	\$ 1,061,537
Proportionate share of the net pension liability as percentage of covered-employee payroll	165.34%
Plan's total pension liability	\$ 17,719,018,179
Plan's fiduciary net position	\$ 13,968,041,341
Plan fiduciary net position as a percentage of the total pension liability	78.83%

*- Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

CITY OF GREENFIELD
 SCHEDULE OF CONTRIBUTIONS
 Miscellaneous Plan
 Last 10 Years*
 As of June 30, 2015

The following table provides required supplementary information regarding the City's Pension Plan.

	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 220,248
Contribution in relation to the actuarially determined contributions	<u>220,248</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered- employee payroll	\$ 1,367,450
Contributions as a percentage of covered-employee payroll	16.11%

Notes to Schedule

Valuation Date:	06/30/2013
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age
Asset valuation method	5-year smoothed market
Amortization method	Level percentage of payroll, closed
Discount rate	7.50%
Price Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes inflation
Mortality	Derived using CalPERs' Membership data for all funds.
Post Retirement Benefit	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

*- Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

CITY OF GREENFIELD
 SCHEDULE OF CONTRIBUTIONS
 Safety Plan
 Last 10 Years*
 As of June 30, 2015

The following table provides required supplementary information regarding the City's Pension Plan.

	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 320,828
Contribution in relation to the actuarially determined contributions	<u>320,828</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered- employee payroll	\$ 1,176,845
Contributions as a percentage of covered-employee payroll	27.26%

Notes to Schedule

Valuation Date: 06/30/2013

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Asset valuation method	5-year smoothed market
Discount rate	7.50%
Price Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes inflation
Mortality	Derived using CalPERS' Membership data for all funds.
Post Retirement Benefit	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

*- Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

SUPPLEMENTAL INFORMATION SECTION

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CITY OF GREENFIELD

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

June 30, 2015

	Supplemental Law Enforcement Service Fund	Gas Tax Fund	Local Transportation Fund	CDBG Fund
ASSETS				
Cash and investments	\$ 41,996	\$ 339,982	\$ 90,090	\$ -
Accounts receivable	16,667	(35,293)	370	18,943
Advances receivable	-	-	-	-
Total assets	<u>\$ 58,663</u>	<u>\$ 304,689</u>	<u>\$ 90,460</u>	<u>\$ 18,943</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 24,538	\$ 13,241	\$ 700	\$ 1,756
Accrued payroll	-	3,912	-	327
Due to other funds	-	-	-	17,681
Advances payable	-	-	-	-
Total liabilities	<u>24,538</u>	<u>17,153</u>	<u>700</u>	<u>19,764</u>
Fund Balances				
Restricted	34,125	287,536	89,760	-
Unassigned	-	-	-	(821)
Total fund balances	<u>34,125</u>	<u>287,536</u>	<u>89,760</u>	<u>(821)</u>
Total liabilities and fund balances	<u>\$ 58,663</u>	<u>\$ 304,689</u>	<u>\$ 90,460</u>	<u>\$ 18,943</u>

Special Revenue Funds

<u>Park Impact Fund</u>	<u>Police Impact Fund</u>	<u>Community Center Impact Fund</u>	<u>Park Fund</u>	<u>Greenfield Science Workshop Fund</u>	<u>Lexington Square Assessment Fund</u>
\$ 334,160	\$ 42,055	\$ 113,829	\$ -	\$ -	\$ 327,888
-	-	-	229,334	49,844	-
<u>219,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 553,293</u>	<u>\$ 42,055</u>	<u>\$ 113,829</u>	<u>\$ 229,334</u>	<u>\$ 49,844</u>	<u>\$ 327,888</u>
\$ 112,150	\$ -	\$ -	\$ 7,261	\$ 1,846	\$ 2,585
-	-	-	(76)	2,683	24
-	-	-	-	25,668	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>219,133</u>	<u>-</u>	<u>-</u>
<u>112,150</u>	<u>-</u>	<u>-</u>	<u>226,318</u>	<u>30,197</u>	<u>2,609</u>
441,143	42,055	113,829	3,016	19,647	325,279
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>441,143</u>	<u>42,055</u>	<u>113,829</u>	<u>3,016</u>	<u>19,647</u>	<u>325,279</u>
<u>\$ 553,293</u>	<u>\$ 42,055</u>	<u>\$ 113,829</u>	<u>\$ 229,334</u>	<u>\$ 49,844</u>	<u>\$ 327,888</u>

Continued

NONMAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEET
 June 30, 2015

	Special Revenue Funds			Debt Service Funds
	Terra Verde Assessment Fund	SMD #1 Fund	SMD #2 Fund	Debt Service
ASSETS				
Cash and investments	\$ 661,100	\$ 444,891	\$ 191,206	\$ -
Accounts receivable	-	41	41	-
Advances receivable	-	-	-	-
Total assets	<u>\$ 661,100</u>	<u>\$ 444,932</u>	<u>\$ 191,247</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 28,152	\$ 911	\$ 1,013	\$ -
Accrued payroll	56	83	169	-
Due to other funds	-	-	-	-
Advances payable	-	-	-	-
Total liabilities	<u>28,208</u>	<u>994</u>	<u>1,182</u>	<u>-</u>
Fund Balances				
Restricted	632,892	443,938	190,065	-
Unassigned	-	-	-	-
Total fund balances	<u>632,892</u>	<u>443,938</u>	<u>190,065</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 661,100</u>	<u>\$ 444,932</u>	<u>\$ 191,247</u>	<u>\$ -</u>

Totals

\$ 2,587,197
279,947
219,133
\$ 3,086,277

\$ 194,153
7,178
43,349
219,133

463,813

2,623,285
(821)

2,622,464

\$ 3,086,277

CITY OF GREENFIELD

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended June 30, 2015

	Supplemental Law Enforcement Service Fund	Gas Tax Fund	Local Transportation Fund	CDBG Fund
REVENUES				
Use of money and property	\$ 83	\$ 793	\$ 210	\$ -
Intergovernmental revenues	114,563	435,347	3,435	18,123
Charges for services	-	-	-	-
Other revenues	-	118	-	-
Total revenues	<u>114,646</u>	<u>436,258</u>	<u>3,645</u>	<u>18,123</u>
EXPENDITURES				
Current:				
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	14,261
Public safety	54,133	-	-	-
Streets and roads	-	468,101	-	-
Capital outlay	37,204	-	14,815	9,069
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>91,337</u>	<u>468,101</u>	<u>14,815</u>	<u>23,330</u>
Excess of revenues over (under) expenditures	<u>23,309</u>	<u>(31,843)</u>	<u>(11,170)</u>	<u>(5,207)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	4,386
Transfers out	-	(42,402)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(42,402)</u>	<u>-</u>	<u>4,386</u>
Net change in fund balances	23,309	(74,245)	(11,170)	(821)
Fund balances, beginning of fiscal year	<u>10,816</u>	<u>361,781</u>	<u>100,930</u>	<u>-</u>
Fund balances, end of fiscal year	<u>\$ 34,125</u>	<u>\$ 287,536</u>	<u>\$ 89,760</u>	<u>\$ (821)</u>

Special Revenue Funds

<u>Park Impact Fund</u>	<u>Police Impact Fund</u>	<u>Community Center Impact Fund</u>	<u>Park Fund</u>	<u>Greenfield Science Workshop Fund</u>	<u>Lexington Square Assessment Fund</u>
\$ 560	\$ 119	\$ 274	\$ 32	\$ -	\$ 781
-	-	-	229,334	-	-
24,206	19,660	3,955	-	-	81,197
-	-	-	-	137,507	-
<u>24,766</u>	<u>19,779</u>	<u>4,229</u>	<u>229,366</u>	<u>137,507</u>	<u>81,978</u>
-	-	-	-	-	67,853
25,184	-	-	13,037	111,888	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
432,562	-	-	217,539	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>457,746</u>	<u>-</u>	<u>-</u>	<u>230,576</u>	<u>111,888</u>	<u>67,853</u>
<u>(432,980)</u>	<u>19,779</u>	<u>4,229</u>	<u>(1,210)</u>	<u>25,619</u>	<u>14,125</u>
-	-	-	-	-	-
-	-	-	-	-	(18,600)
-	-	-	-	-	(18,600)
<u>(432,980)</u>	<u>19,779</u>	<u>4,229</u>	<u>(1,210)</u>	<u>25,619</u>	<u>(4,475)</u>
<u>874,123</u>	<u>22,276</u>	<u>109,600</u>	<u>4,226</u>	<u>(5,972)</u>	<u>329,754</u>
<u>\$ 441,143</u>	<u>\$ 42,055</u>	<u>\$ 113,829</u>	<u>\$ 3,016</u>	<u>\$ 19,647</u>	<u>\$ 325,279</u>

Continued

CITY OF GREENFIELD

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended June 30, 2015

	Special Revenue Funds			Debt Service Funds
	Terra Verde Assessment Fund	SMD #1 Fund	SMD #2 Fund	Debt Service
REVENUES				
Use of money and property	\$ 1,596	\$ 1,057	\$ 476	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	272,771	25,758	75,441	-
Other revenues	-	-	-	-
Total revenues	<u>274,367</u>	<u>26,815</u>	<u>75,917</u>	<u>-</u>
EXPENDITURES				
Current:				
Public works	229,400	22,927	18,363	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Streets and roads	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	145,657
Interest	-	-	-	88,809
Total expenditures	<u>229,400</u>	<u>22,927</u>	<u>18,363</u>	<u>234,466</u>
Excess of revenues over (under) expenditures	<u>44,967</u>	<u>3,888</u>	<u>57,554</u>	<u>(234,466)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	234,466
Transfers out	<u>(20,400)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(20,400)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>234,466</u>
Net change in fund balances	24,567	(14,112)	39,554	-
Fund balances, beginning of fiscal year	<u>608,325</u>	<u>458,050</u>	<u>150,511</u>	<u>-</u>
Fund balances, end of fiscal year	<u>\$ 632,892</u>	<u>\$ 443,938</u>	<u>\$ 190,065</u>	<u>\$ -</u>

Totals

\$ 5,981
800,802
502,988
137,625
1,447,396

338,543
150,109
14,261
54,133
468,101
711,189

145,657
88,809

1,970,802

(523,406)

238,852
(117,402)

121,450

(401,956)

3,024,420

\$ 2,622,464

CITY OF GREENFIELD

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE PURPOSE TRUST FUNDS

June 30, 2015

	RDA Successor Agency Admin Fund	RDA Successor Agency Capital Projects Fund	RDA Successor Agency Debt Service Funds	Total
Assets				
Cash and investments	\$ 950,877	\$ 1,385,765	\$ 4,577,429	\$ 6,914,071
Note receivable	8,635	-	-	8,635
Due from City of Greenfield	-	191,783	79,520	271,303
Capital assets, net				
Non-depreciable	-	2,250,034	-	2,250,034
Total assets	<u>959,512</u>	<u>3,827,582</u>	<u>4,656,949</u>	<u>9,444,043</u>
Liabilities				
Accounts payable	214,376	-	-	214,376
Accrued interest payable	-	-	407,754	407,754
Noncurrent liabilities:				
Due within one year	-	-	793,862	793,862
Due in more than one year	-	-	21,033,045	21,033,045
Total liabilities	<u>214,376</u>	<u>-</u>	<u>22,234,661</u>	<u>22,449,037</u>
Net Position				
Held in trust	<u>\$ 745,136</u>	<u>\$ 3,827,582</u>	<u>\$ (17,577,712)</u>	<u>\$ (13,004,994)</u>

CITY OF GREENFIELD

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE PURPOSE TRUST FUNDS

For the Fiscal Year Ended June 30, 2015

	RDA Successor Agency Admin Fund	RDA Successor Agency Capital Projects Fund	RDA Successor Agency Debt Service Funds	Total
Additions:				
Taxes	\$ 2,263,727	\$ -	\$ -	\$ 2,263,727
Investment earnings	2,389	3,314	579	6,282
Other	-	-	-	-
Total additions	<u>2,266,116</u>	<u>3,314</u>	<u>579</u>	<u>2,270,009</u>
Deductions:				
Community development	591,392	-	319,600	910,992
Capital assets contributed to City of Greenfield	-	40,179	-	40,179
Abandonment of capital assets	-	44,311	-	44,311
Interest expense	-	-	979,509	979,509
Total deductions	<u>591,392</u>	<u>84,490</u>	<u>1,299,109</u>	<u>1,974,991</u>
Increase (decrease) before transfers	1,674,724	(81,176)	(1,298,530)	295,018
Transfers	(1,629,016)	-	1,629,016	-
Change in net position	45,708	(81,176)	330,486	295,018
Total net position-beginning	<u>699,428</u>	<u>3,908,758</u>	<u>(17,908,198)</u>	<u>(13,300,012)</u>
Total net position-ending	<u>\$ 745,136</u>	<u>\$ 3,827,582</u>	<u>\$ (17,577,712)</u>	<u>\$ (13,004,994)</u>



City Council Memorandum

599 El Camino Real Greenfield CA 93937 831-674-5591
www.ci.greenfield.ca.us

DATE: February 19, 2016

AGENDA DATE: February 23, 2016

PREPARED BY: Mic Steinmann, Community Services Director

TITLE: **IMPLEMENTING REGULATIONS AND REGULATORY PERMIT FEE SCHEDULE FOR MEDICAL MARIJUANA REGULATORY PERMIT PROGRAM**

BACKGROUND AND ANALYSIS

Ordinance 515 was adopted by the City Council on January 12, 2016, adding chapter 5.28 to the City of Greenfield municipal code establishing a medical marijuana facilities regulatory permit program. Section 5.28.290 of that ordinance requires the City Manager develop written regulations governing the implementation of the medical marijuana facility regulatory permit process. Those regulations must be approved by the City Council before they can become effective and before the City can accept any application for a regulatory permit authorized by chapter 5.28.

The attached administrative guidelines supplement the application and operating requirements set forth in chapter 5.28. It is not the intent of the regulations to replace or simply repeat what is already required or set forth in the ordinance. The intent of the regulations is to supplement, expand upon, and further clarify the requirements of the ordinance; and provide additional guidance to City staff in reviewing applications for each of the three types of regulatory permits – dispensary, cultivation, and manufacturing – and making recommendations to the City Council for its approval of the issuance of each regulatory permit.

The administrative regulations are organized into six sections:

- Section A sets forth requirements for the issuance and revocation of regulatory and use permits – regulatory permits shall be issued by the City Council and use permits by the Planning Commission – and provides additional guidelines pertaining to the location of medical marijuana facilities, security review by the Chief of Police, and design review by the Planning Commission.

- Section B sets forth general requirements for a development agreement that must be agreed to by both the City and the permit applicant as a condition of issuance of the appropriate regulatory permit.
- Sections C, D, and E set forth more particular requirements of the development agreement for each type of regulatory permit – dispensary, cultivation, or manufacturing. Specific requirements are set forth for Site Plan, Security Plan, Building and Design Layout, Signage, Operations, Community Relations, City Liability, Fees and Other Charges, Insurance, and Other. Specific Resource Efficiency requirements are set forth for the operation of a cultivation facility.
- Section F describes the permit application review and award procedures for initial review by City staff and approval by the City Council of the issuance of a regulatory permit or permits for each type of facility – dispensary, cultivation, and manufacturing – and the issuance of a use permit by the Planning Commission.
- Sections G and H describe the format of each regulatory and use permit application.

Upon implementation of the medical marijuana program, the City will incur certain costs associated with accepting, processing, reviewing, investigating, and formally considering the merits of each medical marijuana facility regulatory permit application, issuing required regulatory permits, and performing certain regulatory activities associated with the operation of each type of medical marijuana facility pursuant to the rules, regulations and procedures adopted by the City Council as set forth in Ordinance No. 515. Appropriate fees should be established to ensure the City recovers the costs that the City will incur in administering that medical marijuana facility regulatory program.

SECURITY AND PUBLIC SAFETY

The Police Chief will review and approve the proposed security plan for each type of medical marijuana facility for which application for a regulatory permit is made. The security plan review by the Police Chief will consider such factors as the location of the proposed medical marijuana facility, its relationship to adjoining properties and uses, the background and experience of the facility owner(s) and operator(s) in managing and operating a medical marijuana facility or business, the qualifications and experience of the proposed security personnel and/or security company, video surveillance provisions, the site and building layout and design for the proposed facility, size and type of facility, perimeter fencing and security, protection of the building(s) from vehicle intrusion, the operations plan for the proposed building and site security, cash handling procedures, product handling and storage procedures, and other factors the Police Chief deems appropriate to protect the public health, safety, and welfare. The issuance of a regulatory permit by the City Council will be conditional upon approval of the proposed security plan by the Police Chief.

ECONOMIC, FINANCIAL, AND BUDGET IMPACT

The Community Services Director and the City Manager have reviewed the type of services required to administer the medical marijuana facility regulatory program, the amount of staff and

consultant time required to provide those services, the hourly cost to the City for providing services to the public, and the level of effort reasonably required by outside consultants to supplement the services provided by City staff. A recommended medical marijuana facility regulatory fee structure has been developed as presented in the attached resolution.

With the adoption of the recommended fee structure, there will be no net cost to the City’s general fund in implementing and administering the medical marijuana facility permit and regulatory program. The recommended fee structure has been developed on a full cost recovery basis.

In addition to the permit fee schedule, the attached administrative regulations provide that each regulatory permit holder shall pay to the City an annual per square foot fee in an amount not to exceed \$30 per gross square foot to enable the City to promote, protect, and enhance the health, safety, and welfare of the community and its residents, and its quality of life; and to compensate the City for the increased demand on City services, infrastructure, and utilities; local traffic demands; and increased City review and oversight by the police department, planning department, and code enforcement of the operations of the facility. The per square foot fee may be less than \$30 per gross square foot upon demonstration by the permit holder that the size, design, layout, operation, and security plan for the facility will mitigate potential adverse effects on the community and the allocation of City services and staff time to oversee the operation of the facility; or such fee would impose an undue financial hardship on the operation of the facility. This annual per square foot fee will be subject to review and modification upon each annual renewal of the regulatory permit.

The overall economic benefits to the community are difficult to estimate because the City has no experience in the medical marijuana industry and the type of facilities and operations being considered are also new to California. The economic benefits will also be directly related to the number of regulatory permits issued, the number and type of medical marijuana facilities established, and the phased development of facilities. Very preliminary information received from potential operators indicates the following cumulative benefits could accrue to the City during the first year of operation of the medical marijuana program. These are very conservative estimates for first year operations only. As future phases are developed, the economic benefits to the community and the City have the potential to be significantly greater.

Square Feet of Dispensary, Cultivation, and Manufacturing Space	70,000
Initial Facility Construction Cost.....	\$12,000,000
Number of Jobs.....	130
Salary Range (entry level)	\$13-\$20 plus benefits
Total Annual Payroll (not including management).....	\$4,500,000
Total Annual Sales/Gross Receipts.....	\$25,000,000
City Revenue (\$30 per gross square foot).....	\$2,000,000
Annual Operating Permit Fees (cost recovery).....	\$500,000
Total Annual Revenue to City	\$2,500,000

RECOMMENDATION

The City Manager and the Community Services Director recommend that the City Council adopt the attached resolution to approve the administrative regulations that are required by section 5.28.290 of the municipal code for implementation of the medical marijuana regulatory permit program. Until these regulations are approved by the City Council, applications for regulatory permits cannot be accepted nor can any permits be issued. The regulations will become effective immediately upon their approval by the City Council. The City Manager and Community Services director will then begin accepting applications for regulatory and use permits for all three types of authorized operations – dispensary, cultivation, and manufacturing. The issuance of any regulatory permit is subject to the review and approval of the City Council. The Planning Commission will be responsible for reviewing and approving conditional use permits in accordance with the processes and procedures of title 17 of the municipal code.

The City Manager and the Community Services Director further recommend that the City Council adopt the attached resolution to adopt a fee schedule for the medical marijuana facility permit and regulatory program. The recommended fee schedule is anticipated to cover the full cost to the City of providing the services for which those fees apply. Upon implementation of this fee schedule, actual expenditures and revenues will be monitored to verify the adequacy of the fee structure. These fees need to be reevaluated annually to ensure that if there is an imbalance between the established fees and the cost of providing the related services, that appropriate adjustment of the established fees is adopted by the City Council.

PROPOSED MOTIONS

1. I MOVE TO ADOPT RESOLUTION #2016-15 APPROVING ADMINISTRATIVE REGULATIONS FOR IMPLEMENTATION OF THE MEDICAL MARIJUANA FACILITY REGULATORY PERMIT PROGRAM.

AND

2. I MOVE TO ADOPT RESOLUTION #2016-16 ADOPTING A MEDICAL MARIJUANA FACILITY REGULATORY PERMIT FEE SCHEDULE.

**CITY OF GREENFIELD CITY COUNCIL
RESOLUTION No. 2016-15**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
GREENFIELD APPROVING ADMINISTRATIVE REGULATIONS FOR
IMPLEMENTATION OF THE MEDICAL MARIJUANA FACILITY
REGULATORY PERMIT PROGRAM**

WHEREAS, the City Council adopted Ordinance 515 adding chapter 5.28 to the City of Greenfield Municipal Code permitting the establishment and operation of medical marijuana facilities in the City of Greenfield subject to obtaining a regulatory permit from the City; and

WHEREAS, section 5.28.290 of that ordinance requires the development of written regulations governing the implementation of the medical marijuana facility regulatory permit process; and

WHEREAS, section 5.28.290 of that ordinance further provides that those regulations must be approved by the City Council before any application for a regulatory permit authorized by chapter 5.28 of the municipal code can be accepted by the City or a regulatory permit issued;

NOW, THEREFORE, BE IT HEREBY RESOLVED by the City Council of the City of Greenfield that the herewith “Administrative Regulations for Implementation of Chapter 5.28 – Medical Marijuana Facilities Regulatory Permit” are approved, and that the regulations shall become effective immediately.

PASSED AND ADOPTED by the City Council of the City of Greenfield at a regular meeting of the City Council held on the 23rd day of February, 2016, by the following vote:

AYES, and in favor thereof, Council Members:

NOES, Council Members:

ABSENT, Council Members:

ABSTAIN, Council Members:

John P. Huerta, Jr., Mayor
City of Greenfield

ATTEST:

Ann F. Rathbun, City Clerk
City of Greenfield

**CITY OF GREENFIELD CITY COUNCIL
RESOLUTION No. 2016-16**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
GREENFIELD ADOPTING A MEDICAL MARIJUANA FACILITY
REGULATORY PERMIT FEE SCHEDULE**

WHEREAS, the City Council adopted Ordinance 515 adding chapter 5.28 to the City of Greenfield Municipal Code permitting the establishment and operation of medical marijuana facilities in the City of Greenfield subject to obtaining a regulatory permit from the City; and

WHEREAS, the purpose of the regulatory permit is to ensure that the medical marijuana facility and its operation is conducted in a secure, safe and business-like manner consistent with all applicable local and state laws, rules and regulations governing the cultivation, manufacturing, and distribution of medical marijuana, including without limitation the Compassionate Use Act as set forth in California Health and Safety Code Section 11362.5, the Medical Marijuana Program Act as set forth in the California Health and Safety Code Sections 11362.5 through 11362.83, the August 2008 Attorney General Guidelines for the Security and Non-Diversion of Marijuana Grown for Medical Use, and the Medical Marijuana Regulation and Safety Act of 2015; and

WHEREAS, section 17.16.060 of the City of Greenfield Municipal Code provides for the issuance of a conditional use permit, for individual uses typically having unusual site development features or operating characteristics, to ensure compatibility with surrounding areas and uses; and

WHEREAS, the City will incur certain costs associated with accepting, processing, reviewing, investigating, and formally considering the merits of each medical marijuana facility regulatory and use permit application and performing certain regulatory activities associated with the operation of each type of medical marijuana facility pursuant to the rules, regulations and procedures duly adopted by the City Council as set forth in Ordinance No. 515 and the “Administrative Regulations for Implementation of Chapter 5.28 – Medical Marijuana Facilities Regulatory Permit” approved by the City Council pursuant thereto; and

WHEREAS, the City Council desires to recover the costs that the City will incur with accepting, processing, reviewing, investigating, and formally considering the merits of each medical marijuana facility regulatory and use permit application and performing certain regulatory activities associated with the operation of each type of medical marijuana facility, in a manner permitted by law; and

NOW, THEREFORE, BE IT HEREBY RESOLVED by the City Council of the City of Greenfield as follows:

Section 1. FINDINGS

That the medical marijuana facilities fees adopted by this resolution pursuant to the City's adopted medical marijuana program reflect the reasonable costs the City will incur in connection with accepting, processing, reviewing, investigating, and formally considering the merits of each medical marijuana facility regulatory and use permit application and performing certain regulatory activities associated with the operation of each type of medical marijuana facility pursuant to the rules, regulations and procedures duly adopted by the City Council as set forth in Ordinance No. 515 and the “Administrative Regulations for Implementation of Chapter 5.28 – Medical Marijuana Facilities Regulatory Permit” approved by the City Council pursuant thereto.

Section 2. ADOPTION OF FEES

(a) That the fees set forth below are hereby adopted and shall be imposed on any medical marijuana facility regulatory permit applicant for the reasonable estimated costs the City will incur with respect to accepting, processing, reviewing, investigating, and formally considering the merits of each medical marijuana facility regulatory permit application and performing certain regulatory activities associated with the operation of each type of medical marijuana facility pursuant to the rules, regulations and procedures duly adopted by the City Council as set forth in Ordinance No. 515 and the “Administrative Regulations for Implementation of Chapter 5.28 – Medical Marijuana Facilities Regulatory Permit” approved by the City Council pursuant thereto.

Activity (Processing)	Estimated Costs Incurred By City	Fee
Application Fee – Regulatory Permit	\$115.00	\$115.00
Processing Fee – Processing application, investigation and review of application, permit issuance	\$7,715.00	\$7,715.00
Development Agreement	Actual Cost	Actual Cost
Annual Operating Fee (Year 1) – Dispensary	\$60,758.00	\$60,758.00
Annual Operating Fee (Year 1) – Cultivation	\$60,758.00	\$60,758.00
Annual Operating Fee (Year 1) – Manufacturing	\$33,936.00	\$33,936.00
Annual Operating Fee (Each Renewal Year) – Dispensary	TBD	TBD
Annual Operating Fee (Each Renewal Year) – Cultivation	TBD	TBD
Annual Operating Fee (Each Renewal Year) – Manufacturing	TBD	TBD
Amended Registration Fee – Amendments/changes to regulatory or use permit during term of operation	\$962.00	\$962.00

Regulatory Permit Renewal Fee	\$3,795.00	\$3,795.00
Application Fee – Use Permit	\$115.00	\$115.00
Use Permit	Per Planning/Land Use Adopted Fee Schedule	
Appeal	\$2,328.00	\$2,328.00
Community Public Health, Safety, Welfare, and Quality of Life Fee (amount up to)	\$30 per square foot	\$30 per square foot

(b) That payment of the Application Fee and the Processing Fee shall be due and payable at the time a regulatory permit application is submitted to the City.

(c) That payment of the annual Operating Fee shall be due and payable at the time a regulatory permit is issued.

(d) That the City will not begin any review or investigation of a regulatory permit application until and unless the Application Fee and the Processing Fee have been paid in full.

(e) That the Application Fee and the Processing Fee shall be non-refundable.

(f) That the costs to the City in preparation of the Development Agreement shall be on a full cost recovery basis. Such costs shall be reimbursed in full prior to the issuance of a regulatory permit.

(g) That payment of the above fees does not guarantee approval of any of the subject regulatory permit applications.

(h) That the above fees do not include any other fees due for, without limitation, other permits, licenses, inspections, document preparation that may be required by the City such as, but not limited to, building permits, environmental review, business licensing, certificates of occupancy, or mandatory fire inspections.

Section 3. EFFECTIVE DATE

That this Resolution and the fees established herein shall take effect upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Greenfield at a regular meeting of the City Council held on the 23rd day of February, 2016, by the following vote:

AYES, and in favor thereof, Council Members:

NOES, Council Members:

ABSENT, Council Members:

ABSTAIN, Council Members:

John P. Huerta, Jr., Mayor
City of Greenfield

ATTEST:

Ann F. Rathbun, City Clerk
City of Greenfield



Administrative Regulations for Implementation of Chapter 5.28 – Medical Marijuana Facilities Regulatory Permit

-
- Authority:** These Administrative Regulations are adopted pursuant to section 5.28.290 of the City of Greenfield Municipal Code pertaining to the development of regulations governing the implementation of the medical marijuana facility regulatory permit process authorized by chapter 5.28 of the Municipal Code.
- Application:** These Administrative Regulations apply to each type of medical marijuana regulatory permit authorized by chapter 5.28 of the City of Greenfield Municipal Code – dispensary, cultivation, and manufacturing operations and facilities.
- Effect of Law:** These Administrative Regulations shall have the same force and effect of law.
- Effective Date:** These Administrative Regulations become effective immediately upon their approval by the City Council of the City of Greenfield.
- Approval:** City Council Resolution 2016-___, dated February 23, 2016
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Section A: Permits – Regulatory and Use

General Requirements

A-1. The operation, establishment, and location of a medical marijuana facility shall be subject to the requirements of chapter 5.28 of the City of Greenfield municipal code and these administrative regulations.

A-2. Medical marijuana regulatory permits shall be issued for each type of facility or business – dispensary, cultivation, and manufacturing. A use permit shall be issued for each location or property on which a medical marijuana facility will be developed.

A-3. Prior to operating a medical marijuana business within the City, both a regulatory permit and a use permit shall be issued by the City. No medical marijuana business shall operate without holding valid regulatory and use permits.

A-4. A medical marijuana regulatory permit shall identify the type of medical marijuana business allowed under the permit, govern the operation of the business, and establish the terms and conditions for the operation of that business.

A-5. A medical marijuana use permit shall identify the specific location or property on which a medical marijuana facility can be established, govern the use of the land for a medical marijuana business and facility, and establish the terms and conditions upon which a specific site or location can be used for a medical marijuana facility.

A-6. The issuance of a regulatory permit shall be separate from and independent of the issuance of a use permit, and vice versa. The issuance of regulatory permits shall be by resolution of the City Council. The issuance of use permits shall be by the Planning Commission in accordance with the processes, procedures, and requirements set forth in title 17 of the municipal code for the issuance of conditional use permits.

A-7. The revocation of a regulatory permit shall be separate from and independent of the revocation of a use permit, and vice versa. The revocation of regulatory permits and use permits shall be by resolution of the City Council.

A-8. The revocation of a regulatory permit or a use permit shall not operate to revoke any other permit. Separate and independent actions by the City are required to revoke each type of permit, each with separate findings substantiating the detrimental or injurious impact on the public health, safety or welfare.

Regulatory Permit

A-9. The operation of a medical marijuana facility shall be subject to the requirements, terms, and conditions of a regulatory permit issued by the City pursuant to the requirements of chapter 5.28 of the City of Greenfield municipal code and the administrative regulations set forth herein.

A-10. The sale or distribution of medical marijuana and medical marijuana products to the public (consumer end-user) shall only be through a permitted medical marijuana dispensary, to a qualified patient or caregiver, or as otherwise allowed under state law. The sale or distribution of medical marijuana and medical marijuana products to the public (consumer end-user) from a medical marijuana cultivation or manufacturing facility is absolutely prohibited.

A-11. As set forth in section 5.28.050 of that chapter, regulatory permits are not transferrable and any attempt to assign or transfer such permits shall render the permit null and void. No person shall operate a medical marijuana business under a regulatory permit issued pursuant to chapter 5.28 of the municipal code at any place or location other than that identified on the permit.

A-12. The City Council may impose conditions on the issuance of a medical marijuana regulatory permit as it deems appropriate to promote, enhance, and protect the public health, safety, and welfare. The conditions should not be arbitrary, capricious, or onerous; should not exceed the reasonable conditions necessary to meet their intended purpose; should not impose an unnecessary or undue hardship on the holder of the permit; and should not be unrelated to the operation of the medical marijuana facility or the public health, safety, or welfare.

A-13. The City Council may revoke a medical marijuana regulatory permit if the continued operation of that facility by the holder(s) of the permit would be detrimental or injurious to the public health, safety, or welfare. The revocation of a regulatory permit should not be arbitrary or capricious. The City Council should make specific written findings substantiating the detrimental or injurious impact on the public health, safety, or welfare at the time the City Council revokes the regulatory permit.

Use Permit

A-14. The establishment and location of a medical marijuana facility at a specific location shall be subject to the requirements, terms, and conditions of a use permit issued by the City pursuant to the administrative regulations set forth herein and the processes and procedures of title 17 of the municipal code governing the issuance of conditional use permits by the Planning Commission. A use permit is not transferrable or assignable to any other location.

A-15. The Planning Commission may impose conditions on the issuance of a use permit as it deems appropriate to ensure compatibility with surrounding areas and uses, and to promote, enhance, and protect the public health, safety, and welfare. The conditions should not be arbitrary, capricious, or onerous; should not exceed the reasonable conditions necessary to meet their intended purpose; should not impose an unnecessary or undue hardship on the holder of the permit; and should not be unrelated to the location of the medical marijuana facility at the specific location covered by the use permit, the compatibility of the intended use with surrounding areas and uses, or the impact of that location on the public health, safety, or welfare.

A-16. A use permit issued by the Planning Commission may be modified or revoked if the continued operation of a medical marijuana facility at the location authorized by the use permit

would be detrimental or injurious to the public health, safety, or welfare, or any of the conditions or circumstances set forth in chapter 17.20 of the municipal code are applicable. The revocation of a use permit should not be arbitrary or capricious. The Planning Commission must make specific written findings substantiating the detrimental or injurious impact on the public health, safety, or welfare at the time the use permit is modified or revoked.

A-17. Decision or action by the Planning Commission may be appealed to the City Council in accordance with the procedures set forth in section 17.14.060 of the municipal code.

Location

A-18. A medical marijuana facility may be located in any zoning district as specified in section 5.28.160 of the municipal code or as otherwise allowed or permissible under chapter 17.26 of the municipal code.

A-19. Section 5.28.050 of the municipal code requires a medical marijuana dispensary or cultivation facility be located at least 1,000 feet from a school. This is the minimum distance allowed.

A-20. Other factors may be considered in approving, or denying, a specific location for a medical marijuana dispensary or cultivation facility including, but not limited to, proximity to libraries or parks, proximity to walkways frequented by students walking to and from school, proximity to other medical marijuana facilities, visibility of the facility from public streets and rights-of-ways, proximity to establishments or businesses frequented by minors, proximity to facilities selling or serving alcohol, and other factors that affect the public health, safety, and welfare. The consideration of such factors cannot, however, be used as a means to preclude, disallow, or prohibit the location of a medical marijuana facility anywhere within the allowed zoning district.

Security Plan Review

A-21. The Police Chief shall review and approve the proposed security plan for each type of medical marijuana facility for which application for a regulatory permit is made.

A-22. The security plan review by the Police Chief shall consider such factors as the location of the proposed medical marijuana facility, its relationship to adjoining properties and uses, the background and experience of the facility owner(s) and operator(s) in managing and operating a medical marijuana facility or business, the qualifications and experience of the proposed security personnel and/or security company, video surveillance provisions, the site and building layout and design for the proposed facility, size and type of facility, perimeter fencing and security, protection of the building(s) from vehicle intrusion, the operations plan for the proposed building and site security, cash handling procedures, product handling and storage procedures, and other factors the Police Chief deems appropriate to protect the public health, safety, and welfare.

A-23. The issuance of a regulatory permit shall be conditional upon approval of the proposed security plan by the Police Chief.

Design Review

A-24. Design review shall be in accordance with the processes, procedures, and requirements of section 17.16.070 of the municipal code. Design review is the responsibility of the Planning Commission.

A-25. Facilities located at the northern and southern entrances to the City serve as “gateways” to Greenfield. These areas shall be aesthetically attractive because they provide an influential visual statement regarding the character of the community. Such areas should be designed to provide visual amenities that are not required for uses designed to serve more local needs. Such areas must provide a greater attention to architectural design, site layout and design, landscaping, signage, and lighting. At the northern entrance to the City, view of the building(s) and site(s) from both U.S. Highway 101 and El Camino Real is of high importance.

Section B: Development Agreement - Generally

B-1. A development agreement shall be agreed to by the City and the permit holder which shall set forth the terms and conditions under which the medical marijuana facility will operate that are in addition to the requirements of chapter 5.28 of the municipal code. The development agreement shall be approved by resolution of the City Council.

B-2. The development agreement shall incorporate by reference the requirements of chapter 5.28 of the municipal code not otherwise expressly set forth in the development agreement.

B-3. City Council review and approval of a development agreement, operations plan, and the design and layout of the medical marijuana facility should not be arbitrary or capricious, or be unrelated to the operation of the medical marijuana facility or the public health, safety, or welfare.

B-4. The development agreement shall not contradict, supervene, supersede, replace, waive, or otherwise modify, alter, or change any of the rules, regulations, or requirements set forth in chapter 5.28 of the municipal code. The requirements of chapter 5.28 can only be modified through amendment to that chapter enacted in accordance with the State Government Code.

B-5. The development agreement shall include all information included in the regulatory permit application as required by section 5.28.050, paragraph F, of the municipal code. The information included in the application shall be updated as of the effective date of the regulatory permit to which it applies. The information included in the application describing the security plan, material handling and control, inventory control, transportation, facility access, and facility operations shall be modified and supplemented as required by the City to protect and promote the public health, safety, and welfare.

B-6. Except as may be modified by the development agreement, the information included in the regulatory permit application shall be incorporated into the development agreement and included as an attachment to that agreement.

Section C: Development Agreement – Dispensary

C-1. The development agreement required for issuance of a regulatory permit for a medical marijuana dispensary business shall include the following additional terms, conditions, documents, and references, and others as mutually agreed:

C-2. Site Plan

- a. Site plan identifying vehicular and pedestrian access points and travel paths; public vehicular and pedestrian access points; areas with restricted access; the size, configuration, and location of all buildings; the relationship of the site to adjoining properties and uses; building setbacks; any areas for future expansion; and location and field of view of each security camera.
- b. Parking plan for employees, visitors, customers, deliveries, and shipping/receiving.
- c. Building plan identifying all interior spaces and their uses; areas of restricted access; areas accessible to the public; and location and field of view of each security camera.
- d. Landscape plan utilizing drought tolerant species and water efficient irrigation system.
- e. Exterior lighting plan, including provision for illumination during evening hours of all entrances and all window areas of the facility. Exterior lighting standards shall comply with the requirements and standards of chapter 17.56 of the City of Greenfield municipal code.
- f. Exterior perimeter and security plan, including security of all entrances and windows. If perimeter fencing is provided for a dispensary located in a Retail Business (C-R) or Professional Office (P-O) zoning district, its design should be appropriate for and compatible with the zoning district in which it is located.

C-3. Security Plan

- a. A written security plan, appropriate for the size, type, and location of the facility, including, at a minimum, security camera monitoring of all site and facility entrances and access points; all spaces accessible by the public; all secured areas of the facility with restricted access; all interior spaces and rooms where medical marijuana products are handled, processed, or distributed; cash storage areas; and other areas necessary to protect the safety of employees and the public, and to ensure medical marijuana products are received, handled, stored, packaged, and distributed in compliance with applicable local and state laws and regulations.

- b. The security plan shall include the provision of sensors installed to detect entry and exit from all secure areas, panic buttons installed in appropriate locations, and a professionally monitored alarm system with glass breakage sensors and motion detectors.
- c. Security guards shall be provided by third party security companies or providers.
- d. Security camera monitoring and recording shall be on a 24/7 basis. Recordings shall be secured and retained on the premises for a minimum of thirty (30) calendar days. The Police Department shall have unrestricted access to those recordings, and may make copies thereof, during normal business hours without the requirement of a search warrant.
- e. The permit holder shall notify the Police Department immediately upon becoming aware that the security camera monitoring system is not fully operational. The Police Department shall be notified 72 hours in advance of any planned security system maintenance that will result in any stoppage of the continuous recording.
- f. All employees of the medical marijuana facility shall be subject to a Fingerprint-Based Criminal History Records Check by the Police Department prior to their employment. An accurate and up-to-date employee list shall be maintained on the premises and shall be made available to the Chief of Police upon request. The employee list shall include the full name, residence address, telephone number, date of birth, social security number, and date of hire of each employee.
- g. The Chief of Police shall be notified within twenty-four (24) hours after discovering any of the following:
 - 1. Significant discrepancies identified during inventory;
 - 2. Diversion, theft, loss, or any criminal activity involving the facility or its operations, or any agent, officer, or employee of the business;
 - 3. The loss or unauthorized alteration of records related to medical marijuana, registering qualifying patients, primary caregivers, or employees or agents of the business; or
 - 4. Any other breach of security.

C-4. Building Design and Layout

- a. Building design shall be reflective of a typical retail commercial establishment, medical clinic, or professional office building. Design review in accordance with the provisions of section 17.16.070 of the municipal code. Final building design and layout shall also be subject to City Council review and approval.
- b. Conformity with the Downtown Design Guidelines, if applicable.

- c. Marijuana plants or products shall not be visible from a public or private road, sidewalk, park, or any common public viewing area.
- d. The facility shall remain secure and operational during a power outage. Access doors shall not solely be controlled by an electronic access panel to ensure that locks are not released during a power outage.
- e. All medical marijuana and medical marijuana products shall be stored in a secured and locked safe room, safe, or vault, and in a manner to prevent diversion, theft, and loss, except for limited amounts of medical marijuana used for display purposes, samples, or immediate sale.
- f. All restroom facilities accessible to the public shall remain locked and under the control of the management of the facility.
- g. For new construction or existing facility renovation, construction activities shall be subject to the City's standard conditions relating to construction activities as well as its standard plan check, building permitting, and inspection processes, procedures, and fees. The facility shall not be occupied or any business operations conducted until a Certificate of Occupancy is issued by the City.
- h. The original copy of the regulatory and use permits issued by the City pursuant to chapter 5.28 of the municipal code, and the business license issued by the City, shall be posted inside the facility in a location readily visible to the public.

C-5. Signage

- a. Exterior signage shall be limited to that needed for identification only and shall not contain any logos or information that identifies, advertises, or lists the services or the products offered.
- b. Advertising by having a person holding a sign and advertising the business to passersby, whether such person is on the premises or elsewhere including, but not limited to, the public right-of-way is prohibited.
- c. No signs placed on the premises shall obstruct any entrance or exit to the building or any window.
- d. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that smoking, ingesting, or otherwise consuming marijuana or alcohol on the premises or in the areas adjacent to the facility is prohibited, and violators will be reported to the Police Department.

e. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that no person under the age of twenty-one (21) shall be allowed in the facility or anywhere on its premises.

f. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that loitering by persons outside the facility, either on the premises or within one hundred feet (100') of the premises, is prohibited.

g. Exterior signage plan in compliance with the requirements of sections 5.28.150 and 17.62.070 of the municipal code.

C-6. Operations

a. Standard operating procedures detailing how operations will comply with state and local laws and regulations, how safety and quality of products will be ensured, recordkeeping procedures for financing, testing, and adverse effect recording, and product recall procedures.

b. Point-of-sale tracking system to track and report all aspects of the medical marijuana business including, but not limited to, such matters as medical marijuana product tracking, inventory data, and gross sales (by weight and by sale). The system must have the capability to produce historical transactional data.

c. The storing and distribution of medical marijuana and medical marijuana products shall be indoors only. No outdoor operations shall be allowed, except for the delivery, shipment, or transport of medical marijuana or medical marijuana products from one indoor facility to another or from a dispensary to a mobile delivery service vehicle. No medical marijuana or medical marijuana product shall be stored or left in any delivery vehicle except only as long as reasonably necessary to ship, receive, or deliver the product. In no event shall medical marijuana or medical marijuana products be stored or left in any vehicle outside the normal operating hours of the facility.

d. Description of banking plan, cash handling procedures, and plan for acceptance of check, credit card, and/or debit card transactions.

e. Transportation plan describing the procedures for safely and securely transporting medical marijuana and products and currency.

f. At no time shall a physician be present in or around the facility for the purpose of evaluating patients for the issuance of a medical marijuana prescription or card.

C-7. Community Relations

- a. Public outreach and education program including, but not limited to, outreach to and interface with public and private schools, youth organizations, religious organizations, health care providers, drug abuse treatment providers, and mental health and drug counselling providers.
- b. Designation of person responsible for community relations activities, public interface, and responding to community inquiries and complaints. This person shall be present on site during normal business hours.
- c. Interface with City of Greenfield Police Department to ensure operation of the medical marijuana facility is in compliance with local and state laws and regulations.
- d. Local recruitment, hiring, and training program.

C-8. City Liability

- a. Statement indemnifying the City from any claims, damages, injuries, or liabilities of any kind associated with the registration or operation of the medical marijuana facility or the prosecution of the medical marijuana facility or its owners, managers, directors, officers, employees, or its qualified patients or primary caregivers for violation of federal or state laws.
- b. Statement agreeing to defend, at its sole expense, any action against the City, its agents, officers, and employees related to the approval or issuance of the regulatory permit and any separate use permit.
- c. Statement agreeing to reimburse the City for any court costs and attorney fees that the City may be required to pay as a result of any legal challenge related to the City's approval or issuance of a regulatory permit or a use permit. The City may, at its sole discretion, participate at its own expense in the defense of any such action, but such participation shall not relieve the holder of the regulatory or use permit of its obligation hereunder.

C-9. Fees and Other Charges

- a. Statement agreeing to pay all permit fees and charges referenced in section 5.28.080 of the municipal code, in the amounts adopted by the City Council by resolution.
- b. The permit holder shall reimburse the City for all additional costs of the City resulting from the operation of a medical marijuana facility authorized under chapter 5.28 of the municipal code and these administrative regulations. The City and holder of the regulatory permit may agree as part of the development agreement the amount of those

costs and to provide for payment to the City during the term of the permit of those agreed upon amounts in a manner and in accordance with a payment schedule agreed to by the City and permit holder.

c. Until such time as the City adopts a local tax or other revenue raising mechanism, the permit holder shall agree to pay to the City an annual per square foot fee in an amount not to exceed \$30 per gross square foot to enable the City to promote, protect, and enhance the health, safety, and welfare of the community and its residents and its quality of life; and to compensate the City for the increased demand on City services, infrastructure, and utilities; local traffic demands; and increased City review and oversight by the police department, planning department, and code enforcement of the operations of the facility. The per square foot fee may be less than \$30 per gross square foot upon demonstration by the permit holder that the size, design, layout, operation, and security plan for the facility will mitigate potential adverse effects on the community and the allocation of City services and staff time to oversee the operation of the facility; or such fee would impose an undue financial hardship on the operation of the facility. Such fee shall be paid in a manner and in accordance with a payment schedule agreed to by the City and permit holder.

d. The annual per square foot fee shall be subject to review and modification upon each annual renewal of the regulatory permit applying the same standards set forth in paragraph c above.

C-10. Insurance

a. Commercial general liability including property and personal injury, motor vehicle, and workers' compensation insurance in the amounts and of the types acceptable to the City.

b. The City shall be named as an additional insured on all required insurance policies.

C-11. Other

a. The applicant shall conduct and pay for any required CEQA reviews and analyses, and pay for all costs, including those of the City, associated with project review under CEQA.

b. Such other terms, conditions, and provisions the City deems necessary to ensure the operation of a permitted medical marijuana facility is in accordance with all applicable local and state laws and regulations, and to promote, enhance, and protect the public health, safety, and welfare.

Section D: Development Agreement – Cultivation

D-1. The development agreement required for issuance of a regulatory permit for a medical marijuana cultivation business shall include the following additional terms, conditions, documents, and references, and others as mutually agreed:

D-2. Site Plan

- a. Site plan identifying vehicular and pedestrian access points and travel paths; public vehicular and pedestrian access points; areas with restricted access; the size, configuration, and location of all buildings; the relationship of the site to adjoining properties and uses; building setbacks; any areas for future expansion; and location and field of view of each security camera.
- b. Parking plan for employees, visitors, customers, deliveries, and shipping/receiving.
- c. Building plan identifying all interior spaces and their uses; areas of restricted access; areas accessible to the public; and location and field of view of each security camera.
- d. Landscape plan utilizing drought tolerant species and water efficient irrigation system.
- e. Exterior lighting plan, including provision for illumination during evening hours of all entrances and all window areas of the facility. Exterior lighting standards shall comply with the requirements and standards of chapter 17.56 of the City of Greenfield municipal code.
- f. Exterior perimeter fencing and security plan, including security of all entrances and windows. Perimeter fencing shall be provided for a cultivation facility located in any Light Industrial (I-L), Heavy Industrial (I-H), or Agricultural Research and Development Overlay (RDO) zoning district. Controlled access shall be provided.

D-3. Security Plan

- a. A written security plan including, at a minimum, security camera monitoring of all site and facility entrances and access points; all spaces accessible by the public; all secured areas of the facility with restricted access; all interior spaces and rooms where medical marijuana products are handled and processed; shipping and receiving areas; cash storage areas; and other areas necessary to protect the safety of employees and the public, and to ensure medical marijuana products are received, handled, stored, packaged, shipped, and distributed in compliance with applicable local and state laws and regulations.

b. The security plan shall include the provision of sensors installed to detect entry and exit from all secure areas, panic buttons installed in appropriate locations, a professionally monitored alarm system with glass breakage sensors and motion detectors, and use of security guards provided by third party security companies or providers.

c. Security camera monitoring and recording shall be on a 24/7 basis. Recordings shall be secured and retained on the premises for a minimum of thirty (30) calendar days. The Police Department shall have unrestricted access to those recordings, and may make copies thereof, during normal business hours without the requirement of a search warrant.

d. The permit holder shall notify the Police Department immediately upon becoming aware that the security camera monitoring system is not fully operational. The Police Department shall be notified 72 hours in advance of any planned security system maintenance that will result in any stoppage of the continuous recording.

e. All employees of the medical marijuana facility shall be subject to a Fingerprint-Based Criminal History Records Check by the Police Department prior to their employment. An accurate and up-to-date employee list shall be maintained on the premises and shall be made available to the Chief of Police upon request. The employee list shall include the full name, residence address, telephone number, date of birth, social security number, and date of hire of each employee.

f. The Chief of Police shall be notified within twenty-four (24) hours after discovering any of the following:

1. Significant discrepancies identified during inventory;
2. Diversion, theft, loss, or any criminal activity involving the facility or its operations, or any agent, officer, or employee of the business;
3. The loss or unauthorized alteration of records related to medical marijuana or employees or agents of the business; or
4. Any other breach of security.

D-4. Building Design and Layout

a. Building design shall reflect a quality institutional or industrial development. Low cost, low design industrial buildings, such as pre-fabricated Butler buildings, should be avoided. Attention to architectural detail and a higher level of design and use of materials and finishes is required. Design review in accordance with the provisions of section 17.16.070 of the municipal code is required. Final building design and layout shall also be subject to City Council review and approval.

- b. Marijuana plants or products shall not be visible from a public or private road, sidewalk, park, or any common public viewing area.
- c. The facility shall remain secure and operational during a power outage. Access doors shall not solely be controlled by an electronic access panel to ensure that locks are not released during a power outage.
- d. All medical marijuana and medical marijuana products shall be stored and secured in a manner to prevent diversion, theft, and loss.
- e. For new construction or existing facility renovation, construction activities shall be subject to the City's standard conditions relating to construction activities as well as its standard plan check, building permitting, and inspection processes, procedures, and fees. The facility shall not be occupied or any business operations conducted until a Certificate of Occupancy is issued by the City.
- f. All light emanating from grow lights shall not be visible from the exterior of the building. This is particularly important during evening hours.
- g. The original copy of the regulatory and use permits issued by the City pursuant to chapter 5.28 of the municipal code, and the business license issued by the City, shall be posted inside the facility in a location readily visible to the public.

D-5. Signage

- a. Exterior signage shall be limited to that needed for identification only and shall not contain any logos or information that identifies, advertises, or lists the services or the products offered.
- b. No signs placed on the premises shall obstruct any entrance or exit to the building or any window.
- c. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that smoking, ingesting, or otherwise consuming marijuana or alcohol on the premises or in the areas adjacent to the facility is prohibited, and violators will be reported to the Police Department.
- d. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that no person under the age of twenty-one (21) shall be allowed in the facility or anywhere on its premises.
- e. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that loitering by persons outside the facility, either on the premises or within one hundred feet (100') of the premises, is prohibited.

f. Exterior signage plan in compliance with the requirements of sections 5.28.150 and 17.62.070 of the municipal code.

D-6. Operations

a. Standard operating procedures detailing how operations will comply with state and local laws and regulations, how safety and quality of products will be ensured, recordkeeping procedures for financing, testing, and adverse effect recording, and product recall procedures.

b. Point-of-sale tracking system to track and report all aspects of the medical marijuana business including, but not limited to, such matters as medical marijuana product tracking, inventory data, and gross sales (by weight and by sale). The system must have the capability to produce historical transactional data.

c. The storing, cultivation, and distribution of medical marijuana or medical marijuana products shall be indoors only. No outdoor operations shall be allowed, except for the delivery, shipment, or transport of medical marijuana or medical marijuana products from one indoor facility to another. No medical marijuana or medical marijuana product shall be stored or left in any vehicle except only as long as reasonably necessary to ship or receive the product. In no event shall medical marijuana or medical marijuana products be stored or left in any vehicle outside the normal operating hours of the facility.

d. Description of banking plan, cash handling procedures, and plan for acceptance of check, credit card, and/or debit card transactions.

e. Transportation plan describing the procedures for safely and securely transporting medical marijuana and products and currency.

f. Hazardous, flammable, or explosive substances shall not be used to cultivate or process marijuana products on site.

D-7. Community Relations

a. Public outreach and education program including, but not limited to, outreach to and interface with public and private schools, youth organizations, religious organizations, health care providers, drug abuse treatment providers, and mental health and drug counselling providers.

b. Designation of person responsible for community relations activities, public interface, and responding to community inquiries and complaints. This person shall be present on site during normal business hours.

c. Interface with City of Greenfield Police Department to ensure operation of the medical marijuana facility is in compliance with local and state laws and regulations.

- d. Local recruitment, hiring, and training program.

D-8. City Liability

- a. Statement indemnifying the City from any claims, damages, injuries, or liabilities of any kind associated with the registration or operation of the medical marijuana facility or the prosecution of the medical marijuana facility or its owners, managers, directors, officers, employees, or its qualified patients or primary caregivers for violation of federal or state laws.
- b. Statement agreeing to defend, at its sole expense, any action against the City, its agents, officers, and employees related to the approval or issuance of the regulatory permit and any separate use permit.
- c. Statement agreeing to reimburse the City for any court costs and attorney fees that the City may be required to pay as a result of any legal challenge related to the City's approval or issuance of a regulatory permit or a use permit. The City may, at its sole discretion, participate at its own expense in the defense of any such action, but such participation shall not relieve the holder of the regulatory or use permit of its obligation hereunder.

D-9. Fees and Other Charges

- a. Statement agreeing to pay all permit fees and charges referenced in section 5.28.080 of the municipal code, in the amounts adopted by the City Council by resolution.
- b. The permit holder shall reimburse the City for all additional costs of the City resulting from the operation of a medical marijuana facility authorized under chapter 5.28 of the municipal code and these administrative regulations. The City and holder of the regulatory permit may agree as part of the development agreement the amount of those costs and to provide for payment to the City during the term of the permit of those agreed upon amounts in a manner and in accordance with a payment schedule agreed to by the City and permit holder.
- c. Until such time as the City adopts a local tax or other revenue raising mechanism, the permit holder shall agree to pay to the City an annual per square foot fee in an amount not to exceed \$30 per gross square foot to enable the City to promote, protect, and enhance the health, safety, and welfare of the community and its residents, and its quality of life; and to compensate the City for the increased demand on City services, infrastructure, and utilities; local traffic demands; and increased City review and oversight by the police department, planning department, and code enforcement of the operations of the facility. The per square foot fee may be less than \$30 per gross square foot upon demonstration by the permit holder that the size, design, layout, operation, and security plan for the facility will mitigate potential adverse effects on the community and

the allocation of City services and staff time to oversee the operation of the facility; or such fee would impose an undue financial hardship on the operation of the facility. Such fee shall be paid in a manner and in accordance with a payment schedule agreed to by the City and permit holder.

d. The annual per square foot fee shall be subject to review and modification upon each annual renewal of the regulatory permit applying the same standards set forth in paragraph c above.

D-10. Insurance

a. Commercial general liability including property and personal injury, motor vehicle, and workers' compensation insurance in the amounts and of the types acceptable to the City.

b. The City shall be named as an additional insured on all required insurance policies.

D-11. Resource Efficiency

a. A cultivation facility requires the consumption of significant amounts of water and electrical energy. The design of the facility shall include significant water and energy conservation measures to minimize resource consumption. The design shall incorporate solar, wind, high efficiency lighting, and water recycling systems and technology.

b. High efficiency LED lighting systems for grow lights and exterior lighting is required.

c. Automated, digitally controlled watering systems shall be used for all plant cultivation.

D-12. Other

a. The applicant shall conduct and pay for any required CEQA reviews and analyses, and pay for all costs, including those of the City, associated with project review under CEQA.

b. Such other terms, conditions, and provisions the City deems necessary to ensure the operation of a permitted medical marijuana facility is in accordance with all applicable local and state laws and regulations, and to promote, enhance, and protect the public health, safety, and welfare.

Section E: Development Agreement – Manufacturing

E-1. The development agreement required for issuance of a regulatory permit for a medical marijuana manufacturing business shall include the following additional terms, conditions, documents, and references, and others as mutually agreed:

E-2. Site Plan

- a. Site plan identifying vehicular and pedestrian access points and travel paths; public vehicular and pedestrian access points; areas with restricted access; the size, configuration, and location of all buildings; the relationship of the site to adjoining properties and uses; building setbacks; any areas for future expansion; and location and field of view of each security camera.
- b. Parking plan for employees, visitors, customers, deliveries, and shipping/receiving.
- c. Building plan identifying all interior spaces and their uses; areas of restricted access; areas accessible to the public; and location and field of view of each security camera.
- d. Landscape plan utilizing drought tolerant species and water efficient irrigation system.
- e. Exterior lighting plan, including provision for illumination during evening hours of all entrances and all window areas of the facility. Exterior lighting standards shall comply with the requirements and standards of chapter 17.56 of the City of Greenfield municipal code.
- f. Exterior perimeter and security plan, including security of all entrances and windows. If perimeter fencing is provided, its design should be appropriate for and compatible with the zoning district in which it is located and the design of the facility. Controlled access shall be provided.

E-3. Security Plan

- a. A written security plan including, at a minimum, security camera monitoring of all site and facility entrances and access points; all spaces accessible by the public; all secured areas of the facility with restricted access; all interior spaces and rooms where medical marijuana products are handled and processed; shipping and receiving areas; cash storage areas; and other areas necessary to protect the safety of employees and the public, and to ensure medical marijuana products are received, handled, stored, manufactured, packaged, shipped, and distributed in compliance with applicable local and state laws and regulations.

b. The security plan shall include the provision of sensors installed to detect entry and exit from all secure areas, panic buttons installed in appropriate locations, and a professionally monitored alarm system with glass breakage sensors and motion detectors. Security guards provided by third party security companies or providers shall be used if necessary or appropriate to protect the public health, safety, and welfare. Security guards will not be required if other security measures acceptable to the City are provided.

c. Security camera monitoring and recording shall be on a 24/7 basis. Recordings shall be secured and retained on the premises for a minimum of thirty (30) calendar days. The Police Department shall have unrestricted access to those recordings, and may make copies thereof, during normal business hours without the requirement of a search warrant.

d. The permit holder shall notify the Police Department immediately upon becoming aware that the security camera monitoring system is not fully operational. The Police Department shall be notified 72 hours in advance of any planned security system maintenance that will result in any stoppage of the continuous recording.

e. All employees of the medical marijuana facility shall be subject to a Fingerprint-Based Criminal History Records Check by the Police Department prior to their employment. An accurate and up-to-date employee list shall be maintained on the premises and shall be made available to the Chief of Police upon request. The employee list shall include the full name, residence address, telephone number, date of birth, social security number, and date of hire of each employee.

f. The Chief of Police shall be notified within twenty-four (24) hours after discovering any of the following:

1. Significant discrepancies identified during inventory;
2. Diversion, theft, loss, or any criminal activity involving the facility or its operations, or any agent, officer, or employee of the business;
3. The loss or unauthorized alteration of records related to medical marijuana or employees or agents of the business; or
4. Any other breach of security.

E-4. Building Design and Layout

a. Building design shall reflect a quality institutional or industrial development. Low cost, low design industrial buildings, such as pre-fabricated Butler buildings, should be avoided. Attention to architectural detail and a higher level of design and use of materials and finishes is required. Design review in accordance with the provisions of section 17.16.070 of the municipal code is required. Final building design and layout shall also be subject to City Council review and approval.

- b. Marijuana plants or products shall not be visible from a public or private road, sidewalk, park, or any common public viewing area.
- c. The facility shall remain secure and operational during a power outage. Access doors shall not solely be controlled by an electronic access panel to ensure that locks are not released during a power outage.
- d. All medical marijuana and medical marijuana products shall be stored and secured in a manner to prevent diversion, theft, and loss.
- e. For new construction or existing facility renovation, construction activities shall be subject to the City's standard conditions relating to construction activities as well as its standard plan check, building permitting, and inspection processes, procedures, and fees. The facility shall not be occupied or any business operations conducted until a Certificate of Occupancy is issued by the City.
- f. The original copy of the regulatory and use permits issued by the City pursuant to chapter 5.28 of the municipal code, and the business license issued by the City, shall be posted inside the facility in a location readily visible to the public.

E-5. Signage

- a. Exterior signage shall be limited to that needed for identification only and shall not contain any logos or information that identifies, advertises, or lists the services or the products offered.
- b. No signs placed on the premises shall obstruct any entrance or exit to the building or any window.
- c. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that smoking, ingesting, or otherwise consuming marijuana or alcohol on the premises or in the areas adjacent to the facility is prohibited, and violators will be reported to the Police Department.
- d. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that no person under the age of twenty-one (21) shall be allowed in the facility or anywhere on its premises.
- e. Each entrance to a medical marijuana facility shall be visibly posted with a clear and legible notice, printed in both English and Spanish, stating that loitering by persons outside the facility, either on the premises or within one hundred feet (100') of the premises, is prohibited.
- f. Exterior signage plan in compliance with the requirements of sections 5.28.150 and 17.62.070 of the municipal code.

E-6. Operations

- a. Standard operating procedures detailing how operations will comply with state and local laws and regulations, how safety and quality of products will be ensured, recordkeeping procedures for financing, testing, and adverse effect recording, and product recall procedures.
- b. Point-of-sale tracking system to track and report all aspects of the medical marijuana business including, but not limited to, such matters as medical marijuana product tracking, inventory data, and gross sales (by weight and by sale). The system must have the capability to produce historical transactional data.
- c. The storing, cultivation, manufacturing, and distribution of medical marijuana and medical marijuana products shall be indoors only. No outdoor operations shall be allowed, except for the delivery, shipment, or transport of medical marijuana or medical marijuana products from one indoor facility to another. No medical marijuana or medical marijuana product shall be stored or left in any vehicle except only as long as reasonably necessary to ship or receive the product. In no event shall medical marijuana or medical marijuana products be stored or left in any vehicle outside the normal operating hours of the facility.
- d. Description of banking plan, cash handling procedures, and plan for acceptance of check, credit card, and/or debit card transactions.
- e. Transportation plan describing the procedures for safely and securely transporting medical marijuana and products and currency.
- f. Hazardous, flammable, or explosive substances shall not be used to process or manufacture marijuana products on site. Only non-volatile manufacturing shall be allowed.

E-7. Community Relations

- a. Public outreach and education program including, but not limited to, outreach to and interface with public and private schools, youth organizations, religious organizations, health care providers, drug abuse treatment providers, and mental health and drug counselling providers.
- b. Designation of person responsible for community relations activities, public interface, and responding to community inquiries and complaints. This person shall be present on site during normal business hours.
- c. Interface with City of Greenfield Police Department to ensure operation of the medical marijuana facility is in compliance with local and state laws and regulations.

- d. Local recruitment, hiring, and training program.

E-8. City Liability

- a. Statement indemnifying the City from any claims, damages, injuries, or liabilities of any kind associated with the registration or operation of the medical marijuana facility or the prosecution of the medical marijuana facility or its owners, managers, directors, officers, employees, or its qualified patients or primary caregivers for violation of federal or state laws.
- b. Statement agreeing to defend, at its sole expense, any action against the City, its agents, officers, and employees related to the approval or issuance of the regulatory permit and any separate use permit.
- c. Statement agreeing to reimburse the City for any court costs and attorney fees that the City may be required to pay as a result of any legal challenge related to the City's approval or issuance of a regulatory permit or a use permit. The City may, at its sole discretion, participate at its own expense in the defense of any such action, but such participation shall not relieve the holder of the regulatory or use permit of its obligation hereunder.

E-9. Fees and Other Charges

- a. Statement agreeing to pay all permit fees and charges referenced in section 5.28.080 of the municipal code, in the amounts adopted by the City Council by resolution.
- b. The permit holder shall reimburse the City for all additional costs of the City resulting from the operation of a medical marijuana facility authorized under chapter 5.28 of the municipal code and these administrative regulations. The City and holder of the regulatory permit may agree as part of the development agreement the amount of those costs and to provide for payment to the City during the term of the permit of those agreed upon amounts in a manner and in accordance with a payment schedule agreed to by the City and permit holder.
- c. Until such time as the City adopts a local tax or other revenue raising mechanism, the permit holder shall agree to pay to the City an annual per square foot fee in an amount not to exceed \$30 per gross square foot to enable the City to promote, protect, and enhance the health, safety, and welfare of the community and its residents, and its quality of life; and to compensate the City for the increased demand on City services, infrastructure, and utilities; local traffic demands; and increased City review and oversight by the police department, planning department, and code enforcement of the operations of the facility. The per square foot fee may be less than \$30 per gross square foot upon demonstration by the permit holder that the size, design, layout, operation, and security plan for the facility will mitigate potential adverse effects on the community and

the allocation of City services and staff time to oversee the operation of the facility; or such fee would impose an undue financial hardship on the operation of the facility. Such fee shall be paid in a manner and in accordance with a payment schedule agreed to by the City and permit holder.

d. The annual per square foot fee shall be subject to review and modification upon each annual renewal of the regulatory permit applying the same standards set forth in paragraph c above.

E-10. Insurance

a. Commercial general liability including property and personal injury, motor vehicle, and workers' compensation insurance in the amounts and of the types acceptable to the City.

b. The City shall be named as an additional insured on all required insurance policies.

E-11. Other

a. The applicant shall conduct and pay for any required CEQA reviews and analyses, and pay for all costs, including those of the City, associated with project review under CEQA.

b. Such other terms, conditions, and provisions the City deems necessary to ensure the operation of a permitted medical marijuana facility is in accordance with all applicable local and state laws and regulations, and to promote, enhance, and protect the public health, safety, and welfare.

Section F: Permit Application Review and Award

Regulatory Permit

F-1. The City Manager may begin accepting applications for medical marijuana regulatory permits at any time after these administrative regulations have been adopted by the City Council. The City Manager may establish a date after which applications will not be accepted, which in no case shall allow an application period of less than thirty (30) days. Separate application deadlines may be established separately for each type of regulatory permit – dispensary, cultivation, or manufacturing.

F-2. Each permit application shall be reviewed by a City Review Team comprised of the City Manager, Community Services Director, Police Chief and/or Commander, City Attorney, and City Engineer for compliance with the application submittal requirements of chapter 5.28 of the municipal code.

F-3. At the discretion of the City, interviews may be conducted with each permit application. The City interview panel will include the City Manager, Community Services Director, Police Chief, City Attorney, and two City Council members. Representatives of the permit applicant shall include, at a minimum, its owner(s), operating manager, community relations designee, and other key individual(s) that will be actively involved in the day-to-day operation of the facility.

F-4. At the discretion of the City, tours of one or more medical marijuana facilities owned and/or operated by each permit applicant may be conducted. The City tour panel will include the City Manager, Community Services Director, Police Chief, City Attorney, and two City Council members.

F-5. The applications for each type of permit shall be ranked by the City Review Team in order of those that best satisfy the requirements of chapter 5.28 of the municipal code and provide the highest level of service and opportunities for the residents of the City based on the requirements of chapter 5.28 and the following: (1) operations plan, (2) security plan, (3) experience of the owners and operators of the facility, (4) adequacy of capitalization for the facility and operation, (5) financial benefits and incentives to the City, (6) employment and other public benefits to the City, (7) interviews conducted by City staff with each applicant (if conducted), and (8) tours of existing facilities operated by each applicant (if conducted).

F-6. Through the City Manager or Community Services Director, the City Review Team will make a recommendation to the City Council for the issuance of each regulatory permit. The City Review Team can recommend any conditions of approval it deems appropriate to promote, enhance, and protect the public health, safety, and welfare.

F-7. The City Council shall receive the report and recommendation of the City Review Team at a regularly scheduled meeting. The City Council may (1) accept the recommendation(s) of the City Review Team, (2) accept the recommendations(s) of the City Review Team and impose such additional conditions, or modify any recommended conditions, it deems in the best interest

of the City and appropriate to promote, enhance, and protect the public health, safety, and welfare, (3) reject the recommendation(s) of the City Review Team and issue a permit to the applicant the City Council deems in the best interest of the City and appropriate to promote, enhance, and protect the public health, safety, and welfare, (4) not approve the issuance of a permit to any applicant, or (5) take such other action as the City Council deems in the best interest of the City and appropriate to promote, enhance, and protect the public health, safety, and welfare.

F-8. The City Council may, by resolution, limit or restrict the number of each type of medical marijuana regulatory permit that can be issued. If the City Council does not so limit or restrict the number of allowed permits, the City Council may issue any number of regulatory permits it deems appropriate for each type of medical marijuana facility.

Use Permit

F-9. The Planning Department may accept applications for a use permit concurrent with the regulatory permit application period.

F-10. The Planning Commission shall consider each use permit application in accordance with the processes, procedures, and requirements set forth in title 17 of the municipal code generally and specifically those set forth in section 17.16.060.

F-11. Section 17.16.060 of the municipal code requires the Planning Commission make a finding that the “establishment, maintenance or operation of the use applied for will not ... be detrimental to the health, safety, peace, morals, comfort, or general welfare of the public.” In making this finding, the Planning Commission shall consider the terms and conditions of the regulatory permit issued by the City Council.

F-12. Procedurally, the Planning Commission shall hear the use permit application after the City Council has made a final determination on issuance of a regulatory permit for the operation of a medical marijuana facility at the specific location that is the subject of the use permit.

F-13. As set forth in section 17.16.060 of the municipal code, the Planning Commission may impose such additional conditions for the use permit as it deems appropriate and necessary to ensure compliance with the requirements of title 17 and to prevent adverse or detrimental impacts to the public health, safety, or welfare.

Section G: Regulatory Permit Application Format

The regulatory permit application shall be organized in the following format:

1. Regulatory Permit Application Form.
2. Transmittal letter.
3. Owner and operator identifying information, for each owner and operator:
 - a. Name, address, telephone number.
 - b. Date and place of birth.
 - c. Copy of valid California government issued photo identification card or license.
 - d. Copy of medical marijuana identification card or copy of physician's recommendation.
 - e. Seller's permit number or indication that the applicant is currently applying for a seller's permit.
4. Name, address, and telephone number of on-site community relations staff person.
5. Evidence that a minimum of 75 percent of the owners, officers, directors, and managers of the applicant organization are residents of the State of California and have been for at least three years immediately preceding the date of the application.
6. Name and address of the owner and lessor of the premises and a copy of the lease or other such proof of the legal right to occupy and use the premises and a statement from the owner or agent of the owner of the real property where the facility will be located demonstrating the landowner has acknowledged and consented to permit dispensary, cultivation, distribution, or manufacturing activities to be conducted on the property by the applicant.
7. Evidence that the proposed location is located beyond a 1,000-foot radius from a school.
8. Until such time as the licensing regulations promulgated under the Medical Marijuana Regulation and Safety Act are implemented and become operative, evidence that the organization operating the medical marijuana facility is organized as a bona fide non-profit cooperative, affiliation, association, or collective of persons comprised exclusively and entirely of qualified patients and the primary caregivers of those patients in strict accordance with the Compassionate Use Act of 1996, the Medical Marijuana Program Act and the 2008 Attorney General Guidelines.

9. Criminal convictions, other than infractions for traffic violations, the jurisdiction of the convictions(s), and the circumstances thereof, for each owner and operator.
10. Fingerprints in a form acceptable to the Greenfield Chief of Police.
11. Owner's or manager's involvement with any other medical marijuana facility, including, but not limited to, the name and address of the medical marijuana facility; the capacity in which the owner or manager is or was involved with the medical marijuana facility; whether the medical marijuana facility is or was the subject of any criminal investigation or prosecution, civil investigation, administrative action or civil lawsuit; whether the owner or manager or the medical marijuana facility with which the owner or manager is or was associated has ever been denied, or is in the process of being denied registration, a permit, a license or any other authorization required to operate a medical marijuana facility in any other city, county or state; and whether the owner or manager or the medical marijuana facility with which the owner or manager is or was associated has ever had a registration, license, permit or any other authorization required to operate a medical marijuana facility in any other city, county or state, suspended or revoked, and the reasons therefore.
12. Owner's or manager's involvement with any other retail business in the City of Greenfield, including, but not limited to, the name and address of such business; the type of business; the capacity in which the owner or manager is or was involved with the business; whether the business is or was the subject of any criminal investigation or prosecution, civil investigation, administrative action or civil lawsuit; whether an owner or manager of the business with which the owner or manager is or was associated has ever been denied, or is in the process of being denied registration, a permit, a license or any other authorization required to operate a business requiring licensing through the State of California in any other city, county or state; and whether an owner or manager of the business with which the owner or manager is or was associated has ever had a registration, license, permit or any other authorization required to operate a business that requires a license in the State of California, or any other city, county or state, suspended or revoked, and the reasons therefore.
13. Name and account number of all savings accounts, checking accounts, investment accounts and trusts associated with the operation of the facility.
14. Operations plan which shall include, at a minimum:
 - a. List of the names, addresses, telephone numbers, and responsibilities of each owner and manager of the facility.
 - b. Hours and days of operation for the facility.

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- c. For medical marijuana dispensary applications only, whether delivery service of medical marijuana to any location outside the medical marijuana facility will be provided, the extent of such service, and delivery procedures.
- d. Site plan and floor plan of the facility denoting the layout of all areas of the medical marijuana facility, including, as applicable, storage, cultivation, reception/waiting, dispensing, manufacturing, and all ancillary support spaces, and the relationship of the facility to adjacent properties and land uses.
- e. Exterior signage plan.
- f. Security plan, including lighting, alarms, fencing, video cameras, and security personnel to ensure the safety of persons, and to protect the premises from theft, vandalism, and fire. The security plan shall address both interior and exterior areas of the facility and its premises.
- g. Cultivation and manufacturing procedures to be utilized at the facility, including, as applicable:
 - 1) Description of how chemicals and fertilizers will be stored, handled, and used.
 - 2) Extraction and infusion methods.
- h. Transportation process.
- i. Storage and inventory procedures to prevent diversion to nonmedical use.
- j. Track and trace program and procedures.
- k. Quality control procedures.
- l. Testing procedures.
- m. Procedures for identifying, managing, and disposing of contaminated, adulterated, deteriorated or excess medical marijuana product.
- n. Personnel policies including employee screening and hiring practices.
- o. Accounting and recordkeeping procedures.
- p. Odor management plan detailing steps that will be taken to ensure that the odor of medical marijuana will not emanate beyond the exterior walls of the facility, including as necessary the installation and use of air purification systems and/or air scrubbers.

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- q. Policies and procedures for adopting, monitoring, implementing, and enforcing all requirements of chapter 5.28 of the City of Greenfield municipal code.
15. Proposed terms and conditions of development agreement, including but not limited to:
- a. Public outreach and education. including, but not limited to, outreach to and interface with public and private schools, youth organizations, religious organizations, health care providers, drug abuse treatment providers, and mental health and drug counselling providers.
 - b. Community service program.
 - c. Agreement to reimburse the City for all costs it incurs in implementing and administering the medical marijuana regulatory permit program authorized under chapter 5.28 of the City of Greenfield municipal code.
 - d. Fees or other payments to the City, in addition to payment of required permit and licensing fees, to provide a fair, reasonable, and equitable revenue source to the City in exchange for the right of the applicant to operate a medical marijuana business in the City. Such fees or other payments may include payments based on gross receipts, per square foot, or other appropriate revenue mechanisms.
 - e. Other terms and conditions that will protect and promote the public health, safety, and welfare.
 - f. Final terms and conditions of the development agreement will be as mutually agreed to by the City and the regulatory permit holder.
16. For initial first year operations:
- a. Square feet of built space.
 - b. Construction cost.
 - c. Number of jobs.
 - d. Per hour salary range.
 - e. Annual payroll.
 - f. Gross receipts.
17. For build-out operations:
- a. Square feet of built space.

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- b. Construction cost.
 - c. Number of jobs.
 - d. Per hour salary range.
 - e. Annual payroll.
 - f. Gross receipts.
18. Additional information, as the applicant deems appropriate, to demonstrate that the medical marijuana facility and its ownership and operation is in compliance with the provisions of chapter 5.28 of the City of Greenfield municipal code and applicable state law and regulations.
 19. Statement that the applicant will, to the extent allowed by law, give preference in employee hiring to residents of the City of Greenfield.
 20. Statement that the applicant will reimburse the City for all costs it incurs in reviewing and evaluating the application for a medical marijuana regulatory permit, issuing a permit or permits, and implementing and administering the medical marijuana regulatory permit program authorized under chapter 5.28 of the City of Greenfield municipal code.
 21. Authorization for the city manager or designee to seek verification of the information contained within the application, including, but not limited to, a criminal history investigation by the chief of police with the California Department of Justice and any other law enforcement agencies.
 22. Statement by the applicant certifying under penalty of perjury that all the information contained in the application is complete, true and accurate.

Section H: Use Permit Application Format

Standard application forms, documents, processes, procedures, reimbursement agreement, and fees for application for a conditional use permit under title 17 of the City of Greenfield municipal code.



City of Greenfield
599 El Camino Real
P.O. Box 127
Greenfield, CA 93927

Application for Medical Marijuana Regulatory Permit

(Separate Application Required for Each Permit)

Application For (check only one):
 Dispensary Facility
 Cultivation Facility
 Manufacturing Facility

1. Name of Applicant: _____
Address: _____
City: _____ State: _____ Zip Code: _____
Telephone: _____ Email: _____

2. Name of Owner #1: _____
Address: _____
City: _____ State: _____ Zip Code: _____
Telephone: _____ Email: _____

3. Name of Owner #2: _____
Address: _____
City: _____ State: _____ Zip Code: _____
Telephone: _____ Email: _____

4. Name of Owner #3: _____
Address: _____
City: _____ State: _____ Zip Code: _____
Telephone: _____ Email: _____

5. Property Address: _____

6. Nearest Cross Streets: _____

7. Assessor's Parcel Number(s): _____

I/We declare that I/we have read the complete application and know the contents herein. I/we agree to reimburse the City of Greenfield for all costs and expenses incurred by the City in processing this application. I/We declare under penalty of perjury that the information contained in this application is true and correct to the best of my/our knowledge.

Dated: _____ at _____, California.

Applicant's Name (Print or Type)

Applicant's Signature

Owner's Name (Print or Type)

Owner's Signature