



111 E. COMMERCIAL STREET
WILLITS, CALIFORNIA 95490
(707) 459-4601 TEL
(707) 459-1562 FAX

WILLITS CITY COUNCIL AGENDA

MAY 25, 2016 ♦ 6:30 P.M. ♦ COUNCIL CHAMBERS

1. **OPENING MATTERS** – a) Call to Order; b) Pledge to Flag; c) Roll Call
2. **PUBLIC COMMUNICATIONS**
Council welcomes participation in its meetings. Comments shall be limited to three (3) minutes per person so that everyone may be given an opportunity to be heard. To expedite matters and avoid repetition, whenever any group of persons wishes to address the Council on the same subject matter, the Mayor may request that a spokesperson be chosen by the group. This item is limited to matters under the jurisdiction of the City Council which are not on the posted agenda. Public criticism of the City Council, Commission, Boards and Agencies will not be prohibited. No action shall be taken.
3. **PUBLIC MATTERS**
 - a. **NOTICED PUBLIC HEARING** – Discussion and Possible Adoption of Resolution Approving Changes in Certain Fees and Charges, Effective July 1, 2016
4. **CONSENT CALENDAR**
Matters listed under the Consent Calendar are considered to be routine by the City Council and will be enacted by a single motion and roll call vote by the City Council. Items may be removed from the Consent Calendar upon request of a Councilmember and acted upon separately by the City Council.
The following items are recommended for approval, as follows:
 - a. City Council Minutes:
 - April 13, 2016
 - April 27, 2016
 - May 11, 2016
 - b. Resolution Ratifying Action taken by City Council on May 11, 2016 Approving the Request of the Willits Environmental Remediation Trust (WERT) to Sell the Former Remco Hydraulics Facility and Surrounding Properties to the Ed Mitchell Group
5. **INFORMATIONAL REPORTS**
Matters that do no require action by the City Council but are of public interest.
 - a. Disbursements Journal(s):
 - Warrant Nos. 28478-28485, Totaling \$23,965.73
 - Warrant Nos. 28486-28557, Totaling \$268,113.89
 - b. Written Update from Caltrans Regarding the Willits Bypass Project
6. **RIGHT TO APPEAL**
Persons who are dissatisfied with the decisions of the City Council may have the right to a review of that decision by a court. The City has adopted Section 1094.6 of the Code of Civil Procedure, which generally limits to 90 days the time within which the decisions of the City boards and agencies may be judicially challenged.
7. **COMMISSIONS, AGENCIES AND AUTHORITIES**
The Willits City Council meets concurrently as the City of Willits Planning Commission and City of Willits Successor Agency.
8. **CITY MANAGER REPORTS AND RECOMMENDATIONS**
 - a. Discussion and Direction Regarding Preliminary Main Street Improvement Plans Related to Caltrans Relinquishment Project
 - b. Verbal Reports – No Action

9. DEPARTMENT RECOMMENDATIONS

- a. Administration (*City Clerk, Finance, Human Resources, Legal*)
 - 1) Award the Contract for Auditing Services to Moss, Levy & Hartzheim LLP, Certified Public Accountants
- b. Public Safety
- c. Community Development (*including Planning, Building, and Code Enforcement*)
- d. Public Works & Engineering (Including Engineering, Water and Wastewater Systems)

10. CITY COUNCIL AND COMMITTEE REPORTS

- a. Mendocino Council of Governments (MCOG)
- b. Local Agency Formation Commission (LAFCO)
- c. Mendocino Transit Authority (MTA)
- d. Mendocino Solid Waste Management Authority-Joint Powers Authority (MSWMA-JPA)
- e. League of California Cities
- f. Water & Wastewater Systems Committee
- g. Revit-ED Committee
- h. Finance Committee
- i. Ad Hoc Committees:
 - JPA Feasibility Study for Wastewater Treatment Facility
 - Caltrans Relinquishment Project
- j. Other Committee Reports:
 - Economic Development and Financing Corporation (EDFC)
 - North Coast Railroad Authority (NCRA)

11. COUNCIL MEMBER REPORTS AND RECOMMENDATIONS

12. ENACTMENT OF ORDINANCES

- a. Discussion and Direction to Staff Regarding Draft Revised Code Enforcement Ordinance

13. GOOD & WELFARE

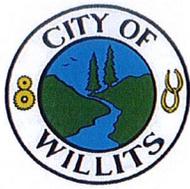
14. CLOSED SESSION NOTICE

- a. Pursuant to Government Code §54957 – Public Employee Appointment: Interim Chief Operator at the Wastewater Plant

15. ADJOURNMENT

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the bulletin board at the main entrance of the City of Willits City Hall, located at 111 East Commercial Street, Willits, California, not less than 72 hours prior to the meeting set forth on this agenda.

*Dated this 20th day of May, 2016.
Cathy Moorhead, City Clerk*



AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: Susie Holmes, Finance Director

Agenda Title: NOTICED PUBLIC HEARING TO CONDUCT ANNUAL REVIEW OF RATES AND CHARGES FOR VARIOUS CITY SERVICES AND ADOPT A RESOLUTION APPROVING CHANGES IN CERTAIN CITY FEES AND CHARGES, EFFECTIVE JULY 1, 2016.

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: 15 min.

Summary of Request: Each year as a part of the budget process, the City's rates and fees are reviewed by department heads and proposed changes are provided to the City Council for approval.

The proposed changes are summarized below:

- General Fund – Engineering, increase Design Work by City Engineer by \$25 to \$150 per hour.
- General Fund – Engineering, increase Review and/or Plan Check by \$25 to \$150 per hour.
- General Fund – Community Development Department, establish a zoning letter fee of \$50. Ea.
- General Fund – Facility Rentals remove Tom Tilton Gym @ Baechtel Grove Middle School, this is not our facility.
- Willits Center for the Arts – Remove all fees, rentals now solely the income and responsibility of the Willits Center for the Arts.
- Airport Fund – Hanger Rental increase \$18 to \$198 per month; Commercial Hanger Rent increase \$51.13 to \$562.45 per month; Land Lease Hanger Pads increase \$51.13 to \$562.45 per year; End Storage Lockers increase \$15 to \$45 a month.
- Sewer Fund – Sewer Special Fees, increase Septage disposal – Additional charge \$0.065 to \$0.185 per gallon.
- Sewer Fund – Sewer Special Fees, establish Construction Stormwater \$30 per load and Additional charge of \$0.008 per gallon.
- Water Fund – Miscellaneous Fees increase Emergency After-Hours Call Out by \$100 to \$200.
- Water Fund – Truck Fill Station Charges increase annual permit fee \$150 to \$200; Establish an Additional fee of \$0.015 per gallon; Increase Pin Number Change fee \$75 to \$100; Increase Key Deposit by \$75 to \$100; Establish a Reprogram Charge for Non-payment \$75.

On the attached fee schedule, * denotes a fee change or new fee.

Recommended Action: 1) Conduct a public hearing and take testimony regarding fees and charges; and 2) Adopt a resolution approving City fees and charges, effective July 1, 2016.

Alternative(s): Following a public hearing and discussion, adopt a resolution approving changes in certain fees and charges alternative to those recommended by City Staff.

Fiscal Impact: All recommended changes are in accordance with staff's analysis of the need to keep pace with costs of providing necessary services, in accordance with law.

Personnel Impact: Minimal.

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

RESOLUTION NO. 2016-

RESOLUTION OF THE OF THE CITY COUNCIL OF THE CITY OF WILLITS APPROVING CITY FEES AND CHARGES EFFECTIVE JULY 1, 2016

WHEREAS, the City Council for the City of Willits ("City") hereby finds as follows:

1. Notice of the time and place of this meeting to consider the adoption of this resolution to increase City fees was given as required by Government Code Section 6062(a).
2. This Public Hearing is being held to meet the public hearing requirements of Government Code Section 66018(a).
3. The amount of the fee and service charges set forth in the attached Exhibit A do not exceed the estimated amount required to provide the service for which the fee or service charge is being levied.
4. Unless the recommended increased fee or service charge is approved, the City will not have sufficient funds to provide the service for which the fee or service charge is being levied.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Willits that based upon the information provided to the City Council at the public hearing held on the adoption of this Resolution and upon the above findings of fact, the City Council hereby approves and adopts the attached Fee Schedule, a copy of which is hereby incorporated by reference and attached hereto as Exhibit "A" to be effective July 1, 2016.

The above and foregoing Resolution was introduced by Councilmember _____ seconded by Councilmember _____, and passed and adopted at a regular meeting of the City Council of the City of Willits, held on the 25th day of May, 2016, by the following vote:

AYES:
NOES:
ABSENT:

BRUCE BURTON, Mayor
City Council of the City of Willits

ATTEST:

CATHY MOORHEAD, City Clerk

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

GENERAL FUND		FY 16/17
CITY ADMINISTRATION		
Miscellaneous Office Fees - all departments		
Copy Fee/paper/Letter or Legal size - per page		\$ 0.25
Copy of Final City Budget		\$ 25.00
Returned Check Charge/plus bank fee		\$ 25.00
Credit Card Convenience Fee		
Up to \$50	per transaction	\$ 1.50
\$51 - \$100	per transaction	\$ 3.00
\$101 - \$150	per transaction	\$ 4.50
\$151 - \$200	per transaction	\$ 6.00
> \$200	per transaction	3%
Plotted Copies/per sheet		
18" X 26"		\$ 4.50
24" X 36"		\$ 5.00
36" X 48"		\$ 6.00
Electronic Records		
Copies of electronic records on CD - per disk over the counter		\$ 10.00
Copies of electronic records on CD - per disk by mail		\$ 11.00
DVD - Copy of Council Meeting		\$ 15.00
Penalty Assessment		
Charge on past due balances of all delinquent accounts	per month	\$ 0.02
Witness Fees:		
City personnel to appear in court as a witness on behalf of the City	per hour	\$ 75.00
Preparation of Agreements and Documents		
Per hour by City Attorney		\$ 200.00
POLICE SERVICE FEES		
Copies of Reports/per page (Section #6257 Government Code)		\$ 0.25
Loss Verification Report/per page (Section #6257 Government Code)		\$ 0.25
Fingerprints - Card only (Section 11122 Penal Code)		\$ 12.00
Copies of Photos - CD Format (Section #6357 Government Code) - Over the Counter		\$ 10.00
Copies of Photos - CD Format (Section #6357 Government Code) - Via U.S. Mail		\$ 11.00
Second Hand Dealer Permit		
Initial Application Fee		\$ 125.00
Annual Renewal Fee		\$ 100.00
Card Dealer Permit		
Processing Fee		\$ 27.00
Clearance Letter/each		\$ 10.00
Towing Fee/per vehicle towed-stored		\$ 65.00
Parking Citations:		
Parking in marked Disabled Zone (Properly Posted)		\$ 250.00
All other parking citations		\$ 45.00
Administration Fee, Proof of Correction (when cited by other agency)		\$ 10.00
Vehicle Abandonment		\$ 100.00
Additional processing costs (DMV action etc.) when parking violation penalties are not paid within the 21 day time period specified on the citation.		
		\$ 20.00
Vehicle storage fee at Willits Police Department/per day (suspect/arestee vehicle)		\$ 25.00
Administrative Fee for return of repossessed vehicles (State pass-through fee per §41612 Govt. Code)		\$ 15.00

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

GENERAL FUND	FY 16/17
POLICE SERVICE FEES (CONTINUED)	
MUNICIPAL CODE TRAFFIC VIOLATIONS	
WMC 10.32.020 A	\$ 45.00
WMC 10.32.030 A/B	\$ 45.00
WMC 10.32.050	\$ 45.00
WMC 10.32.060	\$ 45.00
WMC 10.32.070	\$ 45.00
WMC 10.32.090	\$ 45.00
WMC 10.32.100	\$ 45.00
WMC 10.32.110	\$ 45.00
WMC 10.32.120	\$ 45.00
WMC 10.32.130	\$ 45.00
WMC 10.32.140	\$ 45.00
WMC 10.32.150	\$ 45.00
WMC 10.32.170	\$ 45.00
WMC 10.72.180	\$ 45.00
Basic Penalty for WMC violations not listed above	\$ 45.00

PUBLIC WORKS DEPARTMENT		
Standard Permit Fees		
Sidewalk, Curb, or Gutter Construction - Residential	per parcel	\$ 150.00
Sidewalk, Curb, or Gutter Construction - Commercial	per parcel	\$ 250.00
Residential Driveway Approach	per approach/per parcel	\$ 150.00
Commercial Driveway/Road/ Approach	per approach/per parcel	\$ 250.00
Excavation Permit - 50 feet or less		\$ 250.00
Excavation Permit - 51 to 100 feet		\$ 400.00
Excavation over 100 feet (50 to 100 feet fee + \$.75 Per Lineal Foot over 100)		\$ 0.75
Pavement Patch		\$ 100.00
Sidewalk Patch		\$ 50.00
Utility Company New Construction		\$ 250.00
Tree Maintenance Permit	per job	\$ 120.00
Road Closure - Construction or Other		\$ 200.00
Road Closure - Event		\$ 150.00
Sidewalk Closure - Event		\$ 100.00
Miscellaneous Permit - To be determined by City Engineer		\$ 150.00
Sign F (this does not include major excavation, additional fees will apply if construction and or closure is needed for installation)		\$ 50.00
Annual Permit Fees		
Utility Company Annual Permit		\$ 400.00
Vegetation Management Annual Permit		\$ 250.00
Miscellaneous Annual Permit		\$ 250.00
(Staff will assess other requests for annual permit and issue on an as-needed basis)		
Sidewalk Dining Permit		\$ 150.00
Administrative Review Fees		
Application Initiation Fee		\$ 75.00
Due at Time of Application Submission (applied towards entire fee once permit is issued)		
Planning Review (inclusive of special studies and environmental reviews)		\$ 100.00
City Attorney Review		\$ 200.00
Design Work by City Engineer	per hour	\$ 150.00 *
Engineering Review and/or Plan Check	per hour	\$ 150.00 *
Engineering Inspection Fee	per hour	\$ 70.00
Permit Administration Fee		\$ 25.00
Starting Work without an approved permit - Double Applicable Permit Fee		

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

GENERAL FUND	FY 16/17
COMMUNITY DEVELOPMENT DEPARTMENT	
General Plan Amendment	\$ 1,000.00
Zone Change (concurrent with GP Amendment)	\$ 250.00
Zone Change (independent application)	\$ 500.00
Zoning Text Amendment	\$ 500.00
Zoning Letter	\$ 50.00 *
Use Permit	
Categorical Exemption	\$ 200.00
Engineering Review Fee	\$ 200.00
Negative Declaration	\$ 600.00
Engineering Review Fee	\$ 400.00
Use Permit Renewal/Modification	\$ 200.00
Engineering Review Fee	\$ 200.00
Planned Unit Development	\$ 500.00
Engineering Review Fee	\$ 600.00
Annexation	
Initial Fee	\$ 1,000.00
Additional Fee per Acre	\$ 25.00
Review of Annexation Petition by City Attorney	per hour \$ 200.00
Engineering Review Fee	\$ 600.00
Home Occupation Permit	\$ 50.00
Family Day Care Home Permit	\$ 75.00
Zoning Permit	\$ 50.00
Variance	\$ 200.00
Development Agreement	\$ 1,000.00
Plus annual review fee established in agreement	
Review of Development Agreement by City Attorney	per hour \$ 200.00
Engineering Review Fee	\$ 200.00
Development Agreement Modification	\$ 500.00
Review of Modification by City Attorney	per hour \$ 200.00
Special Planning Commission Meeting	
Initial Fee	\$ 500.00
Additional Fee	per hour \$ 50.00
Review of Use Permit Conditions by City Attorney	per hour \$ 200.00
Preparation of Density Bonus Agreement by City Attorney	per hour \$ 200.00
Sign Permit	\$ 50.00
Floodplain Development Permit	\$ 100.00
Engineering Review Fee	\$ 200.00
Site Plan Review:	
Minor Review (1 unit residential)	\$ 100.00
2 to 4 Units Residential, Commercial, Office or Industrial <2,000 sq. feet	\$ 200.00
Engineering Review Fee	\$ 600.00
Major Review	
5 or More Units Residential, Commercial, Office or Industrial >2,000 sq. feet	\$ 400.00
Engineering Review Fee	\$ 800.00
Environmental Review	
Environmental Assessment	\$ 100.00
EIR Administration	per hour \$ 45.00
Review of Draft & Final EIR by City Attorney	per hour \$ 200.00

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

GENERAL FUND	FY 16/17
COMMUNITY DEVELOPMENT DEPARTMENT (CONTINUED)	
Subdivision Improvements	
Tentative Parcel Map, 2 to 5 parcels, initial fee	\$ 350.00
Additional Fee per Parcel	\$ 50.00
Engineering Review Fee	\$ 300.00
Final Parcel Map, 2 to 5 parcels, initial fee	\$ 150.00
Engineering Review Fee	\$ 300.00
Additional Engineering Review Fee per Parcel	\$ 50.00
Tentative Subdivision Map (more than 5 parcels)	\$ 1,000.00
Engineering Review Fee	\$ 600.00
Final Subdivision Map (more than 5 parcels)	\$ 750.00
Additional Fee per Parcel	\$ 50.00
Engineering Review Fee	\$ 500.00
Additional Engineering Review Fee per Parcel	\$ 50.00
Review of Subdivision Map by City Attorney	\$ 200.00
per hour	
Reversion to Acreage	\$ 400.00
Engineering Review Fee	\$ 300.00
Boundary Line Adjustment	\$ 150.00
Engineering Review Fee	\$ 300.00
Certificate of Compliance, initial fee	\$ 150.00
Additional Fee per each parcel additionally recognized	\$ 100.00
Engineering Review Fee	\$ 100.00
Extension of Time	\$ 100.00
Appeal to Planning Commission	\$ 200.00
Appeal to City Council	\$ 200.00
Copies of Community Development Department Documents:	
General Plan	\$ 15.00
Zoning Ordinance	\$ 15.00
Housing Element	\$ 10.00
Bicycle and Pedestrian Specific Plan	\$ 10.00
Baechtel Road - Railroad Ave Community Design Study	\$ 5.00
Note 1: For any planning application that must be referred to the Northwest Information Center at Sonoma State University for a review of historical or archaeological resources, a fee of \$75.00 made payable to Sonoma State University will be required.	
Note 2: Unless a fee waiver is granted by the Department of Fish & Game, any planning application approved by the Planning Commission will require the payment of a Fish & Game fee as follows:	
Negative Declaration & Mitigated Negative Declaration Fee	\$ 2,044.00
EIR Fee	\$ 2,839.25
County Clerk Processing fee	\$ 50.00
Note 3: A 10% Discount will be given for any Planning and Building permit application made by an independent locally owned business, within the 94590 zip code area, and for any permit application made to facilitate qualified Low & Moderate Income Housing.	
Building Fees	
Permits - Pursuant to 1997 Uniform Administrative Code - Tables 3-A through 3-H	
CA State Building Standards Fee/Per every \$100,000 building (Valuation as determined by the City of Willits Building Official)	\$ 4.00
Plan Check Fee/65% of Building Permit Cost per 1997 Uniform Building Code	65%
General Plan Maintenance Fee - .14% X the job value used for the building permit fee	.14%

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

GENERAL FUND			FY 16/17
CITY FACILITIES			
Community Center Hall			
Basic Use Fee	per day		\$ 275.00
Use Fee with alcohol	per day		\$ 575.00
Community Center Hall Non-Profit			
4 hours or less			\$ 75.00
4 hours or less with alcohol			\$ 100.00
All day rental (more than 4 hours)			\$ 100.00
All day rental (more than 4 hours) with alcohol			\$ 150.00
Mandatory Bar Deposit (Refundable) all renters	per day		\$ 500.00
Cleaning & Damage Deposit (Refundable)	per day		\$ 300.00
Cleaning & Damage Deposit (Refundable) with alcohol	per day		\$ 500.00
Council Chambers			
Basic Use Fee	per hour		\$ 12.00
Non Profit	per hour		\$ 5.00
Cleaning & Damage Deposit (Refundable)	per day		\$ 50.00
City Hall Conference Room			
Basic Use Fee	per hour		\$ 10.00
Non Profit	per hour		\$ 6.00
Cleaning & Damage Deposit (Refundable)	per day		\$ 50.00
Staff Member Cleanup after use of any City Facility/per hour			\$ 50.00
Note: City facilities require Security that must be provided by the Renter for ALL events serving alcohol. The number of Security Guards will depend on the size of your party. 100 or less: 1 unarmed guards plus supervisor 101 - 200: 2 unarmed guards plus 1 supervisor 201 - 300: 3 unarmed guards plus 1 supervisor			
Note: Garbage service provided and paid for by the City			
Tom Tilton Gym at Baechtel Grove Middle School			
Rental	per hour		\$ 12.00 *
PARK FEES			
Rodeo Grounds			
Basic Use Fee	per day		\$ 175.00
Cleaning & Damage Deposit (Refundable)	per day		\$ 100.00
Cleaning & Damage Deposit with alcohol (Refundable)	per day		\$ 400.00
Staff Member Cleanup	per hour/per employee		\$ 50.00
Recreation Grove			
Includes use of Hut and Stage	per day		\$ 175.00
Cleaning & Damage Deposit (Refundable)	per day		\$ 100.00
Cleaning & Damage Deposit with alcohol (Refundable)	per day		\$ 400.00
Staff Member Cleanup	per hour/per employee		\$ 50.00
Ball Fields			
Tournaments & Special Events	per day/per field		\$ 150.00
Cleaning & Damage Deposit (Refundable)	per day		\$ 100.00
Cleaning & Damage Deposit with alcohol (Refundable)	per day		\$ 400.00
Staff Member Cleanup	per hour/per employee		\$ 50.00

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

WILLITS CENTER FOR THE ARTS (WCA) BUILDING FEES	FY 16/17
<i>All rentals of WCA Building after City Hall business hours must pay City Admin fee in addition to usage fees</i>	
Great Room:	
Basic Use Fee _____ per day	\$ 200.00 *
— With Alcohol _____	\$ 400.00 *
Memorial Services _____ per event	\$ 25.00 *
— With Alcohol _____	\$ 50.00 *
Classes (2 hour minimum) _____ per hour	\$ 10.00 *
Great Room – Non Profit Use	
All day rental _____	\$ 100.00 *
— With Alcohol _____	\$ 150.00 *
4 hours or less _____	\$ 75.00 *
— With Alcohol _____	\$ 100.00 *
Classes (2 hour minimum) _____ per hour	\$ 5.00 *
Great Room – Deposits & Cleaning	
Cleaning & Damage Deposit (Refundable) _____ per day	\$ 300.00 *
— With Alcohol _____	\$ 500.00 *
Classroom:	
Basic Use Fee (2 hour per day minimum) _____ per hour	\$ 10.00 *
— Non Profit (2 hour per day minimum) _____ per hour	\$ 5.00 *
All day rental (more than 4 hours, not to exceed 8 hours) _____ per day	\$ 50.00 *
Cleaning Deposit (Refundable) _____ per day	\$ 50.00 *
Gallery Rental	
Basic Use Fee 7/1/2015 to 12/31/2015 _____ per month	\$ 50.00 *
Beginning 1/1/2016 _____ per month	\$ 100.00 *
Art Center Facilities	
Staff Member Cleanup _____ per hour/per employee	\$ 50.00 *
All Rules and Regulations established by the City of Willits apply to the use of the WCA.	
Copies of the Rules and Regulations are available on request.	

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

GENERAL FUND		FY 16/17
SWIMMING POOL FEES		
Open Swim		
Adults	per day	\$ 5.00
Children (12 and under)	per day	\$ 5.00
Non-Profit Group Rate	per child	\$ 3.00
Open Swim Pass/per 20 swims (Adults and Children)		\$ 80.00
Water Aerobics		
Adults	per lesson	\$ 7.00
Seniors	per lesson	\$ 6.00
Family	up to 4 persons	\$ 20.00
Water Aerobics Swim Pass/per 20 swims (Adults and Children)		\$ 125.00
Adult Lap Swim (18 and over)		per session \$ 5.00
Lap Swim Pass/per 20 swims (Adults and Children)		\$ 80.00
Evening Family Swim		
Family of 4		N/A
Each additional family member		N/A
Facility Rentals - Hourly Rate		
Pool Parties		
2 Lifeguards (1 - 40 persons)		\$ 100.00
3 Lifeguards (41 - 90 persons)		\$ 110.00
4 Lifeguards (91 - 120 persons)		\$ 120.00
Out of Area Swim Team Rental		\$ 50.00
Swimming Lessons		
First Child/per two week session		\$ 50.00
Second Child		\$ 45.00
Third + each additional child/per child		\$ 40.00
Swimming Lessons - Preschool Group Rate/Per Two Week Session		
First Child		\$ 30.00
Each additional Child (same family)		\$ 25.00

**OPTIONS TO BE DISCUSSED BY CITY COUNCIL 6/24/2015

AIRPORT FUND		FY 16/17
Hangar Rental	per month	\$ 198.00 *
Commercial Hanger Rent	per month	\$ 562.45 *
Land Lease Hanger Pads	per year	\$ 562.45 *
End Storage Lockers	per month	\$ 45.00 *
Tie Downs	per night	\$ 5.00
Tie Downs	per month	\$ 45.00
Auto Parking Fee	per month	\$ 26.00
Hanger Waiting List Deposit (Refundable)		\$ 100.00
Note: All renters must provide proof of liability insurance in the amount of \$1,000,000		
Coverages must include Liquor Liability, Premises, Bodily Injury, Broad Form		
Property Damage, Products Liability, Personal Injury Liability, Fire Legal Liability		

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

SEWER FUND	FY 16/17
Sewer Connection Fees/per EDU (Equivalent Domestic Unit)	\$ 7,840.00
Note: LAFCO regulations restrict the provision of City services outside of the City limits. Services may be provided only in special circumstances which do not conflict with those regulations.	
Lateral Sewer Installation Charges	
Deposit (Applied to cost determined by time and materials)	\$ 1,000.00
Inspection Fee	\$ 25.00
Sewer Special Fees	
Inspection/testing fee	\$ 25.00
Septage disposal	per load \$ 40.00
Additional charge	per gallon \$ 0.185 *
Septage disposal - trucks of 500 gallons or less	per load \$ 20.00
Additional charge	per gallon \$ 0.185 *
Leachate	per load \$ 30.00
Additional charge	per gallon \$ 0.04
Industrial	per load \$ 30.00
Additional charge	per gallon \$ 0.04
Construction Storm water	per load \$ 30.00 *
Additional charge	per gallon \$ 0.008 *
Groundwater cleanup/per 100 cubic feet (1 unit)	\$ 7.50
Fats, Oils, & Grease Discharge Permit	per year \$ 60.00
Wastewater Discharge Permit	per year
One Time or 1- Year Permit	\$ 400.00
Ongoing or 5-Year Permit	\$ 500.00
Preparation of Mainline Extension and/or Reimbursement Agreement	
by City Attorney	per hour \$ 200.00
Annual Sewer Charges - Residential	
Within the City of Willits and Meadowbrook Manor	per EDU \$ 739.00
Annual Sewer Charges - Commercial and Industrial	
Annual Wastewater Flow	
Non-residential customers shall be billed based on wastewater flow. Wastewater flow for each fiscal year is defined to be total water use for the previous December through March ("winter water use") annualized and reduced by 10 percent to account for water which does not enter the wastewater system.	
Minimum Charge	
The minimum annual charge for each commercial/industrial wastewater account is the rate for a single EDU	
Miscellaneous Fees	
Returned Check Charge/plus bank fee	\$ 25.00
Late fee on direct billed Sewer charge/per month/after 30 days	10%
Credit Card Convenience Fee	
Up to \$50	per transaction \$ 1.50
\$51 - \$100	per transaction \$ 3.00
\$101 - \$150	per transaction \$ 4.50
\$151 - \$200	per transaction \$ 6.00
> \$200	per transaction 3%

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

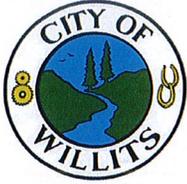
SEWER FUND (Continued)	FY 16/17
Strength Factors	
All non-residential customers shall be charged based on the strength of their wastewater, as follows:	
<u>Low Strength</u> - Wastewater with strength characteristics, in terms of biochemical oxygen demand (BOD) and suspended solids (SS) of less than wastewater discharged by residential customers. Strength factor of 0.8 for rate calculation. Includes institutional, laundromats, carwashes and other low strength dischargers.	
<u>Domestic Strength</u> - Wastewater with strength characteristics, in terms of BOD and SS comparable to wastewater discharged by residential customers. Strength factor of 1.0 for rate calculation. Includes most customers such as retail, office, general, hospitals and convalescent homes, medical office, hotels and motels, and mobile home parks.	
<u>High Strength</u> - Wastewater with strength characteristics, in terms of BOD and SS of more than wastewater discharged by residential customers. Strength factor of 1.7 for rate calculation. Includes supermarkets, restaurants, bakeries and mortuaries.	
Rate Calculation	
An amount determined by applying the following rates to the annual wastewater flow for each commercial/industrial account:	
Low Strength/per hundred cubic feet (hcf)	\$ 6.93
Domestic Strength/per hcf	\$ 8.45
High Strength/per hcf	\$ 13.25
Annual Charges - Mixed Use, Non-Residential	
The annual charge for mixed use, non-residential customers on a single water meter shall be determined by estimating water use by each strength category and developing a blended strength factor for each account. That blended strength factor will then be applied to the domestic strength rate (residential) to determine the annual charge.	
Annual Charges - Commercial on Master Meter	
The annual charge for commercial customers served by a master meter, all of whom are within the same strength category as described above, shall be based upon winter water use, annualized, and applied to that strength category's rate, with the minimum charge per account (not occupant) of one EDU.	
Annual Charges - Multiple Parcels on One Meter with Non-Residential Uses	
The annual charge for a parcel served by multiple water meters shall be based upon the sum of winter water usage, annualized, of all meters serving said parcel and applied to the appropriate strength factor.	

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

WATER FUND		FY 16/17
Water Meter - Minimum Charges		Monthly
<u>Codes</u>	<u>Meter Size in Inches</u>	<u>Base Rate</u>
A	5/8"	\$ 26.46
B - C	3/4"	\$ 39.72
D - E	1"	\$ 66.60
F - G	1 1/2"	\$ 132.00
H - I	2"	\$ 211.20
J	3"	\$ 423.60
K	4"	\$ 595.20
L	6"	\$ 1,323.60
No water allowance is included with meter monthly base rate.		
Water Department will determine all meter installation locations.		
Water Usage Charges		Per hcf
Tier 1 0 to 3 hundred cubic feet (hcf)		\$ 3.78
Tier 2 4 to 10 hcf		\$ 6.96
Tier 3 11 to 19 hcf		\$ 9.36
Tier 4 20 hcf and greater		\$ 11.76
Non-Residential Quantity Charge/per hcf		\$ 7.20
Water Main Extension		\$ 1,000.00
Preparation of Mainline Extension Agreements or Amendments thereto		
Per hour by City Attorney		\$ 200.00
Private Fire Protection Service		
Charges per month		
<u>Meter Size</u>	<u>Flat Rate</u>	
Up to 4"	\$ 24.00	
6"	\$ 30.00	
8"	\$ 40.00	
10"	\$ 60.00	
Unauthorized use will be charged at the non-residential quantity charge per hcf plus a \$100 fine.		
Water Service Deposits		
Homeowners	\$ 42.00	
Renters	\$ 75.00	
Small Businesses	\$ 75.00	
Restaurants/Industrial	\$ 105.00	
Backflow Device		
If State regulations require a cross connection device, the customer is responsible to purchase, install and maintain the approved backflow device.		
Annual Testing Fee for Accounts with Backflow Devices		\$ 36.00
Charged at \$3.00 per month		
Customer responsible for maintaining devices		
Meter Installation Deposit		
Applied to actual meter installation cost (time and materials)		\$ 1,000.00

CITY OF WILLITS
 PROPOSED RATES AND FEES SCHEDULE
 FISCAL YEAR 2016/17

WATER FUND	FY 16/17
Monthly Meter Maintenance Fee	\$ 10.00
For meters that have been installed at the customer's request, and not yet activated; and for meters that have been de-activated at the customer's request.	
All past due charges must be paid in full before re-activation of service	
No water service can be obtained until a building permit has been issued by the City	
Temporary Construction Meter (installed at fire hydrant)	
Installation fee - Plus time & materials for meter installation	\$ 150.00
Deposit (refundable)	\$ 1,000.00
Residential - 5/8" meter/per month	\$ 26.46
Plus water usage at Non-residential Quantity Charge/per hcf	\$ 7.20
All services to be installed by City staff or City's agent	
Maximum six months service	
Miscellaneous Fees	
Returned Check Charge/plus bank fee	\$ 25.00
Late Charge on Water Payment/after 30 days	10%
Credit Card Convenience Fees	
Up to \$50	per transaction \$ 1.50
\$51 - \$100	per transaction \$ 3.00
\$101 - \$150	per transaction \$ 4.50
\$151 - \$200	per transaction \$ 6.00
> \$200	per transaction 3%
Expiration of Application	\$ 25.00
Re-connection Fee	\$ 40.00
Emergency After-Hours Call Out	\$ 200.00 *
Holidays, weekends, and after 4:00 p.m. on weekdays	
Meter Test Deposit	\$ 75.00
Unauthorized Use of Fire Hydrant	\$ 500.00
Plus \$2.00 per 100 gallons used	
Reinstallation Fee for Meter Removed	\$ 100.00
Requires payment of new Water Service Deposit	
Reconnection of Meter off for over 1 year	\$ 100.00
Intentional Damage to City Locks (plus cost of parts and labor)	\$ 150.00
Misdemeanor - Maximum Fine	\$ 300.00
Downsize Meter Charge (plus time & materials)	\$ 100.00
Truck Fill Station Charges	
Permit Fee	per year \$ 200.00 *
Access Fee	per load \$ 30.00
Additional fee	per gallon \$ 0.015 *
Pin Number Change Fee	\$ 100.00 *
Key Deposit	\$ 100.00 *
Reprogram Charge for Non-payment	\$ 75.00 *
Water Service Connection Fees	
Capital Improvement Fees	
Single Family Residential - Inside City Limits	per EDU \$ 3,025.00
Plus the actual cost of parts and labor	
Single Family Residential - *Outside City Limits	per EDU \$ 6,025.00
Plus the actual cost of parts and labor	
Each Motel Room, Hotel Room, Campground Space, Laundry Room, Motel Room, Hotel Room, Campground Space, Laundry Room, Rec. Room Each	\$ 3,025.00
Commercial Units:	
5/8" Meter	\$ 3,025.00
1" Meter	\$ 4,525.00
1 1/2" Meter	\$ 6,025.00
2" Meter	\$ 8,025.00
3" Meter	\$ 12,025.00
4" Meter	\$ 20,025.00
6" Meter	\$ 28,025.00
*Note: LAFCO regulations restrict the provision of City services outside of the City limits. Services may be provided only in special circumstances which do not conflict with those regulations.	



Item No. 4b

Meeting Date: May 25, 2016

AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: James Lance, City Attorney

Agenda Title: RESOLUTION RATIFYING ACTION TAKEN BY CITY COUNCIL ON MAY 11, 2016 APPROVING THE REQUEST OF THE WILLITS ENVIRONMENTAL REMEDIATION TRUST (WERT) TO SELL THE FORMER REMCO HYDRAULICS FACILITY AND SURROUNDING PROPERTIES TO THE ED MITCHELL GROUP

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: n/a

Summary of Request: At its regular meeting held May 11, 2016 the City Council by 3-1 vote with Mayor Burton absent approved the request by WERT to sell the former Remco Hydraulics facility and surrounding properties owned by WERT to the Ed Mitchell group as a "planned and approved redevelopment of the Site" within the meaning of the 2011 Final Feasibility Study" thereby relieving WERT of its obligation to remove structures and foundations from the site. The council's action to approve was conditional upon WERT or its funding source, Pepsi Americas paying for the legal costs incurred by the City in successfully moving to amend the Final Consent Decree and in approving the sale.

The City's approval of the redevelopment was with respect to its role under the Feasibility Study only, and was not intended and does not constitute approval for any other purpose, and any future development of the property will have to separately comply with all applicable zoning, permitting and other use requirements.

The matter before the council at this time is simply to ratify in the form of a resolution its action taken on May 11, 2016.

Pursuant to the City of Willits Procedural Rules at Section 16 f it is appropriate to place this matter on the consent calendar:

Recommended Action: Adopt the attached resolution as an accurate ratification of the action taken by the City Council on May 11, 2016

Alternative(s): None recommended.

Fiscal Impact: N/A

Personnel Impact: N/A

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

RESOLUTION NO. 2016-_____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLITS RATIFYING ITS ACTION OF MAY 11, 2016 APPROVING THE SALE AND REDEVELOPMENT OF THE FORMER REMCO HYDRAULICS FACILITY AND SURROUNDING PROPERTIES FROM THE WILLITS ENVIRONMENTAL REMEDIATION TRUST (WERT) TO THE ED MITCHELL GROUP AND RELIEVING WERT OF ITS OBLIGATION TO REMOVE STRUCTURES AND FOUNDATION FROM THE SITE

WHEREAS, the Willits Environmental Remediation Trust (WERT) is an entity established pursuant to a Consent Decree issued by the Honorable Susan Illston, Judge of the U.S. District Court for the Northern District of California in the matter of People of the State of California and the City of Willits v. Remco Hydraulics, Inc., et al. (United States District Court – Northern District of California, Case No. C-96-6283 SI 12/22/2000). WERT is the owner of the former Remco Hydraulics facility (“Facility”) real property and improvements and certain surrounding properties (together, “Trust Owned Property”) and is charged with the responsibility for remediating contamination at the site in accordance with the terms of the Consent Decree. WERT’s work is funded by Pepsi Americas;

WHEREAS, pursuant to the Section 5.4.2 of the Final Feasibility Study approved by the court in the subject action, WERT is required to remove all existing structures and foundations from the site unless the City approves of a proposed sale by WERT of the Trust Owned Property and a planned and approved redevelopment that incorporates use of the existing structures. The request for City approval of the redevelopment is with respect to its role under the Feasibility Study only, and would not constitute approval for any other purpose, and any future development of the property will have to separately comply with all applicable zoning, permitting and other use requirements;

WHEREAS, at its regular meeting held on June 10, 2015 the Willits City Council conducted a public hearing to consider a request by WERT for council approval of a sale and proposed development of the property to either The Mendocino Railway or to Mr. Ed Mitchell, a backup proposal, and for a determination that the requirements of Section 5.4.2 of the Final FS had been satisfied so as to relieve WERT of its obligation to removal all structures and foundations from the site;

WHEREAS, the June 10, 2015 public hearing was continued to a regular city council meeting held on July 22, 2015 at which time the council imposed certain conditions upon WERT, upon its funding source, Pepsi Americas, and upon the proposed developers. Such conditions included, among other things, assurances that the remediation work would continue until its completion at no cost to the city, and assurances that any proposed developer and purchaser have the financial resources to redevelop the property;

WHEREAS, the city’s contracted environment attorneys, Stice and Block, performed substantial legal services in the preparation of a motion approved by the court to amend the Consent Decree to provide an enforceable funding mechanism which now provides the City with reasonable assurance that the site will be remediated at no cost to the city, following sale of the site by WERT. City has requested that WERT or its funding source, Pepsi Americas reimburse the city for such legal services incurred in connection with the motion to amend the consent decree and approval of the sale;

WHEREAS, the public hearing of July 22, 2015 was continued to a regular city council meeting held on May 11, 2016 at the request of WERT. In a letter from its attorney, Philip Hunsucker, dated May 6, 2016 WERT advised that both WERT and Pepsi had satisfied the above-referenced conditions imposed upon them by the council to pursuant to terms of a Final Amended Consent Decree approved by the court. WERT also advised that the Mendocino Railway had fallen out of contract; that WERT would not renew a contract with the Mendocino Railway; and that WERT requested that the city approve the sale and redevelopment of the site proposed by the Ed Mitchell group;

WHEREAS, at the public hearing held May 11, 2016 after full consideration, testimony and public comment, Councilwoman Holly Madrigal moved that the City Council approve WERT'S sale and the proposed redevelopment of the subject property to the Ed Mitchell group, subject to payment from Pepsi of the city's costs incurred regarding the motion to amend the Consent Decree and sale of the property, and to provide WERT with written assurance that its conditional obligation to remove existing structures and foundations from the site are thereby satisfied upon such sale and that WERT shall be relieved of any obligation to remove the structures and foundations. The motion was seconded by Vice Mayor Ron Ornestein and was approved on the following vote tally:

Ayes: Madrigal, Stranske and Orenstein

Noes: Strong

Absent: Burton

NOW THEREFORE, and subject to the timely payment by WERT or Pepsi Americas of the legal costs incurred by city regarding its motion to amend the Consent Decree and approval of the sale, the city council of the City of Willits hereby ratifies its action taken May 11, 2016 and resolves as follows:

On the date title to the Facility passes from AMF Remediation Corp. to the buyer or its affiliate, any obligation created in the Final Feasibility Study (FS) for the Trust to remove buildings from the Facility is satisfied. The planned development will satisfy the requirement as to the trust for a "planned and approved redevelopment of the Site" in the final FS. There will be no obligation by the Trust to remove existing structures or foundations (or portions of such structures or foundations) at the Remco Facility. The City will not advocate for removal of the buildings before the Court or before any Federal or State agency, including but not limited to the U.S. EPA, the Department of Toxic Substances Control or the Regional Board.

The City's approval of the redevelopment is with respect to its role under the FS, and is not intended and does not constitute approval for any other purpose, and any future development of the property will have to separately comply with all applicable zoning, permitting and other use requirements.

The above and foregoing Resolution was introduced by Councilmember _____ seconded by Councilmember _____, and passed and adopted at a regular meeting of the City Council of the City of Willits, held on the 25th day of May, 2016, by the following vote:

AYES:

NOES:

ABSENT:

RON ORENSTEIN, Vice Mayor
City Council of the City of Willits

ATTEST:

CATHY MOORHEAD, City Clerk

ACCOUNTS PAYABLE SYSTEM
05/13/2016 17:44:57

Disbursements Journal

CITY OF WILLIAMS
GL540R-V07.24 PAGE 1

WARRANT DATE VENDOR

PO# F 9 S ACCOUNT

DESCRIPTION AMOUNT CLAIM INVOICE

GENERAL CHECK FORM

28272	03/31/16	GCS ENVIRONMENTAL	4370 SWITCH	147.48CR	526386	13132	P N H	201.2011.2044.000
28478	05/03/16	CALIFORNIA REDEVELOP	513 2016 MEMBERSHIP DUE	3,107.52	526387	158624	P N H	100.1002.2050.000
28479	05/05/16	AFLAC	4036 125 PLAN POLICY PRE	1,131.48	526381	921139	P N H	690.246
28480	05/05/16	MENDO-LAKE CREDIT UN	104 DIRECT DEPOSIT	350.00	526382	160506	P N H	690.237
28481	05/05/16	MASSMUTUAL RETIREMEN	4870 DEFERRED COMPENSATI	1,455.09	526383	160504	P N H	690.236
28482	05/05/16	PERS	256 EMPLOYER CONTRIBUT	10,242.04	526384	160505	P N H	690.229
28482	05/05/16	PERS	256 EMPLOYEE CONTRIBUT	7,461.24	526384	160505	P N H	690.230
			17,703.28		*CHECK TOTAL			
28483	05/06/16	FEDERAL AVIATION ADM	.09583 GRANT FUNDS RETURNE	9,782.40	526388	160506	P N H	500.5001.2081.030
28483	05/06/16	FEDERAL AVIATION ADM	.09584 GRANT FUNDS RETURNE	9,782.40CR	526389	160506	P N H	500.5001.2081.030
			0.00		*CHECK TOTAL			
28485	05/06/16	CALDWELL/NICOLE	4749 MILEAGE	294.84	526385	160503	P N H	501.5013.2105.000
28485	05/06/16	CALDWELL/NICOLE	4749 PER DIEM 4/4-8/2016	71.00	526385	160503	P N H	501.5013.2105.000
			365.84		*CHECK TOTAL			

GENERAL CHECK FORM

TOTAL 23,965.73

5a

WARRANT DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
28486	05/13/16 ACCURATE AIR ENGINEE	5046 BLOWER PACKAGES	37,046.33	526285	L-070541-A	003772	P N W 501.5013.4003.003
28487	05/13/16 ALLIED CRANE INC	5010 MOUNTING KIT	162.87	526370	30687-1		P N W 501.5011.2041.000
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	90.00	526260	6040855		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	110.00	526261	6040856		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	85.00	526262	6041108		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	90.00	526263	6041514		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	110.00	526264	6041515		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	85.00	526265	6041717		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	90.00	526266	6041833		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	110.00	526267	6041847		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	110.00	526268	6042293		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	85.00	526269	6042294		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	85.00	526270	6042719		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	292.50	526271	6042941		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	90.00	526272	6042985		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 SEWER TEST	110.00	526273	6043142		P N W 501.5013.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 WATER TEST	111.00	526274	6041209		P N W 503.5033.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 WATER TEST	99.00	526275	6041458		P N W 503.5033.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 WATER TEST	165.00	526276	6041716		P N W 503.5033.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 WATER TEST	110.00	526277	6042038		P N W 503.5033.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 WATER TEST	111.00	526278	6042089		P N W 503.5033.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 WATER TEST	165.00	526279	6042651		P N W 503.5033.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 WATER TEST	215.00	526280	6042838		P N W 503.5033.2061.015
28488	05/13/16 ALPHA ANALYTICAL LAB	7 WATER TEST	610.00	526281	6042892		P N W 503.5033.2061.015
			3,128.50		*CHECK TOTAL		
28489	05/13/16 AT&T	4123 POLICE	531.47	526282	160503		P N W 100.1020.2015.000
28489	05/13/16 AT&T	4123 PUBLIC WORKS	100.75	526282	160503		P N W 100.1040.2015.000
28489	05/13/16 AT&T	4123 ENGINEERING	100.74	526282	160503		P N W 100.1042.2015.000
28489	05/13/16 AT&T	4123 POOL	16.24	526282	160503		P N W 100.1030.2015.000
28489	05/13/16 AT&T	4123 SEWER PLANT	108.11	526282	160503		P N W 501.5013.2015.000
28489	05/13/16 AT&T	4123 WATER PLANT	70.05	526282	160503		P N W 503.5030.2015.000
28489	05/13/16 AT&T	4123 AIRPORT	36.24	526282	160503		P N W 500.5001.2110.000
28489	05/13/16 AT&T	4123 4601-2-3 40%	414.48	526282	160503		P N W 100.1002.2015.000
28489	05/13/16 AT&T	4123 24%	248.70	526282	160503		P N W 265.2650.2015.000
28489	05/13/16 AT&T	4123 12%	124.35	526282	160503		P N W 265.2650.2015.000
28489	05/13/16 AT&T	4123 12%	124.35	526282	160503		P N W 100.1015.2015.000
28489	05/13/16 AT&T	4123 12%	124.35	526282	160503		P N W 100.1010.2015.000
28489	05/13/16 AT&T	4123 PLANNING 9341 2/3	24.18	526282	160503		P N W 265.2650.2015.000
28489	05/13/16 AT&T	4123 1/3	12.09	526282	160503		P N W 100.1010.2015.000
			2,036.10		*CHECK TOTAL		
28490	05/13/16 AUTO MART AUTO REPAI	4791 VEHICLE MAINT #106	223.44	526283	20184		P M W 503.5031.2041.000
28490	05/13/16 AUTO MART AUTO REPAI	4791 VEHICLE MAINT #94	1,688.63	526284	20129		P M W 503.5033.2041.000
			1,912.07		*CHECK TOTAL		

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
28491	05/13/16	BACON/CYNTHIA	.09574 WATER DEPOSIT REFUND	65.45	526286	10402250003		P N W 503.1111
28492	05/13/16	BARTKIEWICZ,KRONICK	4073 PROFESSIONAL SERVICES	338.60	526289	8729.0001		P N W 100.1004.2081.030
28493	05/13/16	BOWERS/JOSH	4239 WEBSITE MAINT	383.50	526288	163		P M W 100.1002.2081.030
28494	05/13/16	BROOKTRAILS TOWNSHIP	491 AP WATER/SEWER	274.59	526287	CIIT0001		P N W 500.5001.2111.000
28495	05/13/16	CALIFORNIA RURAL WAT	4877 MEMBERSHIP DUES	91.50	526293	160427		P N W 501.5010.2050.000
28495	05/13/16	CALIFORNIA RURAL WAT	4877 MEMBERSHIP DUES	91.50	526293	160427		P N W 503.5030.2050.000
				183.00	*CHECK TOTAL			
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	334.00	526294	160501		P N W 100.1001.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	1,013.36	526294	160501		P N W 100.1002.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	1,913.08	526294	160501		P N W 100.1003.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	1,002.00	526294	160501		P N W 100.1010.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	438.52	526294	160501		P N W 100.1011.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	472.60	526294	160501		P N W 100.1015.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	138.60	526294	160501		P N W 100.1016.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	5,239.15	526294	160501		P N W 100.1020.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	2,303.91	526294	160501		P N W 100.1021.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	14,641.02	526294	160501		P N W 100.1022.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	468.05	526294	160501		P N W 100.1041.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	49.99	526294	160501		P N W 100.1042.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	18.18	526294	160501		P N W 200.2003.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	590.75	526294	160501		P N W 201.2010.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	1,020.17	526294	160501		P N W 201.2011.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	124.97	526294	160501		P N W 201.2012.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	245.39	526294	160501		P N W 202.2020.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	47.71	526294	160501		P N W 213.2133.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	29.54	526294	160501		P N W 265.2650.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	647.55	526294	160501		P N W 501.5010.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	1,492.77	526294	160501		P N W 501.5011.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	3,169.58	526294	160501		P N W 501.5013.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	49.99	526294	160501		P N W 501.5014.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	220.39	526294	160501		P N W 501.5015.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	881.57	526294	160501		P N W 503.5030.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	1,781.33	526294	160501		P N W 503.5031.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	2,635.64	526294	160501		P N W 503.5033.1014.000
28496	05/13/16	CALPERS	4985 RETIREMENT OBLIGATION	611.19	526294	160501		P N W 503.5034.1014.000
				41,581.00	*CHECK TOTAL			
28497	05/13/16	CANON SOLUTIONS AMER	4988 COPIER MAINT	47.15	526299	4019047249		P N W 503.5033.2055.000
28498	05/13/16	COAST HARDWARE	31 MONTHLY STATEMENT	34.12	526301	160430		P N W 100.1050.2045.000
28498	05/13/16	COAST HARDWARE	31 MONTHLY STATEMENT	11.74	526301	160430		P N W 501.5013.2041.000
28498	05/13/16	COAST HARDWARE	31 MONTHLY STATEMENT	24.35	526301	160430		P N W 503.5031.4003.002
28498	05/13/16	COAST HARDWARE	31 MONTHLY STATEMENT	60.39	526301	160430		P N W 503.5033.2041.000
				130.60	*CHECK TOTAL			

WARRANT DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM						
28499 05/13/16	COAST RANGE DIGITAL	4048 VIDEO COUNCIL MEETING	350.00	526297 1616		P M W 100.1001.2081.030
28499 05/13/16	COAST RANGE DIGITAL	4048 VIDEO MAIN ST PLNG FA	175.00	526298 1618		P M W 100.1010.2081.030
			525.00	*CHECK TOTAL		
28500 05/13/16	COMPUTER WORKS OF UK	4230 IT SERVICES	191.01	526296 3809		P M W 100.1003.2081.030
28501 05/13/16	COUNTY OF MENDOCINO	33 JC ELEC SVC MARCH 201	673.47	526291 2016-3		P N W 100.1020.2110.000
28501 05/13/16	COUNTY OF MENDOCINO	33 JC WATER SVC MARCH 20	163.44	526291 2016-3		P N W 100.1020.2110.000
28501 05/13/16	COUNTY OF MENDOCINO	33 JC GARBAGE SVC MARCH	78.50	526291 2016-3		P N W 100.1020.2110.000
			915.41	*CHECK TOTAL		
28502 05/13/16	COUNTY OF MENDOCINO	4133 MO SVC AGREE APRIL 20	660.00	526292 20164-2		P N W 100.1020.2081.030
28502 05/13/16	COUNTY OF MENDOCINO	4133 HOURLY SUPPORT APR 20	496.77	526292 20164-2		P N W 100.1020.2081.030
28502 05/13/16	COUNTY OF MENDOCINO	4133 SERVICE CREDIT	250.00CR	526292 20164-2		P N W 100.1020.2081.030
			906.77	*CHECK TOTAL		
28503 05/13/16	COUNTY OF MENDOCINO	5004 IT SERVICES	5,492.92	526295 20164-6		P N W 100.1003.2081.030
28504 05/13/16	CRAFCO INC	5051 ASPHALT HOTBOX	55,235.00	526342 36000194		P N W 201.2011.4002.000
28505 05/13/16	CREEKSIDE VILLAGE AP	.09575 WATER DEPOSIT REFUND	59.50	526290 10403990001		P N W 503.111
28506 05/13/16	CURRY'S DISCOUNT INC	4198 OFFICE SUPPLIES	600.83	526300 160502		P N W 100.1002.2055.000
28506 05/13/16	CURRY'S DISCOUNT INC	4198 OFFICE SUPPLIES	9.73	526300 160502		P N W 100.1010.2055.000
28506 05/13/16	CURRY'S DISCOUNT INC	4198 OFFICE SUPPLIES	47.09	526300 160502		P N W 100.1040.2041.000
28506 05/13/16	CURRY'S DISCOUNT INC	4198 OFFICE SUPPLIES	104.58	526300 160502		P N W 100.1042.2055.000
			762.23	*CHECK TOTAL		
28507 05/13/16	DEEP VALLEY SECURITY	40 POLICE ALARM SYS	100.00	526302 294272		P N W 100.1020.2081.030
28507 05/13/16	DEEP VALLEY SECURITY	40 SECURITY	43.95	526304 294724		P N W 100.1040.2081.030
28507 05/13/16	DEEP VALLEY SECURITY	40 SECURITY	43.95	526304 294724		P N W 100.1042.2081.030
			187.90	*CHECK TOTAL		
28508 05/13/16	DONAHUE/JAKE	4338 PER DIEM 5/23-25/2016	120.00	526303 160512		P N W 100.1020.2106.000
28509 05/13/16	EEL RIVER FUELS	28 DIESEL FUEL	735.96	526305 492908		P N W 100.126
28509 05/13/16	EEL RIVER FUELS	28 REG FUEL	907.81	526306 492887		P N W 100.125
28509 05/13/16	EEL RIVER FUELS	28 DIESEL FUEL	251.53	526307 492184		P N W 100.126
28509 05/13/16	EEL RIVER FUELS	28 REG FUEL	794.52	526308 492185		P N W 100.125
28509 05/13/16	EEL RIVER FUELS	28 DYED DIESEL	51.12	526309 492896		P N W 501.5013.2044.000
28509 05/13/16	EEL RIVER FUELS	28 DYED DIESEL	836.68	526310 492854		P N W 501.5013.2044.000
28509 05/13/16	EEL RIVER FUELS	28 MEGAPLEX	33.09	526311 491581		P N W 100.1041.2041.000
			3,610.71	*CHECK TOTAL		
28510 05/13/16	GARTON TRACTOR INC	4935 EQUIP MAINT SUPPLIES	118.61	526315 CU23368		P N W 501.5011.2041.000
28510 05/13/16	GARTON TRACTOR INC	4935 TRACTOR SUPPLY	3,189.69	526371 RU00419		P N W 501.5011.2095.000
			3,308.30	*CHECK TOTAL		

WARRANT DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM						
28511 05/13/16	GLOCK PROFESSIONAL I	.09577 TUITION-ARMORER'S COU	250.00	526313 TRP/100080634		P N W 100.1020.2105.000
28511 05/13/16	GLOCK PROFESSIONAL I	.09577 TUITION ARMORER'S COU	250.00	526313 TRP/100080634		P N W 100.1020.2105.000
			500.00	*CHECK TOTAL		
28512 05/13/16	GOLDEN STATE OVERNIG	4728 EVIDENCE SHIPPING	6.08	526314 3067080		P N W 100.1022.2101.031
28513 05/13/16	GOWAN/MONICA	.09576 DEPOSIT REFUND	31.15	526312 10203570009		P N W 503.111
28514 05/13/16	HAINES & COMPANY INC	601 2016 REVERSE DIRECTOR	241.44	526316 413062		P N W 100.1020.2050.000
28515 05/13/16	JD REDHOUSE	4223 K-9 SUPPLIES APRIL 201	57.30	526317 160430		P N W 661.6610.2199.000
28515 05/13/16	JD REDHOUSE	4223 STRAW	29.19	526372 7974		P N W 100.1041.2041.000
			86.49	*CHECK TOTAL		
28516 05/13/16	KILLION/FRED	4607 CITY HALL JANITORIAL	800.00	526319 160510		P M W 100.1016.2061.020
28516 05/13/16	KILLION/FRED	4607 EVENT CLEAN UP	87.50	526319 160510		P M W 600.602
			887.50	*CHECK TOTAL		
28517 05/13/16	KLIG 97.9	.09578 RADIO STATION KICKO	1,000.00	526318 Q0101		P N W 651.6510.2199.000
28518 05/13/16	LANCE/JAMES H.	4054 LEGAL SERVICES	9,485.00	526322 3158		P M W 100.1004.2081.030
28519 05/13/16	LES SCHWAB TIRES INC	4015 VEHICLE MAINT UNIT	251.99.25	526323 63700126493		P N W 100.1022.2044.000
28520 05/13/16	LEXIPOL LLC	4995 LE IMPLEMENTATION SRV	514.50	526324 16612		P N W 651.6510.2199.000
28521 05/13/16	LITTLE LAKE AUTO PAR	46 VEHICLE MAINT	74.98	526373 160430		P N W 100.1022.2044.000
28521 05/13/16	LITTLE LAKE AUTO PAR	46 AUTO MAINT SUPPLIES	41.04	526373 160430		P N W 100.1041.2041.000
28521 05/13/16	LITTLE LAKE AUTO PAR	46 AUTO MAINT SUPPLIES	4.64	526373 160430		P N W 501.5013.2041.000
28521 05/13/16	LITTLE LAKE AUTO PAR	46 EQUIP MAINT SUPPLIES	40.66	526373 160430		P N W 501.5011.2041.000
28521 05/13/16	LITTLE LAKE AUTO PAR	46 EQUIP MAINT SUPPLIES	5.38	526373 160430		P N W 503.5031.2041.000
			166.70	*CHECK TOTAL		
28522 05/13/16	LOCAL GOVERNMENT COM	5047 MAIN ST PROJECT	6,834.07	526320 654-01		P M W 100.1010.2081.030
28522 05/13/16	LOCAL GOVERNMENT COM	5047 MAIN ST PROJECT	7,634.24	526321 654-02		P M W 100.1010.2081.030
			14,468.31	*CHECK TOTAL		
28523 05/13/16	MACKENZIE/ROBERT	5048 PER DIEM 5/17-19/2016	63.00	526326 160511		P N W 503.5031.2105.000
28524 05/13/16	MATTSON/SCOTT	5049 BOOT ALLOWANCE	97.31	526329 372790		P N W 501.5011.2010.000
28524 05/13/16	MATTSON/SCOTT	5049 BOOT ALLOWANCE	97.31	526329 372790		P N W 501.5013.2010.000
			194.62	*CHECK TOTAL		
28525 05/13/16	MELLUISH/SIMON	4413 PER DIEM 5/17-19/2016	63.00	526325 160511		P N W 503.5031.2105.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	285.62	526374 160430		P N W 100.1016.2025.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	236.42	526374 160430		P N W 100.1016.2045.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	3.00	526374 160430		P N W 100.1020.2041.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	361.47	526374 160430		P N W 100.1041.2041.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	57.12	526374 160430		P N W 100.1050.2041.000

WARRANT DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM						
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	86.45	526374 160430		P N W 100.1050.2045.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	140.11	526374 160430		P N W 201.2011.2041.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	24.36	526374 160430		P N W 501.5011.2041.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	522.49	526374 160430		P N W 501.5013.2041.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	141.97	526374 160430		P N W 503.5031.2041.000
28526 05/13/16	MENDO MILL & LUMBER	101 MONTHLY STATEMENT	86.48	526374 160430		P N W 503.5033.2041.000
			1,945.49	*CHECK TOTAL		
28527 05/13/16	MOYNAHAN/ALACIA	.09579 WATER DEPOSIT REFUND	10.24	526327 10200830004		P N W 503.111
28528 05/13/16	MUNISERVICES, LLC	1441 4TH QTR STARS SVC	500.00	526328 41507		P N W 100.1003.2081.030
28529 05/13/16	P G & E COMPANY	114 CITY HALL	1,429.08	526343 160426		P N W 100.1016.2110.000
28529 05/13/16	P G & E COMPANY	114 PD RADIO	10.51	526343 160426		P N W 100.1020.2110.000
28529 05/13/16	P G & E COMPANY	114 PUBLIC WORKS	416.82	526343 160426		P N W 100.1040.2110.000
28529 05/13/16	P G & E COMPANY	114 ENGINEERING	121.57	526343 160426		P N W 100.1042.2110.000
28529 05/13/16	P G & E COMPANY	114 PARKS	1,078.85	526343 160426		P N W 100.1050.2110.000
28529 05/13/16	P G & E COMPANY	114 STREET LIGHTS	5,874.20	526343 160426		P N W 201.2010.2110.000
28529 05/13/16	P G & E COMPANY	114 AIRPORT	507.94	526343 160426		P N W 500.5001.2110.000
28529 05/13/16	P G & E COMPANY	114 SEWER PLANT COLLECTION	54.35	526343 160426		P N W 501.5011.2110.000
28529 05/13/16	P G & E COMPANY	114 SEWER	13,380.99	526343 160426		P N W 501.5013.2110.000
28529 05/13/16	P G & E COMPANY	114 WATER	1,350.09	526343 160426		P N W 503.5033.2110.000
			24,224.40	*CHECK TOTAL		
28530 05/13/16	PACIFIC INTERNET INC	1442 EMAIL SERVICE	170.00	526341 160511		P N W 100.1003.2041.000
28531 05/13/16	PACIFIC TELEMANAGEMENT	4767 AIRPORT PAYPHONE	50.00	526340 835006		P M W 500.5001.2110.000
28532 05/13/16	PAYNE/SEAN	4937 PER DIEM 5/17-19/2016	63.00	526331 160511		P N W 503.5031.2105.000
28533 05/13/16	PERPETUAL ENERGY SYS	4254 WATER PLANT SOLAR	11,775.51	526333 WIL-1604		P N W 503.5033.2110.000
28534 05/13/16	PETER PETERSEN	.09580 WATER DEPOSIT REFUND	41.23	526332 10100350004		P N W 503.111
28535 05/13/16	PLACEWORKS	5050 STREETS & ALLEY CON	8,421.71	526338 59120		P M W 100.1010.2081.030
28535 05/13/16	PLACEWORKS	5050 STREETS & ALLEYS CONN	611.77	526339 59119		P M W 100.1010.2081.030
			9,033.48	*CHECK TOTAL		
28536 05/13/16	PLATT	4506 FUSES	72.84	526334 J258234		P N W 501.5011.2041.000
28536 05/13/16	PLATT	4506 FUSES	141.59	526335 J259321		P N W 501.5011.2041.000
28536 05/13/16	PLATT	4506 FUSES	172.53	526336 J285358		P N W 501.5011.2041.000
28536 05/13/16	PLATT	4506 FUSES	72.84CR	526337 J289100		P N W 501.5011.2041.000
			314.12	*CHECK TOTAL		
28537 05/13/16	PROFLAME	96 PROPANE	252.50	526330 305160602		P N W 501.5011.2110.000
28538 05/13/16	REMIFF	135 EAP INS PREMIUM	133.28	526346 160429		P N W 690.231
28538 05/13/16	REMIFF	135 LIFE INS PREMIUM	492.12	526346 160429		P N W 690.231
			625.40	*CHECK TOTAL		

WARRANT DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM						
28539 05/13/16	RAMMING/TIM	127 BUSINESS CARDS TRINCAD	50.82	526344 4011		P M W 100.1042.2055.000
28539 05/13/16	RAMMING/TIM	127 MAIN ST PROJECT	121.10	526345 5347		P M W 100.1010.2081.030
			171.92	*CHECK TOTAL		
28540 05/13/16	RAMSEY/DAN	4773 AIRPORT MGMT SERVIC	1,833.00	526347 160430		P M W 500.5001.2081.030
28540 05/13/16	RAMSEY/DAN	4773 NO DRONE ZONE SIGNS	20.54	526347 160430		P M W 500.5001.2041.000
			1,853.54	*CHECK TOTAL		
28541 05/13/16	SEIFERT/MEREDITH	.09581 WATER DEPOSIT REFUND	75.00	526348 10100340018		P N W 503.111
28542 05/13/16	SHERMAN/JOHN	4291 BATTERIES	6.76	526354 160505		P N W 100.1011.2055.000
28543 05/13/16	SOLID WASTE OF WILLI	330 BIN SERVICE	216.02	526350 97		P M W 501.5013.2199.000
28544 05/13/16	SPARETIME SUPPLY INC	124 STRAW	9.18	526351 34498		P N W 100.1050.2041.000
28545 05/13/16	STATE BOARD OF EQUAL	4317 USE TAX	3.00	526353 160513		P N W 100.1003.2055.000
28545 05/13/16	STATE BOARD OF EQUAL	4317 USE TAX	13.00	526353 160513		P N W 100.1041.2041.000
28545 05/13/16	STATE BOARD OF EQUAL	4317 USE TAX	21.00	526353 160513		P N W 100.1050.2045.000
28545 05/13/16	STATE BOARD OF EQUAL	4317 USE TAX	10.00	526353 160513		P N W 651.6510.2199.000
			47.00	*CHECK TOTAL		
28546 05/13/16	STATE OF CALIFORNIA	191 CENTENNIAL DAM FEE	10,064.00	526349 1800102429		P N W 503.5030.2001.002
28546 05/13/16	STATE OF CALIFORNIA	191 MORRIS DAM FEES	10,396.00	526349 1800102429		P N W 503.5030.2001.002
			20,460.00	*CHECK TOTAL		
28547 05/13/16	STATE WATER RESOURCE	4392 ANNUAL PERMIT FEE	1,282.00	526352 SW-0113473		P N W 213.2130.2001.002
28548 05/13/16	UKIAH AUTO DISMANTLE	4882 VEHICLE ABATEMENT	25.00	526359 16-1418		P N W 100.1020.6001.000
28548 05/13/16	UKIAH AUTO DISMANTLE	4882 VEHICLE ABATEMENT	725.00	526360 16-01707		P N W 100.1020.6001.000
			750.00	*CHECK TOTAL		
28549 05/13/16	UKIAH FORD INC	382 VEHICLE MAINT UNIT 24	480.48	526358 FOCS130257		P N W 100.1022.2044.000
28550 05/13/16	US BANK	4726 ADMIN FEES	1,250.00	526361 9852678.		P N W 100.1003.2199.000
28551 05/13/16	UTILITY SUPPLY OF AM	3997 TEST STRIPS	353.88	526355 934579		P N W 501.5013.2101.034
28551 05/13/16	UTILITY SUPPLY OF AM	3997 DIGITAL TITRATOR	60.03	526356 933420		P N W 503.5033.2101.034
28551 05/13/16	UTILITY SUPPLY OF AM	3997 SUN & WEATHER SHIELD	444.47	526357 931556		P N W 501.5011.2041.000
			858.38	*CHECK TOTAL		
28552 05/13/16	WATSON - MARLOW INC	4918 HOSE LUBE	117.92	526364 SI008643		P N W 503.5031.2041.000
28553 05/13/16	WEST ENVIRONMENTAL	.09582 HYDRANT DEPOSIT RETURN	94.00	526365 160512		P N W 503.0503.6650.000
28554 05/13/16	WESTAMERICA BANK	4161 PRINCIPAL	4,252.17	526363 160426		P N W 501.5011.3001.000
28554 05/13/16	WESTAMERICA BANK	4161 INTEREST	58.62	526363 160426		P N W 501.5011.3002.000
			4,310.79	*CHECK TOTAL		

WARRANT DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM							
28555	05/13/16	WILLIITS KIDS CLUB	20.00	526362	2000		P N W 690.248
28556	05/13/16	WILLIITS POWER	38.90	526366	367801		P M W 501.5013.2041.000
28556	05/13/16	WILLIITS POWER	16.21	526367	369755		P M W 503.5033.2041.000
28556	05/13/16	WILLIITS POWER	540.56	526368	370174		P M W 503.5033.2041.000
28556	05/13/16	WILLIITS POWER	58.36	526369	369897		P M W 100.1050.2041.000
			654.03	*CHECK TOTAL			
28557	05/13/16	101 TRAILER AND RV	39.95	526375	132278		P N W 503.5031.2041.000

GENERAL CHECK FORM

TOTAL 268,113.89

**WILLITS BYPASS PROJECT
CONSTRUCTION UPDATE
MAY 2016**

The following is a summary of the construction activities that have been completed up to May 19, 2016

- **Contractor has completed approximately 87% of work on the project.**

SouthSegment (Beginning of Project to Center Valley Road) – STA "A" 96+00 to 149+00 (3.3 miles):

- Paving is completed to the Viaduct with the exception of the Open Grade Friction Course.
- Metal Beam Guard rail is currently being installed south of the Viaduct.
- Majority of Asphalt Dike is completed. The remainder will be completed in 2016
- The Drainage systems are complete and functioning.
- Electrical facilities for street lighting, message boards and CCTV cameras are currently being installed.
- Right and left bridges for 101/20 Separations are complete.
- All Haehl Creek bridges are complete.
- East Hill Road Undercrossing Bridge is complete.
- North Haehl Creek Bridge is complete except for deck grinding and joint seals.
- Baechtel Creek Retaining Wall is complete.
- Permanent erosion control is installed on all completed slopes.
- Temporary erosion control is installed in all areas that do not have permanent. Monitoring and maintenance will continue throughout the spring.

Floodway Viaduct - STA "A" 149+00 to 167+50 (1.2 miles):

- The Floodway Viaduct is complete except for final concrete finishing and installation of the bicycle railing.
- The Concrete finish work is continuing and will be completed this summer.

NorthSegment (Viaduct to End of Project) – STA "A" 167+50 to 191+10 (1.5 miles):

- Drainage systems are complete with the exception of some inlet grate assemblies which will be installed after paving in the summer of 2016.
- Imported fill from the Viaduct to the Northern tie-in is complete.
- Tie-in detours have begun to allow for final tie-in grading. There will be several traffic configurations to allow for final grading. This work is expected to be completed by mid July.
- Quail Meadows Overhead and Under Crossing bridges are complete except for deck grinding/grooving, joint seals and cable railing at the Overhead bridge.
- Upp Creek Main Line, Upp Creek SB off Ramp, and Upp Creek NB on Ramp bridges are complete except for grinding and joint seals.
- Utility relocation work is complete.
- Erosion control is being monitored and maintained at all locations.
- Aggregate Base is currently being placed. Completion is expected by mid June.
- Electrical conduit is currently being installed for street lighting, message boards and CCTV cameras.
- The temporary Active Treatment System for stormwater sediment control is completed and functioning. The system has been operational throughout the winter and pending weather forecasts is scheduled for removal June 01st.

WETLAND/RIPARING MITIGATION PROJECTS CONSTRUCTION UPDATE MAY 2016

The following is a summary of the construction activities that have been completed up to May 19, 2016.

Emergency Limited Bid (ELB) Contract. This contract work started on August 11, 2014 and was completed in December 2015.

- 25 acres of invasive plant removal (Target Weed removal) using mechanical/manual methods.
- 8.89 acres of wetland establishment (MGC Plasma North).
- 3 Locations of headcut repairs (Benbow, Lusher and Frost). Drainage improvement by grading eroded gullies, placed rock still structures and pool structures to slow the flow (rock lined check dams) and stabilized the area with wetland seeds and BMPs.
- 3 Locations of eroding bank repairs along Outlet Creek. Cut creek bank to widen creek, installed root wad (trunk/root ball) and footer logs for fish habitat along the creek bank, placed RSP to stabilize the creek banks, placed wetland seeds and native grass straw, and planted willows along the creek bank.
- Access road development for all mitigation parcels/areas. Placed Box culvert at Hearst Willits Road, temporary bridges at Mill Creek/Davis Creek and paved several driveways.
- Seeds for this project were collected using a separate service contract and provided to the contractor.

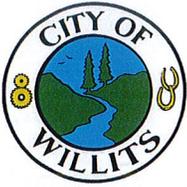
Mitigation Contract No. 1. This Contract was awarded on April 15, 2015. The first working day was on September 9, 2015. This project includes 3 years of plant establishment. Estimated Completion date is June 2020.

- 52.35 acres of wetland establishment (100% completed).
- Developed stream crossing at 19 locations (100% completed). Harden stream crossing were constructed using 9" cobble stone and 3" clean sand and gravel to access through the creek.
- 69 acres of invasive plant removal (Target weed removal, 75% completed) using mechanical/manual methods.
- 82 acres of heavy treatment (area preparation for riparian planting, 80% completed).
- Developed water sources and installed irrigation system for planting and plant establishment work (35% completed).
- Planted the ELB project areas and Oak woodland areas (54,000 plants installed).
- Installation of 350,000 plants in wetland creation area (Will start in 2016 fall)
- Installation of 147, 645 plants via Contract Change Order in mitigation area (will start in 2016 fall)
- Seeds for this project were collected using a separate service contract and provided to the contractor.
- Plants for this projects were propagated using a separate service contract and provide to the contractor.

Mitigation Contract No. 2. This Contract was awarded on June 30, 2015. The first working day was on September 9, 2015. This project includes 3 years of plant establishment. Estimated Completion date is September 2020. All Contractor's submittals have been approved and field work will start in 2016 spring including:

- 2 acres of invasive plant removal (target weed removal) using mechanical/manual methods.
- 33 acres of heavy treatment (area preparation for riparian planting).
- Developing water sources and installing irrigation system for planting and plant establishment work.
- Installation of 287,340 plants.
- Seeds for this project were collected using a separate service contract and provided to the contractor.
- Plants for this projects will be propagated by the contractor.

Additional Mitigation Work Completed to Date Includes: In April 2010, a Contract Change Order (CCO) was executed using the Bypass project to implement infrastructure such as 132,000 feet of fencing, 50,000 feet of 2" underground water line, 150 gates, 65 stock tanks, and 25 cattle shades to facilitate cattle grazing activities within the Wetland/Riparian Mitigation project area.



Item No. 9a(1)

Meeting Date: May 25, 2016

AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: Susie Holmes, Finance Director

Agenda Title: AWARD THE CONTRACT FOR AUDITING SERVICES TO MOSS, LEVY & HARTZHEIM, LLP, CERTIFIED PUBLIC ACCOUNTANTS (MLH)

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: N/A

Summary of Request: R.J. Ricciardi, Inc. has been the auditor for the City for the past ten years, while the City has received wonderful service from the firm, staff and Council felt it prudent to issue a request for proposals (RFP) for auditing services, not excluding the firm the R.J. Ricciardi.

The RFP was issued April 11, 2016, posted on the City's website, the California Society of Municipal Finance Officers (CSMFO) website, and was additionally sent directly to several local firms with experience in local government auditing. On May 11th, eight proposals were received from agencies throughout the state.

All proposals were reviewed by the Finance Director and the City Manager, they were evaluated on experience, approach to completing the work, understanding the services requested, additional services included and cost. Based on these criteria, staff was able to narrow down to five firms.

References were called and phone interviews with several firms narrowed the search to the top two candidates. Ahmed Badawi, CPA, and Moss, Levy & Hartzheim, LLP.

While it will take a considerable amount of City staff time and resources to change auditors, staff believes that the savings of more than \$4,000 over our current auditing firm is worth pursuing.

Recommended Action: Award the contract for auditing services to Moss, Levy & Hartzheim, LLP, Certified Public Accountants (MLH).

Alternative(s): Continue with RJ Ricciardi, Inc.

Fiscal Impact: An annual savings of approximately \$4,000.

Personnel Impact: A new auditing services requires a substantial amount of staff time and resources.

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

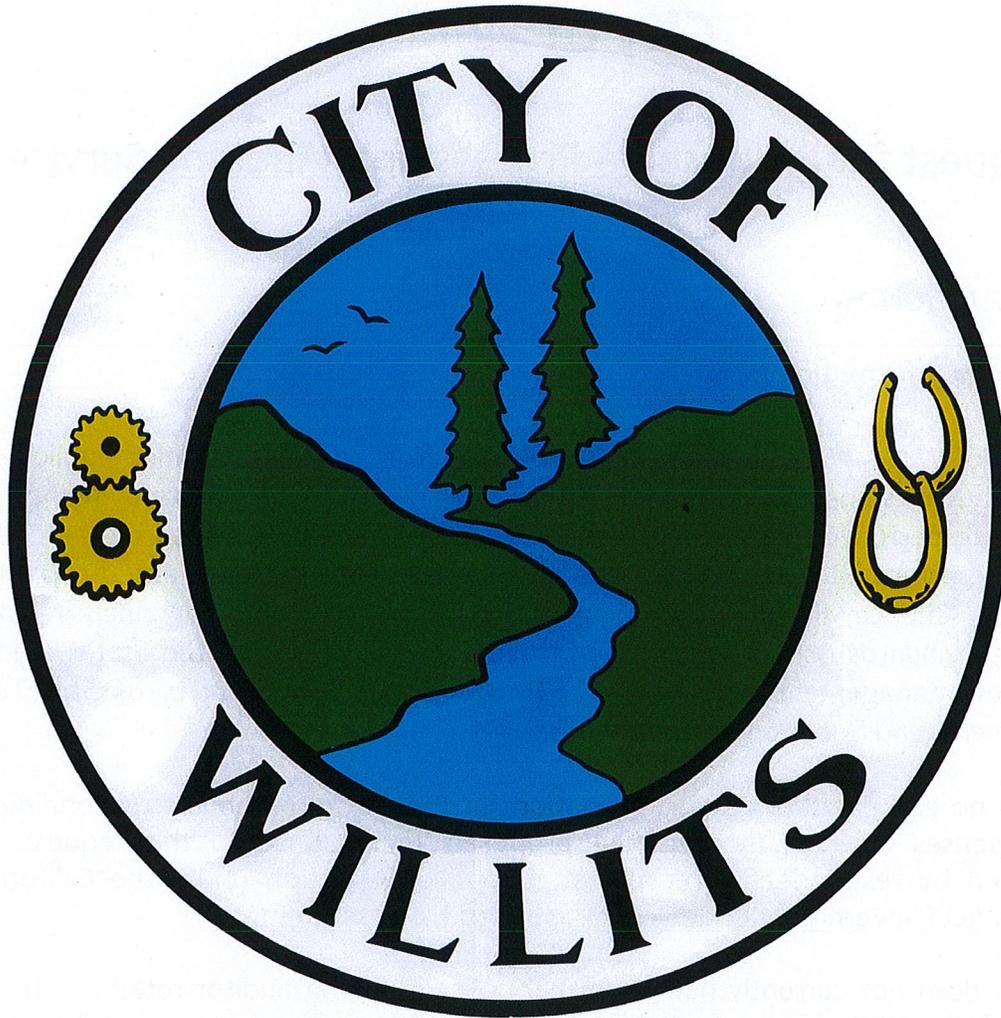
Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

Moss, Levy & Hartzheim, LLP Culver City		Contract Period			
		FY 15-16	FY 16-17	FY 17-18	FY 18-19
✓	Audit	26770	27334	37898	28460
	CAFR to GFOA - Assist				
✓	Single Audit	3760	3840	3920	4000
✓	WPFC tax return	1060	1081	1102	1123
✓	SCO Annual Report of Financial Transactions	3330	3410	3490	3570
33	Other Cities (So. CA/Eureka/ Yuba City/Windsor)				
FY15-16	\$ 31,428.00				
	2% increase each additional year: last year \$36,085				
	10% Professional Discount	-3492	-3566.5	-4641	-3715.3
	Additional Services/Charges:				
		\$ 31,428	\$ 32,099	\$ 41,769	\$ 33,438

Ahmed Badawi, CPA Oakland		Contract Period			
		FY 15-16	FY 16-17	FY 17-18	FY 18-19
✓	Audit	25255	26010	26790	27590
✓	CAFR - Prepares				
✓	Single Audit	3000	3090	3180	3280
✓	WPFC tax return	1200	1240	1280	1320
✓	SCO Annual Report of Financial Transactions	3000	3090	3180	3280
29	Other Cities (Bay Area/Eureka/Crescent City)				
FY15-16	\$ 32,855.00				
	3% increase each additional year last year \$35,900				
	Additional Services/Charges:				
	Gann Limitation	400	410	420	430
	Leads classes for CSMFO on gov. accting				
		\$ 32,855	\$ 33,840	\$ 34,850	\$ 35,900

RJ Ricciardi San Rafael		Contract Period			
		FY 15-16	FY 16-17	FY 17-18	FY 18-19
✓	Audit	26000	26000	26000	26000
✓	CAFR - Prepare				
✓	Single Audit	3995	3995	3995	3995
✓	WPFC tax return	1495	1495	1495	1495
✓	SCO Annual Report of Financial Transactions	4945	4945	4945	4945
5	Other Cities (Current Auditor)				
FY15-16	\$ 36,435.00				
✓	No increase in subsequent years				
	Additional Services/Charges:				
	Assist in YE closing entries/adjustments	0	0	0	0
		\$ 36,435	\$ 36,435	\$ 36,435	\$ 36,435



Request for Proposals

PROFESSIONAL AUDITING SERVICES

April 11, 2016

Deadline for Proposal Responses May 11, 2016 – 5:00 PM (Pacific Time)

City of Willits

Request for Proposals – Professional Auditing Service

I. INTRODUCTION

A. General Information

The City of Willits “City” is requesting proposals from qualified certified public accountant firms to audit its financial statements for fiscal years beginning July 1 and ending June 30; in addition to performing other financial audits and reviews as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget (OMB) Circular A-133 *Audits of State and Local Governments and Non-Profit Organizations*.

There is no expressed or implied obligation for the City to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Materials submitted by respondents are subject to public inspection under the California Public Records Act (Government Code Sec. 6250 et seq.), unless exempt.

The City does not currently have a formal policy requiring auditor rotation. The contract term with the City’s current audit firm, R.J. Ricciardi, has come to an end. While the City has been satisfied with their services, it is prudent for the City to seek formal audit proposals at this time ensuring competitive pricing and services. Accordingly, the current auditors are not precluded from consideration and we plan to invite them to submit a proposal as part of the selection process.

To be considered, three (3) copies of a proposal must be received by Susie Holmes, Finance Director at 111 East Commercial Street, Willits, CA 95490, by **5:00 P.M. on May 11, 2016**. The City reserves the right to reject any or all proposals submitted.

During the evaluation process, the City of Willits reserves the right, where it may serve the City’s best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the City of Willits, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Willits and the firm selected.

It is anticipated the selection of a firm will be completed by **May 25, 2016**. Following the notification of the selected firm, a recommendation and proposed contract will be prepared for review and approval by the City Council at its **June 8, 2016** meeting.

The City reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items.

B. Term of Engagement

It is the intent of the City to contract for the services presented herein for a term of four (4) fiscal years ending June 2016, 2017, 2018, 2019, with the option of two two-year extensions. The proposal package shall present all inclusive audit fees for each year of the contract term.

II. NATURE OF SERVICES REQUIRED

A. Scope of the Work to be Performed

The City of Willits desires a Comprehensive Annual Financial Report (CAFR) and its basic financial statements for the City of Willits to be prepared by the independent auditor and be fully compliant with all current GASB pronouncements. The City will submit the CAFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program.

The selected independent auditor will be required to perform the following tasks:

The audit firm will perform an audit of all funds of the City of Willits. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller of the United States. **The City's Comprehensive Annual Financial Report (CAFR) will be prepared and word processed by the audit firm.** The CAFR will be in full compliance with all current GASB pronouncements. The audit firm will render their auditors' report on the basic financial statements which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each major fund of the City.

The audit firm will perform a single audit on the expenditures of federal grants in accordance with OMB Circular A-133 and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the City's financial statements in accordance with *Government Auditing Standards* and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and

on the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133. The single audit report will include appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, and follow up on prior audit findings where required.

The audit firm shall issue a separate “management letter” that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the City Manager.

The audit firm shall provide, compile, and file the Annual Report of Financial Transactions to the State Controller of California, from data provided by City staff.

The audit firm shall prepare and file the required annual reports for the City of Willits Public Facilities Corporation, which include but are not limited to Internal Revenue Service Form 990, Franchise Tax Form 199 and Attorney General of California Form RRF-1.

B. Auditing Standards to be Followed

To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accounts;
2. The standards applicable to financial audits contained in the most current version of the *Generally Accepted Government Auditing Standards* (Yellow Book), issued by the Comptroller General of the United States;
3. The provisions of the Single Audit Act as amended in 1996; and
4. The provisions of U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*.

C. Working Paper Retention

All working papers and reports must be retained at the auditor's expense for a minimum of seven (7) years, unless the firm is notified in writing by the City of Willits of the need to extend the retention period. The auditor will be required to make working papers available to the City of Willits or any government agencies included in the audit of federal grants. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

D. Irregularities and Illegal Acts

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: City Manager; City Attorney; and the Finance Director.

II. DESCRIPTION OF THE GOVERNMENT

A. Background Information

The City of Willits is located in Northern California, in the heart of Mendocino County on Highway 101, approximately mid-point between San Francisco and Eureka (140 miles either direction), 158 miles west of Sacramento and 36 miles east of the Mendocino Coast . The City is rural in character and encompasses about 2.8 square miles of territory and has a population of approximately 4,900. The City’s fiscal year begins July 1 and ends June 30.

The City of Willits was incorporated in 1888 as a general law city which operates under the Council/Manager form of government. The City government is divided into eleven (11) divisions: Council/City Clerk, City Manager, Finance, Legal, Human Resources, Planning, Building, Code Enforcement, Police Services, Recreation, and Public Works. Special Funds include Traffic Safety, Gas/Sales Tax, Landfill (Post-Closure), and Successor Agency for RDA. The City offers Water and Sewer Services as well as an airport.

The City of Willits has an operating budget in FY 2015-16 of approximately \$14.5 million for all funds combined.

B. Fund Structure

The City of Willits currently uses the following fund types in its financial reporting. The number and type of funds are subject to change based on the needs of the City. Any such change shall not result in change in the audit fee.

Government Funds	
General Fund	1
Special Revenue Funds	5
Capital Projects	3
Business Type Funds:	
Enterprise Funds	3
Total Funds	12

C. Magnitude of Finance Operations

The Finance Department is headed by Susie Holmes, Finance Director, and consists of four employees. The principal functions performed are accounting, accounts payable, accounts receivable, utility billing, business license administration, payroll, cash management, investments, budgeting, and financial reporting.

D. Computer Systems

The City’s computerized systems are run on a Local Area Network (LAN). The accounting functions are computerized using Xerox NewVision–ACS Finance Systems software on a Windows platform. The applications operating on this system are general ledger, accounts payable, accounts receivable, payroll, business licenses, project accounting and utility billing.

E. Availability of Prior Reports and Work Papers

R.J. Ricciardi, Inc. conducted the City’s most recent audit. The work papers of the previous audits are the property of the previous auditor and can be reviewed by the successful Proposer. The following financial statements were prepared or audited by R.J. Ricciardi, Inc, and are available for review on the City’s website at thecityofwillits.com:

1. City of Willits Basic Financial Statement
2. Single Audit Report

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to, and including, the date proposals are to be submitted:

Date	Activity
April 11, 2016	Request for proposal issued
May 11, 2016	Due Date for proposals (due by 5:00 p.m.)
May 16-19, 2016	Oral interviews (conducted at City’s discretion)
May 25, 2016	Notification of Recommended Selection
June 8, 2016	Contract awarded by City Council

B. Date Audit May Commence

Audit planning, documentation of systems of internal control and compliance and transaction testing should be completed during interim audit stage in June of each year. The City closes its books in September, and will be ready for audit field work by October of each year.

C. Date Reports Are Due

The auditor shall provide all drafts and recommendations for improvements to the Finance Director within a reasonable time period after the last day of field work. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the completed CAFR, Basic Financial Statements, Single Audit report and other reports shall be delivered to the Finance Director. This process will be completed and the final products be delivered by December 15th of each year.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Finance Department Assistance

Finance Department staff will be available during the audit to assist the firm by providing information, documentation, and explanations.

B. Work Area, Telephone, and Office Equipment

The City will provide the auditor with reasonable work space, desks, and chairs. The auditor will also be provided with access to a telephone, internet connectivity, a computer with access to the general ledger system, and photocopying machines.

C. Report Preparation

Report preparation, editing, printing, tabbing, and binding shall be the responsibility of the auditor.

1. *Comprehensive Annual Financial Report (12 copies & digital file in Adobe Acrobat format)*
2. *Single Audit Report (7 copies & digital file in Adobe Acrobat format)*
3. *Management Discussion and Analysis (7 copies & digital file in Adobe Acrobat format)*

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries concerning the Request for Proposals and the subject of the Request for Proposals must be made to:

Susie Holmes, Finance Director
111 E. Commercial Street
Willits, CA 95490
(707)459-7123
sholmes@willitscity.com

CONTACT WITH PERSONNEL OF THE CITY OTHER THAN THE ABOVE REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

2. Submission of Proposal. Three (3) copies of the Proposal shall be received by the City of Willits **by 5:00 p.m. on May 11, 2016** for a proposal to be considered. The Proposal should address the items listed in sections C and D below.

The Proposal should be addressed as follows:

**City of Willits
Susie Holmes
Finance Director
111 E. Commercial St.
Willits, CA 95490**

B. Format for Technical Proposal

1. Title Page showing the request for proposals subject; the firm's name; the name, address, and telephone number of the contact person; and the date of the proposal.
2. Table of Contents identifying the materials submitted by section and page number. Cross-referencing to section and page number in the RFP would be helpful.
3. Signed Transmittal Letter briefly stating the Proposer's understanding of the work to be done; the commitment to perform the work within the time period; and the name(s) of the person(s) authorized to represent the Proposer, title, address, and telephone number.
4. Detailed Proposal following the order set forth in Section C below.

C. Contents of Technical Proposal

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firm seeking to undertake an independent audit of the City in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than the form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all points outlined in the request for proposals **(excluding any cost information, which should only be included in the Sealed Dollar Cost Bid)**.

The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request for proposals. While additional data may be presented, the following subjects must be included. They represent the criteria against which the proposal will be evaluated.

1. License to Practice in California

An affirmative statement must be included verifying the firm and all assigned key professional staff are properly licensed to practice in California.

2. Independence

The firm must provide an affirmative statement that it is independent of the City of Willits as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's *Government Auditing Standards*.

3. Firm Qualifications and Experience

To qualify, the firm must have extensive experience in audits of local governments as well as experience with preparation of Comprehensive Annual Financial Statements prepared in accordance with GAAP. The Proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. Staff consistency is an important consideration.

The Proposer must provide a list of all current municipal clients.

The Proposer is also required to submit a copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements (required by current Government Audit Standards).

The Proposer shall also provide information on the results of any Federal or State desk reviews or field reviews of its audits during the past three (3) years. The RFP for Professional Auditing Services Proposer shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with State regulatory bodies or professional organizations.

4. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Include resumes, indicating whether each such person is registered or licensed to practice as a certified public account in California. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past (3) three years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

5. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. Also please indicate whether the audit was part of a Comprehensive Annual Financial Report prepared in conformance with GAAP requirements. Information should be provided regarding clients that the firm serves that have received the CSMFO and GFOA awards.

Please provide a list of not less than five client references for whom services similar to those outlined in the RFP are currently being provided. For each reference listed provide the name of the organization, dates for which the service(s) are being provided, type of service(s) being provided and the name, address and telephone number of the responsible person within the reference's organization. The City reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

6. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as City of Willits' budget and related materials, organizational charts, manuals, programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation for the engagement;
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement;
- c. Sample size and the extent to which statistical sampling is to be used in this engagement;
- e. Type and extent of analytical procedures to be used in this engagement;
- f. Approach to be taken to gain and document an understanding of the City's internal control structure;
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.

7. Identification Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.

NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL.

D. Contents of Cost Proposal

1. Total All-Inclusive Maximum Price

The cost proposal should contain all detailed pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses.

The City will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

2. Manner of Payment

Progress payment will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than a calendar month.

CITY OF WILLITS

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

**For the Fiscal Years Ending June 30, 2016, 2017, 2018 and 2019
(Optional Fiscal Years Ending June 30, 2020, 2021, 2022, and 2023)**

=====

Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
Fax: (310) 670-1689

Proposal due date:

May 11, 2016

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

**CITY OF WILLITS
AUDIT PROPOSAL
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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A. LEVY, CPA
CRAIG A. HARTZHEIM, CPA
HADLEY Y. HUI, CPA
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TRAVIS J. HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES

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www.mlhcpas.com

Susie Holmes
Finance Director
City of Willits
111 East Commercial Street
Willits, CA 95490

Dear Ms. Holmes,

We are pleased to respond to the Request for Proposal for the City of Willits (City) for independent professional auditing services. We have prepared our proposal to address each of the specifications included in the City's Request for Proposal.

After 59 years in public accounting and 39 years of performing local governmental and non-profit audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim, LLP. The firm is a regional full service public accounting firm with offices in Culver City, Beverly Hills, and Santa Maria and clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements, and that is why we strive to constantly improve the quality of our professional services. This degree of dedication, coupled with our ability to inform our clients of any new accounting and auditing issues, is paramount to our success.

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our engagements in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

It is our understanding that we will perform an audit of the City's basic financial statements in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants, with the objective of expressing an opinion on the fair presentation of the basic financial statements, which will be in full compliance with the Government Finance Officers Association's (GFOA) Blue Book. We will express an "in-relation-to" opinion on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. We will also perform a single audit on the expenditures of federal grants in accordance with the U.S. Office of Management and Budget's (OMB) new Super Circular and test compliance with the Single Audit Act as amended in 1996, and applicable laws and regulations.

In addition to the procedures deemed necessary to express our opinion on the basic financial statements, we understand that we will also be responsible for performing certain limited procedures involving the management's discussion and analysis (MD&A) and the required supplementary information (RSI), as mandated by auditing standards generally accepted in the United States of America.

Our audits would be conducted in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States, including all applicable auditing standards issued by the American Institute of Certified Public Accountants; the provisions of the Single Audit Act Amendments of 1996; the U.S. OMB's new Super Circular; and all relevant Governmental Accounting Standards Board (GASB) Statements.

It is our understanding that we will be responsible for issuing the following reports: an independent auditor's report on the fair presentation of the City's basic financial statements which will include both Government-Wide and Fund Financial Statements, in conformity with accounting principles generally accepted in the United States of America; an independent auditor's report on internal control over financial reporting and on compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters based on an audit of the basic financial statements of the City performed in accordance with *Government Auditing Standards*; an independent auditor's report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133; seven (7) hard copies and a digital PDF file of the single audit report which includes a schedule of expenditures of federal awards, footnotes, findings and questioned costs including significant deficiencies and material weaknesses; and seven (7) hard copies and a digital PDF file of the management letter which includes Statement on Auditing Standards (SAS) No. 114 and No. 115 letters with recommendations for improvements and other significant observations that are considered to be non-reportable addressed to the City Manager.

We also understand that we will prepare twelve (12) hard copies and a PDF file of the Comprehensive Annual Financial Report (CAFR), we will prepare and submit the annual State Controller's Report for the City, and prepare and file the required annual reports for the City's Public Facilities Corporation, which include but are not limited to Internal Revenue Service Form 990, Franchise Tax Form 199 and Attorney General of California Form RRF-1.

All irregularities and illegal acts or indications of illegal acts of which we become aware of during the course of our audit will be immediately reported, in writing, to the City Manager, the City Attorney, and the Finance Director.

We will be responsible for retaining all working papers and reports, at our expense, for a minimum of seven (7) years, unless the firm is notified in writing by the City of Willits of the need to extend the retention period. We will make available all original working papers for examination, upon request, to the City of Willits or any government agencies included in the audit of federal grants, parties designated by the federal and state governments or by the City as a part of an audit quality review process, and auditors. We will also respond to reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

The percentage of the audit work we expect to accomplish in each month is shown below:

<u>June</u>	<u>October</u>	<u>November</u>	<u>Total</u>
40%	50%	10%	100%

This proposal for auditing services is an irrevocable offer until August 11, 2016.

Thank you for your consideration and please do not hesitate to contact the authorized representatives listed below with any questions, problems, or concerns.

(1) Craig A. Hartzheim, CPA
Partner
5800 Hannum Avenue, Suite E
Culver City, CA 90230
(310) 670-2745
chartzheim@mlhcpas.com

(2) Ron A. Levy, CPA
Partner
2400 Professional Parkway, Suite 205
Santa Maria, CA 93455
(805) 925-2579
rlevy@mlhcpas.com

(3) Hadley Y. Hui, CPA
Partner
5800 Hannum Avenue, Suite E
Culver City, CA 90230
(310) 670-2745
hhui@mlhcpas.com

Sincerely,



Craig A. Hartzheim, CPA
Partner

LICENSE TO PRACTICE IN CALIFORNIA

Moss, Levy & Hartzheim, LLP is a properly licensed certified public accounting firm in the State of California. All certified public accountants engaged in the audit of the City of Willits are licensed to practice in the State of California and have received at least the minimum number of governmental continuing professional education hours required by the State Board of Accountancy and *Government Auditing Standards* to perform governmental audits.

INDEPENDENCE

Moss, Levy & Hartzheim, LLP is independent of the City of Willits as defined by auditing standards generally accepted in the United States of America, the U.S. General Accounting Office's *Government Auditing Standards (1998)*, the U.S. Securities and Exchange Commission, and all other authoritative bodies with standard or rule-making authority over the auditing profession.

The firm uses checklists and questionnaires to determine that staff members are independent of each client being audited and each staff member signs a personal independence declaration prior to commencing work on an audit client. The partner in charge of the audit reviews all independence work papers prior to staffing each audit.

FIRM QUALIFICATIONS AND EXPERIENCE

Moss, Levy & Hartzheim, LLP is a regional firm that performs audits of governmental and non-profit entities throughout the State of California, from the Oregon border to the Mexico border. For most of our governmental clients, we also prepare their Comprehensive Annual Financial Report. Our firm also performs review and compilation engagements as well as tax and consulting services to clients throughout the United States. The firm currently employs 28 professionals, all of whom are trained in governmental auditing, and has annual gross revenues in excess of \$4 million dollars. The firm has three offices in California: Culver City, Beverly Hills, and Santa Maria.

The audit work will be completed by staff from our Culver City office.

The Culver City office is currently staffed by six certified public accountants (three partners, two managers, and one senior accountant). In addition, the Culver City office employs ten professional staff, consisting of managers, senior accountants, and staff accountants. All certified public accountants, managers, and senior accountants are part of the governmental and non-profit audit practice.

The City will have one partner, one manager, one senior accountant, and one or two staff accountants assigned to the audit on a full-time basis. In addition, one staff accountant will be assigned to the audit on a full-time basis. These employees will not be changed except due to unforeseen circumstances.

It is the firm's policy to have our partners and audit managers involved in the managing function of our governmental audits. Having both the partner and audit manager involved in the engagement allows the City to receive immediate response to questions about accounting and audit topics, concerns, and findings.

Please see *Appendix A – Current and/or Recently Completed Governmental Audits* for a list of current governmental audits performed by the firm.

Please see *Appendix B – Peer Quality Review Report* for a copy of our firm's December 31, 2011 quality review report, which includes a review of governmental and non-profit engagements. The firm's 2014 Report is to be published by June 30, 2016.

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

Our firm has never been the object of any disciplinary action from any federal or state desk review or field review in the past three (3) years.

Our firm currently provides the following services:

Audits:

- Governmental (cities, special districts, single audits, and school districts)
- Non-Profit
- Commercial
- Compliance
- Transient Occupancy Tax
- Employee Benefit Plans

Accounting Services:

- Reviews
- Compilations
- Bookkeeping
- Payroll Taxes

Management Advisory Services (Non-Audit Clients):

- Data Processing Services
- Business Consultation
- Pension and Profit Sharing Plan Assistance
- Acquisition and Mergers

Income Tax Services:

- Preparation
- Planning
- Tax Audits and Negotiations with Internal Revenue Service and Other Taxing Authorities

The firm's recent local similar auditing experience includes the following:

1. CSMFO and GFOA Award Programs

The firm has or is currently auditing the following entities that have participated in and have received the CSMFO and/or GFOA Award Programs:

City of Arcadia	City of Paso Robles
City of Bellflower	City of Santa Maria
City of Brawley	City of Scotts Valley
City of Calabasas	City of Tracy
City of Campbell	City of Watsonville
City of Covina	City of Westlake Village
City of Culver City	City of Yuba City
City of El Centro	County Sanitation Districts of
City of Eureka	Los Angeles County
City of Indio	Encina Wastewater Authority
City of La Canada Flintridge	Los Angeles County Flood Control District
City of Lompoc	Ross Valley Sanitary District
City of Los Alamitos	Triunfo Sanitation District

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following: (Continued)

2. OMB Circular A-133

We have performed compliance audits in accordance with Office of Management and Budget (OMB) Circular A-133, *Audits of State, Local Government and Nonprofit Organizations*, for our municipal clients who are required to have compliance audits (which is the majority of our municipal clients) and for all of our school district clients.

3. Federal and State Grant Programs and the Single Audit

Each of our municipal clients, the majority of our special district clients, and all of our school district clients receive federal and state grants which require compliance audits, including American Recovery and Reinvestment Act grants.

Some of our most commonly audited programs are as follows:

Municipal Major Programs:

- Community Development Block Grant Funds (CDBG)
- Federal Emergency Management Act Funds (FEMA)
- Section 8 Housing Assistance Payments
- Transportation Enhancement Act (TEA)
- Airport Improvement Program (AIP)
- Economic Development Grants (EDA)
- Home Investment Partnerships Program (HOME)
- Capitalization Grants for State Revolving Funds
- Surveys, Studies, Investigations, and Special Purpose Grants

Other Common Municipal Programs:

- COPS Grants (including LLEBG)
- Asset Seizure Funds
- Retired Senior Volunteer Program

Other Major Programs:

- Senior Nutrition Programs
- Child Nutrition Programs
- Title I
- Title VI
- Migrant Education
- Vocational Education
- Special Education

4. Non-profit agencies

We have audited numerous non-profit agencies and have also prepared their federal and state tax returns. Currently our firm performs audit and/or tax preparation services for sixty non-profit agencies.

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following: (Continued)

5. State Controller's Report and Street Reports

We have prepared State Controller's Reports, Transit, and Street Reports for numerous cities, special districts, and redevelopment agencies. We feel this experience allows us to assist our clients in their preparation of the State Controller's Reports or prepare the reports as a separate engagement for our clients.

6. Investment Compliance

In addition to financial statement audits, we also review our clients' compliance with their investment policies and examine investment types, including, but not limited to, an evaluation of maturity dates (short-term or long-term), types and category, and collateral to ensure proper disclosure of risk in the basic financial statements.

7. Former Redevelopment Agencies

We have audited the former Redevelopment Agency of the County of San Diego for the fiscal years ended June 30, 2004-2011. We have also performed audits of redevelopment agencies for nearly all of our municipal clients. Each redevelopment agency audit is conducted in accordance with *Guidelines for Compliance Audits of California Redevelopment Agencies* issued by the State Controller, Division of Local Government Fiscal Affairs and Section 33080.1(a) of the Health and Safety Code and Title 2.5, Chapter 6 of the California Administrative Code. We have also performed agreed-upon procedure engagements for numerous Successor Agencies as part of the ABx1 26 and AB1484 requirements.

8. TOT, Refuse and Other Audits

The firm has recently concluded auditing lease agreements between the County of Los Angeles and a lessee for a period of 15 years. The firm has assisted several cities in reviewing franchise financial statements as part of reviewing franchise requests for rate increases. In addition, the firm has performed transient occupancy audits for eleven municipalities and has performed various audits of operating lease charges (such as use of a sewage treatment plant based on percentage of use by our client and actual expense as recorded by the treatment plant operator). The firm has also performed franchise audits of Comcast, AT&T, a local sports park, and others for municipal clients who have requested them.

9. School Districts

Currently, our firm audits thirty-five school districts and related schools throughout the State of California, including three charter schools. We have also performed audits of student bodies for nearly all of our school district clients.

10. Special Districts

Currently, our firm audits in excess of one hundred and seventeen special districts including sanitary districts, an open space district, the County Sanitation Districts of Los Angeles County (all 25 Districts), water districts, recreation districts, utility districts, cemetery districts, community services districts, fire districts, ambulance services districts, airport districts, and vector control districts.

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following: (Continued)

11. Joint Powers Authorities

We have audited the following joint powers authorities (JPAs):

- County of San Diego – Emergency Services Organization
- Encina Wastewater Authority
- Exclusive Risk Management Authority of California
- North Coast Emergency Medical Services
- Public Agency Self Insurance System
- San Diego Geographic Information System
- Santa Barbara County Special Education Local Plan Area Joint Powers Agency
- Santa Barbara Water Purveyors Joint Powers Agency
- Tracy Area Public Facilities Financing Authority
- Transportation Authority of Marin
- West Contra Costa Integrated Waste Management Authority

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

It is expected that Mr. Ron A. Levy, CPA would be the technical (concurring) partner in charge of the audits of the City. He will be responsible for reviewing the City's basic financial statements and all other required statements and reports. He may also be responsible for addressing any City questions or concerns that arise during the year. He has assisted numerous municipal clients and has prepared award-winning CAFRs.

Mr. Craig A. Hartzheim, CPA will be the engagement partner assigned to the audits. As engagement partner, he will oversee the day-to-day operations of the audits, review all audit areas, and be on-site for a majority of the fieldwork. He has assisted many municipal clients and has also prepared numerous award-winning CAFRs. It is the firm's policy during the first year on the audit engagement to have a partner on-site for a majority of the fieldwork. This policy enables the partner to become acquainted with the City's daily operations and key personnel.

Mr. Derek Rampone will be the manager assigned to the audits. He will oversee the day-to-day operations of the audits and perform more difficult audit sections.

Mr. Ricky Kuo will be the senior auditor assigned to the audits. As senior auditor, it will be his responsibility to oversee the staff accountants, do preliminary reviews of audit sections, and perform more difficult audit sections.

Mr. David Ortiz will be the computer specialist assigned to the audits, when needed. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz may also perform the statistical sampling procedures for the audit and also document and test the internal control structure of the computer systems.

In addition to the supervisory staff listed above, one staff accountant will be assigned to the audits. All staff accountants have degrees from accredited colleges or universities, have received in-house governmental audit training, and at present, have at least one year of governmental auditing experience. All staff accountants will be directly supervised by the senior accountant and manager assigned to the audits at all times.

CITY OF WILLITS
TECHNICAL PROPOSAL

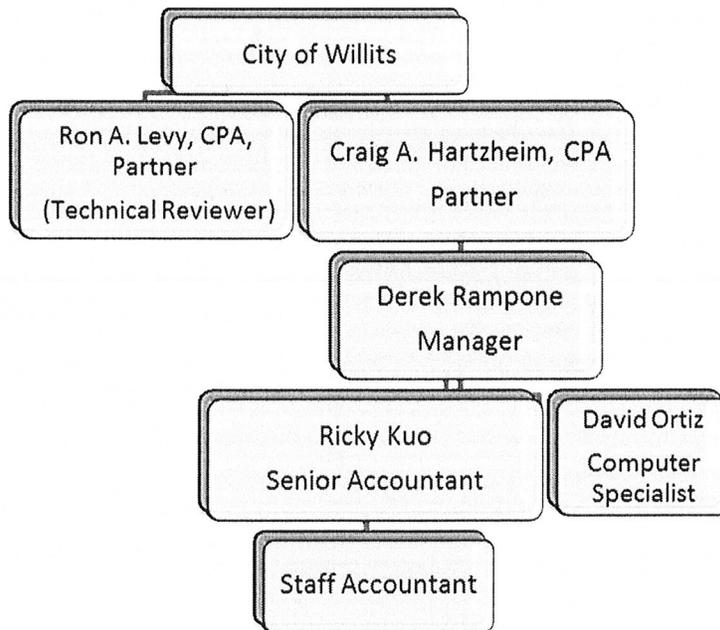
**PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE
(CONTINUED)**

All partners, managers, and staff members have worked on numerous governmental engagements together. Consistently working together will provide the City with a knowledgeable, proficient, and efficient audit team.

The firm conducts an annual firm-wide two-day training seminar to update all governmental auditors on new pronouncements and improved audit techniques. In addition to this firm sponsored seminar, each governmental auditor attends the annual governmental accounting conference and many other continuing education courses and is updated on current accounting/auditing issues through our journals and supplements, which we receive on a regular basis.

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances (departure from the firm, promotion, or assignment to another office). At the written request of the City, any Moss, Levy & Hartzheim, LLP employee assigned to the audits can be removed and replaced by another qualified employee. The City retains the right to approve or reject replacements.

Project Organization Chart:



Please see *Appendix C – Resumes* for each individual’s qualifications and experience.

CITY OF WILLITS
TECHNICAL PROPOSAL

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Moss, Levy & Hartzheim, LLP has an extensive background in auditing governmental and non-profit entities with over thirty-nine years of experience in this specialized field. The firm currently performs thirty-eight municipal audits, over seventy-five special district audits, as well as the audit of the County Sanitation Districts of Los Angeles County (all 25 districts), and thirty-five school district and related audits. We have also recently completed monitoring of one hundred contractors for the County of Los Angeles, for contract compliance and fiscal monitoring. Additionally, we are also on the master lists and have signed master contracts with the County of San Diego and the County of Los Angeles for Compliance and Financial Audits.

The following five (5) most significant engagements performed in the last five (5) years that are similar to the engagement described in the RFP:

CITY OF CULVER CITY

Audit of basic financial statements/CAFR, former Redevelopment Agency, Single Audit, Municipal Bus Line, REAC Report, and prepared City, RDA, and Transit State Controller Reports
Received GFOA Certificate of Achievement in Financial Reporting
2011 to Present
Engagement Partner – Craig A. Hartzheim, CPA
1000 Hours
Contact: Jeff Muir, (310) 253-6016

CITY OF INDIO

Audit of basic financial statements/CAFR, former Redevelopment Agency, Single Audit Report, review of the City's GANN Limit
2011 to 2015
Engagement Partner – Craig A. Hartzheim, CPA
750 hours
Contact: Veronica Alvarado, (760) 541-4238

CITY OF YUBA CITY

Audit of basic financial statements/CAFR, former Redevelopment Agency, and Single Audit Report
Prepared the State Controller's Report and Street Report
Received GFOA Certificate of Achievement in Financial Reporting
2008 to Present
Engagement Partner – Craig A. Hartzheim, CPA
650 Hours
Contact: Robin Bertagna, (530) 822-4615

CITY OF LA CAÑADA FLINTRIDGE

Audit of basic financial statements/CAFR, Single Audit, and review of the City's GANN Limit
Prepared State Controller Reports
Received GFOA Certificate of Achievement in Financial Reporting
2013 to Present
Engagement Partner – Craig A. Hartzheim, CPA
550 Hours
Contact: Daniel Jordan, Ph.D, (818) 790-8880

CITY OF WILLITS
TECHNICAL PROPOSAL

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES (CONTINUED)

The following five (5) most significant engagements performed in the last five (5) years that are similar to the engagement described in the RFP: (Continued)

CITY OF EL CENTRO

Audit of basic financial statements/CAFR, former Redevelopment Agency, Single Audit Report, and prepared GANN Limit, the City's State Controller Report, CAFR prepared in accordance with GAAP
Received GFOA Certificate of Achievement in Financial Reporting

2007 to Present

Engagement Partner – Craig A. Hartzheim, CPA

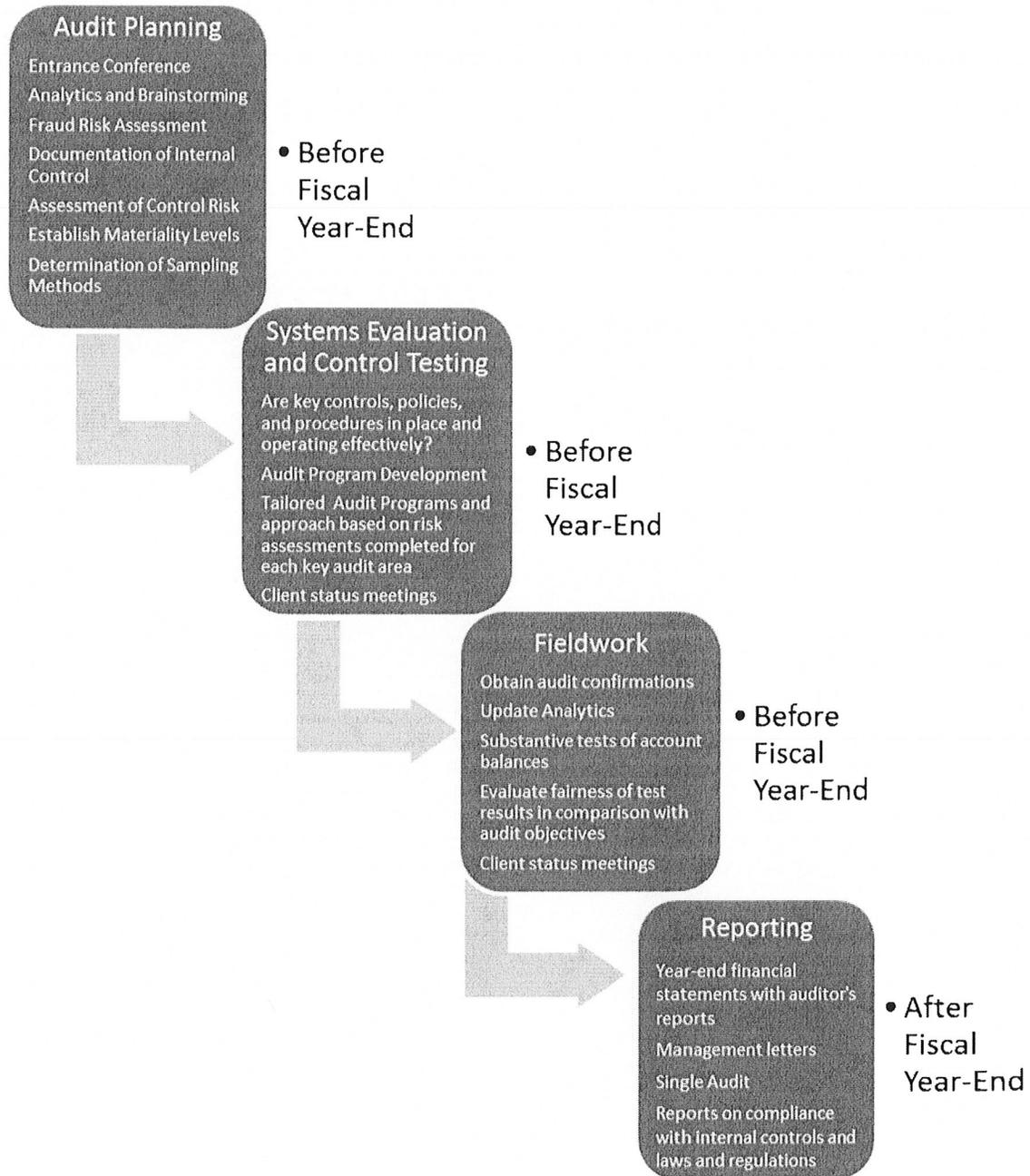
500 Hours

Contact: Leticia Salcido, (760) 337-4573

Please see *Appendix D – References* for a list of five references that are similar to the engagement as described in the RFP.

SPECIFIC AUDIT APPROACH

Overview of the MLH Audit Process



SPECIFIC AUDIT APPROACH (CONTINUED)

Please see *Appendix E – Segmentation and Budgeted Hours by Segment* for a schedule of the level of staff and number of hours to be assigned to each segment of the engagement.

During the first year of the engagement, we will utilize the prior year’s financial statements, the current year’s budget, and our knowledge of the City’s systems to determine materiality for the different audit sections. Each year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure and the results of our assessment in accordance with *Government Auditing Standards*.

The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all of the following requirements of AICPA: Statement on Auditing Standards (SAS) No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*, as amended by SAS No. 78; SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*; SAS No. 106, *Audit Evidence*; SAS No. 107, *Audit Risk and Materiality in Conducting an Audit*; SAS No. 108, *Planning and Supervision*; SAS No. 109, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*; and SAS No. 110, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained*.

It is estimated that the sampling size for transaction testing for compliance with systems as actually implemented would be as follows:

- I. Minimum of 60 disbursement items, including automatic and manual checks and bank debits
- II. Minimum of 60 payroll checks, including direct deposits
- III. Minimum of 60 receipt items

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database business systems. This assistance has provided our firm with a thorough background in computer systems with respect to both the software applications aspect and also insight into auditing such systems. It is our policy to have a computer specialist as part of the audit team and to be used on an as-needed basis. This individual assists the audit team in documenting the computer system internal control structure and highlighting strengths and weaknesses relating to the computer structure of the City.

In addition, all of our staff is equipped with networked laptop computers. These computers are equipped with not only word processing and spreadsheet capabilities, but also various functional software, such as PPC Audit – e-Tools, Creative Solutions Accounting, Adobe Acrobat, random sampling software, Lacerte Tax Program, and Easy Accounting Software, which contain amortization programs and depreciation programs, and other applications as well (including the Governmental Accounting Research System which includes all GASB publications).

We will perform expectation analytics and preliminary analytical review procedures using the prior fiscal year’s audited statements and the current fiscal year’s budget. In the preliminary stage, we will adopt ratio analysis procedures to compare the relationships between account balances and classes of transactions between prior periods and against budgets and industry statistics. This may include budgets, trial balances, and/or draft financial statements to help us identify the source of individual fluctuations. We will then adopt trend analysis to compare current data with prior periods, which is particularly useful for analyzing revenue and expenditures. Any unexpected trends or deviations will be discussed with relevant City staff to obtain explanations.

CITY OF WILLITS
TECHNICAL PROPOSAL

SPECIFIC AUDIT APPROACH (CONTINUED)

The chart below is a sample of MLH’s preliminary audit procedures:

<i>Documents</i>	<i>Strategy</i>	<i>Procedure</i>
Obtain budget and budget amendments	Ensure budgetary compliance	Analyze budget-to-actual variances. Look at capital projects, status of property tax assessments as part of the focus; looking at water rates to see how cost coverage exists.
Obtain grant documents, any service concession agreements	Ensure grant compliance	Analyze grants
Obtain policies and procedures, as indicated in the 6/30/15 M, D & A	Evaluate effectiveness of policies, updates and relate to key compliance matters	Analyze policies and procedures
Obtain client internal control memos of client, if they exist	Evaluate internal controls Short interviews of accounting and selected operating personnel for documentation of process	Analyze internal controls, including computer controls
Obtain prior year financials	Determine which items are important for testing	Set preliminary “materiality” limits
Obtain appropriate schedules	Ensure effective procedures	Testing of cash receipts, cash disbursements, and payroll transactions
Obtain City Council minutes	Ensure knowledge of government key communication	Analyze important events highlighted in City Council meetings
Draft confirmations – third party letters for independent verification of cash, property taxes, attorney, etc. for client to sign and auditor to mail	Independent verification of selected balances	Client to prepare letters and auditor to send letters
Develop document request list for client to review and agree upon	To clarify client – auditor requests	Meet with client and agree upon document request list for audit
Preliminary trial balance	Ensure preliminary results make sense	Perform selected testing on balances such as receipts, disbursements, and payroll
Obtain updates on retirement plans	Discuss GASB 68 and any changes	Audit selected components of any new reports and changes for compliance
Request screen view access only for computer analysis	Minimize client interruptions and view transactions	Scan ledgers and accounts for accounting propriety
Consider site visitations on areas where there are significant cash, card, deposits and billing controls, internet site controls	Focus on controls where the risk assessment of material misstatement of cash, card and internet transactions could occur	Site visitations
Legal bills, key litigation	Look for commitments, contingencies and disclosure	Discuss with client prepare attorney letters for response and read relevant documents
Obtain minutes	Look for major agreements and key decisions	Analyze for audit relevance and test and inquire as necessary
Obtain Long-term debt agreements	Analyze for disclosure and compliance	Obtain and prepare long term lease schedules
Commitments and Contingencies	Ensure auditing standards are applied for proper accrual and disclosure	Send legal letters, talk with client, review disclosures

Our approach to be taken in drawing audit samples for purposes of tests of compliance will depend on the number of transactions, the amounts of financial assistance provided (as applicable) and the City’s internal controls over the respective programs. We will select samples that will provide sufficient evidence of the City’s compliance with the laws and regulations that will have a material effect on the financial statements.

CITY OF WILLITS
TECHNICAL PROPOSAL

SPECIFIC AUDIT APPROACH (CONTINUED)

The chart below is a sample of MLH’s final audit procedures:

Document	Strategy	Procedure
Obtain updated general ledger	Ensure proper closing of books	Analyze records and update analytical procedures
Obtain internal control memos, if there are any changes	Re-evaluate internal controls	Update understanding of internal controls and document key changes
Obtain joint venture agreement	Compliance with recharge and reclamation plan	Confirm balance with Treasurer/Auditor and test as necessary
Obtain prior GFOA CAFR comments	Ensure improvement in financial reporting	Implement significant changes in financial reporting methods
Obtain and further agree upon audit schedules as agreed upon in the contract and RFP	To commence audit properly on final numbers	Apply auditing procedures
Obtain/prior year GASB 34 conversion entries /prepare GASB 34 Entries	Ensure that all GASB 34 conversion entries are proper	Work on current year GASB 34 presentations
Analyze capital asset ledgers	Review or updates from preliminary and analyze for impairment	Obtain capital asset documents and update for impairments
Look at GMA agreement	Analyze credit agreements	Test schedules of credit agreements
Service Concession Agreements	Look for proper accruals and revenue payments	Look at selected billings and revenue agreements
Risk Management	Determine coverage	Confirm balances and analyze for proper accruals as necessary
Cost allocations	Internal service allocation propriety	Discuss and analyze internal service cost allocations
Allocation agreements	Ensure agreement compliance	Analyze allocations as necessary from client calculations and documents
Obtain OPEB and PERS documents	Review for any needed updates, GASB 68	Read documents and update
Bond agreements	Bond compliance	Test bond compliance and obtain bond ratings
Contributions	Compliance	Analyze significant contributions for compliance
Receipt of third party letters	Independent verification of accounts	Match to year-end books and records and reconcile to accounts
None	Ensure proper audit process	Hold timely status meetings with the client
Adjusting entries, and any possible management points	Obtain client agreement	Post as necessary with client
None	Compliance with contract and governance	Attend finance and board meetings
MD&A, prepare financials, reports and read supplementary information	Ensure documents match, are consistent and appropriately completed	Read MD&A, prepare financials, reports and read supplementary information

We will also review the following documents in order to determine compliance with applicable laws and regulations:

1. Minutes of the governing body with special attention to: indications of new revenue sources, including federal and state grants; expenditure/expense authorizations and related appropriations, including any special or restrictive provisions; appropriation transfers; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines, or fees; authorization for fund balance commitments or assignments; and authorization for significant new employees hired.
2. New agreements and amendments to agreements including, but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; disposition and development agreements; and other miscellaneous agreements.
3. Administrative Code
4. Investment Policy

CITY OF WILLITS
TECHNICAL PROPOSAL

SPECIFIC AUDIT APPROACH (CONTINUED)

The main extent of our work would be what is required to enable us to express an opinion on the basic financial statements in accordance with:

1. *AICPA Industry Audit Guide for State and Local Governmental Units*
2. *AICPA Audit Standards*
3. *National Committee on Governmental Accounting, Auditing and Financial Reporting (Amended) Publication*
4. *Laws of the State of California*
5. *Requirements of Office of Management and Budget's (OMB) Circular A-133, Audits of State, Local Governments and Nonprofit Organizations*
6. *GAO Standards for Audit of Governmental Organizations, Activities and Functions, the Guidelines for Financial and Compliance Audits of Federally Assisted Programs*
7. Our firm's own additional standards and procedures

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America. The primary purpose of the audit is to express opinions on the basic financial statements, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the City.

If convenient for the City's staff, the approximate target dates for the fiscal year 2016 audit would be as follows:

1. Entrance conference and submission of audit plan – June 10th
2. Interim fieldwork – Week of June 27th
3. Exit conference – July 1st
4. Year-end fieldwork – Week of October 3rd
5. Exit conference - No later than October 7th
6. Preparation and filing of State Controller's Report for the City– by the due date established by the State
7. Draft of all Audit Reports – No later than November 4th
8. Final Audit Reports – No later than December 15th
9. Presentation to City Council – Open

Each year, the partner or manager of the firm will contact the City's Finance Director and City Manager to set up an entrance conference meeting. The purpose of this meeting will be to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, to provide our detailed audit plan, and to address any of the City's personnel concerns about the impending audit.

During the first year of the engagement, we will prepare narrative flow charts and other documentation of the internal control structure and of the major systems, such as revenue and cash receipts, purchasing and cash disbursements, payroll and personnel, inventory, property and equipment, grant compliance, investment activities, and the budget process. We will obtain our information through discussions with appropriate City staff and the review of available documented policies, organizational charts, manuals, programs, and procedures. Once we obtain this information, we will evaluate the systems of internal controls and revise our standard governmental audit programs.

Before year-end fieldwork, we will discuss with the City any assistance the City may need with the year-end closing.

SPECIFIC AUDIT APPROACH (CONTINUED)

Our year-end fieldwork would begin on October 3rd. The year-end audit work would begin with an analytical review of all significant balance sheet and revenues and expenditure/expense accounts for each fund, which includes substantive tests on all balance sheet accounts. **Analytical procedures will be used to supplement the substantive tests, not supplant them.** We will perform analytical procedures during interim and year-end fieldwork on all balance sheet and revenue and expense/expenditure accounts.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the City's basic financial statements. Our fieldwork would also consist of procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*.

We will perform procedures such as:

- (a) Confirmations by positive and negative circularization including but not limited to all cash and investment accounts; selected receivable and revenue balances; all bonds, loans, notes payable, and capital leases; all notes receivable; all insurance carriers; all legal firms employed on the City's business; and other miscellaneous confirmations deemed necessary
- (b) Physical verifications and observations
- (c) Analysis and review of evidential material
- (d) Interviews and investigative efforts
- (e) Electronic data processing testing for computer and software reliability
- (f) Numerous other procedures

During the entire engagement, our audit team will be determining whether an audit in compliance with *OMB Circular A-133* is required through review of the City Council minutes, examination of the general ledger, and discussion with finance personnel. If a compliance audit is required, we would perform tests of: specific requirements; claims for advances and reimbursements; and amounts claimed or used for matching in compliance with the Single Audit Act. The compliance audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the *GAO Standards for Audits of Governmental Organizations, Programs, Activities, and Functions*, and the *GAO Guidelines for Financial and Compliance Audits of Federally Assisted Programs*.

The year-end fieldwork should be completed no later than October 7th.

The *Governmental Accounting, Auditing and Financial Reporting* (GAAFR), issued by the Government Finance Officers Association (the "Blue Book") and other GFOA publications are often used as additional tools when preparing and reviewing the financial statements of our governmental clients. The firm has and uses its extensive library of current AICPA, GFOA, and GASB publications and pronouncements.

As part of our audit engagements we issue our clients management letters if we note certain observations or recommendations that we feel need to be disclosed. Our firm's philosophy regarding the management letter is that the management letter is to help management improve its internal control and accounting procedures and not to criticize the management in charge. This is why we present our management letters to management in draft form for open discussion prior to issuance.

We will have open communication with the City in regards to changes to the draft CAFR, if any, during the review process.

SPECIFIC AUDIT APPROACH (CONTINUED)

The workpapers for this engagement are the property of Moss, Levy & Hartzheim, LLP and constitute confidential information. However, we may be requested to make certain workpapers available to any Cognizant Agency pursuant to authority given to it by law or regulation, any parties designated by the federal or state governments or by the City as part of an audit quality review process, and other audits of entities of which the City is a sub-recipient of grant funds or component unit.

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

We do not anticipate any problems with the audit except for items listed in past management letters. In the event of a problem, the City Manager, City Attorney, and Finance Director will be immediately notified in writing of any fraud, other illegal acts, or indications of illegal acts found during the course of our audit work. All other discrepancies or weaknesses in the internal control system that we become aware of will be communicated to management through discussion, and the management recommendation letter.

Under penalties of perjury, I declare that I am an authorized signer and that there are no and have never been any financial interests between any officials or employees of the City Willits and Moss, Levy & Hartzheim, LLP.

Respectfully submitted,



Craig A. Hartzheim, CPA
Partner

CITY OF WILLITS

APPENDIX A – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENT AUDITS

CITIES AND TOWNS*

Adelanto, CA
Arcadia, CA
Arroyo Grande, CA
Atascadero, CA
Buellton, CA
Calabasas, CA
California City, CA
Carmel-by-the-Sea, CA
Covina, CA
Culver City, CA
Dinuba, CA
El Centro, CA
Eureka, CA
Greenfield, CA
Grover Beach, CA
Holtville, CA
Hughson, CA
Indio, CA
La Cañada Flintridge, CA
La Habra Heights, CA
La Mirada, CA - new client for 6/30/16
Los Alamitos, CA
Morgan Hill, CA
Ojai, CA
Paso Robles, CA
Santa Maria, CA
Signal Hill, CA
Taft, CA
Watsonville, CA
Westlake Village, CA
Windsor, CA
Yorba Linda, CA
Yuba City, CA

PUBLIC FINANCING AUTHORITIES

The majority of our Municipalities issue debt and do so through an established Public Financing Authority.

OTHER SCHOOL ENTITIES

Academia Semillas del Pueblo Charter School
Albert Einstein Academy
Antelope Valley Schools Transportation District
Bright Star Secondary Charter Academy
East Bay Regional Occupational Program
Garr Academy of Mathematics and Entrepreneurial Studies
Pacoima Charter School
Santa Ynez Valley Charter School
Southern California Regional Occupational Center
Stella Middle Charter Academy
Synergy Charter Academy
Tri-Valley Regional Occupational Program

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Calaveras County Schools
Calexico Unified School District
Calipatria Unified School District
Carpinteria Unified School District
Casmalia School District
Castaic Union School District
Cayucos Elementary School District
Coast Unified School District
Cold Springs School District
College Elementary School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lancaster School District
Magnolia Union School District
Manhattan Beach Unified School District
Mark Twain Union Elementary School District
Meadows Union School District
Mission School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Orcutt Union School District
Pacific Unified School District
Palmdale School District
Pleasant Valley Union School District
San Ardo Elementary School District
San Lucas School District
San Miguel Joint Union School District
Santa Maria Joint Union High School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Torrance Unified School District
Vallecito Union School District
Westmoreland Elementary School District
Wilsona School District

*Current municipal clients

CITY OF WILLITS

APPENDIX A – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENT AUDITS

COUNTIES

Los Angeles County, CA (Master List)
San Diego County, CA (Master List)

SANITATION DISTRICTS

Carpinteria Sanitation District, CA
Cayucos Sanitation District, CA
County Sanitation Districts of Los Angeles County, CA
- All 25 Districts
Encina Wastewater Authority, CA
Montecito Sanitation District, CA
Orange County Sanitation District, CA - Internal Audits
Ross Valley Sanitary District, CA

UTILITY DISTRICTS

Georgetown Divide Public Utility District

WATER/IRRIGATION DISTRICTS

Aldercroft Heights County Water District, CA
Foothill Municipal Water District, CA
Main San Gabriel Basin Watermaster, CA
Marina Water District, CA
North Marin Water District, CA
Sweetwater Springs Water District, CA
Valley County Water District, CA
Valley of the Moon Water District, CA

AMBULANCE SERVICES DISTRICT

Cambria Community Healthcare District
North Coast Emergency Medical Services

CEMETERY DISTRICTS

Arroyo Grande Cemetery District, CA
Atascadero Cemetery District, CA
Gridley-Biggs Cemetery District, CA
San Miguel Cemetery District, CA
Santa Maria Cemetery District, CA

COMMUNITY SERVICES DISTRICTS

Cambria Community Services District, CA
Cuyama Community Services District, CA
Groveland Community Services District, CA
Heritage Ranch Community Services District, CA
Los Alamos Community Services District, CA
Nice Community Services District, CA
Rancho Murieta Community Services District, CA
Santa Ynez Community Services District, CA
Vandenberg Village Community Services District, CA

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District, CA
Isla Vista Recreation and Park District, CA
Mountains Recreation and Conservation Authority, CA
Rancho Simi Recreation and Park District, CA
Hayward Recreation and Park District, CA

BUILDING AUTHORITY

County of San Diego Regional Building Authority, CA

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District, CA
Lakeport Fire Protection District, CA
Orcutt Fire Protection District, CA

OTHER DISTRICTS

Beach Cities Health District
County of San Diego Emergency Services Organization
County of San Diego First 5 Commission
County of San Diego In-Home Supportive Services
Public Authority
County of San Diego Health and Human Services Agency
Child Development Program Grant
County of San Diego MIOCR Grant
County of San Diego RLETC Grant
County of Los Angeles Delta Sigma Theta, Head Start
Program, Inc.
County of San Diego DA Office of Auto Ins. Fraud
Grant, Urban Auto Fraud Grant, WC Ins Fraud Grant
Los Angeles County Flood Control District
Marin/Sonoma Mosquito and Vector Control District
San Diego Geographic Information Source
Tracy Area Public Facilities Financing Agency
West Contra Costa Integrated Waste Management
Authority

TRANSPORTATION DEVELOPMENT ACT

Arroyo Grande, CA
Beaumont, CA
Brawley, CA
Calexico, CA
El Centro, CA
Grover Beach, CA
Holtville, CA
Paso Robles, CA
San Luis Obispo County and Cities Area Planning
Council:
Local Transportation Fund
State Transit Assistance Fund
South County Area Transit, CA
South County/San Luis Obispo Transit, CA
Transportation Agency for Monterey County, CA
Transportation Authority of Marin
Association of Monterey Bay Area Governments
Santa Cruz Regional Transportation Commission

TRANSIENT OCCUPANCY TAX AUDITS

Represented the following municipalities and/or counties
in the audit of the hotel "bed tax" records:

Arroyo Grande, CA
Bellflower, CA
Bishop, CA
Brawley, CA
Calexico, CA
Carmel, CA
Ojai, CA
Pismo Beach, CA
Santa Maria, CA
South Lake Tahoe, CA
Whittier, CA

CITY OF WILLITS
APPENDIX B – PEER QUALITY REVIEW REPORT



POWELL & SPAFFORD, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA
Patrick D. Spafford, CPA

License #1 of the California Council of Accountancy
Member: American Institute of Certified Public Accountants

System Review Report

To the Partners of
Moss, Levy & Hartzheim, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP (the firm) in effect for the year ended December 31, 2011. Our review was conducted in accordance with standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP in effect for the year ended December 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Moss, Levy & Hartzheim, LLP has received a peer review rating of *pass*.

July 11, 2012

CITY OF WILLITS

APPENDIX C - RESUMES

Ron A. Levy, CPA – Partner

- California licensed C.P.A. with 39 years of audit experience with governmental and non-profit entities
- Technical partner (concurring) in charge of all governmental and non-profit audits, currently including 38 municipal audits, 75 special district audits, and 35 school district and related audits
- Has assisted governmental clients with year-end closing, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements, including recent courses in the following:
 - 2015, 2014, and 2013 Governmental Accounting Conference*
 - 2015, 2014, and 2013 School District Conference*
 - GASB 34 Training Seminars*
 - Planning a Governmental Audit Engagement*
 - Auditor's Reports on Audits of Local Governments*
 - Governmental Accounting Update*
 - Audits of State and Local Governments*
 - Compliance Auditing, Auditing Sampling, and Concluding the Audit*
 - The Single Audit Act*
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Municipal Finance Officers
 - California Society of Certified Public Accountants
 - California Association of School Business Officials
 - Kiwanis Club
- Bachelor of Science degree from Oregon State University conferred in 1977
- Taught accounting courses at a branch of LaVerne College and Chapman College
- Knowledgeable about all areas of tax law including non-profit tax issues
- **Mr. Levy's ancestry is of Hispanic descent**

CITY OF WILLITS

APPENDIX C - RESUMES

Craig A. Hartzheim, CPA – Partner

- California licensed C.P.A. with 32 years of audit experience with governmental, non-profit, and commercial entities
- Engagement partner for governmental and non-profit audits (Culver City office) including 15 municipal audits, 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation Districts of Los Angeles County), and 12 school districts and related audits
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements including recent courses in the following:

2015, 2014, and 2013 Governmental Accounting Conference
2015, 2014, and 2013 School District Conference
Single Audits of Governmental Entities
Preparing Governmental Financial Statements
Yellow Book, Government Auditing Standards
GAAS Guide
Other Comprehensive Basis of Accounting (OCBOA) Statements
Audit Standards update
Implementing SAS 112 and 114
Fraud in Audits
Auditing update

- Bachelor of Science degree in Accounting from Marquette University conferred in 1982
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues

CITY OF WILLITS

APPENDIX C – RESUMES

Hadley Y. Hui, CPA – Partner

- California licensed C.P.A. with 18 years of audit experience with governmental, non-profit, and commercial entities
- Partner in charge of 10 municipal audits, 26 special district audits, 8 special audits for the County of San Diego, and 20 school districts and related audits
- Supervisor for the CSS and DPSS Monitoring Projects for Los Angeles County
- Has met or exceeded all continuing education requirements including recent courses in the following:

2015, 2014, and 2013 Governmental Accounting Conference

2015, 2014, and 2013 School District Conference

Fraud in Audits

Risk-Based Auditing Part 1, Part 2

Accounting and Auditing Update

Guide to Auditing Control Course 1, Course 2

- Extensive knowledge of database systems, networking, and various accounting software
- Bachelor of Arts degree in Economics with a minor in Accounting from University of California – Los Angeles was conferred in 1997
- Member of the following:

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

CITY OF WILLITS

APPENDIX C – RESUMES

Derek Rampone – Manager

- Manager with 16 years of audit experience with governmental, non-profit, and commercial entities
- Manager for 8 municipal audits and 10 special district audits (including Los Angeles County Flood Control District)
- Supervisor for the County of Los Angeles CSS and AAA Monitoring Projects, and Rancho Business Park Lease Audi.
- Field Supervisor for all County of Los Angeles engagements
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2015, 2014, and 2013 Governmental Accounting Conference*
 - 2015, 2014, and 2013 School District Conference*
- A Bachelor of Arts degree in Business Economics with an emphasis in Accounting from University of California – Santa Barbara was conferred in 1999

Ricky Tzu-Wei Kuo – Senior Accountant

- Auditor with 9 years of audit experience with governmental and commercial entities
- Auditor for 8 municipal audits, 12 special district audits, and 1 school district audits
- Staff accountant for the Los Angeles County DMH Monitoring Projects
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2015, 2014, and 2013 Governmental Accounting Conference*
 - 2015, 2014, and 2013 School District Conference*
- Bachelor of Science in Business Administration with an emphasis in Accounting from California State University – Los Angeles, was conferred in 2005

David Ortiz – Computer Specialist

- Auditor with 24 years of audit experience with governmental and commercial entities
- Computer specialist – with emphasis in fund accounting software
- Extensive knowledge of database systems, networking, and accounting software
- Bachelor of Science degree in Business Administration with an emphasis in Accounting from California Polytechnic State University, San Luis Obispo

CITY OF WILLITS

APPENDIX D – REFERENCES

TOWN OF WINDSOR

2002 to Present

Audit of general-purpose financial statements, Redevelopment Agency, Single Audit Report and review of the City's GANN limit

Prepared State Controller's Reports and REMIF Reports

Contact: Camille Kazarian

9291 Old Redwood Hwy # 400, Windsor, CA 95492

(707) 838-5350

✓ **CITY OF FORT BRAGG**

2010 to 2014

Audit of basic financial statements, former Redevelopment Agency, Municipal Improvement District, and Single Audit

Received GFOA Certificate of Achievement in Financial Reporting

Contact: Ginny Feth-Michel

416 N. Franklin St. Fort Bragg, CA 95437

(707) 961-2825

CITY OF EUREKA

2004 to 2009, 2011 to Present

Audit of basic financial statements, Single Audit, Eureka Financing Authority, Humboldt/Del Norte Hazardous Material Response Authority, Schedule of Liability Premium Expenditures and Agreed-Upon Procedures Report

Review of City's GANN limit

Contact: Wendy Howard

531 K Street, Eureka, CA 95501

(707) 441-4114

CITY OF HEALDSBURG

2010 to 2014

Audit of basic financial statements, former Redevelopment Agency, Single Audit Report, TDA and Bus Enterprise Funds Report, and GANN Limit

Prepared the City's State Controller Report

Contact: Heather Ippoliti

401 Grove Street, Healdsburg, CA 95448

(707) 431-3300

3319
3307

Jamet

CITY OF CARMEL-BY-THE-SEA

2015 to Present

Audit of basic financial statements, including Library
Prepared the City's State Controller Report and Street Report

Contact: Paul Wood

Monte Verde Street, Carmel-by-the-Sea, CA 93923

(831) 620-2000

CITY OF WILLITS

APPENDIX E – SEGMENTATION AND BUDGETED HOURS BY SEGMENT

<u>AUDIT SEGMENTS</u>	<u>Estimated Hours</u>					<u>Total</u>
	<u>Clerical</u>	<u>Staff</u>	<u>Senior</u>	<u>Manager</u>	<u>Partner/ Technical Partner</u>	
Planning		2	4	6	6	18
Risk Assessment		2	4	6	6	18
Audit Conferences				4	4	8
Correspondence	4	4	4	4	4	20
Review/Documentation of Internal Controls (including Single Audit):						
Documentation of systems		6	5			11
Testing of systems		12	10			22
Compliance Testing (including Single Audit)		10	12	14	10	46
Year End Balances Testing		14	15	27	18	74
Revenue and Expense/Expenditure Analysis (Analytical Procedures)		8	6	4		18
Preparation, Review, and Findings (including State Controller Report)	9	40	4	13	10	76
GRAND TOTAL	13	98	64	78	58	311

CITY OF WILLITS

COST PROPOSAL FOR PROFESSIONAL SERVICES

**For the Fiscal Years Ending June 30, 2016, 2017, 2018, and 2019
(Optional Fiscal Years Ending June 30, 2020, 2021, 2022, and 2023)**

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Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
Fax: (310) 670-1689

Submitted On:

May 11, 2016

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

CITY OF WILLITS
COST PROPOSAL FOR PROFESSIONAL SERVICES

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

SUPPORTING SCHEDULE FOR THE CITY AUDIT

	Hours	Quoted Hourly Rates	Total 2016	Total 2017	Total 2018	Total 2019	Optional Years			
							Total 2020	Total 2021	Total 2022	Total 2022
Partners	48	\$ 175	\$ 8,400	\$ 8,544	\$ 8,688	\$ 8,832	\$ 8,976	\$ 9,120	\$ 9,264	\$ 9,408
Managers	62	125	7,750	7,936	8,122	8,306	8,494	8,680	8,866	9,052
Supervisory Staff	53	100	5,300	5,406	5,512	5,618	5,724	5,830	5,936	6,042
Staff	59	80	4,720	4,838	4,956	5,074	5,192	5,310	5,428	5,546
Other: Clerical	10	60	600	610	620	630	640	650	660	670
Subtotal	<u>232</u>		\$26,770	\$ 27,334	\$ 27,898	\$ 28,460	\$ 29,026	\$ 29,590	\$ 30,154	\$ 30,718
Out-of-pocket expenses:										
Meals and lodging			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transportation			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other: Discount - 10%			<u>(2,677)</u>	<u>(2,733)</u>	<u>(2,790)</u>	<u>(2,846)</u>	<u>(2,903)</u>	<u>(2,959)</u>	<u>(3,015)</u>	<u>(3,072)</u>
Total all-inclusive maximum price for 2016-2023 City Audit			<u>\$24,093</u>	<u>\$ 24,601</u>	<u>\$ 25,108</u>	<u>\$ 25,614</u>	<u>\$ 26,123</u>	<u>\$ 26,631</u>	<u>\$ 27,139</u>	<u>\$ 27,646</u>

CITY OF WILLITS
COST PROPOSAL FOR PROFESSIONAL SERVICES

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

SUPPORTING SCHEDULE FOR SINGLE AUDIT REPORT

	Hours	Quoted	Optional Years							
		Hourly Rates	Total 2016	Total 2017	Total 2018	Total 2019	Total 2020	Total 2021	Total 2022	Total 2023
Partners	6	\$ 175	\$ 1,050	\$ 1,068	\$ 1,086	\$ 1,104	\$ 1,122	\$ 1,140	\$ 1,158	\$ 1,176
Managers	10	125	1,250	1,280	1,310	1,340	1,370	1,400	1,430	1,460
Supervisory Staff	7	100	700	714	728	742	756	770	780	798
Staff	8	80	640	656	672	688	704	720	736	752
Other: Clerical	2	60	120	122	124	126	128	130	132	134
Subtotal	<u>33</u>		\$ 3,760	\$ 3,840	\$ 3,920	\$ 4,000	\$ 4,080	\$ 4,160	\$ 4,236	\$ 4,320
Out-of-pocket expenses:										
Meals and lodging			N/A							
Transportation			N/A							
Other: Discount - 10%			<u>(376)</u>	<u>(384)</u>	<u>(392)</u>	<u>(400)</u>	<u>(408)</u>	<u>(416)</u>	<u>(424)</u>	<u>(432)</u>
Total all-inclusive maximum price for 2016-2023 Single Audit			<u>\$ 3,384</u>	<u>\$ 3,456</u>	<u>\$ 3,528</u>	<u>\$ 3,600</u>	<u>\$ 3,672</u>	<u>\$ 3,744</u>	<u>\$ 3,812</u>	<u>\$ 3,888</u>

Single Audit includes one major program. Each additional major program will be billed at \$2,750.

CITY OF WILLITS
COST PROPOSAL FOR PROFESSIONAL SERVICES

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

SUPPORTING SCHEDULE FOR THE SCO REPORT

	Hours	Quoted Hourly Rates	Total 2016	Total 2017	Total 2018	Total 2019	Optional Years			
							Total 2020	Total 2021	Total 2022	Total 2023
Partners	2	\$ 175	\$ 350	\$ 356	\$ 362	\$ 368	\$ 374	\$ 380	\$ 386	\$ 392
Managers	4	125	500	512	524	536	548	560	572	584
Supervisory Staff	-	-	-	-	-	-	-	-	-	-
Staff	31	80	2,480	2,542	2,604	2,666	2,728	2,790	2,852	2,914
Other: Clerical	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>37</u>		\$ 3,330	\$ 3,410	\$ 3,490	\$ 3,570	\$ 3,650	\$ 3,730	\$ 3,810	\$ 3,890
Out-of-pocket expenses:										
Meals and lodging			N/A							
Transportation			N/A							
Other: Discount - 10%			<u>(333)</u>	<u>(341)</u>	<u>(349)</u>	<u>(357)</u>	<u>(365)</u>	<u>(373)</u>	<u>(381)</u>	<u>(389)</u>
Total all-inclusive maximum price for 2016-2023 SCO Report			<u>\$ 2,997</u>	<u>\$ 3,069</u>	<u>\$ 3,141</u>	<u>\$ 3,213</u>	<u>\$ 3,285</u>	<u>\$ 3,357</u>	<u>\$ 3,429</u>	<u>\$ 3,501</u>

CITY OF WILLITS
COST PROPOSAL FOR PROFESSIONAL SERVICES

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

SUPPORTING SCHEDULE FOR THE PFC TAX REPORT

	Hours	Quoted	Total 2016	Total 2017	Total 2018	Total 2019	Optional Years		Total 2022	Total 2023
		Hourly Rates					Total 2020	Total 2021		
Partners	2	\$ 175	\$ 350	\$ 356	\$ 362	\$ 368	\$ 374	\$ 380	\$ 386	\$ 380
Managers	2	125	250	256	262	268	274	280	286	280
Supervisory Staff	4	100	400	408	416	424	432	440	448	440
Staff	-	-	-	-	-	-	-	-	-	-
Other: Clerical	1	60	60	61	62	63	64	65	66	67
Subtotal	<u>9</u>		\$ 1,060	\$ 1,081	\$ 1,102	\$ 1,123	\$ 1,144	\$ 1,165	\$ 1,186	\$ 1,167
Out-of-pocket expenses:										
Meals and lodging			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transportation			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other: Discount - 10%			<u>(106)</u>	<u>(108)</u>	<u>(110)</u>	<u>(112)</u>	<u>(114)</u>	<u>(117)</u>	<u>(119)</u>	<u>(117)</u>
Total all-inclusive maximum price for 2016-2023 PFC Tax Report			<u>\$ 954</u>	<u>\$ 973</u>	<u>\$ 992</u>	<u>\$ 1,011</u>	<u>\$ 1,030</u>	<u>\$ 1,049</u>	<u>\$ 1,067</u>	<u>\$ 1,050</u>

CITY OF WILLITS
COST PROPOSAL FOR PROFESSIONAL SERVICES

RATES FOR ADDITIONAL PROFESSIONAL SERVICES

Description	Fiscal Year				Optional Years			
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Partner	\$ 175	\$ 178	\$ 181	\$ 184	\$ 187	\$ 190	\$ 193	\$ 196
Manager	125	128	131	134	137	140	143	146
In-Charge (Supervisor/Senior)	100	102	104	106	108	110	112	114
Staff	80	81	82	83	84	85	86	87
Clerical	60	61	62	63	64	65	66	67

Any request from the City of Willits by Moss, Levy & Hartzheim, LLP for additional services as a result of specific recommendations included in any report issued on this engagement shall be set forth in an addendum to the contract between the City of Willits and Moss, Levy & Hartzheim, LLP. Any such additional work agreed to between the City of Willits and Moss, Levy & Hartzheim, LLP shall be performed at the same rates set forth in the schedule of professional fees and expenses. Any increase to the audit fee will be immediately disclosed to the City Manager along with an estimation of the increased fees and the reason for the increase.

DISCOUNT

Due to the current economic environment, Moss, Levy & Hartzheim, LLP has accepted the fact that in order for government entities to survive some of the revenue cutbacks, contractors will need to reassess their hourly fees or total estimate of costs. Therefore, we are reducing our total estimate fee by 10% to assist the City in these challenging economic times.

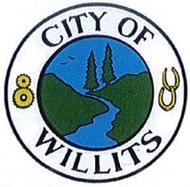
MANNER OF PAYMENT

Progress payments will be made on the basis of hours of work completed during the course of the engagement. Interim billings shall cover a period of not less than one calendar month.

Respectfully submitted,



Craig A. Hartzheim, CPA
Partner



AGENDA SUMMARY REPORT

To: Willits City Council Members

From: James Lance, City Attorney

Agenda Title: DISCUSSION AND DIRECTION TO STAFF REGARDING DRAFT REVISED CODE ENFORCEMENT ORDINANCE

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: 15 min

Summary of Request: Recently the City Council requested that the City Attorney recommend possible revisions to the existing code enforcement ordinance in an effort to make nuisance abatement and other code enforcement procedures more efficient. One problem with the existing ordinance is that the burden of scheduling and conducting hearings and appeals falls to the City Manager who has far too many competing demands for her time. Creating a pool of non-employee hearing officers, perhaps made up of local attorneys or other qualified persons, who are randomly selected to serve may result in more timely resolution and their service may also eliminate the perception for bias when using a city employee to adjudicate an alleged city code violation.

The attached draft ordinance addresses the use of hearing officers selected by the Manager. Also, the attached draft utilizes a procedure authorized by Government Code section 53069.4 for issuance of administrative citations and imposition of fines that should provide a swift remedy for minor violations; and use of a compliance order procedure for violations that are continuing in nature and require an order to abate the continuing nuisance. In some circumstances, use of a hearing officer to abate a continuing violation may not provide a sufficient remedy and it may be necessary to have the City Attorney prosecute a civil action to enjoin a violation. Copies of the draft proposed new ordinance and the city's existing code enforcement ordinance are attached for review and comparison.

Recommended Action: Provide direction to City Staff concerning the drafting and eventual introduction of a proposed new code enforcement ordinance.

Alternative(s): None recommended.

Fiscal Impact: The additional cost of providing an administrative hearing body will be offset by eliminating the demand on the City Manager's time. The administrative citation process may enable code enforcement to collect administrative fines for simple violations that have gone unpaid in the past.

Personnel Impact: The clear direction in this ordinance will result in more efficient processing of violations and will reduce staff time required to bring more serious violations to an administrative hearing and into compliance.

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

ATTACHMENT A

ORDINANCE NO. ____

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILLITS,
CALIFORNIA AMENDING CHAPTER 1.12 OF THE WILLITS MUNICIPAL
CODE**

The City Council of the City of Willits does ordain as follows:

SECTION 1. FINDINGS

The City Council of the City of Willits hereby finds and declares as follows:

WHEREAS, effective administrative code enforcement remedies and procedures are necessary to the efficient and effective operation of the City; and

WHEREAS, the City's administrative procedures for remedying violations of the Willits Municipal Code must be clear, and create a fair and just process that complies with federal and state constitutional rights and laws; and

WHEREAS, Chapter 1.12 of the Willits Municipal Code has not been updated since 2003; and

WHEREAS, a comprehensive revision to Chapter 1.12 is needed to increase clarity and uniformity, promote effective and just hearing procedures, and improve efficiency in enforcing the Willits Municipal Code; and

WHEREAS, the City Council desires to make improvements to its code enforcement administrative remedies and procedures for the benefit of the people of Willits.

NOW, THEREFORE, THE CITY COUNCIL HEREBY ORDAINS AS FOLLOWS:

SECTION 2. INCORPORATION OF FINDINGS

The above findings are incorporated herein and are each relied upon independently by the City Council for its adoption of this Ordinance.

SECTION 3. AMENDMENT OF CHAPTER 1.12

Chapter 1.12 of the Willits Municipal Code shall hereby be amended in its entirety to read as follows.

Chapter 1.12 – CODE ENFORCEMENT

1.12.010 - Applicability.

This chapter provides code enforcement procedures including administrative remedies that can be pursued by the city for any violation of this municipal code. These administrative remedies are in addition to all other legal remedies that may be pursued by the city to address any violation of this code. The city expressly reserves the right to utilize enforcement remedies available under any applicable state or federal statute or any other lawful power the city may possess, including the prosecution of a civil action to enjoin the violation of any provision of this code or for an order directing compliance, and for an order authorizing the city to undertake those actions necessary to abate the violation and to require the violator to pay for the cost of such undertaking. All such remedies shall be alternative to or in conjunction with, and not exclusive of, one another. The election of remedies shall be at the sole discretion of city officials. An enforcement officer or hearing officer may order the abatement of any nuisance condition, including abatement performed by city and at the expense of the violator, following proper notice and an opportunity for a hearing. However, no notice or hearing is required to abate a nuisance condition pursuant to the summary abatement authority set forth in section 1.12.310 of this code. The city manager or his/her designees shall have the authority to administer and enforce the provisions of this chapter and to utilize an administrative remedy in lieu of pursuing other legal remedies. As used within this chapter, any reference to the city manager shall include such persons as may be designated by the city manager.

1.12.020 - Authority to enforce administrative remedies.

- A. Enforcement Officer: Defined. For the purposes of this chapter, "enforcement officer" means those city employees or agents designated by the city manager to enforce all applicable codes, statutes and regulations of the City of Willits.
- B. Right to Inspect. Enforcement officers may, upon presentation of proper credentials, enter upon any affected property at any reasonable time to inspect the same or to perform any act or acts as may be related to the performance of his or her enforcement duties, subject to the procedures below. If an enforcement officer

has reasonable cause to believe that a condition exists that poses an imminent or immediate threat of harm to persons or property, or to public health, welfare or safety, the enforcement officer may enter the affected property or location without prior notification to the owner or occupant. In all other cases, an enforcement officer shall give the owner and/or occupant, if the same can be located after reasonable effort, reasonable notice of a request for consent to enter the affected property for purposes of conducting an inspection. If an owner or occupant refuses entry after a request or entry has been properly made or the owner or occupant cannot be located after reasonable effort, the enforcement officer may seek an inspection warrant from a court of competent jurisdiction. All such inspections shall be conducted in such a manner as to be consistent with this code, all state and federal law, and the constitutions of the United States and the state of California.

- C. Authority to abate nuisance conditions. Upon determining that a nuisance condition exists, an authorized representative of the city may petition a court of competent jurisdiction for an abatement warrant authorizing an enforcement officer or any employee, authorized agent, representative or contractor of the city to enter onto any affected property within the city to abate the nuisance condition. An abatement warrant as contemplated in this section, shall be requested in the same manner, and be in substantially the same form, as an inspection warrant.
- D. Execution of inspection warrant or abatement warrant. Upon issuance of an inspection warrant or abatement warrant, as described in this chapter, the enforcement officer shall cause such warrant to be executed in accordance with the procedures set forth in Code of Civil Procedure Section 1822.56.

1.12.030 – Civil court action.

The provisions of this code may be enforced by a civil court action, prosecuted by the city attorney in the name of city or in the name of the people of the State of California.

1.12.040 – Collection of costs incurred by city in civil action or proceeding.

Whenever the city attorney is authorized or directed to commence or sustain any civil action or proceeding, either at law or in equity, to enforce any provision of this code, or any violation of a rule, regulation or order issued pursuant to this code, or any

condition of an approval, permit or license granted by the city, or to enforce any provision of any contract or agreement, or to enjoin or restrain any violation thereof, or to otherwise abate a nuisance condition or collect any sums of money on behalf of city, the prevailing party in such action or proceeding shall be entitled to collect all costs and expense of same, including reasonable attorney's fees in an amount not to exceed the amount of attorney's fees incurred by city, as authorized by Government Code Section 38773.5(b), and any such award of costs and expenses shall be made a part of the judgment. Upon entry of a second or subsequent civil judgment against the same owner or other responsible party within a two-year period for a condition of real property constituting a nuisance condition (except for conditions abated pursuant to Health and Safety Code Section 17980), the court issuing the judgment may order said owner or other responsible party to pay treble the cost of the abatement, pursuant to Government Code Section 38773.7.

1.12.050 - Administrative citations.

- A. Whenever an enforcement officer charged with the enforcement of any provision of this code determines that a violation of that provision has occurred, the enforcement officer shall have the authority to issue an administrative citation to any person responsible for the violation. The responsible person shall be liable for and shall remit payment of any fine or fines assessed in connection with an administrative citation.
- B. No administrative citation fine or penalty shall be imposed unless the person has first been given a reasonable period of time, as determined by the enforcement officer, to correct the violation or unless the violation creates an immediate danger to health or safety.
- C. Each and every day a violation of a city ordinance or code exists shall constitute a separate offense and shall be subject to a new fine and penalty in connection therewith. Continuing violations shall automatically accrue daily fines in the amounts set forth herein beginning with the date the citation is issued and continuing until the date that the offense is properly remediated and verified by the code enforcement officer.

1.12.060 - Issuance of administrative citation.

- A. The administrative citation and all notices required to be given relating to the administrative citation shall be served as provided in Section 1.12.370 on the person creating, causing, committing, or maintaining the violation.
- B. Each administrative citation shall contain the following information:
1. The date of the violation;
 2. The address or a definite description of the location where the violation occurred;
 3. The name of the party responsible for the violation.
 4. The section of this code violated and a brief description of the violation;
 5. A reasonable time to correct violation as determined by the code enforcement officer.
 6. The amount of the fine for the code violation;
 7. A description of the fine payment process, including a description of the time within which and the place to which the fine shall be paid;
 8. An order prohibiting the continuation or repeated occurrence of the code violation described in the administrative citation;
 9. A description of the administrative citation review process, including the time within which the administrative citation may be contested and the city office from which a request for hearing form to contest the administrative citation may be obtained;
 10. The name and signature of the citing enforcement officer.

1.12.070 – Imposition of fines and amount of fines or penalties.

Any nuisance condition or violation of any provision of this code, including a failure to comply with a condition imposed by any agreement, entitlement, permit, license or environmental document issued or approved by or on behalf of city may subject the responsible party to a fine or penalty imposed pursuant to city's general police powers, and/or Government Code Sections 36901 and 53069.4, as amended from time to time.

Unless otherwise provided in this code or by resolution of the city council, the daily fine amount for each violation shall be:

- A. A fine not to exceed \$100 for a first violation;
- B. A fine not to exceed \$200 for a second violation of the same code provision, or condition of a permit, license or entitlement within the same calendar year of the first violation;
- C. A fine not to exceed \$500 for each additional violation of the same code provision, or condition of a permit, license or entitlement within the same calendar year of the first and second violation.

1.12.080 - Payment of fine.

- A. The fine shall be paid to the city within thirty days from the date of the issuance of the administrative citation.
- B. Any administrative fine paid pursuant to subsection A of this section shall be refunded in accordance with Section 1.12.140 if it is determined by the hearing officer, after a hearing, that the person charged in the administrative citation was not responsible for the violation or that there was no violation as charged in the administrative citation.
- C. Payment of a fine under this chapter shall not excuse or discharge any continuation or repeated occurrence of the code violation that is the subject of the administrative citation.
- D. Any person who fails to pay to the City any fine imposed pursuant to the provisions of this chapter on or before the date the fine is due shall be liable for a late payment charge of ten (10%) of the amount of the fine remaining unpaid and due the City.
- E. The City may collect any past due administrative fine or late payment charge by all available legal means.

1.12.090 - Compliance orders to enforce continuing violations.

- A. For code violations that are continuing in nature and that pertain to building, plumbing, electrical or other similar structural issues, and that do not create an immediate danger to health or safety, the enforcement officer may issue a written

compliance order to the owner of record of the property or the person, creating, causing, committing, or maintaining the violation requiring that the violation be corrected and abated within a fifteen (15) day period, or such other reasonable period of time as determined by the code enforcement officer.

- B. For other code violations that are continuing in nature, and that instead pertain primarily to the indoor or outdoor use of property in violation of the city's zoning ordinance or of a city land use regulation, and which do not create an immediate danger to health or safety, the enforcement office may issue a written compliance order to the owner of record of the property or the person creating, causing, committing, or maintaining the violation requiring that the violation be corrected and abated within a reasonable period of time as determined by the code enforcement officer.

1.12.100 - Issuance of compliance order.

- A. If a compliance order is issued, it shall be issued to the owner of record of the property or the person creating, causing, committing, or maintaining the violation.
- B. The compliance order shall include the following information:
1. The date and location of the violation;
 2. The section of this code violated and a description of the violation;
 3. The actions required to correct the violation;
 4. The time period in which the cited violation(s) must be corrected;
 5. An explanation of the consequences of failure to correct the violation(s) within the time period allowed in the compliance order, and that the failure to abate the nuisance condition in the manner and by the time specified may result in a subsequent order allowing the city to abate, or cause to be abated, the nuisance condition at the responsible party's expense.

1.12.110 - Time to correct violation cited in compliance order.

Upon expiration of the time to correct the violation as provided in the compliance order the code enforcement officer shall conduct a reinspection of the property to determine whether the violation still exists.

1.12.120 – Enforcement of compliance order.

- A. If the issuing enforcement officer determines upon reinspection of the property that all violations have been corrected within the time specified in the compliance order, no further action shall be taken by the city.
- B. If full compliance is not achieved within the time specified in the compliance order, the city may elect to impose fines in the amounts as described within **§1.12.070 above** for each day the violation continues past the date compliance was due, unless the person subject to the compliance order has appealed the compliance order in accordance with Section 1.12.110. As an alternative to imposing fines, the city may elect to either send the violation to an administrative hearing for the issuance of an administrative order, or refer the matter to the city attorney to commence such other legal proceedings or remedies as may be available.
- C. When the city elects to send the violation to an administrative hearing, the city clerk shall cause written notice of the hearing to be served as provided in Section 1.12.370 on the violator; where real property is involved and the owner of the property is subject to the compliance order, a notice of hearing shall be served on the property owner at the address as it appears on the last equalized county assessment roll available on the date notice is prepared.

1.12.130 -Hearing request.

- A. Any recipient of an administrative citation or compliance order may contest the issuance of the citation or compliance order by completing a request for appeal hearing form and returning it to the city, together with an advance deposit in the amount of any fine and an appeals processing fee of two hundred fifty dollars. No appeal hearing shall proceed without payment of such fine and fee at the time the appeal is filed provided that the city clerk may waive or defer same upon written request for good cause shown. Good cause may include severe economic hardship, significant attempts to comply with the notice and order, and other factors indicating good faith attempts to comply.
- B. Failure to timely submit a completed request for appeal hearing form or to pay the appeals processing fee of two hundred fifty dollars and advance deposit of any fine

(unless waived as provided herein) constitutes a waiver of the right to appeal, a failure to exhaust administrative remedies and shall preclude judicial review.

- C. Enforcement of a compliance order or administrative citation shall be stayed during the pendency of an appeal therefrom which is properly and timely filed.
- D. The person requesting the hearing shall provide on the request for hearing form a detailed explanation of the grounds on which the violation is being contested.
- E. The person requesting the hearing shall be notified of the time and place set for the hearing at least ten days prior to the date of the hearing.
- F. If the code enforcement officer submits an additional written report concerning the administrative citation or compliance order to the hearing officer for consideration at the hearing, a copy of this report shall also be served on the person requesting the hearing, as provided in Section 1.12.370, at least five days prior to the hearing date.

1.0612.140 - Hearing procedure.

- A. The city manager shall designate the hearing officer for the hearing. The hearing officer shall be paid a fixed hourly rate not contingent upon the outcome of any hearing or the amount or number of administrative orders or fines imposed. The hearing officer shall have no financial or pecuniary interest in any case he or she hears or the outcome thereof.
- B. A hearing before the hearing officer shall be set for a date that is not less than ten days and not more than thirty days from the date the request for a hearing is filed in accordance with the provisions of this chapter.
- C. As soon as practicable after scheduling the hearing, the hearing officer shall cause to be prepared a notice of administrative appeal, which shall be in substantially the following form: You are hereby notified that a hearing will be held before the Administrative Hearing Officer at _____ on the _____ day of _____, _____, to hear your appeal of the administrative citation or compliance order issued or otherwise served upon you. You may be present at the hearing. You may be, but need not be, represented by an attorney.

- D. At the hearing, both the appellant and the city shall be given the opportunity to testify and to present relevant evidence. The hearing will be conducted informally and the legal or formal rules of evidence and discovery shall not apply. The hearing officer shall have the authority to control the conduct of the proceeding, including the authority to limit testimony and the admissibility of evidence, or place other limitations on the hearing that the hearing officer deems to be in the interest of economy of the hearing proceedings.
- E. In a hearing regarding an administrative citation, the hearing officer shall only consider evidence that is relevant to whether the violation occurred and whether the appellant has caused or maintained the violation of this code on the date specified in the administrative citation. In a hearing regarding a compliance order, the hearing officer shall only consider evidence that is relevant to the existence of the violation and the failure of the violator or owner to take required corrective action within the time period required by the compliance order.
- F. If the appellant fails to attend the scheduled administrative appeal hearing, the hearing will proceed without the appellant and he or she will be deemed to have waived his or her rights to be orally heard at the appeal hearing. The failure of any person subject to an administrative citation or compliance order to appear at the hearing shall constitute a failure to exhaust all required administrative remedies.
- G. Unless requested in advance by the appellant, neither the enforcement officer who issued the administrative citation or compliance order nor any other city representative shall be required to attend the hearing.
- H. The administrative citation or compliance order, and any additional report submitted by the city, shall constitute prima facie evidence of the respective facts contained in those documents.
- I. The hearing officer shall use the preponderance of the evidence standard as the standard of proof in deciding the issues.
- J. The hearing officer may continue the hearing and request additional information from the city or the appellant prior to issuing a written decision.

1.12.150 – Hearing officer’s decision on appeal of administrative citation.

- A. Within a reasonable time following the conclusion of the hearing, the hearing officer shall issue a written decision to uphold or cancel the administrative citation. The hearing officer shall make findings supported by evidence received at or prior to the hearing, and issue his or her determination regarding:
1. Whether the violation occurred;
 2. Whether the appellant caused or maintained the violation on the date specified in the administrative citation.

The decision of the hearing officer shall be final.

- B. If the fine has been deposited with the city and the hearing officer determines that the administrative citation should be upheld then the fine amount on deposit with the city shall be retained by the city.
- C. If the hearing officer determines that the administrative citation should be upheld and the fine has not been deposited pursuant to an advance deposit hardship waiver, the hearing officer shall set forth in the decision a payment schedule for the fine.
- D. If the hearing officer determines that the administrative citation should be canceled and the fine has been deposited with the city, then the city shall promptly refund the deposited amount.
- E. If the hearing officer determines that the administrative citation should be upheld, the hearing officer shall issue an administrative order upholding the citation and, if applicable, requiring corrective actions. The administrative order may also impose administrative costs. The administrative costs may include any and all costs incurred by the city in connection with the matter before the hearing officer including, but not limited to, costs of investigation, costs of scheduling and processing the administrative hearing, staffing costs incurred in preparation for the hearing and for the hearing itself, and attorney’s fees as permitted in section 1.12.180.

- F. The recipient of the administrative citation shall be served as provided in Section 1.12.370 with a copy of the hearing officer's written decision.
- G. The hearing officer shall have continuing jurisdiction over the subject matter of the hearing for the purposes of ensuring compliance with an administrative order, modifying an administrative order, or, where extraordinary circumstances exist, granting a new hearing.

1.12.160 – Hearing officer’s decision following compliance order hearing.

- A. Within a reasonable time following the conclusion of the hearing, the hearing officer shall issue a written decision. The hearing officer shall issue findings on each violation supported by evidence considered at the hearing, and issue his or her determination regarding:
 - 1. The existence of the violation;
 - 2. The failure of the violator or owner to take required corrective action within the time period specified in the compliance order.

The decision of the hearing officer shall be final.

- B. If the hearing officer finds by a preponderance of the evidence that a violation has occurred and that the violation was not corrected within the time period specified in the compliance order, the hearing officer shall issue an administrative order, as specified in 1.12.170.
- C. If the hearing officer finds that no violation has occurred or that the violation was corrected within the time period specified in the compliance order, the hearing officer shall issue a finding of those facts.
- D. The hearing officer shall have continuing jurisdiction over the subject matter of the hearing for the purposes of ensuring compliance with an administrative order, modifying an administrative order, or, where extraordinary circumstances exist, granting a new hearing.

1.12.170 - Administrative order following compliance order hearing.

- A. If the hearing officer determines that a violation has occurred which was not corrected within the time period specified in the compliance order, the hearing

officer shall issue an administrative order, which shall impose any or all of the following, as appropriate:

1. Impose a penalty, subject to Government Code Sections 36900(b) and 53069.4;
2. Issue a “cease and desist” order requiring the responsible party to immediately stop any act, conduct, or condition that is a violation of this code. A cease and desist order issued pursuant to this section shall be effective upon issuance and shall be served in the manner specified in subsection 1.12.370 of this chapter;
3. Require the responsible party to correct or eliminate any violation, including a proposed schedule for correction or elimination of said violation within a reasonable time. If a violation pertains to building, plumbing, electrical or any other structural issues and the violation does not create an immediate threat to health or safety, the responsible party shall be provided at least fifteen calendar days to correct, abate, or otherwise remedy the violation;
4. Authorize the city to abate or cause the abatement of a nuisance condition where the responsible party has refused or has otherwise neglected to take appropriate steps to correct or eliminate the conditions. The order shall specify that if the city undertakes to abate or eliminate any nuisance condition the city shall be entitled to recover all costs of abatement incurred in performing such work and other costs necessary to enforce the order. Such costs may be recovered by the city as a personal obligation and or through a lien or special assessment on the affected property as provided in this chapter;
5. Sustain, modify or overrule an abatement order issued by an enforcement officer;
6. Require the responsible party to pay the city’s administrative costs, as provided in Section 1.12.180;
7. Any other order or remedy that serves the interests of justice.

- B. In determining the amount of the administrative penalty, the hearing officer may take any or all of the following factors into consideration:
1. The duration of the violation;
 2. The frequency, recurrence and number of violations, related or unrelated, by the same violator;
 3. The seriousness of the violation;
 4. The good faith efforts of the violator to come into compliance;
 5. The economic impact of the penalty on the violator;
 6. The impact of the violation on the community;
 7. Such other factors as justice may require.
- C. Administrative penalties imposed by the hearing officer shall accrue from the date specified in the compliance order and shall cease to accrue on the date the violation is corrected as determined by the code enforcement officer.
- D. Administrative penalties assessed by the hearing officer are a personal obligation of the violator to the city. In addition to all other means of enforcement, if the violation is located on real property, the administrative penalty may be enforced by means of a lien or, alternatively, a special assessment against the real property on which the violation occurred in accord with California Government Code Sections 38773.1 and 38773.5.
- E. If the violation is not corrected as specified in the hearing officer's order to correct, administrative penalties shall continue to accrue on a daily basis until the violation is corrected, subject to the maximum fine set forth in California Government Code Section 36901.

1.12.180 -Administrative costs in administrative order after hearing on compliance order.

- A. The hearing officer shall assess reasonable administrative costs against the violator when the hearing officer finds that a violation has occurred and that

compliance has not been achieved within the time specified in the compliance order.

- B. Administrative costs include any and all costs incurred by the city in connection with the matter before the hearing officer including, but not limited to, costs of investigation, costs of scheduling and processing the administrative hearing, staffing costs incurred in preparation for the hearing and for the hearing itself, costs of all inspections necessary to enforce the compliance order, and attorney's fees as permitted in section

1.12.190 – Award of attorney's fees.

In addition to the cost of enforcement and incidental expenses incurred as a result of the enforcement proceeding, pursuant to section 3877.5 of the Government Code, in any proceeding brought to enforce any administrative order to recover any fine, the prevailing party shall be entitled to recover attorney's fees, provided that pursuant to section 38773.5, attorney's fees shall only be available in those proceedings in which the city has provided notice at the commencement of such proceedings that it intends to seek and recover attorney's fees.

1.12.200 -Right to judicial review.

Any person aggrieved by an administrative decision of a hearing officer relating to an administrative citation may obtain review of the administrative decision by filing a petition for review with the superior court in Mendocino County in accordance with the timelines and provisions set forth in California Government Code Section 53069.4. Any person aggrieved by an administrative order of the hearing officer relating to a compliance order may obtain review of the administrative order in the superior court of the county of Mendocino by filing with the court a petition for writ of mandate in accordance with the timelines and provisions set forth in Code of Civil Procedure Section 1094.5.

1.12.210 - Recovery of administrative citation fines and costs.

The city may collect any past due administrative fine or late payment charge by use of all available legal means.

1.12.220 - Report of compliance after administrative order.

If the code enforcement officer determines that compliance has been achieved after a compliance order has been sustained by the hearing officer, the code enforcement officer shall provide to the person who was subject to the compliance order a letter stating that compliance has been achieved.

1.12.220 - Method of service.

- A. All notices required in this chapter shall be served as provided in Section 1.12.370.
- B. Where real property is involved, written notice shall be mailed to the property owner at the address as shown on the latest equalized county assessment roll.
- C. Where personal service or service by mail upon the property owner is unsuccessful, a copy of the order shall be conspicuously posted at the property that is the subject of the order.
- D. The failure of any person to receive any notice required under this chapter shall not affect the validity of any proceedings taken under this chapter.

1.12.230 - Lien procedure.

- A. Whenever the amount of any administrative penalty and/or administrative cost imposed by the hearing officer pursuant to this chapter in connection with real property has not been satisfied in full within ninety days and/or has not been successfully challenged by a timely writ of mandate, this obligation may constitute a lien or special assessment against the real property on which the violation occurred in accord with California Government Code Section 38773.1 or 38773.5.
- B. The lien or special assessment provided herein shall have no force and effect until recorded with the county recorder. Once recorded, the administrative order shall have the force and effect and priority of a judgment lien governed by the provisions of Section 697.340 of the Code of Civil Procedure and may be extended as provided in Sections 683.110 to 683.220, inclusive, of the Code of Civil Procedure.
- C. Interest shall accrue on the principal amount of the judgment remaining unsatisfied.

- D. Prior to recording any such lien or special assessment, the code enforcement officer shall prepare and file with the city clerk a report stating the amounts due and owing.
- E. The city clerk shall fix a time, date and place for hearing such a report and any protests or objections thereto by the city council.
- F. The code enforcement officer shall cause written notice to be served on the property owner in accord with the notice provisions of California Government Code Section 38773.1.

1.12.240 - Public hearing and protests.

- A. Any person whose real property is subject to a lien or special assessment pursuant to Section 1.12.230 may file a written protest with the city clerk and/or may protest orally at the city council meeting.
- B. Each written protest or objection must contain a description of the property in which the protesting party is interested and the grounds of such protest or objection.
- C. The city council, after the hearing, shall adopt a resolution confirming, discharging or modifying the amount of the lien or special assessment.

1.12.250 - Recording of the lien or special assessment.

Thirty days following the adoption of a resolution by the city council imposing a lien or special assessment, the city clerk shall file the same as a judgment lien or special assessment in the office of the county recorder of Mendocino County, California. The lien or special assessment may carry such additional administrative charges as set forth by resolution of the city council.

1.12.300 - Satisfaction of lien.

Once payment in full is received by the city for outstanding penalties and costs, the code enforcement officer shall either record a notice of satisfaction or provide the property owner or financial institution with a notice of satisfaction so they may record this notice with the office of the county recorder. Such notice of satisfaction shall cancel the city's lien.

1.12.310 - Summary abatement of public nuisance that poses an immediate threat to public health, safety or welfare.

If, upon the determination of the city manager or code enforcement officer, a particular public nuisance poses an immediate threat to public health, safety or welfare, the city manager or code enforcement officer may dispense with notice and hearing requirements and cause all reasonable and feasible actions necessary to immediately abate the activity or activities and/or condition(s) causing the public nuisance.

1.12.320 - City inventory of removed items.

Prior to acting with regard to the summary abatement of a public nuisance as described in Section 1.12.310, the code enforcement officer causing the summary abatement shall, if feasible, cause an inventory to be taken that lists those items which are proposed to be removed from the property.

1.12.330 - Preparation of summary abatement report.

A. Prior to ordering summary abatement pursuant to this chapter, the city manager or the code enforcement officer shall prepare a written report that sets forth the following:

1. The public nuisance that is the subject of the summary abatement;
2. The reason why advanced notice of the abatement is not feasible;
3. The reason why summary abatement of the public nuisance is required.

1.12.340 - Filing of the original summary abatement report.

The original copy of the summary abatement report shall be filed with the city clerk.

1.12.350 - Method and manner of service of summary abatement order.

A copy of the summary abatement order shall be served as provided in Section 1.12.370 on the owner(s) of record of the property on which the public nuisance occurs or on the person creating, causing, committing, or maintaining the public nuisance.

1.12.360 - Responsibility for public nuisance abatement costs.

If the city elects to undertake abatement of a public nuisance, the owner of record of the property, or the person creating, causing, committing, or maintaining the public

nuisance, shall be liable for all costs associated with said abatement that are incurred by the city.

1.12.370 - Notices.

- A. All notices required to be given by this chapter, including, but not limited to, administrative citations, compliance orders, administrative orders, notice of hearings and summary abatement reports shall be given either by personal delivery thereof to the person to be notified or by deposit in the United States mail, in a sealed envelope, postage paid, addressed to such person to be notified at his or her last known business or residence address as the address appears in the public records or other records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the United States mail.
- B. Where real property is involved, written notices shall be mailed to the property owner(s) at the address shown on the last equalized county assessment roll.
- C. Where personal service by mail upon the property owner is unsuccessful, the city shall cause all of the following to occur:
 - 1. A copy of the noticed material shall be conspicuously posted at the real property which is the subject of the citation, abatement or compliance order;
 - 2. A copy of the notice, as appropriate, shall be published at least once in a newspaper of general circulation in the city. A copy of the notice shall be published at least ten days prior to the date of any public hearing or proceeding related to the notice.
- D. Failure to receive any notice specified in this chapter shall not affect the validity of proceedings conducted hereunder.

1.12.380 – Performance of Duties by city manager or designee.

The city manager may perform any of the duties provided for in this Chapter 1.12 to be performed by a city employee, aside from the duties of an administrative hearing officer, or may designate any city employee to perform such duties, upon finding that

due to circumstances including, but not limited to, absence or incapacity, the city employee charged with the duty under this Chapter is unable to perform the duty.

SECTION 4. EFFECTIVE DATE

This Ordinance shall be in full force and effect 30 days following its enactment in accordance with California law; and before the expiration of 15 days following passage, this Ordinance shall be published once with the names of the members of the City Council voting for and against the same in a newspaper of general circulation, published in the City of Willits.

SECTION 5. SEVERABILITY

If any section, subsection, sentence, clause, phrase or word of this Ordinance is for any reason held to be invalid by a court of competent jurisdiction, such decisions shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have passed and adopted this Ordinance, and each and all provisions hereof, irrespective of the fact that one or more provisions may be declared invalid.

SECTION 6. CEQA EXEMPTION

The City Council finds that this ordinance is not subject to the California Environmental Quality Act ("CEQA") pursuant to CEQA Guidelines Sections 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment), 15060(c)(3) (the activity is not a project as defined in Section 15378 of the CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3, because it has no potential for resulting in physical change to the environment, directly or indirectly) and 15061(b)(3) (it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment).

PASSED, APPROVED AND ADOPTED this ____ day of _____ 2016, by the following called vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

Mayor of the City of Willits

ATTEST:

City Clerk, City of Willits

I hereby certify that the foregoing Ordinance was duly and regularly introduced and adopted at a regular meeting of the City Council of the City of Willits held the _____ day of _____ 2016.

City Clerk, City of Willits

APPROVED AS TO FORM:

H. James Lance, City Attorney
City of Willits

CURRENT CITY ORDINANCE

- **Chapter 1.12 - CODE ENFORCEMENT**

Sections:

- **1.12.010 - Title.**

The ordinance codified in this chapter shall be known as the "code enforcement ordinance," and is hereinafter referred to within this [Chapter 1.12](#), as "this chapter."

(Ord. 06-03 §2(part)).

- **1.12.020 - Declaration of purpose.**

The city council finds that the enforcement of this code and applicable state codes throughout the city of Willits ("city") is an important public service. Code enforcement is vital to the protection of the public's health, safety and quality of life. The council finds that a comprehensive code enforcement system that uses a combination of judicial and administrative remedies is critical to gain compliance with code regulations. The purpose of this chapter is to provide the city with criminal, civil, and administrative remedies, which shall be in addition to all other legal remedies that may be pursued by the city to address any violation of this code, including without limitation, any violation of the city building code, zoning ordinance, or any uniform codes that have been incorporated into this code. The election of remedies provided by this chapter shall be at the sole discretion of the city and its officials.

(Ord. 06-03 §2(part)).

- **1.12.030 - Violation of code constitutes a public nuisance.**

A violation of this code, including any continuing violation of this code, is unlawful and shall constitute a public nuisance. The city may elect to collect damages as provided in California Government Code Section 38773.7, for any public nuisance, and/or pursue any other remedies provided within this code or under any applicable state or federal statute. The code enforcement officer, as defined in this chapter, or any person or body designated by the city manager, may order the abatement of any public nuisance, as defined in this chapter or as defined in any state or federal statute, following notice and hearing, unless the nuisance qualifies for summary abatement procedures, as described in [Section 1.12.050](#) of this chapter. The city manager may direct that any required hearing be conducted before him, the city council or before another board, commission, or officer of the city.

In addition to the foregoing, it is unlawful, prohibited, and a violation of this code to violate any term or condition of any license, permit, agreement, or approval granted or issued pursuant to this code. Any person, whether as principal, agent, employee, or otherwise, violating any such term or condition shall be subject to the sanctions provided in this chapter.

(Ord. 06-03 §2(part)).

- **1.12.040 - Causing, permitting, etc. a violation.**

Causing, permitting, aiding, abetting, or concealing a violation of any provision of this code shall constitute a violation of such provision.

(Ord. 06-03 §2(part)).

- **1.12.050 - Enforcement officer—Authority to arrest—Right of entry.**

"Enforcement officer" means the person who is charged with responsibility on behalf of the city for enforcement of any provision of this code. In addition to any other powers conferred upon him/her by this code or by other state, county or federal law, any designated enforcement officer shall have the authority to cause a person to be arrested without a warrant, issue a notice to appear as described in Penal Code Section 948, or issue a notice of nuisance as described in Section 1.12.110(A) of this chapter, if such enforcement officer has cause to believe that a municipal code violation was, or is being committed.

A.

Whenever an enforcement officer has reason to believe that a public nuisance exists or that an inspection is necessary to enforce any provision of this code, the officer may enter the premises at any reasonable time in a lawful manner to perform the inspection or any other duty imposed by this code.

B.

The enforcement officer shall present proper identification, state the purpose of the visit and request permission of the owner or responsible person to enter the premises. If entry is refused, the officer may seek an administrative inspection warrant pursuant to the procedures provided for in California Code of Civil Procedure Sections 1822.50 through 1822.59.

C.

When the enforcement officer has first obtained a proper inspection warrant or other remedy provided by law to secure entry, no owner or responsible person shall fail or neglect, after request is made as provided in this chapter, to promptly permit entry therein by the enforcement officer for the purpose of inspection and examination pursuant to this code.

(Ord. 06-03 §2(part)).

- **1.12.060 - Separate offenses.**

A.

A separate offense shall be deemed committed each day a violation of any provision of this code occurs or continues.

B.

With respect to provisions of this code relating to parking time limitations, a separate offense shall be deemed committed for each unit of parking time limitation a vehicle is stopped, parked or left standing in violation of any such provision.

(Ord. 06-03 §2(part)).

- **1.12.070 - Criminal enforcement of code violations.**

A.

Unless otherwise provided in this chapter, any violation of this code may be prosecuted as a criminal offense. Unless expressly described as an infraction, a violation of any provision of this code or the failure to comply with any mandatory requirement hereof shall constitute a misdemeanor. Notwithstanding the preceding sentence or any other section of this code, a violation of this code may, in the discretion of the enforcing authority, be charged and prosecuted as an infraction.

B.

Any person convicted of a misdemeanor under the provisions of this code, unless provision is otherwise herein made, shall be punished by a fine of not more than one thousand dollars, or by imprisonment in the county jail for a period of not more than six months, or by both fine and imprisonment pursuant to Government Code Section 36901.

C.

Any person convicted of an infraction under the provisions of this code, unless provision is otherwise herein made, shall be punished by a fine of not more than one hundred dollars for a first violation, or a fine of not more than two hundred dollars for a subsequent violation of the same ordinance within one year, pursuant to Government Code Section 36900(b).

D.

Upon entry of a subsequent conviction against the same property owner within a two-year period for a condition of real property constituting a public nuisance under this chapter (except for conditions abated pursuant to Health and Safety Code Section 17980), the court may require the owner to pay the city treble the cost of the abatement, pursuant to Government Code Section 38773.7. Any costs awarded to the city may be enforced in the manner described in Section 1.12.140(F) or 1.12.160 of this chapter.

(Ord. 06-03 §2(part)).

• **1.12.080 - Criminal enforcement procedure.**

A.

If an enforcement officer arrests a person for a violation of this code or any other city ordinance and elects to charge the violation as a misdemeanor or infraction, and such person is not immediately taken before a magistrate as is more fully set forth in the California Penal Code, the arresting officer shall prepare in duplicate a written notice to appear pursuant to Penal Code Section 948 containing the name and address of such person, the offense(s) charged, and the time and place where and when such person shall appear in court.

B.

The time specified in a notice to appear must be at least thirty days after the arrest.

C.

The arresting officer shall deliver one copy of the notice to appear to the violator, who, in order to secure release, must give his/her written promise to so appear in court by signing the duplicate notice which shall be retained by the officer.

D.

The arresting officer shall as soon as practicable send the duplicate notice to appear to the city attorney who will process the citation with the Mendocino county courts (hereinafter, "the court"). Thereupon, the clerk of the court shall fix the amount of bail according to the bail schedule recommended by resolution of the city council pursuant to subsection E of this section and approved by the court and shall endorse upon the notice a statement signed by him or her in the form set forth in California Penal Code Section 815(a). The defendant may, prior to the date upon which he promised to appear in court, deposit with the court the amount of bail thus set. At the time the case is called for arraignment before a magistrate, if the defendant does not appear either in person or by counsel, the magistrate may declare the bail forfeited, and may order that no further proceedings shall be had in such case. Upon the making of such order that no further proceedings be had, all sums deposited as bail shall forthwith be paid into the county treasury for distribution pursuant to California Penal Code Section 1463.

E.

The amount of bail imposed for violations that are prosecuted as criminal offenses pursuant to this chapter shall be set forth in a bail schedule. The bail schedule shall include a recommended amount for any increased fines for repeated violations of the same provisions by the same person within a twelve-month period from the date of the issuance of a notice to appear. The city council shall establish by resolution a recommended bail schedule which may be amended from time to time and which shall be approved by the court. A certified copy of such resolution shall be kept in the office of the city clerk and a certified copy shall be forwarded to the court.

F.

Any person willfully violating his written promise to appear in court is guilty of a misdemeanor regardless of the disposition of the charge upon which he was originally arrested.

G.

No warrant shall be issued for the arrest of a person who has given a written promise to appear in court unless and until he has violated such promise, or has failed to deposit bail, to appear for arraignment, trial, or judgment, or to comply with the terms and provisions of the judgment as required by law.

H.

If a person signs a written notice to appear at the time and place specified in such notice to appear and has not posted bail as provided in this section, a magistrate having jurisdiction over the offense shall issue and have delivered for execution a warrant for his arrest within twenty days after his failure to appear as promised.

(Ord. 06-03 §2(part)).

- **1.12.090 - Violations of rules and regulations of subordinate boards or commissions.**

Except as expressly provided in this code, any conduct or activity declared to be a violation of any rule or regulation adopted by any subordinate board or commission established pursuant to resolution adopted by the city council, is declared to be an infraction and shall be enforced and punished in the manner described in [Section 1.12.070\(C\)](#) of this chapter.

(Ord. 06-03 §2(part)).

- **1.12.100 - Civil action—Collection of costs.**

A.

The provisions of this code may be enforced by a civil court action, prosecuted by the city attorney in the name of the city.

B.

Whenever the city attorney is authorized or directed to commence or sustain any civil action or proceeding, either at law or in equity, to enforce any of the provisions of this code or any other ordinance of the city, or any rule, regulation, or order promulgated or issued pursuant to this code, or the provisions of any code adopted by reference by this code, or any condition of an approval, permit, or license granted pursuant to this code, or to enjoin or restrain any violation thereof, or otherwise to abate any public nuisance, or to collect any sums of money on behalf of the city, the prevailing party in such action shall be entitled to collect all the costs and expenses of the same, including without limitation, reasonable attorney's fees and reasonable investigation costs as authorized by Government Code Section 38773.5. Any award of costs and expenses pursuant to this section or Government Code Section 38773.5 shall be made a part of the judgment in any such prosecution.

C.

Upon entry of a subsequent civil judgment against the same property owner within a two-year period for a condition of real property constituting a public nuisance under this chapter, (except for conditions abated pursuant to Health and Safety Code Section 17980), the court issuing the judgment may order the owner to pay treble the cost of the abatement, pursuant to Government Code Section 38773.7. Any costs awarded to the city shall be enforced in the manner described in [Section 1.12.140\(F\)](#) of this chapter.

(Ord. 06-03 §2(part)).

- **1.12.110 - Administrative enforcement of code violations.**

The fines and administrative penalties provided under this chapter are enacted under the authority of the city's general police powers and Government Code Sections 36900, 36901, and 38773.5. An enforcement officer shall have the authority to gain compliance with all provisions of this code, including but not limited to the following uniform codes: Building Code, Housing Code, Dangerous Building Code, Fire Code, Plumbing Code, Mechanical Code, Electrical Code; the Subdivision Map Act and the city's zoning ordinance. These powers include the issuance of a notice of nuisance, the inspection of public and private property, and to use any remedies available under this code.

A.

Subject to subsection E of this section, whenever an enforcement officer finds that a provision of this code has been violated, he or she shall notify the violator of the violation in writing. If administrative enforcement of the violation is selected, the form of written notice shall be a notice of nuisance, which shall be served on the violator in the manner described in subsection B of this section. The enforcement officer shall include in the notice of nuisance the following information:

1.

The date and location of the violation including the address or a definite description of the location where the violation occurred or is occurring;

2.

The section of the code being violated, and a description of the violation;

3.

The actions required to correct or abate the violation, as well as a reasonable amount of time for such actions to be commenced and the correction or abatement completed considering the criteria in subsection D of this section;

4.

The amount of the administrative fine or penalty to be imposed, if any, in an amount not to exceed five hundred dollars per day for each ongoing violation, up to a maximum penalty or fine of one hundred thousand dollars, exclusive of any amounts imposed for recovery of administrative costs, and the first day that such fine or penalty will be imposed, if the corrective action is not commenced or completed within the time periods established;

5.

Notice that the property owner may, within fifteen calendar days of the date of the notice of nuisance, appeal such violation to the appeals hearing body;

6.

An order prohibiting the continuation or repeated occurrence of a violation;

7.

The name and signature of the citing enforcement officer.

B.

The notice of nuisance required under this section shall be personally served on the violator, or shall be sent by registered or certified United States mail to the property owner at the last known address listed on the most recent tax assessor's records. In the case of service by registered mail or certified mail, service shall be completed at the time of deposit into the United States mail. Where service is by registered or certified mail upon the property owner, a copy of the notice of nuisance shall also be conspicuously posted at the property which is the subject of the notice of nuisance for a period of not less than three calendar days prior to the first date that commencement of corrective action or abatement is to be undertaken.

C.

The enforcement officer shall retain a declaration of the person effecting service declaring the date, time, and manner of service and/or the date and place of posting.

D.

The time allowed for the violator or property owner to abate a nuisance shall be a "reasonable time" in the judgment of the enforcement officer, based upon the circumstances of the particular nuisance, taking into consideration the means required to abate the nuisance, the period of time that the nuisance has existed, and the potential threat to public health and safety created by the nuisance.

E.

The enforcement officer may issue a verbal notice to abate. However, if, following a verbal notice to abate, the nuisance has not been abated within the specified time period, the enforcement officer shall issue a written notice of nuisance.

(Ord. 06-03 §2(part)).

• **1.12.120 - Hearing request and procedure.**

A.

A recipient of a notice of nuisance may request an appeals hearing to contest a violation as specified in the notice of nuisance, or to show that he or she is not the party responsible for such violation, by completing a request for hearing form and returning it to the city clerk within fifteen days from the date of such notice. At the time of returning the request for hearing form to the city clerk, the person or entity requesting the appeals hearing shall pay an advance deposit of two hundred fifty dollars. Failure to pay the advance deposit shall result in a rejection of the request for hearing and shall constitute a failure to exhaust administrative remedies.

B.

If the recipient of a notice of nuisance does not request an appeals hearing and does not comply with the notice of nuisance by the specified date, the enforcement officer shall have the right to issue an order to show cause ("OSC") in the manner and form described in this section, requiring a hearing before the city manager, his/her designee, or the city council, sitting as a code enforcement hearing body.

C.

Any hearing conducted pursuant to this section, whether an appeals hearing requested by the recipient of the notice of nuisance or pursuant to an OSC, shall be set for a date not less than fifteen days nor more than sixty days from the date that the request for hearing form or OSC is filed in accordance with the provisions of this chapter, unless the enforcement officer determines that the matter is urgent or that good cause exists for an extension of time, in which case the date for such hearing may be shortened or extended as warranted by the circumstances.

D.

If the enforcement officer issues an OSC, a copy of the OSC shall be served on the violator in the manner described in subsection B of this section. Where real property is involved, if the violator is not the owner of the property, a copy of the OSC shall also be served on the property owner at the address, as it appears on the last county assessment roll available on the date the OSC is prepared. Every OSC shall contain the date, time, and place at which the hearing shall be conducted.

E.

Any hearing shall provide a full opportunity for the person(s) subject to a notice of nuisance to appear and object to the determination that a violation has occurred and/or that the violation continues to exist. The failure of such person(s) to appear at a duly noticed hearing shall constitute a failure to exhaust administrative remedies.

F.

At the place and time set forth in the notice of hearing, the designated person or body shall conduct a hearing on the notice of nuisance. The person or body hearing the appeal ("the hearing body") shall consider any relevant written or oral evidence, including staff reports regarding the alleged nuisance and the proposed method of abatement. The hearing may be continued from time to time. The enforcement officer shall have the burden of proving by a preponderance of the evidence that a public nuisance exists. Oral testimony may be taken on oath or affirmation.

G.

The hearing shall not be conducted according to formal rules of evidence. Any relevant evidence shall be admitted if it is the type of evidence on which reasonable persons are accustomed to relying in the conduct of serious affairs, regardless of the existence of any common law or statutory rule which might make improper admission of such evidence over objection in civil actions in courts of competent jurisdiction in this state. Irrelevant or unduly repetitious evidence shall be excluded. Hearsay evidence may be used for the purpose of supplementing or explaining any direct evidence.

H.

The parties in the hearing shall have the following rights:

1.

To call and examine witnesses on any matter relevant to the issues of the hearing;

2.

To cross-examine opposing witnesses on any matter relevant to the issues of the hearing;

3.

To impeach any witness regardless of which party first called such witness to testify;

4.

To rebut evidence against such parties;

5.

To request the hearing officer to take official notice of any fact which would be subject to judicial notice by the courts of this state;

6.

To introduce exhibits.

I.

After receiving all the evidence presented, the public portion of the hearing shall be closed. The hearing body may then consider what action(s) if any should be taken, including the imposition of any fines or penalties.

J.

Within ten days following the conclusion of the hearing, the hearing body shall issue findings and a determination regarding the existence of the violation and/or the failure of the violator or owner to take required corrective action within the specified time period, and, where applicable, an order of abatement. If the hearing body finds by a preponderance of the evidence that a violation occurred, or that a violation was not corrected within the time period specified in the notice of nuisance, the hearing body shall issue an administrative order in accordance with Section 1.12.130 of this chapter. If the hearing body finds that no violation occurred, the hearing body shall issue a finding of

that fact and return the advance deposit paid pursuant to subsection A of this section. If the hearing body finds that a violation occurred but was corrected within the specified time period, it shall issue a finding of that fact and shall have discretion to return the advance deposit, or to apply the deposit or a portion thereof toward recovery of the administrative costs incurred by the city as described within [Section 1.12.130\(A\)\(4\)](#) of this chapter.

K.

The recipient(s) of a notice of nuisance shall be served with a copy of the decision of the hearing body, including an administrative order if one is issued, in the manner and method set forth in [Section 1.12.110\(B\)](#) of this chapter.

(Ord. 06-03 §2(part)).

- **1.12.130 - Administrative order.**

If the hearing body determines that a violation occurred and was not corrected within the time specified in the notice of nuisance, the hearing body shall issue an administrative order. The advance deposit required pursuant to [Section 1.12.120\(A\)](#) of this chapter shall be forfeited and applied in the discretion of the city manager toward recovery of the administrative costs incurred in the investigation and hearing as described in subsection (A)(4) of this section, or toward any fines or penalties assessed.

A.

An administrative order may impose any or all of the following remedies:

1.

An order requiring the violator and/or property owner to correct or eliminate the nuisance condition, including a proposed schedule for correction or elimination where appropriate;

2.

An order authorizing the city to take steps as necessary to correct or eliminate the nuisance condition, including a proposed schedule for correction/elimination where appropriate;

3.

An administrative fine or penalty in an amount not to exceed five hundred dollars per day for each ongoing violation, which fine or penalty shall be in addition to any amounts imposed for recovery of administrative costs. In determining the amount of fine or penalty to be imposed, the hearing body should consider the factors listed in [Section 1.12.140\(C\)](#) of this chapter;

4.

An order allowing for recovery of administrative costs. Administrative costs may include costs incurred by the city in connection with the proceeding including without limitation attorney's fees, costs of investigation, staffing costs incurred in preparation for the hearing and for the hearing itself, and the cost of any reinspection necessary to enforce the order;

5.

If the hearing body determines that a nuisance exists which is likely to recur after abatement, the owner may be directed to take adequate precautions for a period of time not to exceed one year so that the nuisance will not recur.

B.

Any person aggrieved by an administrative order of the hearing body may obtain review of such order in the Mendocino County superior court by filing with the court a petition for writ of mandate, pursuant to all court rules governing the same.

(Ord. 06-03 §2(part)).

- **1.12.140 - Administrative fines and penalties.**

The bail schedule described in [Section 1.12.080\(E\)](#) of this chapter shall not limit or affect the amount of actual fines or penalties imposed, including fines and penalties authorized by Government Code Sections 36900 and 36901; nor shall such bail schedule limit or preclude the recovery of any costs incurred by the city in enforcing the provisions of this code or abating any nuisance created hereunder that may be lawfully imposed.

A.

Any administrative fine or penalty imposed by an enforcement officer or by the hearing body after hearing shall be paid within thirty days from the date of the notice of nuisance unless an extension of time is requested by the offender and granted by the enforcement officer or city manager.

B.

Payment of a fine or penalty imposed pursuant to this chapter shall not excuse or permit any continuation or repeated occurrence of the violation that is the subject of the notice of nuisance.

C.

In determining the amount of an administrative fine or penalty to be levied against a violator, the hearing body may take the following factors into consideration:

1.

The duration of the violation;

2.

The frequency, reoccurrence, and number of violations by the same violator;

3.

The gravity of the violation;

4.

The justification, if any, for the existence, or continuance, of the violation;

5.

The good faith efforts of the violator to mitigate the violation or to come into compliance, pursuant to the terms of the notice of nuisance;

6.

The impact of the violation on the community;

7.

The economic impact of the proposed penalty or fine on the violator; and

8.

Such other factors as justice may require.

D.

Any administrative fine or penalty imposed by the hearing body shall accrue from the date specified in the notice of nuisance and shall continue to accrue on a daily basis until the violation is corrected. The determination of compliance or elimination of the violation shall be made by the enforcement officer or the hearing body at the time of an appeals hearing. The hearing body, in its discretion, may suspend the imposition of any applicable fines or penalties for a period of time not to exceed sixty days during which:

1.

The violator has filed for or obtained necessary permits;

2.

Such permits are required to achieve compliance; and

3.

Such permit applications are actively pending before or have already been issued by the city, state, or other appropriate governmental agency.

E.

Any administrative penalty or fines assessed by the enforcement officer, or the hearing body following an appeals hearing, are a debt owed to the city. In addition to all other means of enforcement, any fines, penalties, or order allowing recovery of administrative costs specified in the administrative order of the hearing body may be enforced as a personal obligation of the violator. If the violation is in connection with real property, such fines, penalties, or recovery of costs may be enforced by imposition of a lien or special assessment upon the real property. Any lien or special assessment imposed upon the real property shall remain in effect until all administrative penalties, fines, interest, and administrative costs are paid in full.

F.

If a violator or property owner fails to pay any administrative fine, penalty, interest, or administrative costs imposed pursuant to this chapter, the city attorney may, in his/her discretion, issue a criminal citation or file a criminal complaint, charging the person who failed to make such payment with an infraction for failure to pay such fine,

penalty, interest, or cost. A criminal citation or complaint that is issued or filed pursuant to this section shall result in the imposition of a fine of not less than one hundred dollars.

G.

If an administrative order is issued pursuant to this chapter, the city attorney may seek judicial confirmation of such order, via ex parte application for confirmation of administrative order, with due and proper notice of such application being sent to the effected person(s) or entity(ies) in accordance with the provisions of the Code of Civil Procedure and any applicable local court rules.

(Ord. 06-03 §2(part)).

- **1.12.150 - Summary abatement procedure.**

Whenever, in the reasonable judgment of the enforcement officer, the existence or continuance of any public nuisance poses an imminent or immediate danger of significant harm to persons or property, or to the health, welfare, or safety of the public at large, an enforcement officer may act to abate such nuisance. Enforcement officers acting in the public interest on public nuisances requiring summary abatement are responsible for their acts and the acts of their subordinates, but the expense or cost resulting from such summary abatement shall be enforceable as a personal obligation of the person(s) or entity responsible for the nuisance. The expense of summary abatement is collectible as a lien or a special assessment as described in Section 1.12.160 of this chapter.

(Ord. 06-03 §2(part)).

- **1.12.160 - Cost accounts and imposition of liens or special assessments.**

A.

If a judicial order or administrative order allows the city to abate a public nuisance, the city official responsible for the abatement project shall keep an account of the cost of abatement and shall render a written report to the city council showing the cost of removing and/or abating the nuisance. Before the report is submitted to the city council, a copy shall be posted for at least three business days on the bulletin board of the city hall with a notice of the time and place when the report will be submitted to the city council for confirmation. A copy of the report and notice shall be mailed to the violator, or owner of the property where the nuisance existed if the nuisance concerned real property, at the address shown on the last tax roll. The copy of the report and notice shall be mailed at least ten days prior to the submission of the report to the city council.

B.

At the time and place fixed for receiving and considering the report, the city council shall hear a summary of the report and any objections by the violator or property owner against whom the cost of abatement is being charged or against whose property an abatement lien or special assessment may be imposed for the cost of abatement. After considering the report and any objections thereto, the city council may make such modifications to the report, as it deems appropriate, after which the report shall be confirmed by resolution or order.

C.

Any fines or penalties imposed for violations of this code, including any other codes or statutes that have been incorporated into this code, any expenses of enforcement, and the cost or expenses associated with the abatement of a public nuisance that are levied in accordance with this chapter may be enforced by the recordation of a lien against the property of the violator or the owner of the real property where the nuisance condition existed. Any such lien shall be recorded in the county recorder's office in the county in which the parcel of land is located and from the date of recording shall have the force, effect, and priority of a judgment lien. A lien authorized by this section shall specify the amount of the lien, the name of the city on whose behalf the lien is imposed, the date of the abatement order, the street address, legal description and assessor's parcel number of the parcel on which the lien is imposed, and the name and address of the recorded owner of the parcel. Before recordation of a lien authorized by this section, notice shall be served on the owner of record of the parcel of land on which the nuisance existed, based on the last equalized assessment roll or the supplemental roll, whichever is more current. The notice shall be served in the same manner as a summons in a civil action. If the owner of record cannot be found after a diligent search, the notice may be served by posting a copy thereof in a conspicuous place on the property for a period of ten days and publication thereof in the Willits News, or another newspaper of general circulation published in Mendocino County, California. Any fee imposed on the city by the county recorder for costs of processing and recording the lien and the cost of

providing notice to the property owner in the manner described may be recovered from the property owner in any foreclosure action to enforce the lien after recordation.

D.

As an alternative to the lien procedure described in subsection C of this section, any fines or penalties imposed for violations of this code, including any other codes or statutes that have been incorporated into this code, any expenses of enforcement, and the cost or expenses associated with the abatement of a public nuisance that are levied in accordance with this chapter, may become a special assessment and lien against the real property where the nuisance condition existed. Any special assessment imposed on real property pursuant to this section may be collected at the same time and in the same manner as ordinary municipal taxes are collected, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as is provided for ordinary municipal taxes. Notice of any special assessment that is levied on real property pursuant to this section shall be given to the property owner by certified mail, and shall contain the information set forth in Government Code Section 38773.5(c). All laws applicable to the levy, collection, and enforcement of municipal taxes, including those described in Government Code Section 38773.5(c), shall be applicable to such special assessment.

(Ord. 06-03 §2(part)).

• **1.12.170 - Supplementary enforcement authority.**

Nothing in this chapter shall prevent the city from initiating a criminal, civil, or administrative enforcement action or any other legal or equitable proceeding to obtain compliance or to discourage noncompliance with the provisions of this code. The enforcement procedures described in this chapter are intended to be alternative methods of obtaining compliance and/or discouraging noncompliance with the provisions of this code, and are expressly intended to be in addition to any other remedies provided by law. It is the intent of the city council that the immunities prescribed in Penal Code Section 836.5 shall be applicable to public officers or employees acting in the course and scope of employment pursuant to this chapter.

(Ord. 06-03 §2(part)).

• **1.12.180 - Limitation of time for judicial review of quasi-judicial decisions.**

A.

Except as otherwise provided in this chapter, the provisions of California Code of Civil Procedure Section 1094.6 or successor statutes are adopted and any petition for review of an administrative decision of the city of Willits or of any of its boards, commissions, departments, agencies, or persons authorized to render such a decision shall be filed within the time limits prescribed therein. Notwithstanding such time limits, where a shorter time limitation is provided by any other law, such shorter time limit shall apply.

B.

The limitation provided in subsection A of this section shall apply to any final administrative order or decision made as the result of a proceeding in which by law a hearing is required to be given, evidence is required to be taken, and discretion in the determination of facts is vested in the hearing body.

C.

The limitation provided in subsection A of this section shall apply to all quasi-judicial proceedings now pending or hereafter begun. Written notice of such limitation of Code of Civil Procedure Section 1094.6 shall be given to the parties by the decisionmaker in substantially the following form:

The time within which judicial review of this decision must be sought is governed by California Code of Civil Procedure Section 1094.6. Judicial review must be sought not later than the 90th day following the date on which this decision becomes final, except that where a shorter time is provided by any state or federal law, such shorter time limit shall apply.

D.

The limitation provided in subsection A of this section shall be construed to require that petitions filed pursuant to Code of Civil Procedure Section 1094.5 for review of administrative decisions rendered prior to the effective date of the ordinance codified in this chapter must be filed within ninety days from the date upon which notice of the time limits provided in this section is mailed or personally delivered to all parties to such administrative decision, unless a shorter time limit applies. Notice under this subsection shall be in substantially the following:

By ordinance, the time limits set forth in California Code of Civil Procedure Section 1094.6 have been made applicable to the decision rendered by (decisionmaker) on (date) concerning (title or description of administrative action). Judicial review must be sought not later than the 90th day following the date of this notice, except that where a shorter time limit is prescribed by any other law, such shorter time limit shall apply.

E.

This section is not intended, nor shall it be deemed, to revive any cause of action or grounds for relief through a special proceeding, which is barred by law or equity.

F.

All costs of preparing a record which may be recovered by a local agency pursuant to Code of Civil Procedure Section 1094.6(c) or successor statute, shall be paid by the petitioner prior to delivery of the record to petitioner.

(Ord. 06-03 §2(part)).