



ANNOTATED AGENDA

Antioch City Council SPECIAL AND REGULAR MEETING Including the Board of the Antioch Public Financing Authority

Date: Tuesday, March 8, 2022

Time: 4:30 P.M. – Closed Session
5:30 P.M. – Special Meeting/Study Session
7:00 P.M. – Regular Meeting

Place: **Council Chambers**
200 'H' Street
Antioch, CA 94509

City Council meetings are televised live on Comcast channel 24, AT&T U-verse channel 99, or live stream (at www.antiochca.gov). Please see inside cover for detailed Speaker Rules.

PLEASE TURN OFF CELL PHONES BEFORE ENTERING COUNCIL CHAMBERS.

Lamar Thorpe, Mayor
Michael Barbanica, Mayor Pro Tem (District 2)
Tamisha Torres-Walker, Council Member District 1
Lori Ogorchock, Council Member District 3
Monica E. Wilson, Council Member District 4

Ellie Householder, City Clerk
Lauren Posada, City Treasurer
Cornelius Johnson, Interim City Manager
Thomas Lloyd Smith, City Attorney

In accordance with the Americans with Disabilities Act and California law, it is the policy of the City of Antioch to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact the ADA Coordinator at the number or address below at least 72 hours prior to the meeting or when you desire to receive services. Advance notification within this guideline will enable the City to make reasonable arrangements to ensure accessibility. The City's ADA Coordinator can be reached @ Phone: (925) 779-6950, and e-mail: publicworks@ci.antioch.ca.us.

SPEAKER RULES

Welcome to a meeting of the Antioch City Council. Your attendance is appreciated. The State Ralph M. Brown Act guarantees the public's right to address the City Council, within the framework of Speaker Rules. Because agendas encompass many business items, Speaker Rules enable the meeting to be efficiently conducted and concluded at a reasonable hour.

The City Council can only take action on items that are listed on the agenda. If you wish to speak about an item **not on the agenda**, the "Public Comments" section of the agenda is for you. Unagendized comments are provided until no later than 7:30 p.m. when the City Council moves on to agenda items. There is another opportunity for public comments at the end of the meeting.

If you wish to speak, either during "public comments" or during an agenda item, fill out a Speaker Request Form and place in the Speaker Card Tray near the City Clerk. This will enable us to call upon you to speak. Important: Please identify if the comment is for Announcement of Community Events, Public Comment, or a specific Agenda Item Number on your Speaker Request Form. No one may speak more than once on an agenda item or during "public comments." *(Please see next page for additional information on public participation.)*

Each speaker is limited to not more than three minutes under Public Comments and three minutes on non-public hearing agenda items. During public hearings, each side is entitled to one "main presenter" who may have not more than 10 minutes; all other speakers during public hearing items, are entitled to a maximum of 5 minutes. These time limits may be modified depending on the number of speakers, number of items on the agenda, or circumstances. Groups who are here regarding an item may identify themselves by raising their hands at the appropriate time to show support for one of their speakers.

During certain types of hearings, the applicant is allowed to give his or her presentation first. After all testimony is received, the applicant has an opportunity for rebuttal.

The "Consent Calendar" is a group of items which are determined to be routine. These items are usually considered all at once and approved without further discussion. If you are opposed to action which is recommended for an item on the "Consent Calendar," please submit a Speaker Request Form before the meeting, and place in the Speaker Card Tray near the City Clerk. This will enable the item to be removed from the "Consent Calendar" and call on you to speak.

After having heard from the public, the agenda item will be closed. Deliberations will then be limited to members of the City Council.

If the meeting appears to be going late, the City Council may decide to continue some items until a subsequent meeting. The City Council will try to make this determination around 10:00 p.m. It is the goal to stop discussing agenda items by not later than 11:00 p.m.

The City Council meets regularly on the second and fourth Tuesdays of the month at 7:00 p.m., with Closed Sessions often occurring before or after the regular meeting. The City Council also holds adjourned meetings and study sessions on other days.

Notice of Availability of Reports

This agenda is a summary of the actions proposed to be taken by the City Council. For almost every agenda item, materials have been prepared by the City staff for the Council's consideration. These materials include staff reports which explain in detail the item before the Council and the reason for the recommendation. The materials may also include resolutions or ordinances which are proposed to be adopted. Other materials, such as maps and diagrams, may also be included. City Council Agendas, including Staff Reports are posted onto our City's Website 72 hours before each Council Meeting. To be notified when the agenda packets are posted onto our City's Website, simply click on this link: <https://www.antiochca.gov/notifications/> and enter your e-mail address to subscribe. To view the agenda information, click on the following link: <https://www.antiochca.gov/government/agendas-and-minutes/city-council/>. Questions may be directed to the staff member who prepared the staff report, or to the City Clerk's Office, who will refer you to the appropriate person.

Notice of Opportunity to Address Council

The public has the opportunity to address the Council on each agenda item. Please see the Speaker Rules on the inside cover of this Agenda for additional information on public participation.

4:30 P.M. ROLL CALL – CLOSED SESSION – for Council Members – *No Quorum (Council Members District 1 Torres-Walker, District 4 Wilson and Mayor Thorpe Absent)*

PUBLIC COMMENTS for Closed Session

CLOSED SESSION:

- 1) CONFERENCE WITH REAL PROPERTY NEGOTIATIONS** – pursuant to California Government Code section 54956.8: Property: 4.79-acre property on Delta Fair Blvd., Antioch, CA (APN 074-080034-7); Agency Negotiation: Cornelius Johnson, City Manager; Negotiating Parties: Christy Saxton Interim Director, Health, Housing and Homeless Services, Contra Costa County; Under Negotiation: Price and Terms of Payment.

No Quorum

- 2) CONFERENCE WITH LABOR NEGOTIATORS** – pursuant to California Government Code section 54957.6; City designated representatives: Nickie Mastay, Jazzman Brown, and Jeff Bailey; Employee organizations: Antioch Police Officers' Association, Operating Engineers Local Union No. 3 (OE3), Confidential Unit, Management Unit, and Treatment Plant Employees' Association.

No Quorum

- 3) CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION** – significant exposure to litigation pursuant to California Government Code section 54956.9(b): Two Cases.

No Quorum

ADJOURNED TO CLOSED SESSION – NO QUORUM

5:30 P.M. ROLL CALL – SPECIAL MEETING/STUDY SESSION – for Council Members – *All Present*

PLEDGE OF ALLEGIANCE

SPECIAL MEETING/STUDY SESSION

- SM-1.** REDISTRICTING: RECEIPT OF PUBLIC INPUT AND SELECTION OF FINAL MAP
Received presentation and public comment with Council motion to move forward with “Draft Map A”; attached, 3/2 (Barbanica, Ogorchock)
- Recommended Action: It is recommended that the City Council receive public comment and select the final redistricting map redefining the boundaries of all City Council electoral districts of the City.

ADJOURNED SPECIAL MEETING/STUDY SESSION

Motioned to adjourn meeting at 5:45 p.m., 5/0

7:00 P.M. ROLL CALL – REGULAR MEETING – for City /Board of the Antioch Public Financing Authority – *All Present*

PLEDGE OF ALLEGIANCE

CITY ATTORNEY TO REPORT OUT ON CLOSED SESSION

*No Closed Session to report out due to lack of a quorum;
Council did not meet in Closed Session*

1. INTRODUCTION OF NEW CITY EMPLOYEES

2. PROCLAMATIONS

- In Honor of Staff Sergeant Daniel R. Scheile
- In Honor of Sergeant John D. Aragon
- In Honor of Contra Costa County Blue Star Moms

Approved, 5/0

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

ANNOUNCEMENTS OF CIVIC AND COMMUNITY EVENTS

3. ANNOUNCEMENTS OF BOARD AND COMMISSION OPENINGS

- PARKS AND RECREATION COMMISSION
- ECONOMIC DEVELOPMENT COMMISSION
- SALES TAX CITIZENS’ OVERSIGHT COMMITTEE

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

CITY COUNCIL COMMITTEE REPORTS/COMMUNICATIONS

MAYOR’S COMMENTS

4. PRESENTATIONS – *Contra Costa County District Attorney Diana Becton*

– *PFM Asset Management LLC Report on City Investments, presented by Sarah Meacham, Managing Director*

5. CONSENT CALENDAR

A. APPROVAL OF COUNCIL MEETING MINUTES FOR JANUARY 25, 2022

Continued, 5/0

Recommended Action: It is recommended that the City Council continue the Meeting Minutes.

B. APPROVAL OF COUNCIL SPECIAL MEETING MINUTES FOR FEBRUARY 4, 2022

Continued, 5/0

Recommended Action: It is recommended that the City Council continue the Special Meeting Minutes.

C. APPROVAL OF COUNCIL MEETING MINUTES FOR FEBRUARY 8, 2022

Continued, 5/0

Recommended Action: It is recommended that the City Council continue the Meeting Minutes.

D. APPROVAL OF COUNCIL MEETING MINUTES FOR FEBRUARY 22, 2022

Continued, 5/0

Recommended Action: It is recommended that the City Council continue the Meeting Minutes.

E. APPROVAL OF COUNCIL WARRANTS

Approved, 5/0

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

CONSENT CALENDAR – Continued

- F.** SECOND READING – ORDINANCE AMENDING SECTION 9-5.3843 (E) OF THE ANTIOCH MUNICIPAL CODE TO MODIFY THE DISTANCE BETWEEN NEW TOBACCO BUSINESSES AND SPECIFIED USES AND TO CLARIFY THE LIMIT ON NEW TOBACCO RETAILERS *(Introduced on February 22, 2022)*

Ord No. 2206-C-S adopted, 4/1 (Barbanica)

Recommended Action: It is recommended that the City Council adopt the proposed ordinance amending Section 9-5.3843(E) of the City's Municipal Code. The proposed amendment would:

- 1) Require new tobacco businesses to be at least 1,000 feet from schools and similar uses.
- 2) Clarify the City's existing ban on new tobacco retailers.

- G.** SECOND READING – ORDINANCE AMENDING SECTION 6-8.02 OF THE ANTIOCH MUNICIPAL CODE TO ADD THE DEFINITIONS OF CHARACTERIZING FLAVOR, CIGAR, AND LITTLE CIGAR (INCLUDING CIGARILLO) AND AMENDING SECTION 6-8.14 BOTH TO RESTRICT TOBACCO RETAILERS OR BUSINESSES FROM SELLING OR PROVIDING TOBACCO WITH CHARACTERIZING FLAVOR, SELLING OR PROVIDING ELECTRONIC CIGARETTES OR E-CIGARETTES, AND TO REGULATE THE SIZE AND PRICE OF SPECIFIED PACKAGES OF CIGARETTES, LITTLE CIGARS, AND CIGARS *(Introduced on February 22, 2022)*

Ord No. 2207-C-S adopted, 3/2 (Torres-Walker, Barbanica)

Recommended Action: It is recommended that the City Council adopt the proposed ordinance amending Section 6-8.02 and 6-8.14 of the City's Municipal Code. The proposed amendment would:

- 1) Add the definition of "characterizing flavor".
- 2) Prohibit the sale of tobacco or tobacco products with characterizing flavor.
- 3) Prohibit a tobacco retailer or business from selling, offering for sale, possessing with the intent to sell, offer in exchange for any form of consideration, or provide at no cost any electronic cigarette or e-cigarette for use with tobacco or tobacco products.
- 4) Add the definitions of "cigars" and "little cigars," with the latter including cigarillos.
- 5) Prohibit a tobacco retailer or business from selling, offering for sale, possessing with the intent to sell, offering in exchange for any form of consideration, or providing at no cost:
 - a. Any package of fewer than twenty little cigars.
 - b. Any package of fewer than six cigars.
 - c. Any package of cigarettes, little cigars or cigars at a price that is less than ten dollars per package, including applicable fees and taxes.

CONSENT CALENDAR – Continued

- H.** SECOND READING – TRANSITIONAL HOUSING ZONING OVERLAY DISTRICT ORDINANCE AMENDMENT AND ZONING MAP AMENDMENT (*Introduced on February 22, 2022*)

Ord No. 2208-C-S adopted, 3/2 (Barbanica, Ogorchock)

Recommended Action: It is recommended that the City Council adopt an ordinance amending Title 9: Chapter 5 of the Antioch Municipal Code (Zoning Ordinance) to:

- 1) Create a Transitional Housing Overlay District; and
- 2) Amend the zoning of the parcels at 515 E. 18th Street (APN 065-143-018, 19) to include the Transitional Housing Overlay District.

- I.** AB 361: RESOLUTION MAKING FINDINGS NECESSARY TO CONDUCT BROWN ACT MEETINGS BY TELECONFERENCE FOR THE CITY COUNCIL, BOARDS, COMMISSIONS, AND COMMITTEES

Reso No. 2022/35 adopted, 5/0

Recommended Action: It is recommended that the City Council adopt the resolution authorizing remote teleconference/virtual meetings of the legislative bodies of the City of Antioch, which includes the City Council, boards, commissions, and committees.

- J.** REJECTION OF BIDS FOR BID NO. 770-0105-22A ROOF REPLACEMENTS AND ON-CALL ROOF MAINTENANCE SERVICES

Reso No. 2022/36 adopted, 5/0

Recommended Action: It is recommended that the City Council adopt a resolution rejecting all bids received for Bid No. 770-0105-22A Roof Replacements and On-Call Roof Maintenance Services.

- K.** CONSIDERATION OF PROPOSALS FOR RESIDENTIAL SERVICE LINE PROTECTION, PROPOSAL NO. 961-0202-22A AWARD

Reso No. 2022/37 adopted, 5/0

Recommended Action: It is recommended that the City Council adopt a resolution to:

- 1) Approve the Proposal submitted by American Water Resources as the sole provider to the City of Antioch for Residential Service Line Protection for four (4) years.
- 2) Authorize the City Attorney to release the City Logo for the purpose of publication regarding the Residential Service Line Protection to American Water Resources.
- 3) Authorize the City Manager to execute a four (4) year agreement with American Water Resources in a form approved by the City Attorney.

CONSENT CALENDAR – Continued

L. AMENDMENT NO. 2 TO THE CONSULTING SERVICES AGREEMENT FOR PROFESSIONAL SERVICES WITH BARTLE WELLS ASSOCIATES

Reso No. 2022/38 adopted, 5/0

Recommended Action: It is recommended that the City Council adopt a resolution:

- 1) Approving the Amendment No. 2 to the Consulting Services Agreement with Bartle Wells Associates for on-call independent utility rate services which increases the agreement by \$50,000 for a total agreement amount of \$99,900 through December 31, 2023; and
- 2) Authorizing and directing the City Manager or designee to execute the Amendment No. 2 to the Agreement with Bartle Wells Associates in a form approved by the City Attorney.

M. FOURTH AMENDMENT TO THE CONSULTING SERVICES AGREEMENT FOR PROFESSIONAL SERVICES WITH THE GUALCO GROUP, INC.

Reso No. 2022/39 adopted, 5/0

Recommended Action: It is recommended that the City Council adopt a resolution:

- 1) Approving the fourth amendment to the Consulting Services Agreement with The Gualco Group, Inc. for continued support related to permitting and funding activities for the Brackish Water Desalination Project with an extension of the contract through December 31, 2023, in the amount of \$92,000 for a total contract amount of \$292,000.
- 2) Authorizing and directing the City Manager or designee to execute the fourth amendment to the Agreement with The Gualco Group, Inc. in a form approved by the City Attorney.

N. CITY OF ANTIOCH ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Received and filed, 5/0

Recommended Action: It is recommended that the City Council receive and file the City of Antioch Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021, inclusive of the City of Antioch Single Audit Reports for the Fiscal Year Ended June 30, 2021.

CONSENT CALENDAR – Continued

ANTIOCH PUBLIC FINANCING AUTHORITY

- O.** ANTIOCH PUBLIC FINANCING AUTHORITY – BASIC FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED JUNE 30, 2021

Received and filed, 5/0

Recommended Action: It is recommended that the Board of the Antioch Public Financing Authority receive and file the Antioch Public Financing Authority – Basic Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2021.

COUNCIL REGULAR AGENDA

- 6.** PLANNING COMMISSION APPOINTMENTS FOR THREE FULL-TERM VACANCIES EXPIRING OCTOBER 2025

***Reso No. 2022/40 adopted
Appointing Robert Martin, Warren Lutz, and Christian Hills
to the full-term vacancies expiring October 2025, 5/0***

Recommended Action: It is recommended that the Mayor nominate and City Council appoint by resolution, three members to the Planning Commission to fill three full-term vacancies expiring October 2025.

- 7.** FORMATION OF A PUBLIC SAFETY AND COMMUNITY RESOURCES AD HOC COMMITTEE

***Reso No. 2022/41 adopted appointing
Council Members District 1 Torres-Walker and District 4 Wilson
for the duration of six (6) months, 5/0***

Recommended Action: It is recommended that the City Council take the following actions:

- 1) Determine if the City Council wishes to form a Public Safety and Community Resources Ad Hoc Committee for the purposes described in the resolution;
- 2) Confirm the appointment of two (2) members for the Public Safety and Community Resources Ad Hoc Committee;
- 3) Confirm the duration of the Public Safety and Community Resources Ad Hoc Committee; and
- 4) Adopt the resolution forming the Public Safety and Community Resources Ad Hoc Committee.

COUNCIL REGULAR AGENDA – Continued

8. RESOLUTION APPROVING THE CLASS SPECIFICATION UPDATES FOR THE MANAGEMENT BARGAINING UNIT WITH NO SALARY CHANGES

Reso No. 2022/42 adopted, 5/0

Recommended Action: It is recommended that the City Council adopt a resolution approving class specification updates for the Management Bargaining Unit.

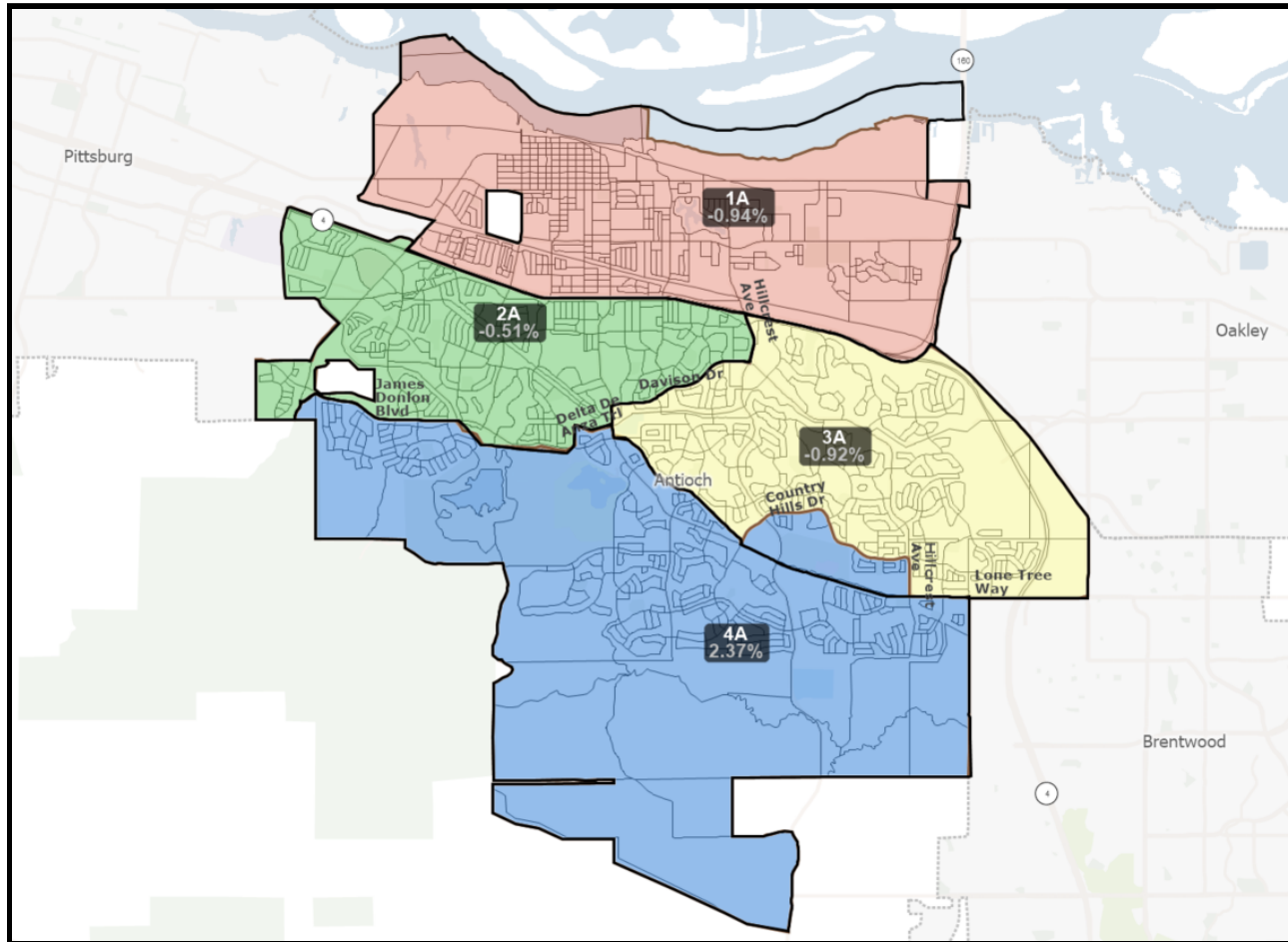
PUBLIC COMMENT

STAFF COMMUNICATIONS

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

MOTION TO ADJOURN – *After Council Communications and Future Agenda Items, the Mayor will make a motion to adjourn the meeting. A second of the motion is required, and then a majority vote is required to adjourn the meeting.*
Motioned to adjourn meeting at 9:49 p.m., 5/0

**City of Antioch Redistricting:
Draft Map A
November 2, 2021**



Current Antioch City Council boundaries are shown in **black** on this map. Proposed boundaries are shown in **brown** and filled in with color. Draft Map A only modifies the boundary between District 3 and 4.

STAFF REPORT TO THE CITY COUNCIL

DATE: Special Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Thomas Lloyd Smith, City Attorney *TLS*

SUBJECT: Redistricting: Receipt of Public Input and Selection of Final Map

RECOMMENDED ACTION

It is recommended that the City Council receive public comment and select the final redistricting map redefining the boundaries of all City Council electoral districts of the City.

FISCAL IMPACT

None.

DISCUSSION

The City adopted its current district boundaries based on 2010 census data as required by law. The districts must now be redrawn using the 2020 census data and comply with the FAIR MAPS Act, which was adopted by the California legislature as AB 849 and took effect January 1, 2020.

Under the Act, the City Council shall draw and adopt boundaries using the following criteria in the listed order of priority (Elections Code 21621(c)):

1. Comply with the federal requirements of equal population and the Voting Rights Act
2. Be geographically contiguous
3. Undivided neighborhoods and “communities of interest” (socio-economic geographic areas that should be kept together)
4. Display easily identifiable boundaries
5. Be compact (do not bypass one group of people to get to a more distant group of people)
6. Shall not favor or discriminate against a political party

At its January 11, 2022 public hearing, the Council directed the inclusion of both Map “B” and Map “91”, which were presented at the January 25, 2022 and February 8, 2022 Public Hearings as Maps “B” and “91” respectively. On February 22, 2022, the Council scheduled a Special Meeting to consider and designate a Final Redistricting Map for presentation and final selection by adoption of Resolution at its March 8, 2022 Regular

City Council meeting.

The Final Redistricting Map will comply with the federal requirements of equal population and the Voting Rights Act, and the California Fair Maps Act, in the following manner:

- (1) *The districts are geographically contiguous.* The districts are arrayed in a simple and logical form without any islands and minimal intrusions from the area of one district into another;
- (2) *To the extent practicable, the Final Redistricting Map respects the geographic integrity of local neighborhoods and local communities of interest.* The Council heard testimony about what constitute communities of interest in the public eye.
- (3) *The districts are easily identifiable and understandable by residents.* The districts in the Final Redistricting Map form a relatively simple pattern.
- (4) *To the extent practicable, the districts are geographically compact.* Their configurations for the most part are compact, simple shapes, with nearby populations included in the same districts.
- (5) *The districts are balanced in terms of total population and voting age population.* The districts are well within the one-person/one-vote deviations permitted under federal and state voting rights laws.
- (6) *The districts conform to concentration of minority voters.* The Final Redistricting Map creates one majority/minority Black voting district.

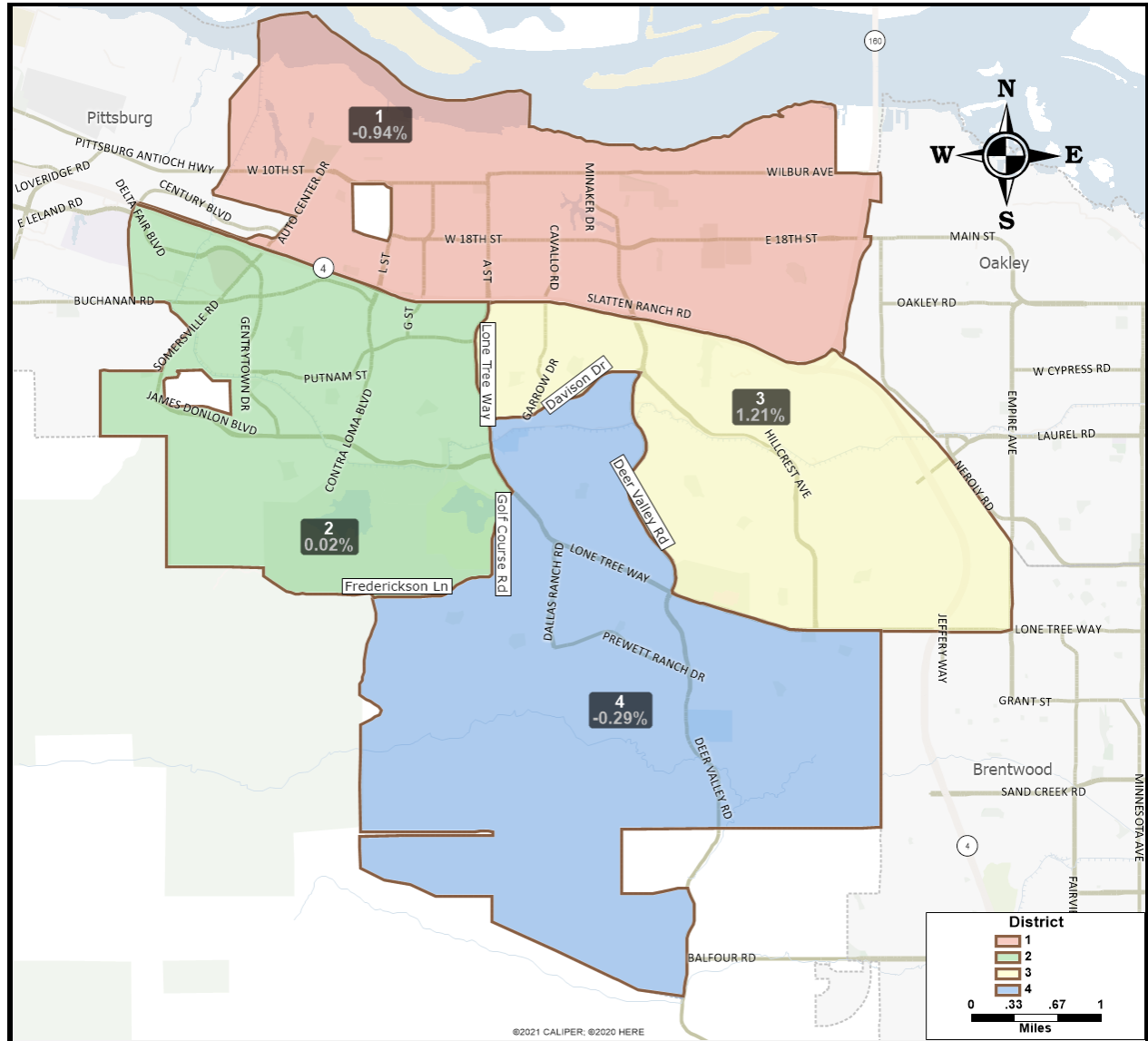
Before adopting a Final Redistricting Map of district boundaries, at least four hearings must be held for the public to provide input about the composition of City Council districts. These hearing requirements include at least: (1) one hearing before any maps are drawn, (2) two hearings after maps are drawn, and (3) one hearing or workshop to be held on a Saturday, Sunday, or after 6 p.m. on a weekday. The City Council redistricting public hearing dates include the following: Tuesday, October 12, 2021, Saturday, October 16, 2021, Tuesday, November 9, 2021, Tuesday, December 14, 2021, Tuesday, January 11, 2022, Tuesday, January 25, 2022 and Tuesday, February 8, 2022, Tuesday, February 22, 2022, and Tuesday, March 8, 2022.

ATTACHMENTS

- A. Map 521
- B. Map A Modified
- C. Antioch Draft Map Demographics

Antioch Redistricting 2021-2022
February 22, 2022

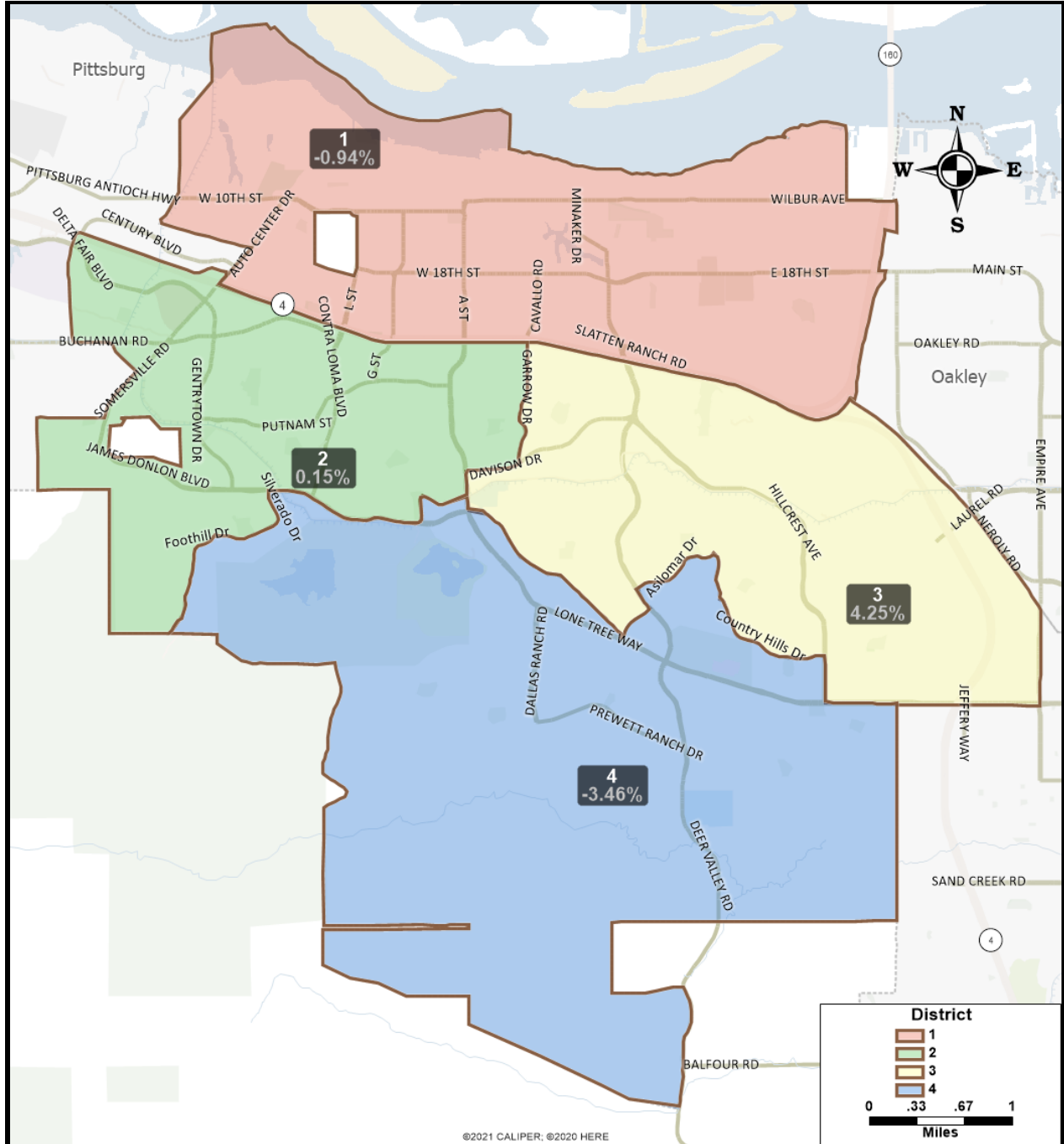
Draft Map 521



Draft Map 521 was based on Public Map Submission #02142022521.

Antioch Redistricting 2021-2022
February 22, 2022

Draft Map A - Modified



**City of Antioch Redistricting:
Draft Map Demographics
February 22, 2022**

Draft Map A								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1A	28622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2A	28749	18,752	-0.51%	26.53%	19.74%	7.96%	1.10%	42.32%
3A	28628	19,311	-0.92%	24.16%	21.56%	17.91%	0.27%	33.42%
4A	29581	20,083	2.37%	24.70%	26.37%	18.03%	0.31%	26.46%

Draft Map B								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1B	28622	15694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2B	28749	18752	-0.51%	26.53%	19.74%	7.96%	1.10%	42.32%
3B	29080	19268	0.64%	23.97%	20.15%	19.53%	0.28%	33.65%
4B	29129	20126	0.81%	24.88%	27.71%	16.48%	0.31%	26.25%

Draft Map C								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1C	28622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2C	28749	18,752	-0.51%	26.53%	19.74%	7.96%	1.10%	42.32%
3C	29509	20,076	2.12%	23.40%	22.24%	17.69%	0.26%	34.29%
4C	28700	19,318	-0.67%	25.52%	25.86%	18.26%	0.32%	25.27%

Draft Map 34								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	29004	19,172	0.38%	27.83%	19.10%	7.24%	1.11%	42.94%
3	28942	19,277	0.16%	22.48%	22.66%	18.53%	0.27%	33.86%
4	29012	19,697	0.40%	25.03%	26.05%	18.34%	0.28%	25.09%

Draft Map 39								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	29004	19,937	0.38%	27.83%	19.10%	7.24%	1.11%	42.94%
3	28942	19,144	0.16%	22.48%	22.66%	18.53%	0.27%	33.86%
4	29012	19,065	0.40%	25.03%	26.05%	18.34%	0.28%	25.09%

Draft Map 49								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	29242	19,389	1.20%	28.16%	18.63%	7.38%	1.10%	42.88%
3	28603	18,960	-1.01%	22.36%	23.66%	17.91%	0.28%	32.94%
4	29113	19,797	0.75%	24.76%	25.57%	18.92%	0.28%	25.98%

Draft Map 58								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28509	18,494	-1.34%	27.52%	19.46%	9.73%	0.89%	39.50%
3	29348	18,393	1.57%	23.44%	22.04%	20.12%	0.29%	31.01%
4	29101	21,259	0.71%	24.46%	25.92%	14.46%	0.49%	31.48%

Draft Map 87								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28765	18,677	-0.45%	27.65%	19.38%	9.70%	0.92%	39.43%
3	29272	20,463	1.30%	23.87%	21.80%	13.50%	0.61%	38.25%
4	28921	19,006	0.09%	23.96%	26.74%	21.04%	0.14%	23.72%

Draft Map 91								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28,622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28,900	18,773	0.02%	27.60%	19.33%	9.67%	0.94%	39.53%
3	29,119	20,364	0.78%	23.84%	21.78%	13.38%	0.61%	38.40%
4	28,939	19,009	0.15%	24.01%	26.81%	21.21%	0.11%	23.47%

Draft Map 95								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	27,919	16,812	-3.38%	30.40%	15.57%	6.32%	2.05%	45.12%
2	27,682	16,979	-4.20%	24.36%	26.08%	9.23%	0.91%	35.83%
3	30,063	19,281	4.04%	24.01%	21.95%	15.92%	0.44%	36.18%
4	29,916	20,768	3.53%	23.45%	27.17%	18.34%	0.16%	26.14%

Draft Map 99								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	29,865	18,704	3.36%	28.93%	21.77%	13.84%	0.89%	32.26%
2	27,581	16,886	-4.55%	24.46%	26.17%	9.28%	0.91%	35.79%
3	29,235	18,573	1.18%	23.76%	19.57%	18.30%	0.31%	36.08%
4	28,899	19,677	0.01%	24.35%	24.36%	9.93%	1.22%	37.06%

Draft Map 503								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28,622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28,264	18,305	-2.18%	27.55%	19.49%	9.77%	0.85%	39.48%
3	29,246	18,785	1.21%	22.99%	20.54%	17.70%	0.66%	36.65%
4	29,448	21,056	1.91%	24.89%	27.25%	16.43%	0.20%	26.55%

Draft Map 508								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28,622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28,900	18,773	0.02%	27.60%	19.33%	9.67%	0.94%	39.53%
3	30,293	18,990	4.84%	23.02%	22.17%	20.10%	0.34%	30.97%
4	27,765	20,383	-3.91%	24.77%	26.11%	14.42%	0.40%	31.39%

Draft Map 512								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28,622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28,900	18,773	0.02%	27.60%	19.33%	9.67%	0.94%	39.53%
3	29,021	19,206	0.44%	24.48%	20.84%	15.98%	0.65%	36.60%
4	29,037	20,167	0.49%	23.39%	27.42%	18.28%	0.10%	26.04%

Draft Map 516								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28,622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28,900	18,773	0.02%	27.60%	19.33%	9.67%	0.94%	39.53%
3	29,246	18,785	1.21%	22.99%	20.54%	17.70%	0.66%	36.65%
4	28,812	20,588	-0.29%	24.78%	27.56%	16.67%	0.10%	26.21%

Draft Map A Modified								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28,622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28,938	19,072	0.15%	27.05%	19.71%	9.15%	0.89%	40.72%
3	30,124	20,104	4.25%	24.48%	20.81%	16.96%	0.44%	35.13%
4	27,896	18,970	-3.46%	23.83%	27.51%	18.01%	0.33%	25.68%

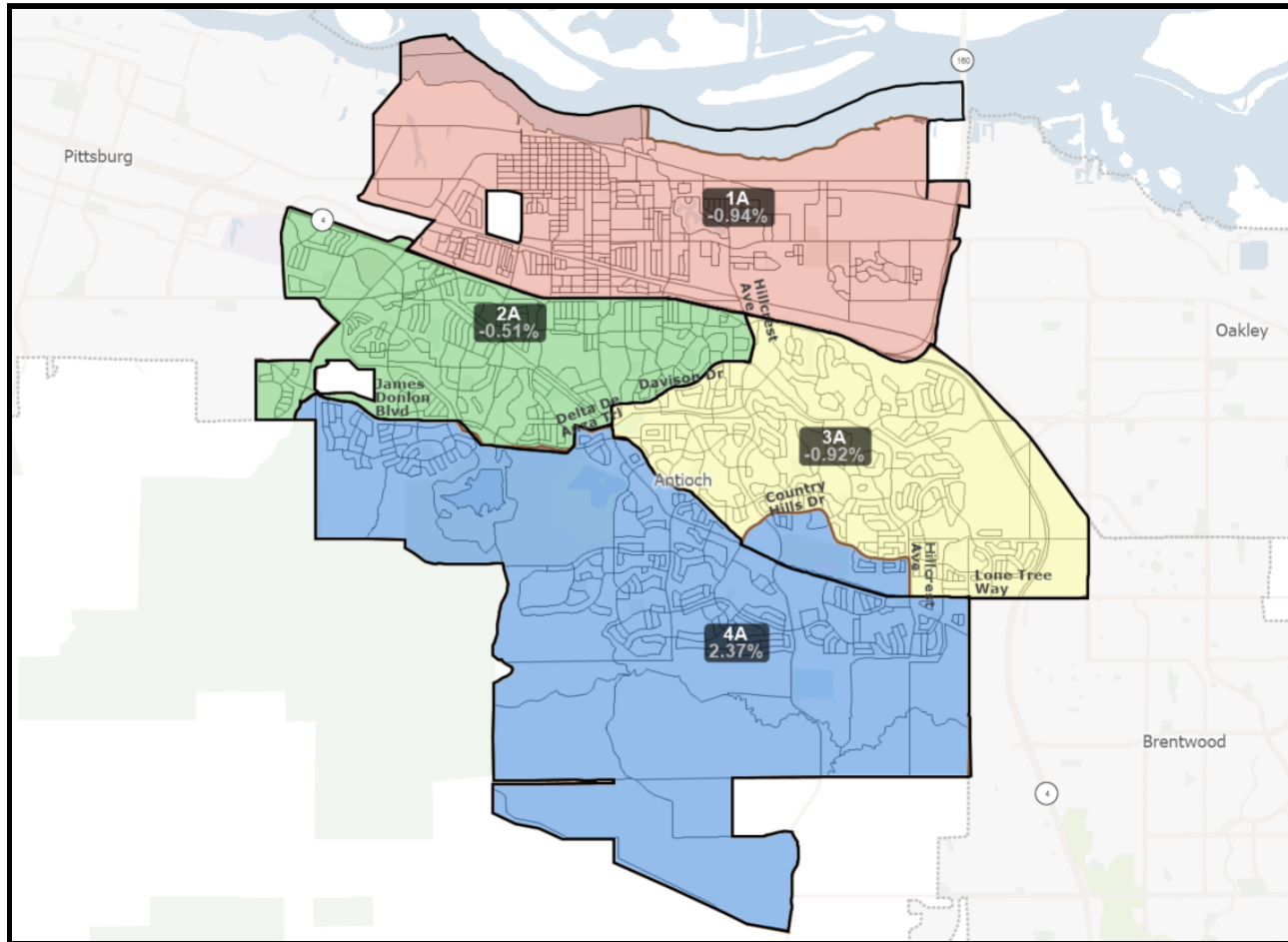
Draft Map 521								
District	Population	CVAP	% Deviation	% Latino CVAP	% Black CVAP	% Asian CVAP	% Indigenous CVAP	% NH White CVAP
1	28,622	15,694	-0.94%	26.42%	23.94%	5.96%	1.88%	40.59%
2	28,900	18,773	0.02%	27.60%	19.33%	9.67%	0.94%	39.53%
3	29,246	18,785	1.21%	22.99%	20.54%	17.70%	0.66%	36.65%
4	28,812	20,588	-0.29%	24.78%	27.56%	16.67%	0.10%	26.21%

*NH White CVAP = Non-Hispanic White Citizen Voting Age Population

Racial and ethnic characteristics of the Citizens Voting Age Population (CVAP) are tabulated according to Department of Justice standards.

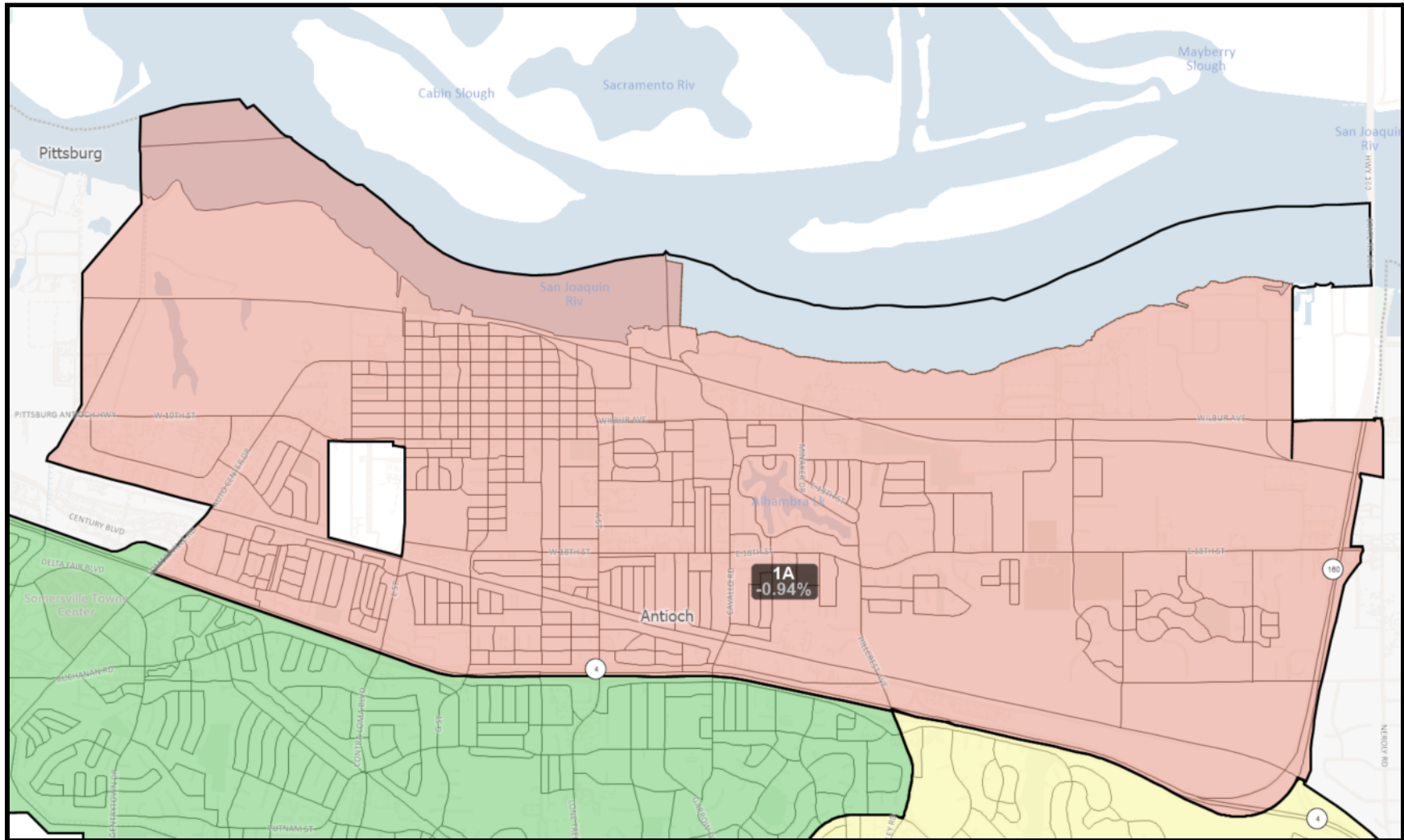
All other maps

**City of Antioch Redistricting:
Draft Map A
November 2, 2021**

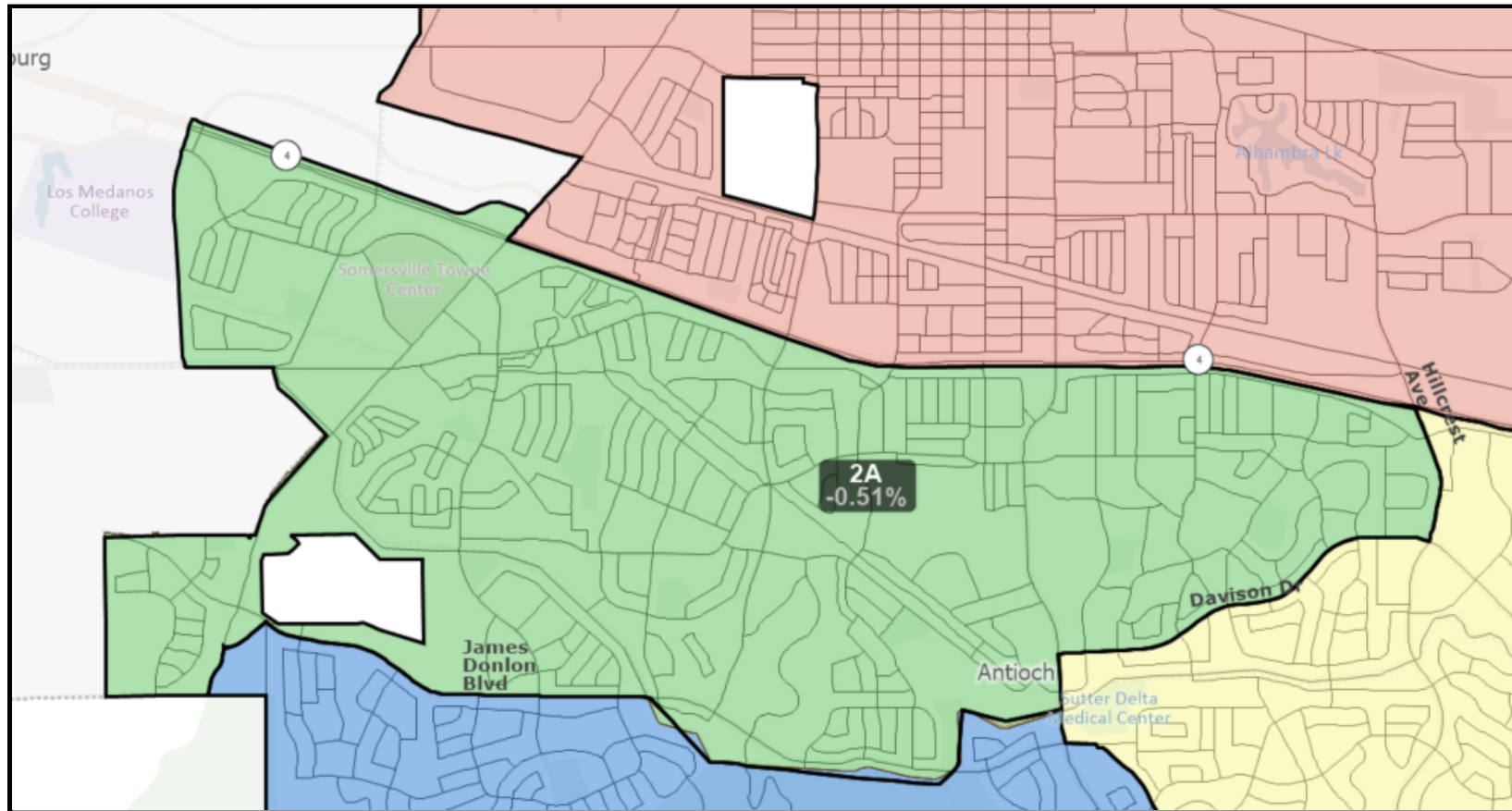


Current Antioch City Council boundaries are shown in **black** on this map. Proposed boundaries are shown in **brown** and filled in with color. Draft Map A only modifies the boundary between District 3 and 4.

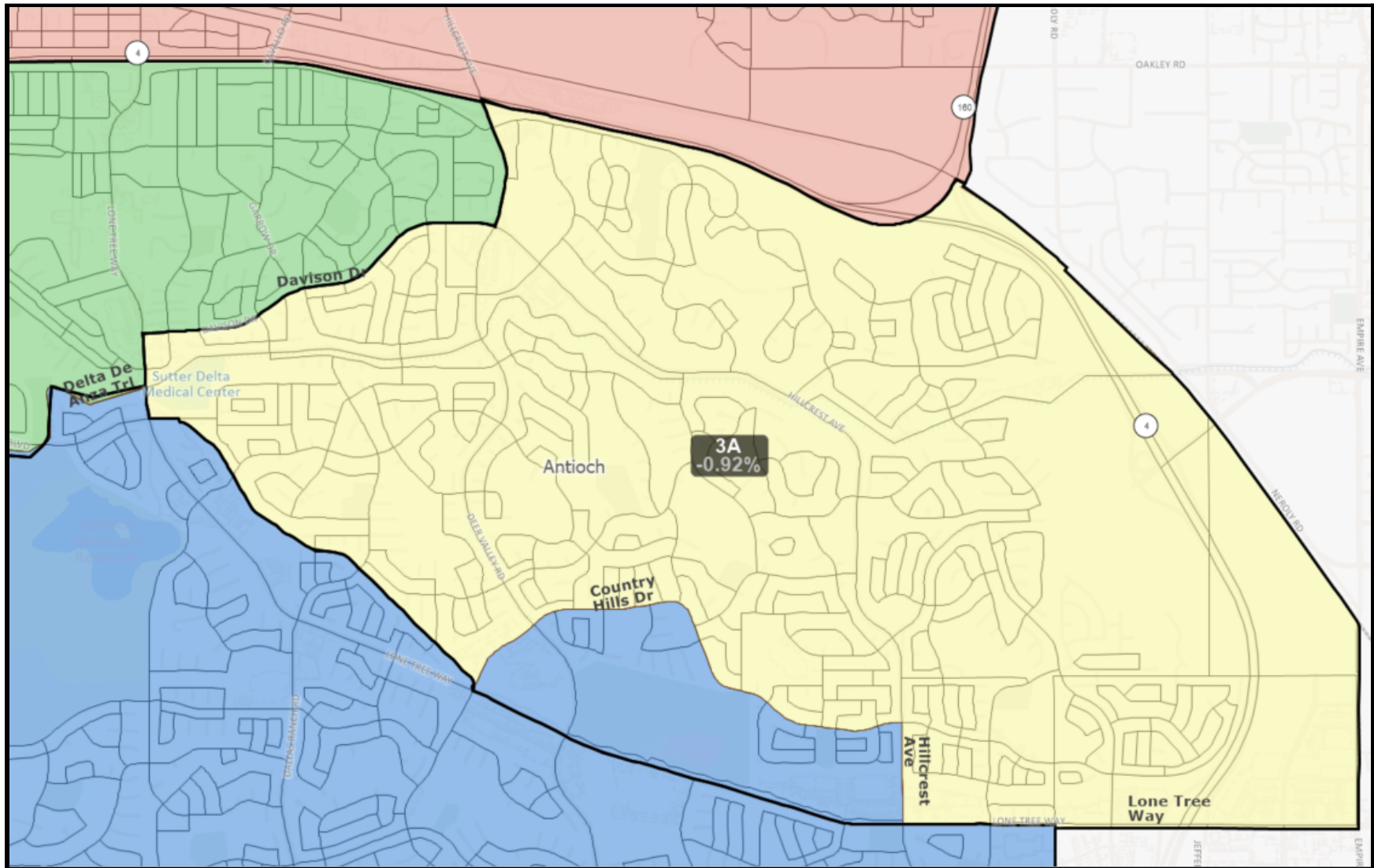
Draft Map A: District 1



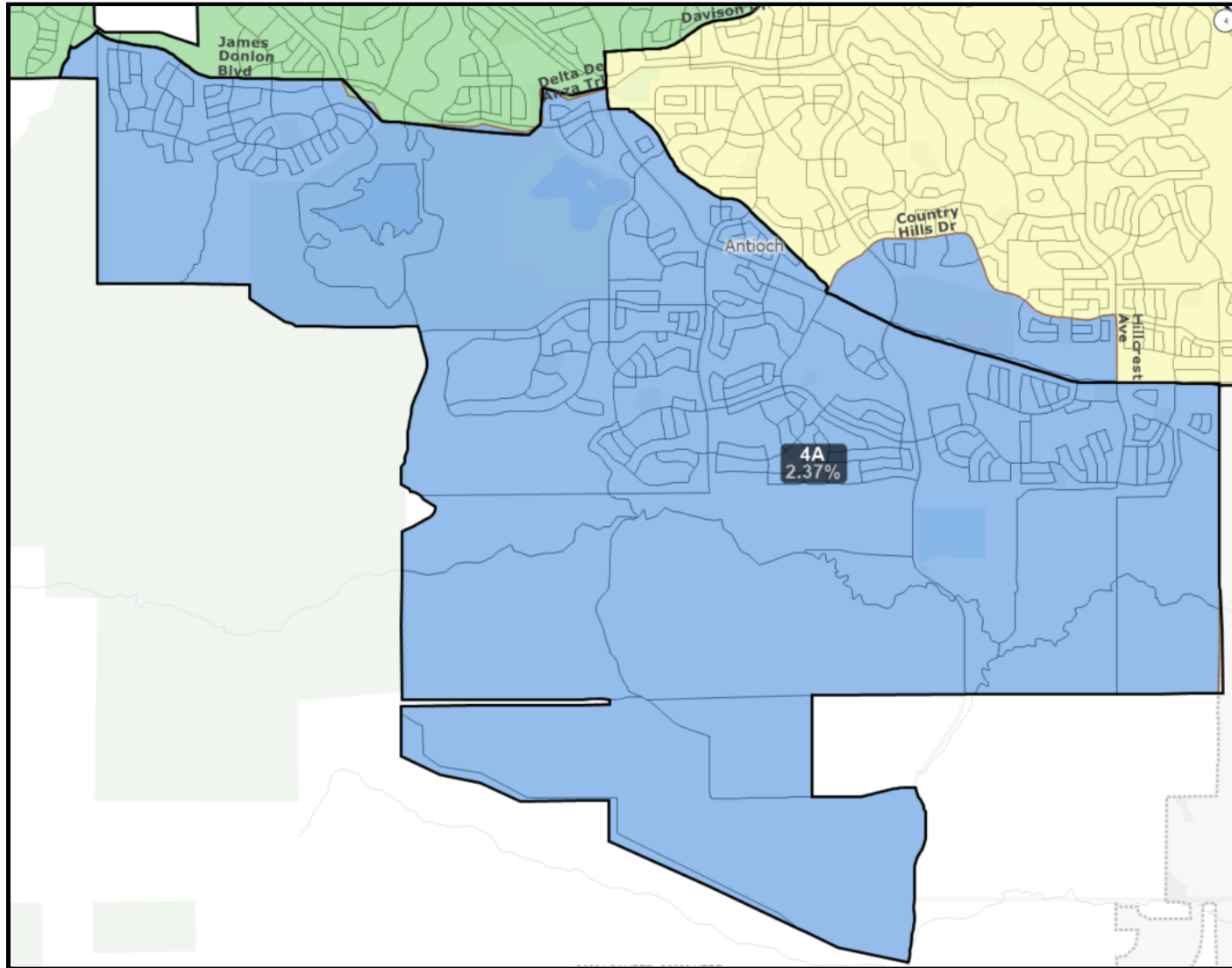
Draft Map A: District 2



Draft Map A: District 3

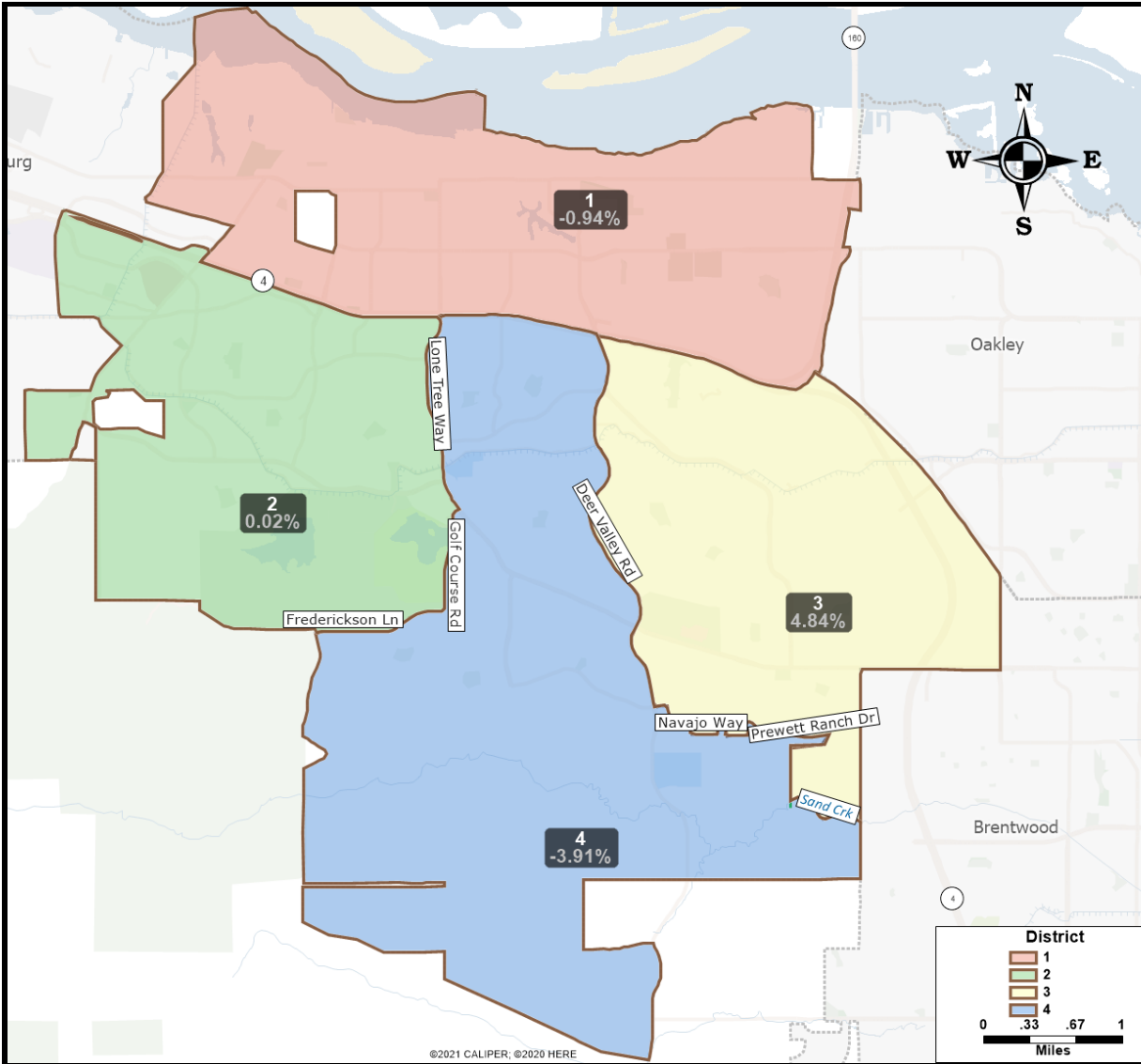


Draft Map A: District 4



Antioch Redistricting 2021-2022
January 25, 2022

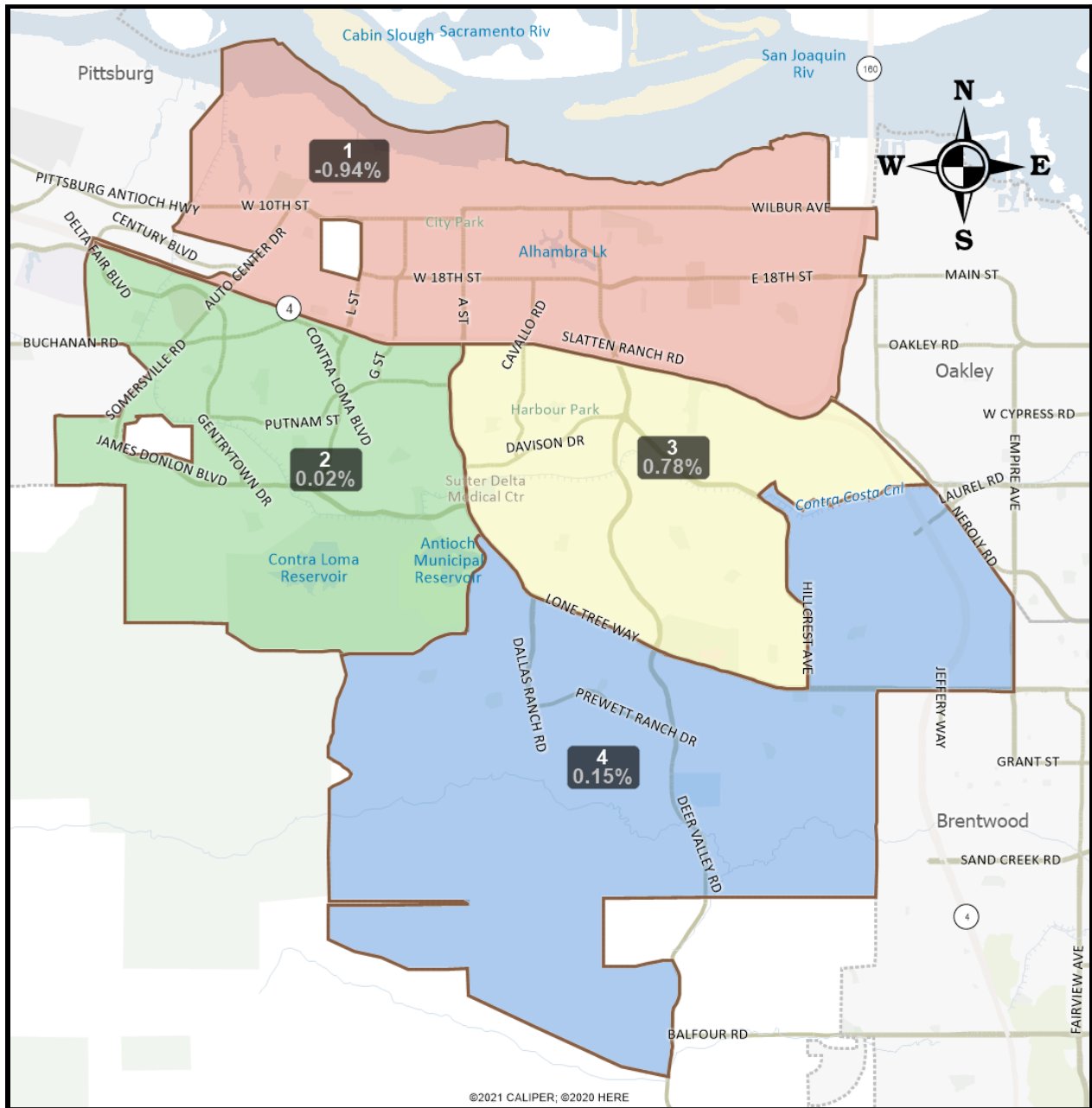
Public Map Submission #01242022508



User Comments: "Moved the homes on south side of James Donlon Blvd between Lone Tree Way and Tabora Drive as well as the Contra Loma Reservoir area from District 4 into District 2. Also, moved some homes on south side of Prewett Ranch Dr east of Deer Valley Rd from District 4 into District 3. Needs more adjustments by Q2 to divide the districts between the older neighborhoods which should all be in District 3 and the new homes in the Sand Creek area which should all be in District 4."

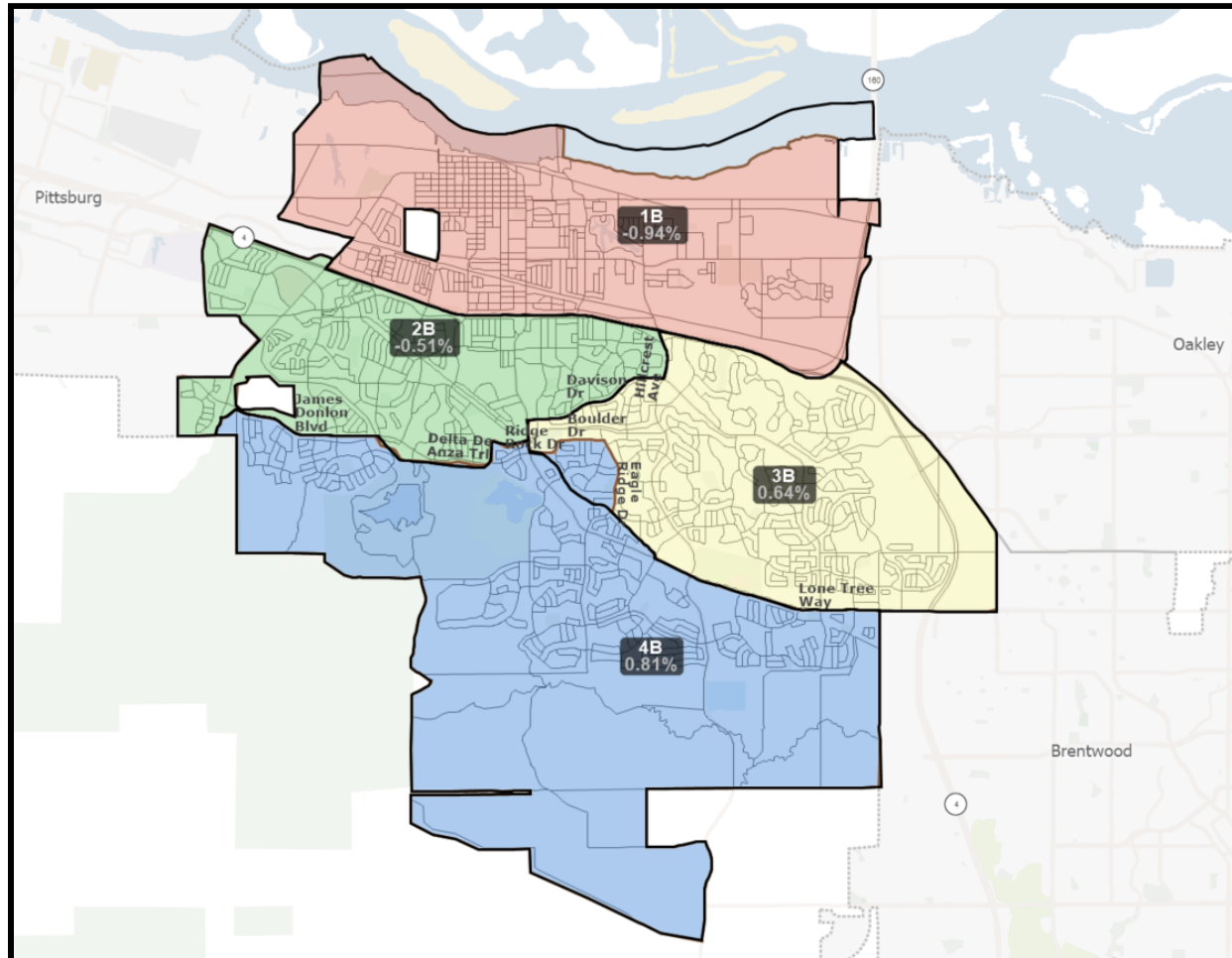
As drawn, this map currently does not have all census blocks assigned (see District 2).

**City of Antioch Redistricting:
Finalist Draft Map 91
January 26, 2022**



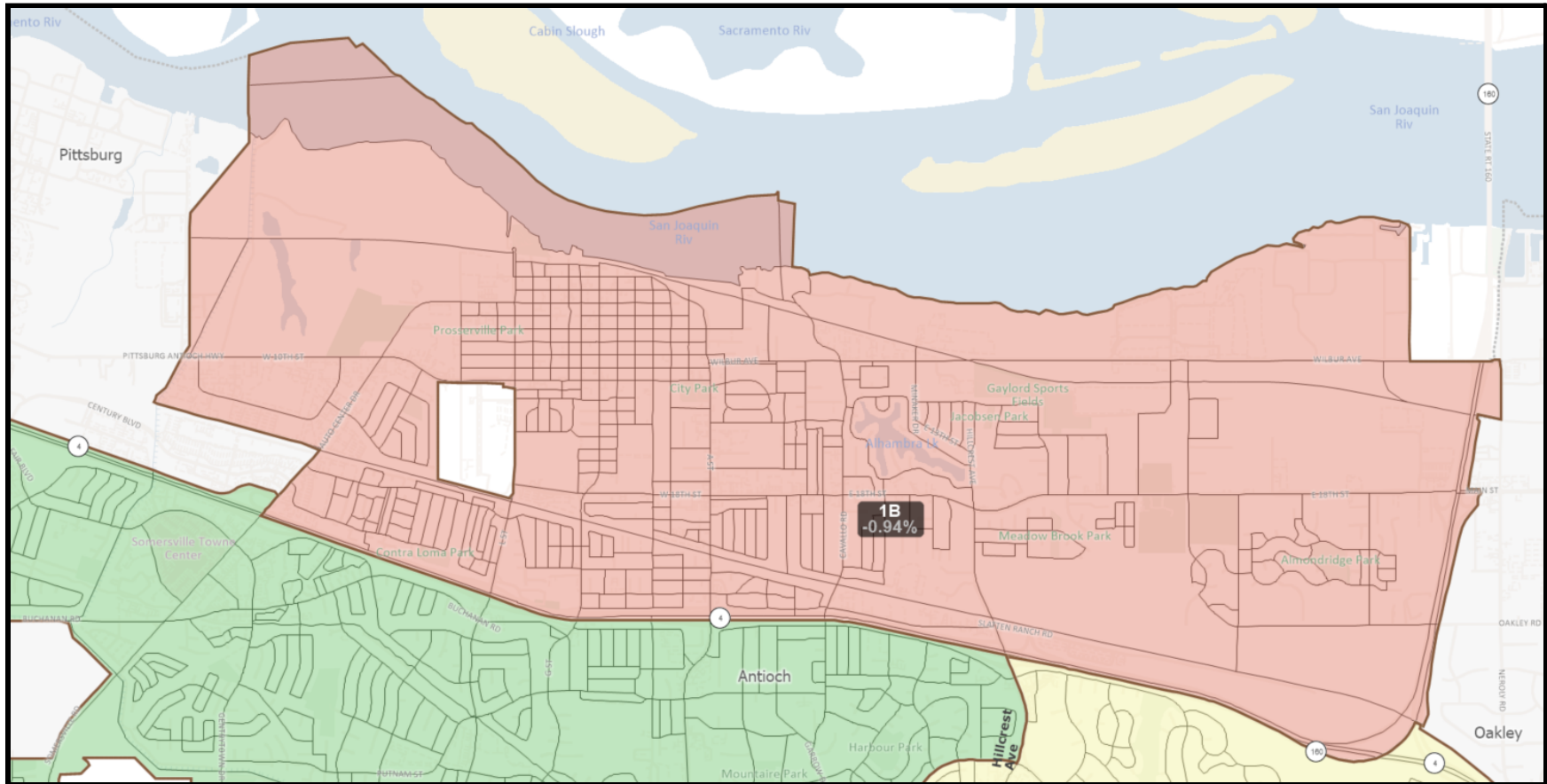
Draft Map 91 is based on Public Submission #12142021491.

City of Antioch Redistricting:
Draft Map B
November 2, 2021

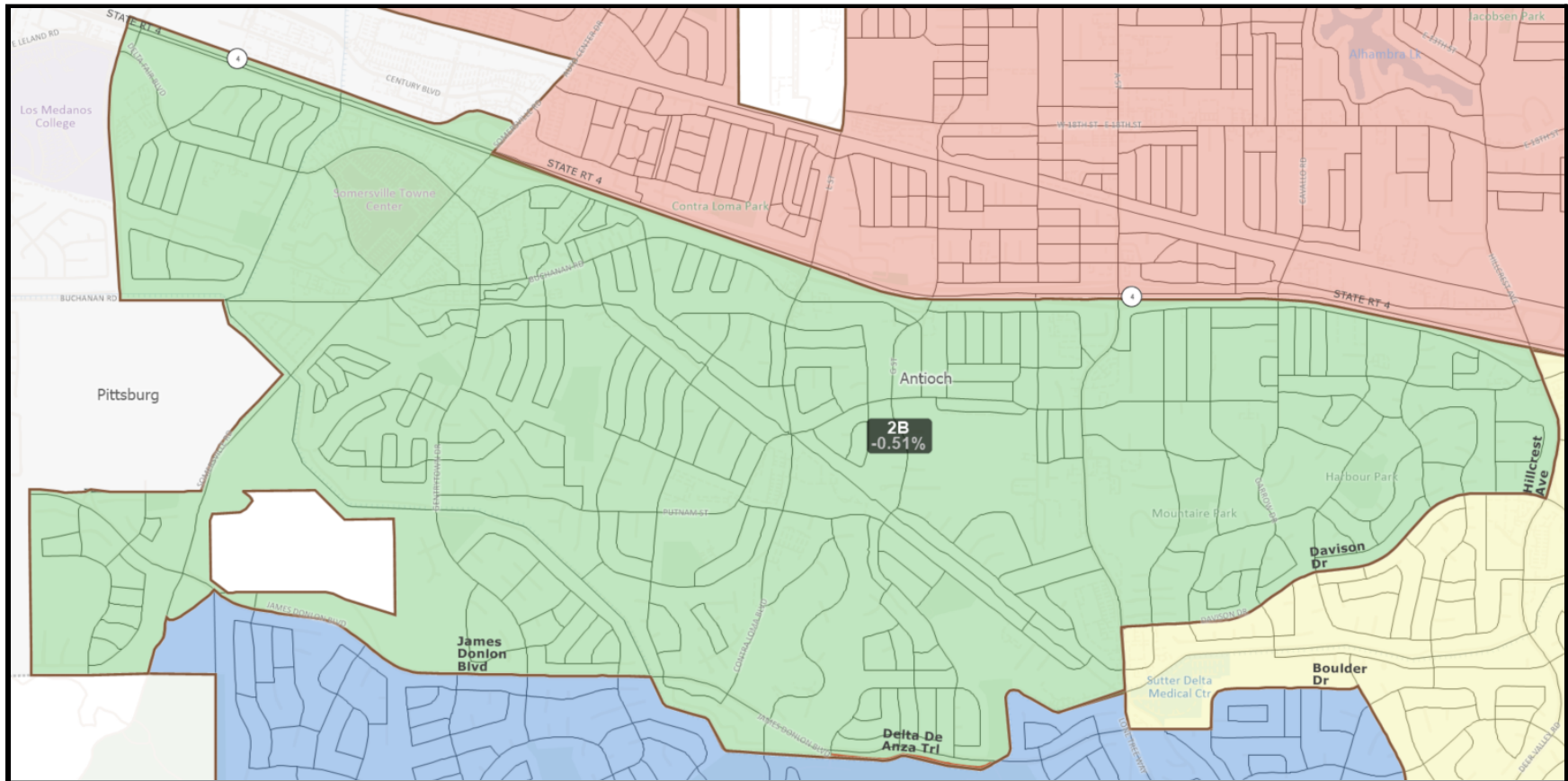


Current Antioch City Council boundaries are shown in **black** on this map. Proposed boundaries are shown in **brown** and filled in with color. Draft Map B only modifies the boundary between District 3 and 4.

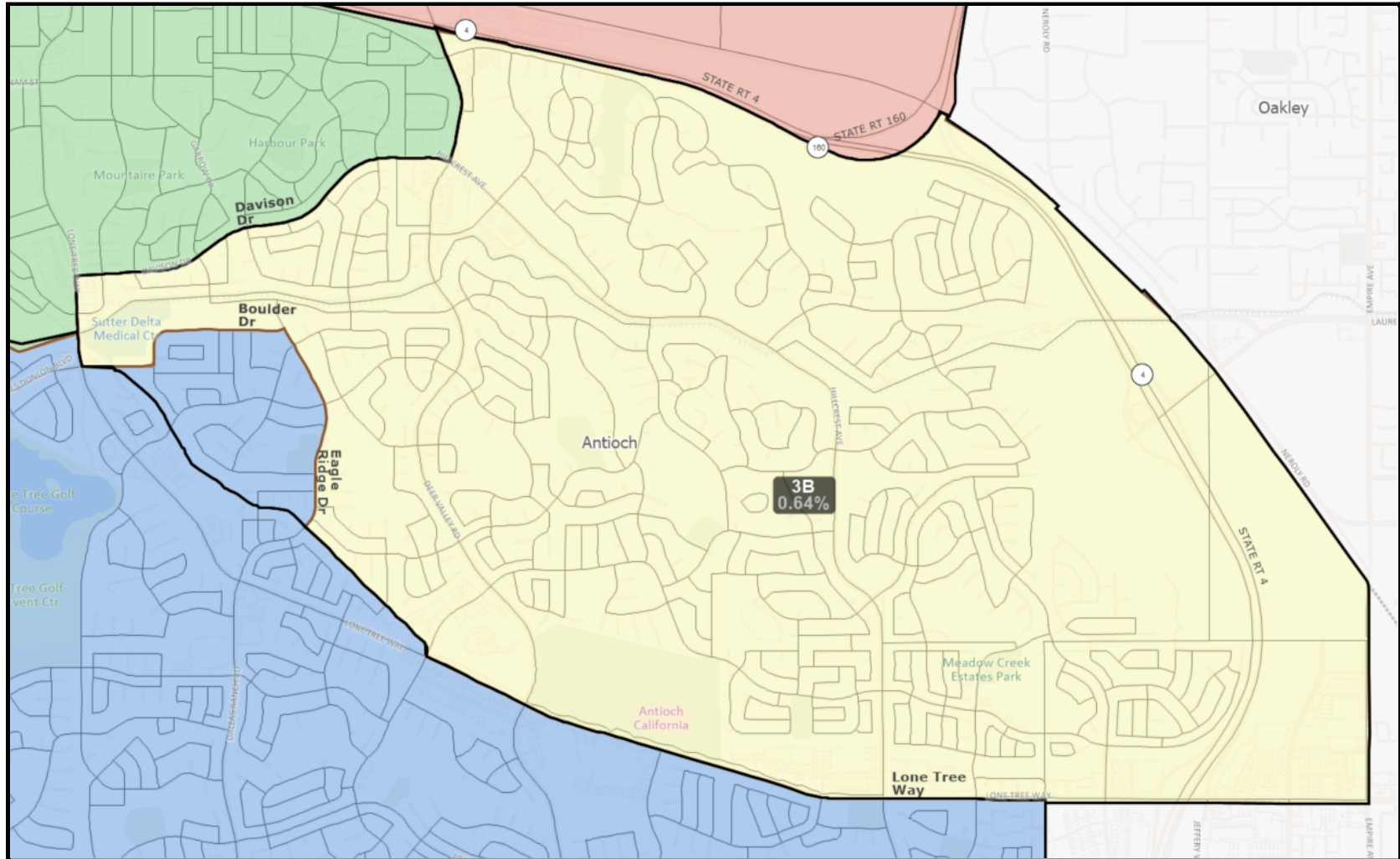
Draft Map B: District 1



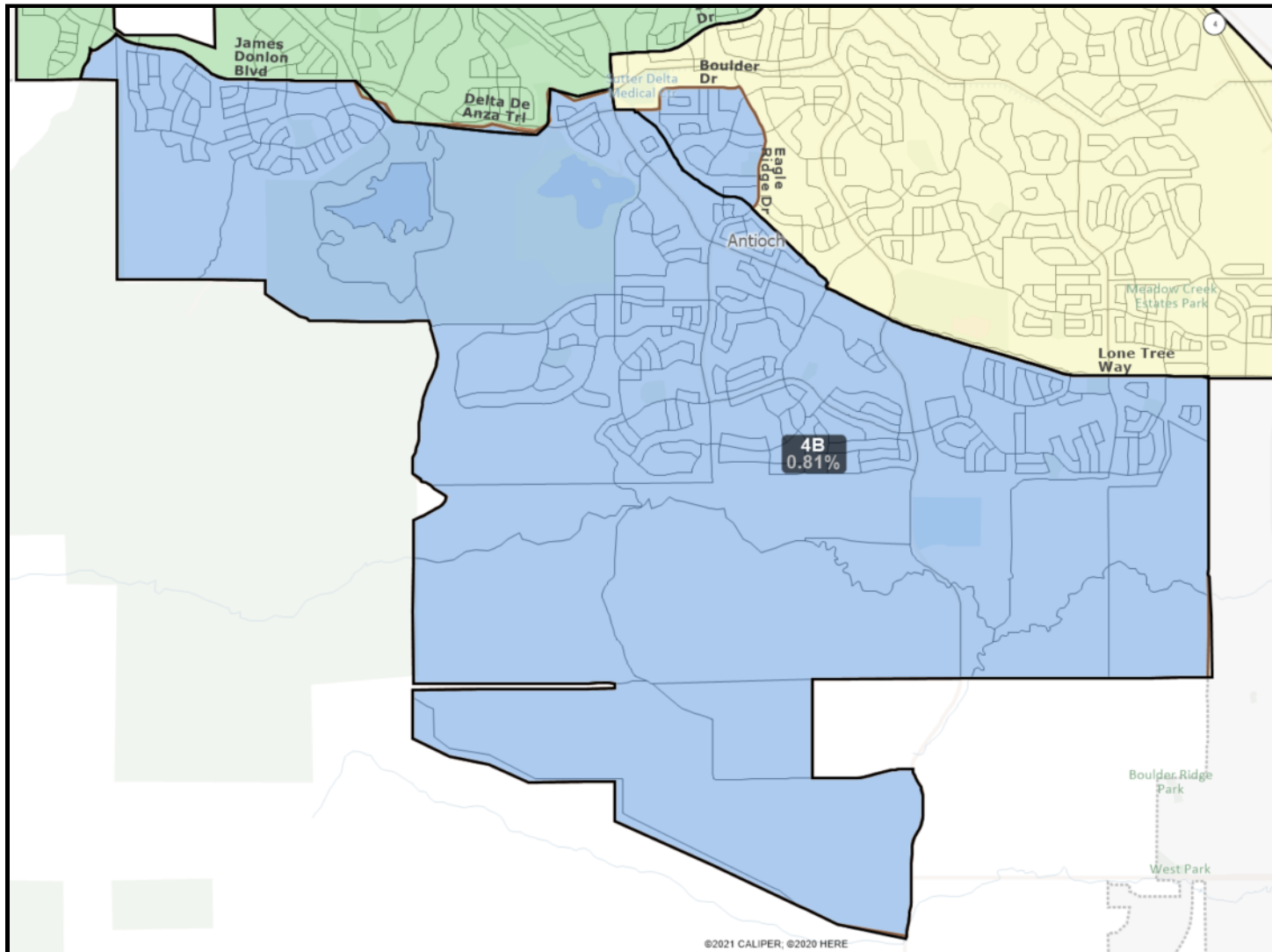
Draft Map B: District 2



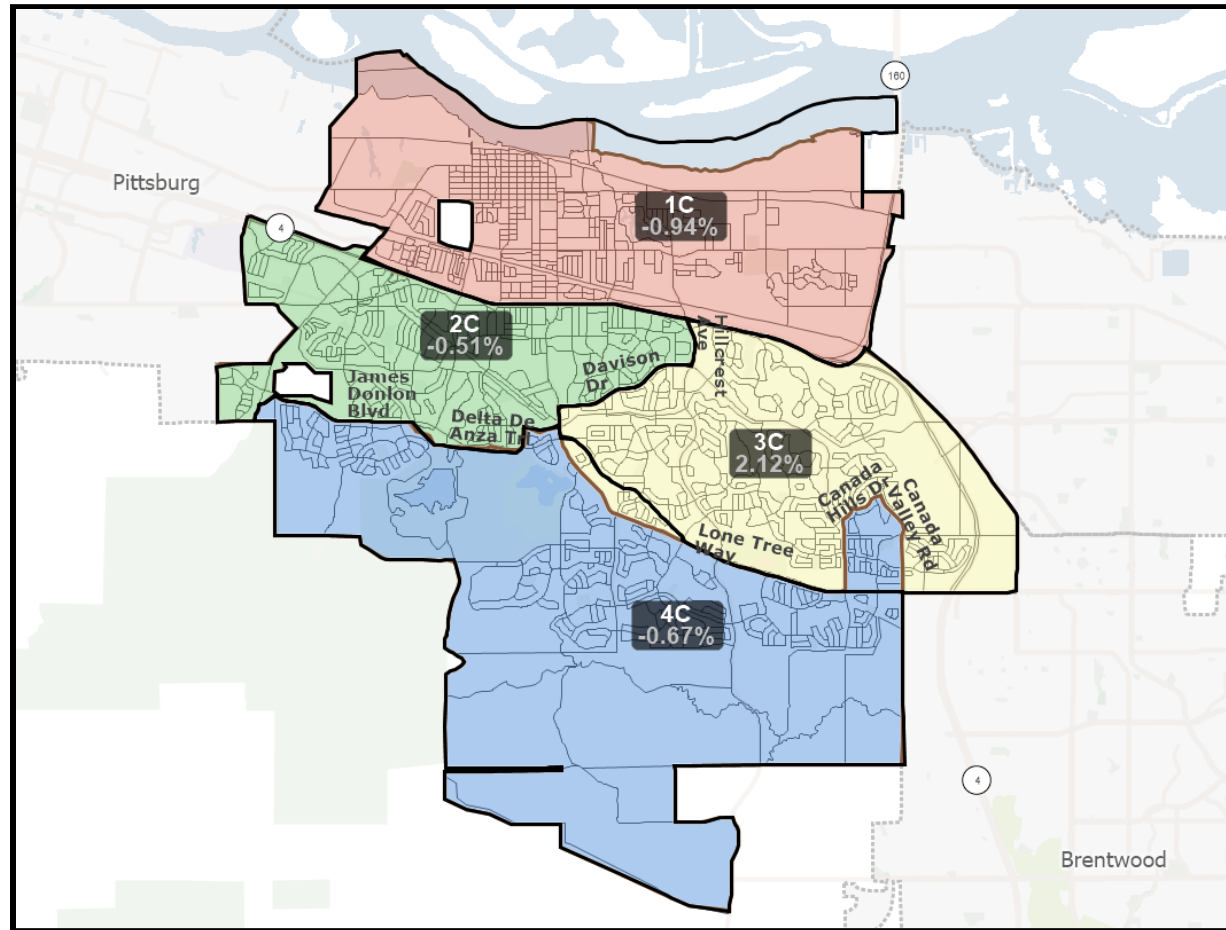
Draft Map B: District 3



Draft Map B: District 4

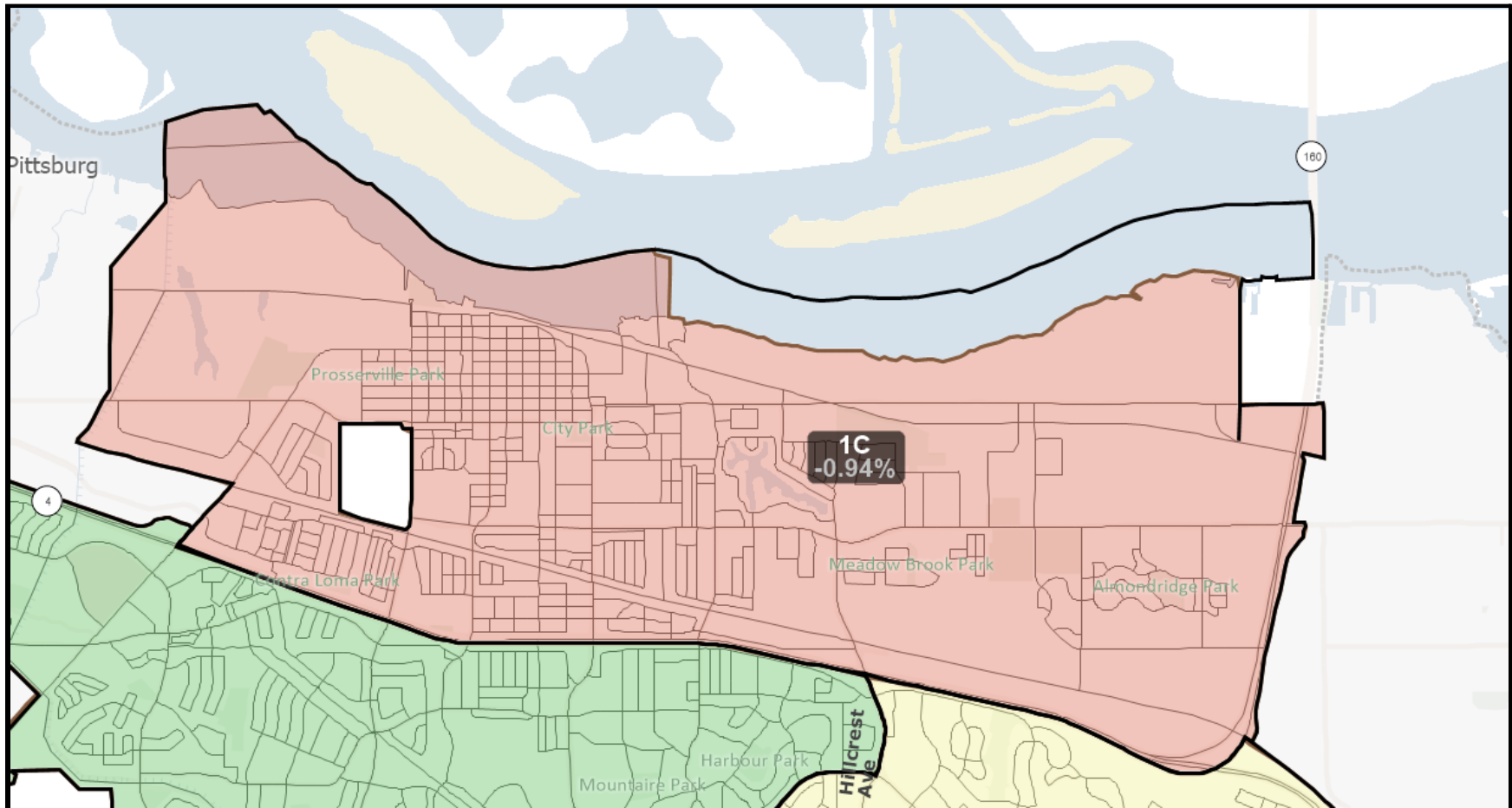


City of Antioch Redistricting:
Draft Map C
November 11, 2021

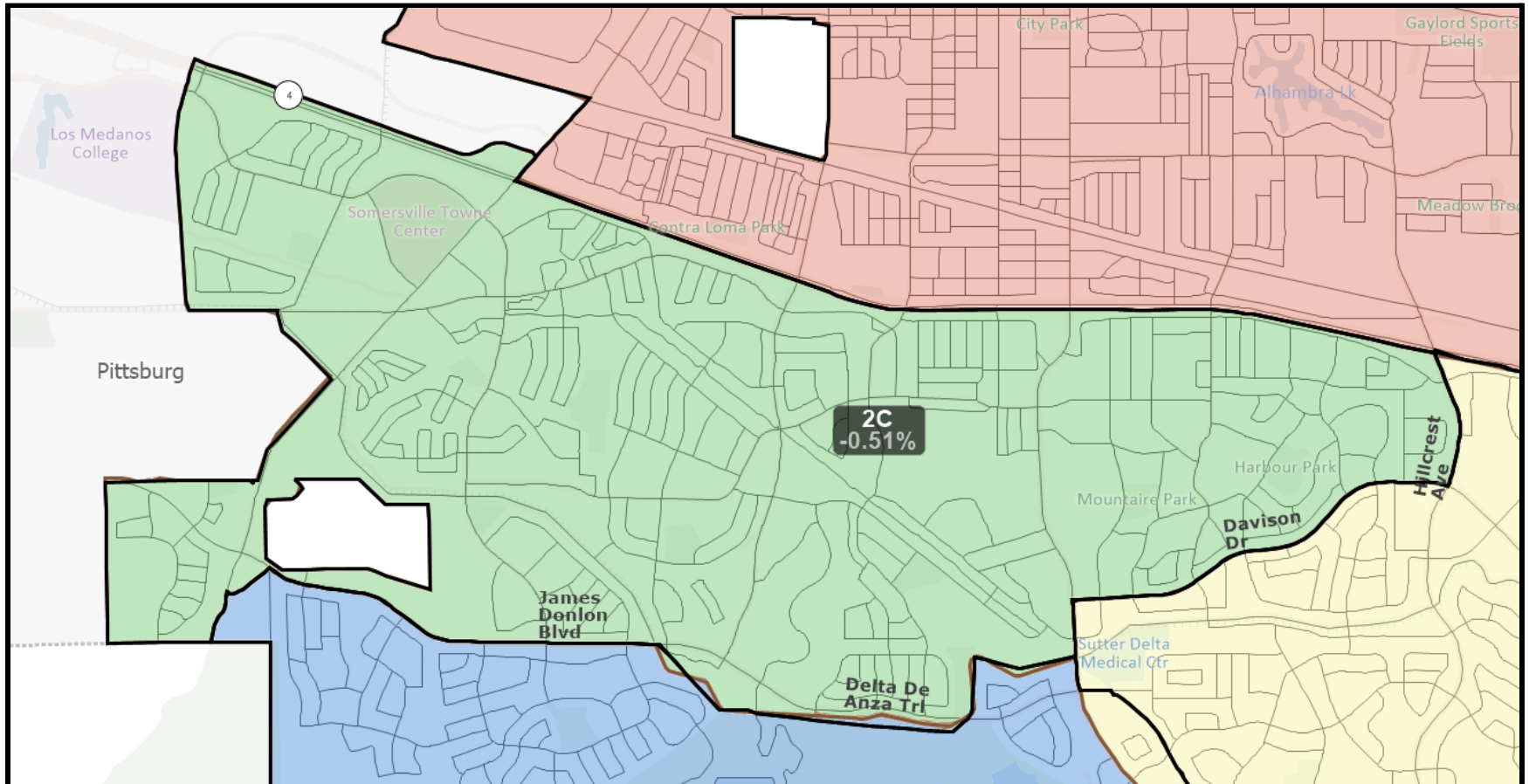


Current Antioch City Council boundaries are shown in **black** on this map. Proposed boundaries are shown in **brown** and filled in with color. Draft Map C only modifies the boundary between District 3 and 4.

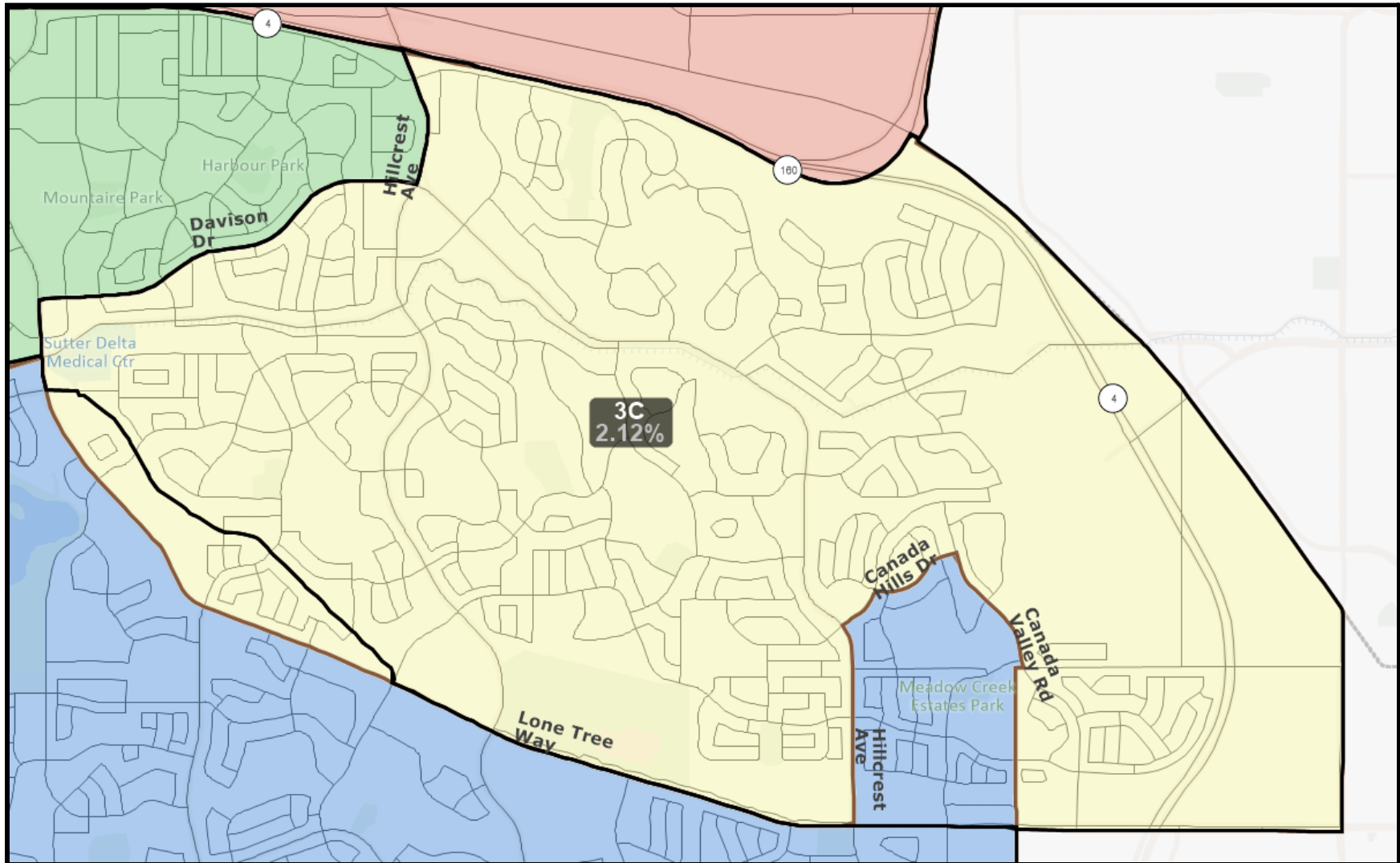
Draft Map C: District 1



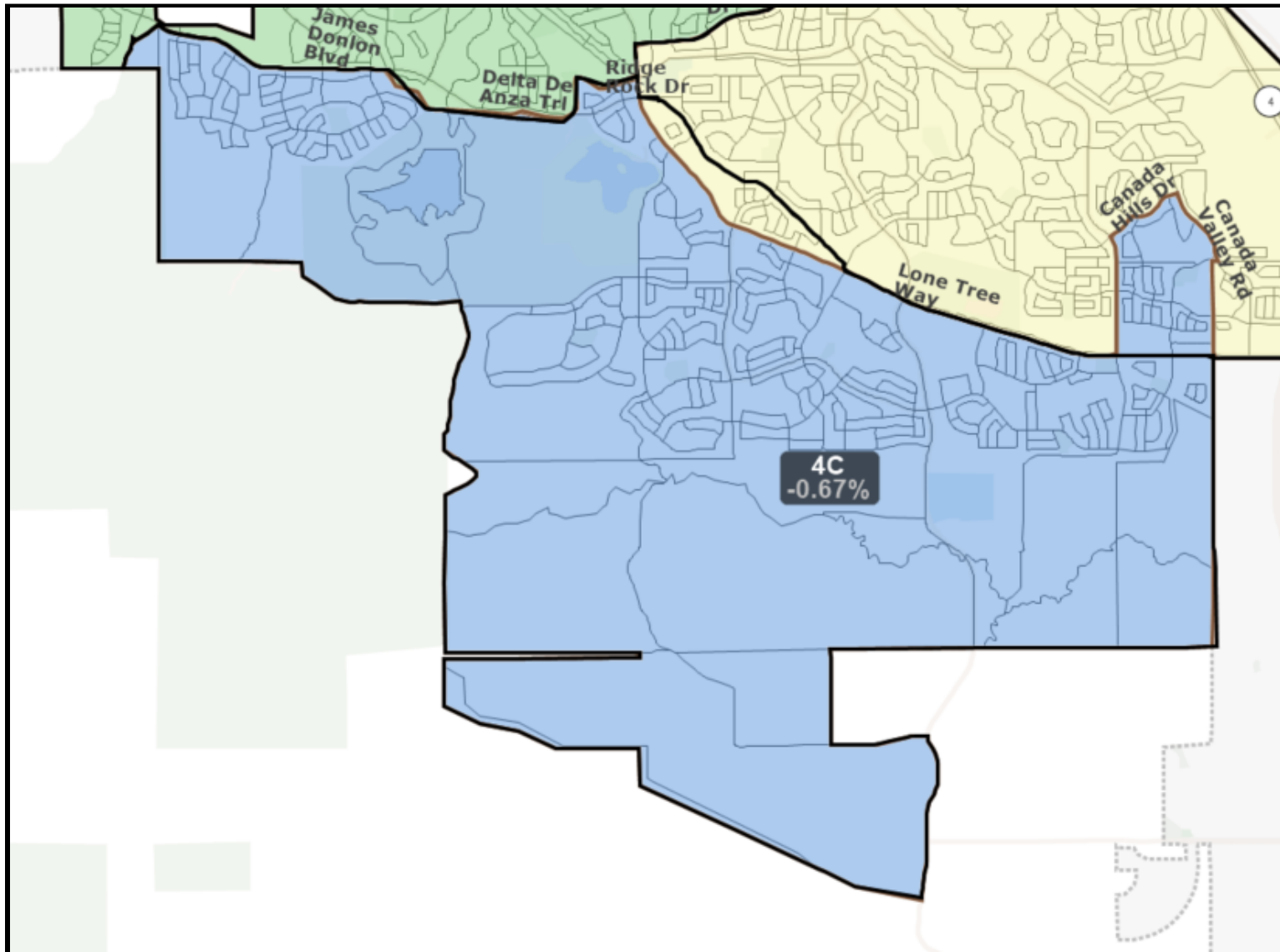
Draft Map C: District 2



Draft Map C: District 3

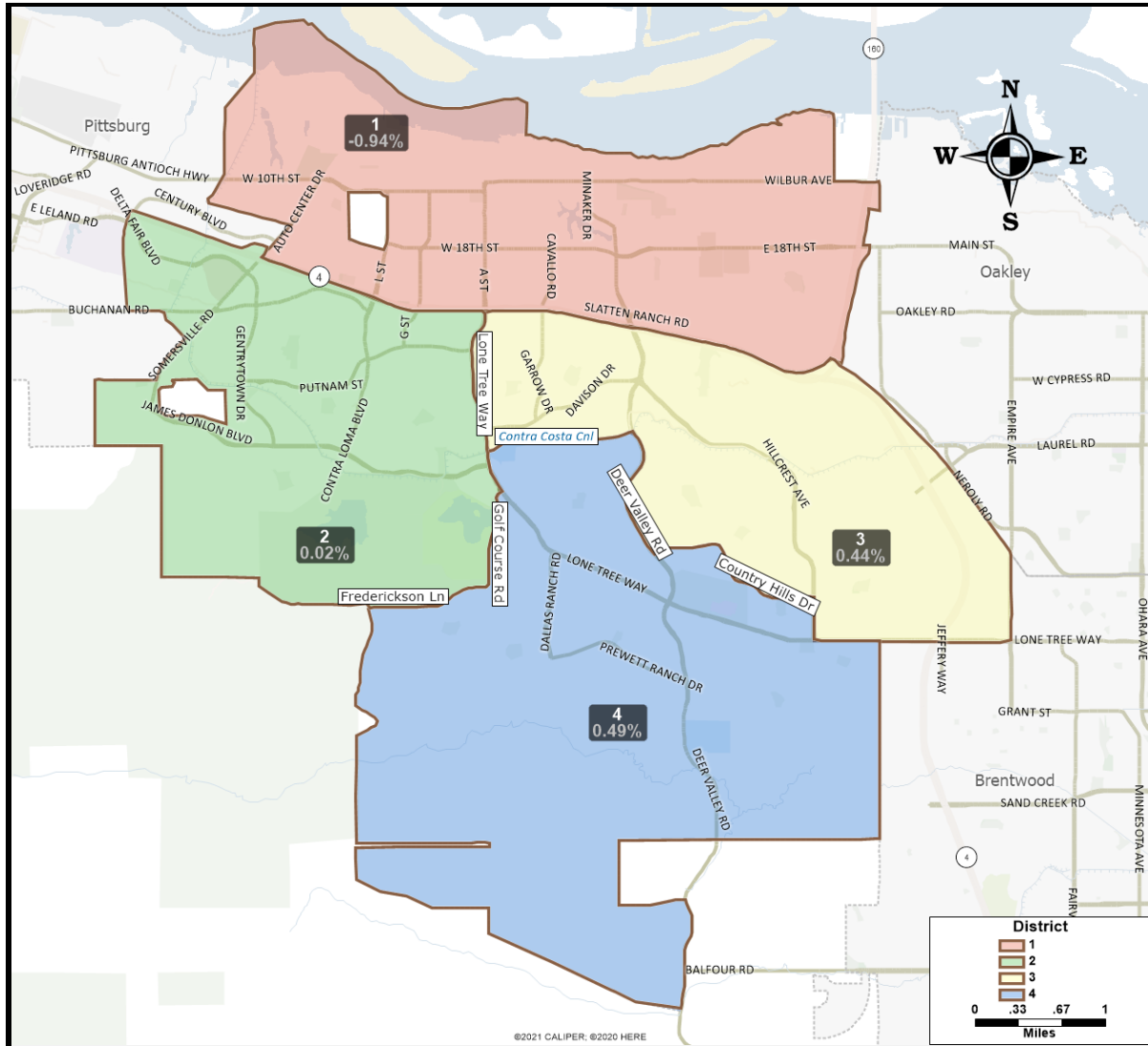


Draft Map C: District 4



Antioch Redistricting 2021-2022
February 14, 2022

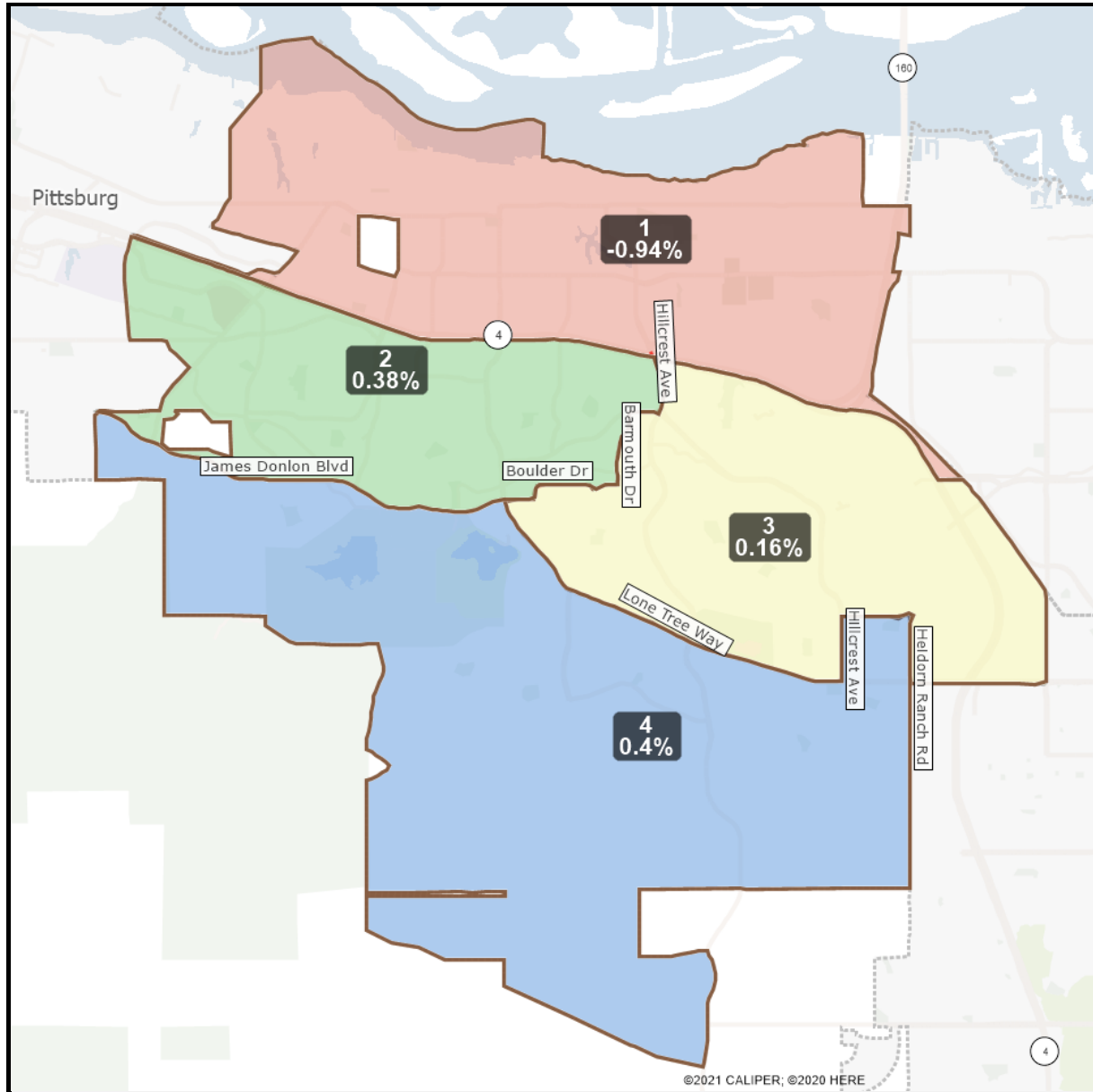
Public Map Submission #02082022512



User Comments: “Hopefully, this map will make everyone happy! It uses common sense boundary lines between districts. It uses Lone Tree Way as the boundary between Districts 2 and 3, and Districts 2 and 4. It uses the Delta DeAnza Trail/Contra Costa Canal between Lone Tree Way and Deer Valley Road as a boundary between Districts 3 and 4. It combines the Mira Vista Hills and all neighborhoods on both sides of James Donlon Blvd in District 2. It uses Deer Valley Road then Country Hills Drive between Deer Valley Road and Hillcrest Avenue, then Hillcrest Ave and Lone Tree Way as the boundary between Districts 3 and 4. The greatest population deviation between districts is 1.43% (between Districts 1 and 4). It's clear to each resident in which district they live, and it doesn't gerrymander to protect incumbents.”

Antioch Redistricting 2021
December 17, 2021

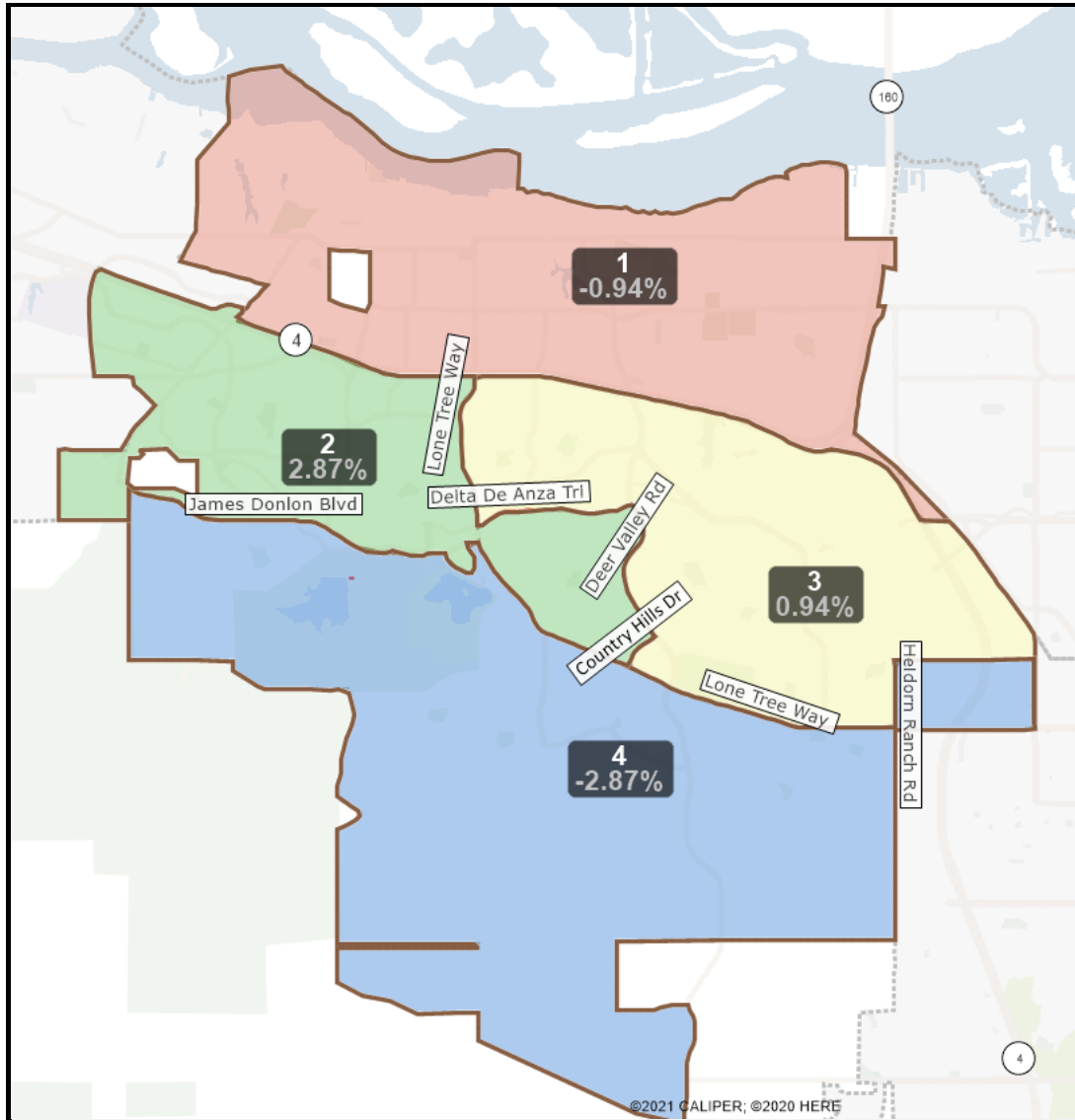
Draft Map 34



Draft Map 34 is based on Public Submission Map #11282021434.

Antioch Redistricting 2021-2022
December 17, 2021

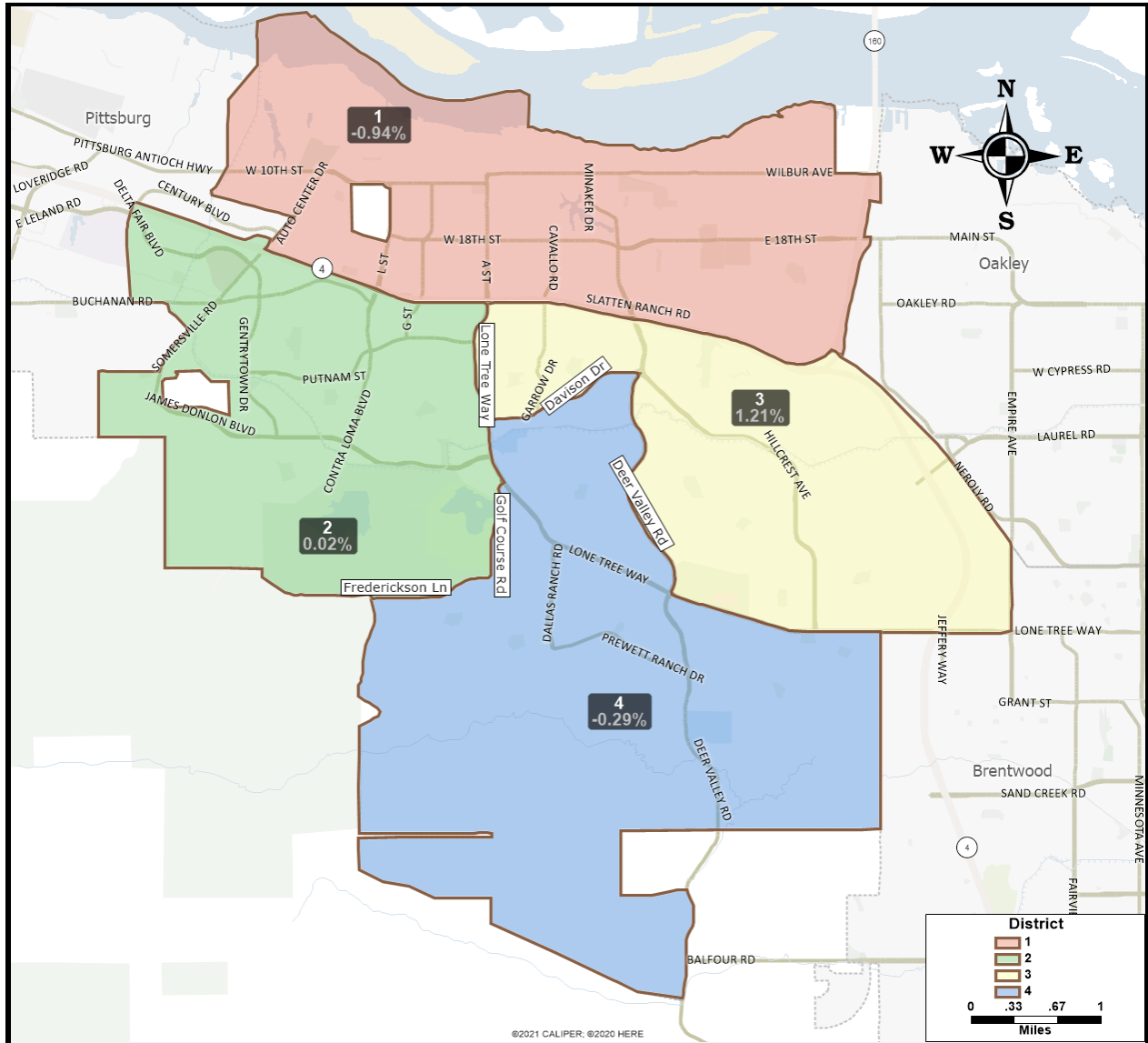
Draft Map 39



Draft Map 39 is based on Public Map Submission #1152021439. As drawn, this map does not currently meet the contiguity criterion outlined in the FAIR MAPS Act for District 4.

Antioch Redistricting 2021-2022
February 14, 2022

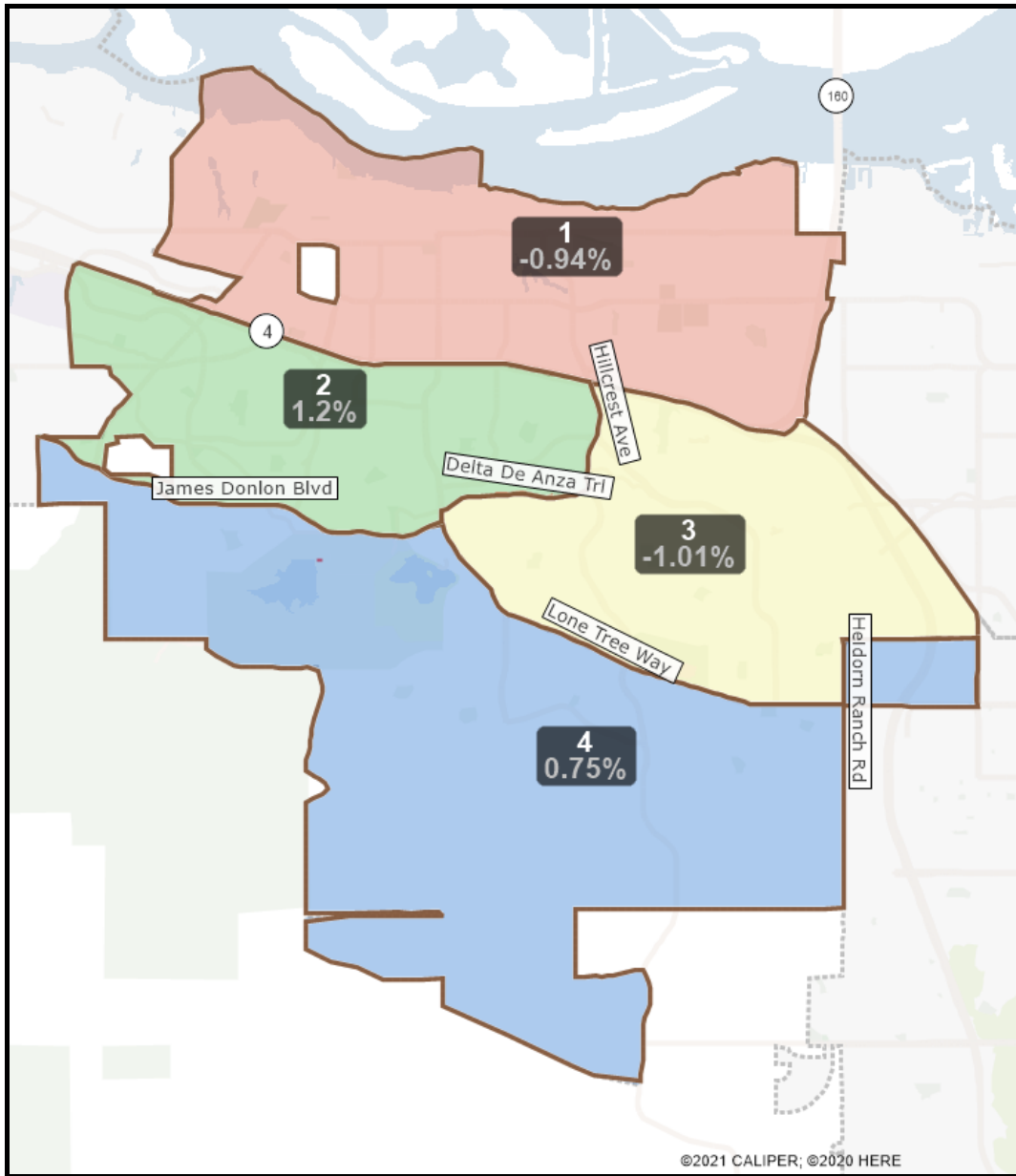
Public Map Submission #02082022516



User Comments: "This map keeps all neighborhoods together while using common sense boundary lines. The boundary line between Districts 2 and 3 is Lone Tree Way. The boundary between Districts 2 and 4 is Lone Tree Way and Golf Course Road. The boundary between Districts 3 and 4 is Davison Drive, Deer valley Road and Lone Tree Way. The greatest population deviation between districts is 2.15% (Districts 1 and 3)."

Antioch Redistricting 2021-2022
December 17, 2021

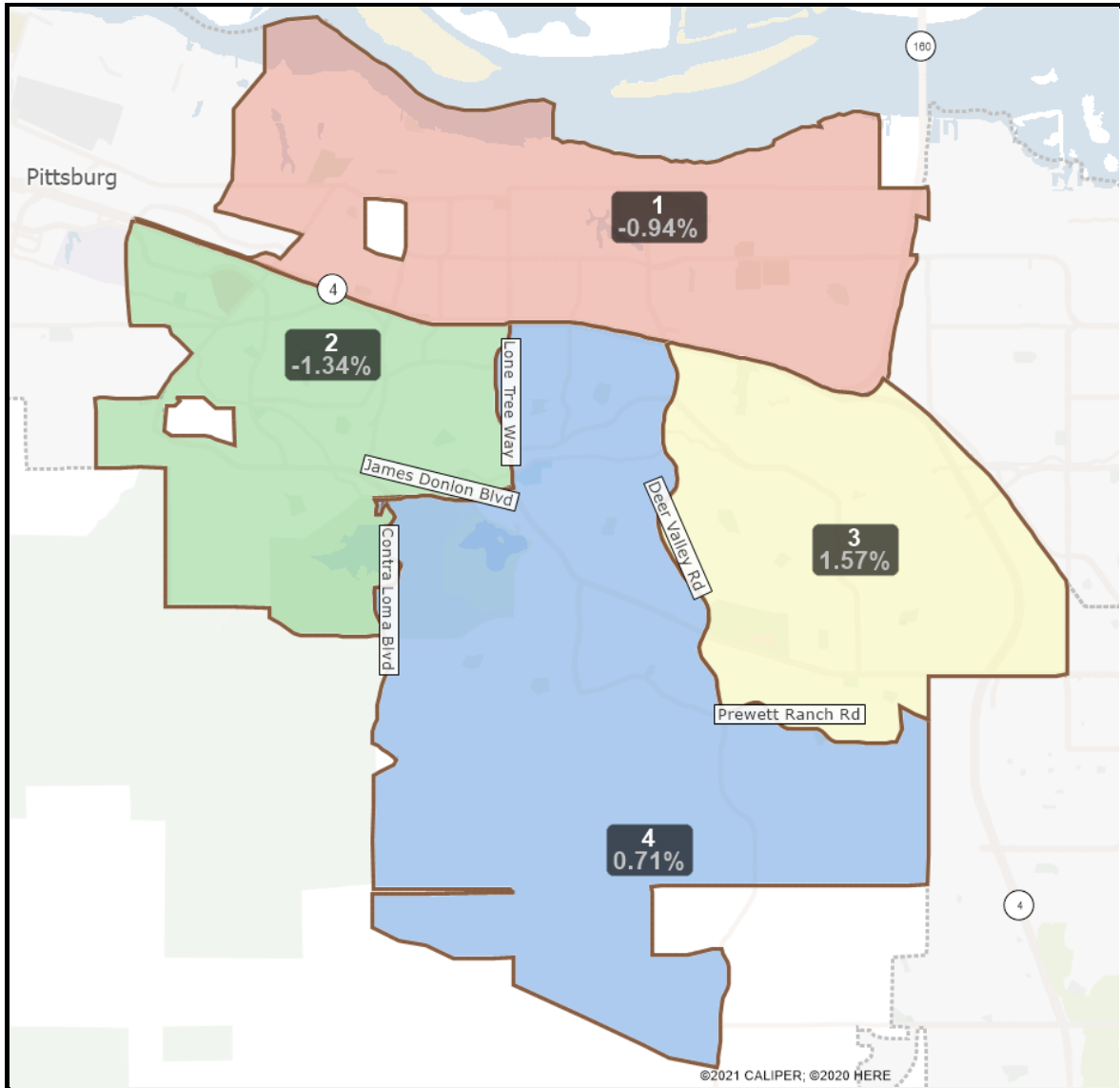
Draft Map 49



Draft Map 49 is based on Public Map Submission #11162021449. As drawn, this map does not currently meet the contiguity criterion outlined in the FAIR MAPS Act for District 4.

Antioch Redistricting 2021
December 13, 2021

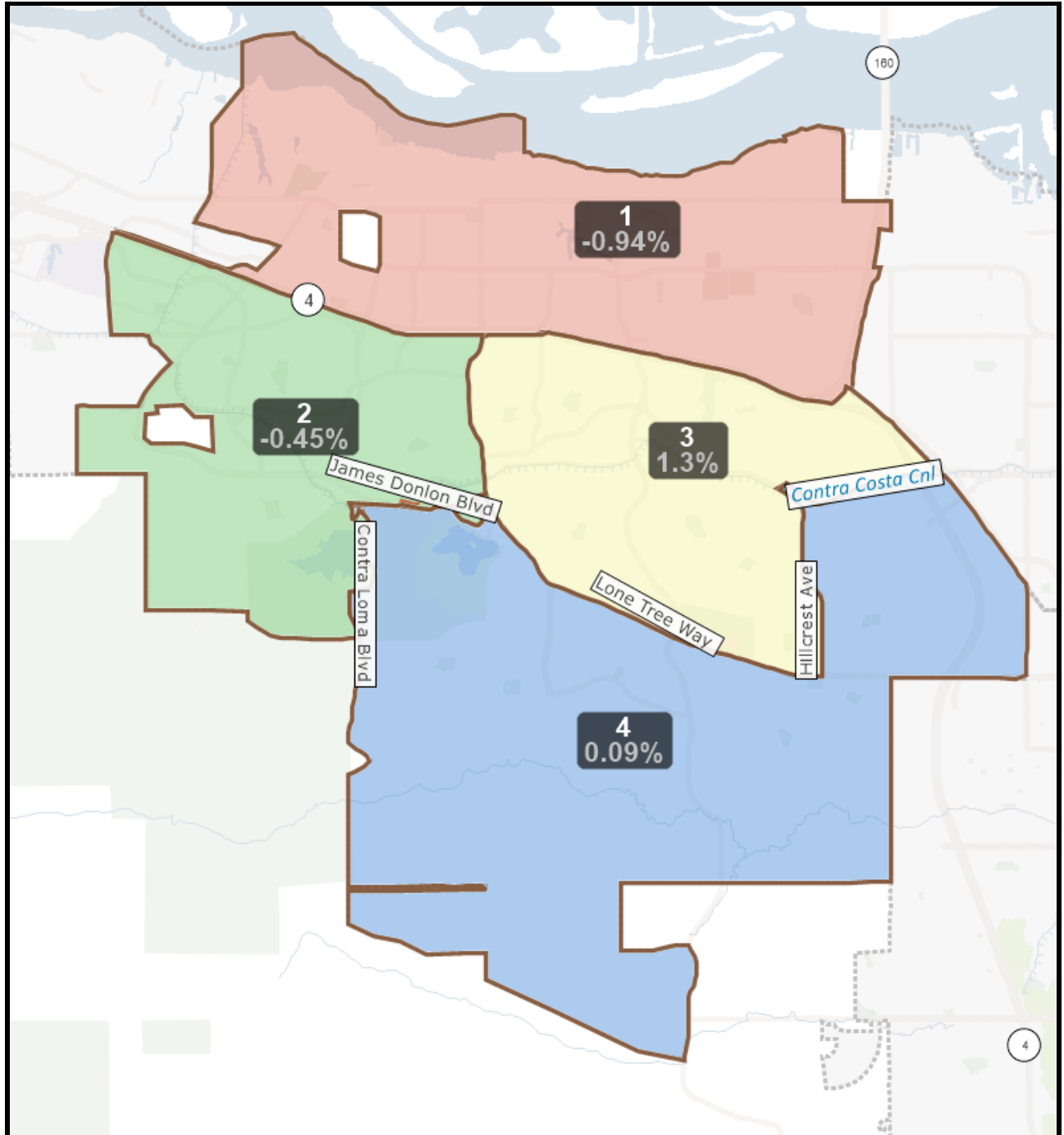
Draft Map 58



Draft Map 58 is based on Public Map Submission #11212021458.

Antioch Redistricting 2021
December 17, 2021

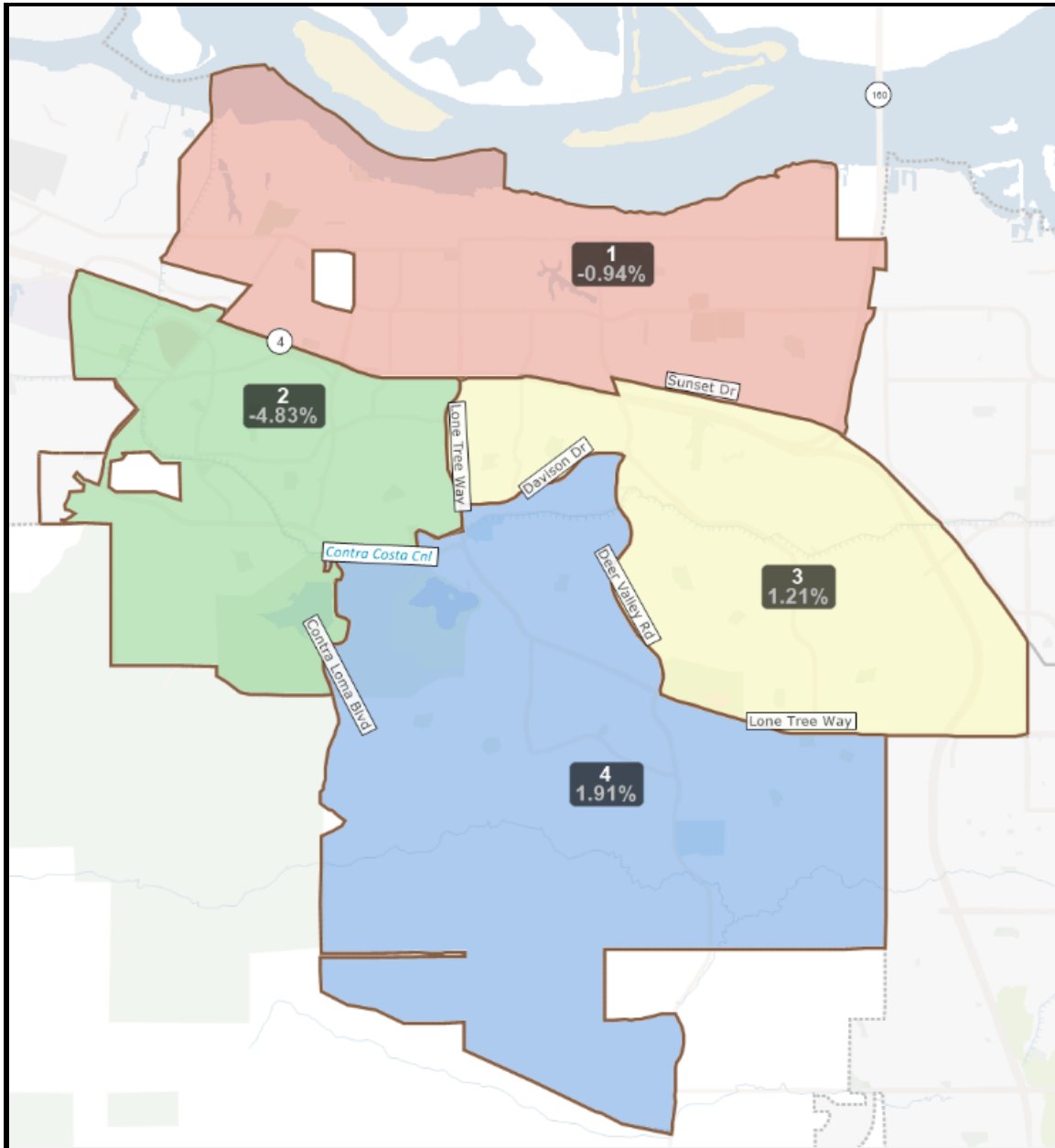
Draft Map 87



Draft Map 87 is based on Public Map Submission #12142021487.

Antioch Redistricting 2021-2022
January 11, 2022

Public Map Submission #01102022503

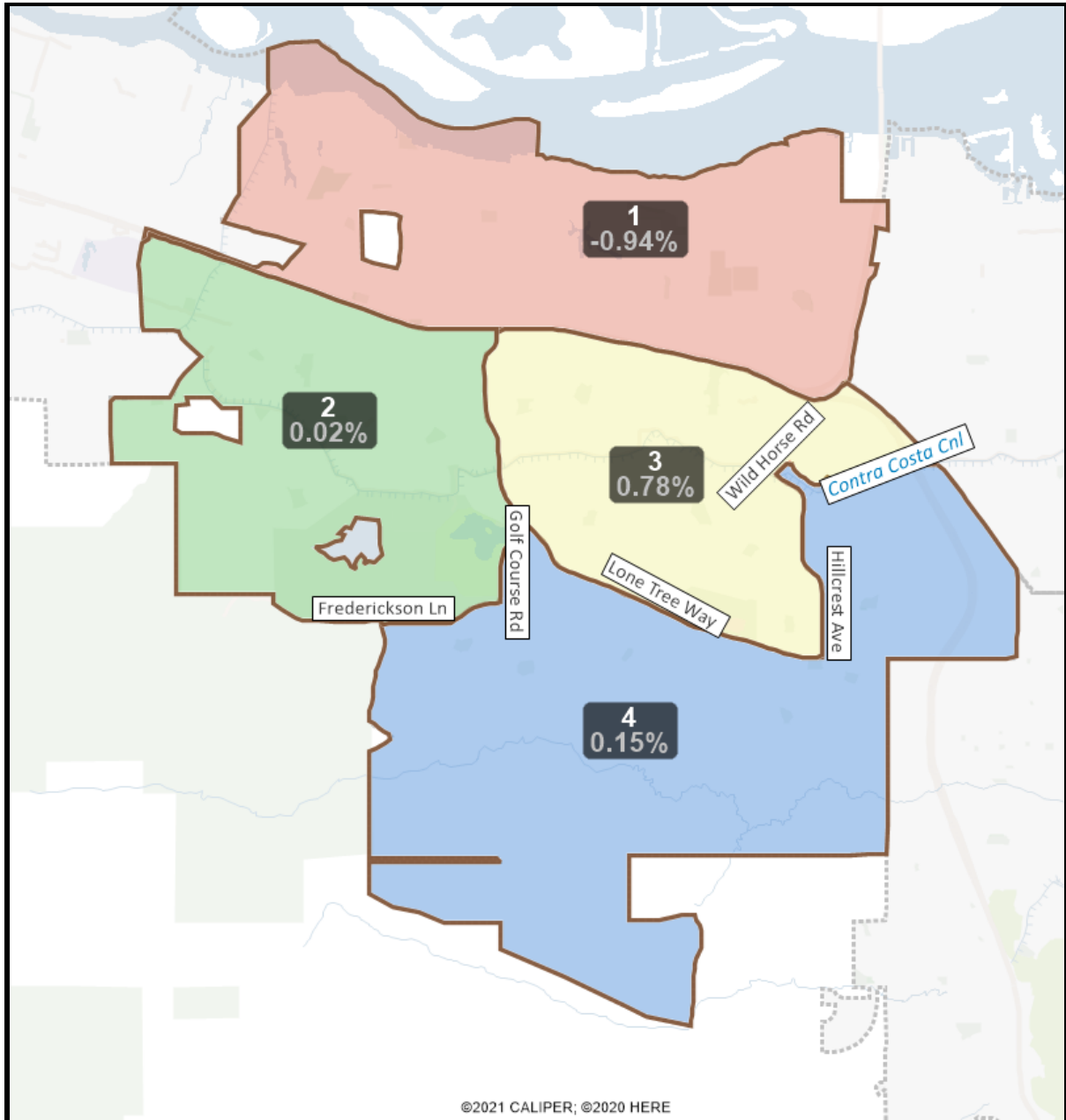


User Comments: None.

As drawn, this map currently does not have all census blocks assigned (see District 2).

Antioch Redistricting 2021-2022
December 17, 2021

Public Map Submission #12142021491

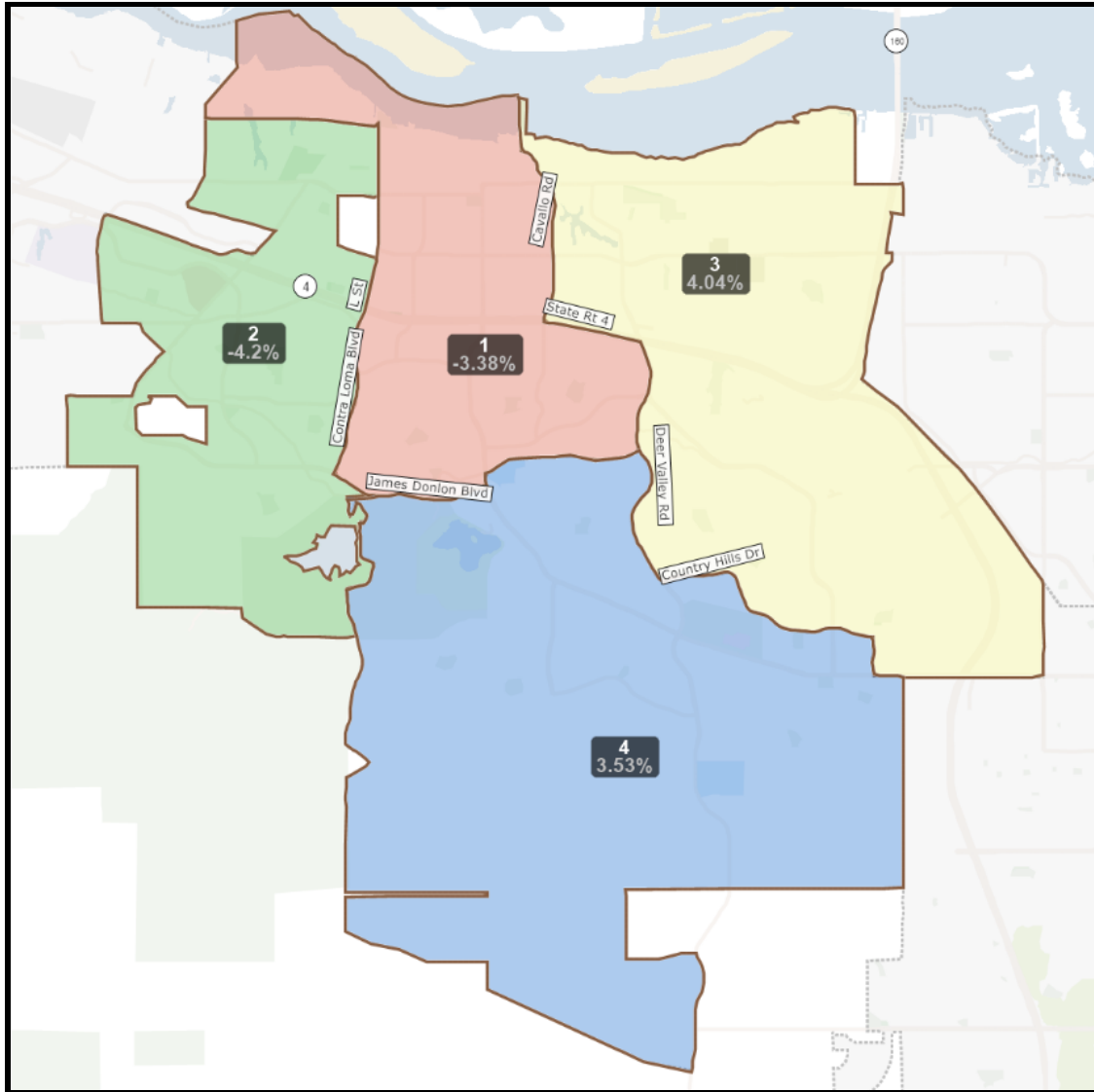


User Comments: None.

As drawn, this map currently does not have all census blocks assigned (see District 2).

Antioch Redistricting 2021-2022
January 3, 2022

Public Map Submission #12172021495

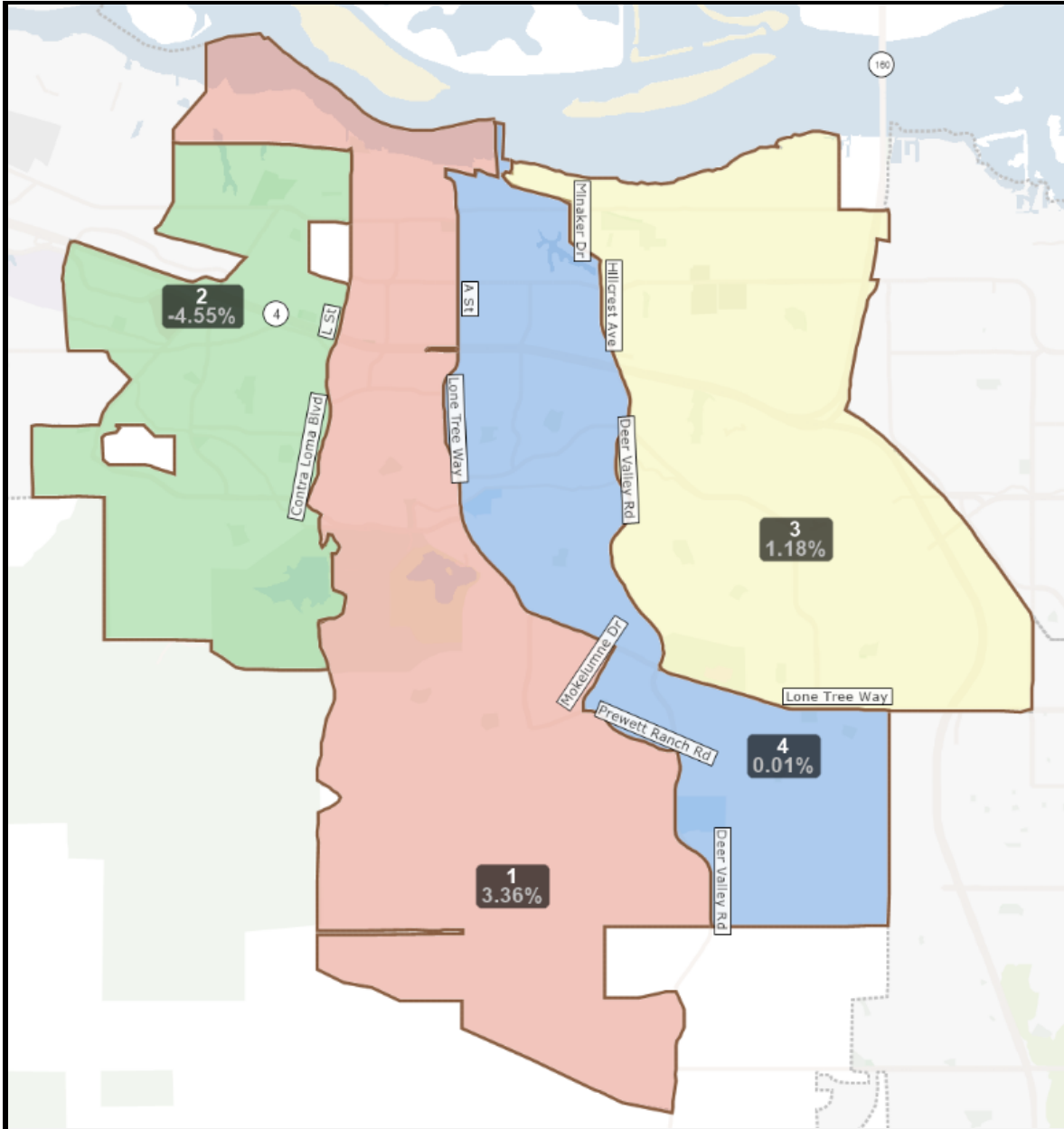


User Comments: “It results in three council members representing the waterfront instead of just one. It also serves to more unify the city between older parts and newer parts instead of dividing it like the current districts do with just one district north of Highway 4. It also combines the Mira Vista Hills area south of James Donlon Blvd. with the older areas north of James Donlon Blvd. and the newer area west of Somersville Road which is more of a Community of Interest.”

As drawn, this map currently does not have all census blocks assigned (see District 2).

Antioch Redistricting 2021-2022
January 3, 2022

Public Map Submission #12202021499



User Comments: "This map gives each council member a portion of both sides of Highway 4 and a share of the waterfront using major city streets as boundary lines."


As drawn, this map currently does not have all census blocks assigned (see District 1).



INTRODUCTION OF NEW CITY EMPLOYEES

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Nickie Mastay, Administrative Services Director 

➤ Interim Police Chief Anthony Morefield would like to introduce:

- Tamarin Martinez, Police Dispatcher
- Casey Brogdon, Police Corporal
- James Colley, Police Sergeant

➤ Finance Director Dawn Merchant would like to introduce:

- Michele Milo, Accounting Technician
- Jennifer Bonilla, Customer Service Representative
- Adrianna Balestrieri, Customer Service Representative

➤ Public Works Director/City Engineer John Samuelson would like to introduce:

- Benjamin Woodland, Senior Water Treatment Plant Operator



IN HONOR OF
STAFF SERGEANT DANIEL R. SCHEILE

WHEREAS, since the Global War on Terrorism began on September 11, 2001, Americans have been called to defend the founding ideals of our democracy;

WHEREAS, in the two decades since the start of America's longest war, over 7,000 soldiers, sailors, airmen and Marines have given their lives in defense of our Nation;

WHEREAS, Antioch residents demonstrated patriotic commitment and sacrifice to the preservation of peace and freedom around the world;

WHEREAS, Staff Sergeant Daniel R. Scheile, lived in Antioch with his wife, Jennifer, and two daughters, Kelli and Marissa;

WHEREAS, Staff Sergeant, a 17-year Veteran of the National Guard, was born in Vallejo and graduated from Antioch High School;

WHEREAS, Staff Sergeant Scheile loved cooking big family dinners, watching Saturday morning cartoons with his kids and riding his Harley-Davidson motorcycle;

WHEREAS, Staff Sergeant Scheile was deployed to Kuwait on Sept. 12, 2001, the day after the World Trade Center attacks and his deployment to Iraq began in August 2004; and

WHEREAS, Staff Sergeant Scheile was killed in action in Iraq on September 24, 2005.

NOW, THEREFORE, BE IT RESOLVED THAT I, LAMAR A. THORPE, Mayor of the City of Antioch, do hereby recognize, honor and thank Staff Sergeant Daniel R. Scheile for making the ultimate sacrifice to advance freedom and peace, to keep residents of Antioch safe at home and to inspire those who continue to fight for a better way of life locally and globally.

BE IT FURTHER RESOLVED, that the City shall always honor the achievements, the service and sacrifices of those who our community and nation lost in the terrorist attacks of September 11, 2001 and the ensuing conflicts.

BE IT FURTHER RESOLVED, that to honor Staff Sergeant Daniel R. Scheile's sacrifice, the Global War on Terrorism Memorial at Antioch High School will be dedicated to him and other graduates on March 12, 2022.

MARCH 8, 2022

LAMAR A. THORPE, Mayor

2.01
03-08-22



IN HONOR OF
SERGEANT JOHN D. ARAGON

WHEREAS, since the Global War on Terrorism began on September 11, 2001, Americans have been called to defend the founding ideals of our democracy;

WHEREAS, in the two decades since the start of America's longest war, over 7,000 soldiers, sailors, airmen and Marines have given their lives in defense of our Nation;

WHEREAS, Antioch residents have demonstrated patriotic commitment and sacrifice to the preservation of peace and freedom around the world;

WHEREAS, Sergeant John D. Aragon was one such resident who graduated from Antioch High School, a devoted Oakland Raiders fan with the team's name tattooed above his heart;

WHEREAS, Sergeant John D. Aragon always maintained close ties to home, calling his parents weekly and looking forward to their care packages filled with his favorite snacks; and

WHEREAS, Sergeant John D. Aragon served for more than two years in the United States Army and died of wounds suffered in action when his Humvee struck a bomb in Kadamiyah on June 12, 2008, at just 22-years-old.

NOW, THEREFORE, BE IT RESOLVED THAT I, LAMAR A. THORPE, Mayor of the City of Antioch do hereby recognize, honor and thank Sergeant John D. Aragon for making the ultimate sacrifice to advance freedom and peace, to keep residents of Antioch safe here at home and to inspire those who continue to fight for a better way of life locally and globally.

BE IT FURTHER RESOLVED, the City shall always remember the achievements, the service and sacrifices of those who our community and nation lost in the terrorist attacks of September 11, 2001 and the ensuing conflicts.

BE IT FURTHER RESOLVED, that to honor Sergeant John D. Aragon's sacrifice, the Global War on Terrorism Memorial at Antioch High School will be dedicated to him and other graduates on March 12, 2022.

MARCH 8, 2022

LAMAR A. THORPE, Mayor

2.02
03-08-22



IN HONOR OF

CONTRA COSTA COUNTY BLUE STAR MOMS

WHEREAS, Contra Costa Blue Star Moms is a division of Blue Star Mothers of America an organization made up of mothers and fathers of current and former members of the United States Armed Forces;

WHEREAS, Contra Costa Blue Star Moms is dedicated to supporting current and former members through local activities such as a Veteran's Day 5k run and walk, holiday care packages, and high school memorials for fallen service members;

WHEREAS, to date, Contra Costa Blue Star Moms have dedicated nine memorials for service members who lost their lives during Operation Iraqi Freedom and/or Operation Enduring Freedom at Berean Christian High School in Walnut Creek, Mt. Diablo High School, Ygnacio Valley High School, De La Salle High School, Clayton Valley Charter High School, Olympic High School in Concord, College Park High School in Pleasant Hill, and Liberty High School in Brentwood; and

WHEREAS, this year, Contra Costa Blue Star Moms will dedicate a memorial at Antioch High School on behalf of two former Panthers who lost their lives in combat.

NOW, THEREFORE, BE IT RESOLVED THAT I, LAMAR A. THORPE, Mayor of the City of Antioch hereby express the City's sincere gratitude to Contra Costa Blue Star Moms for honoring our fallen soldiers, their commitment to our country, and their legacy of patriotism and sacrifice.

MARCH 8, 2022

LAMAR A. THORPE, Mayor

BOARDS / COMMISSION / COMMITTEE VACANCY ANNOUNCEMENTS

The City of Antioch encourages residents to become involved in their local community. One way to do so is to serve on various commissions, boards and committees. Any interested resident is encouraged to apply for the vacancy listed below. To be considered for these volunteer positions, a completed application must be received in the Office of the City Clerk **by 5:00 p.m., on March 31, 2022**. Applications are available at <https://www.antiochca.gov/#>.

- ***PARKS AND RECREATION COMMISSION***
- ***ECONOMIC DEVELOPMENT COMMISSION***
- ***SALES TAX CITIZENS' OVERSIGHT COMMITTEE***

Your interest and desire to serve our community is appreciated.

PARKS AND RECREATION COMMISSION

(Deadline date: 03/31/2022)

Three (3) Commissioners, full-term vacancies, expiring April 2026

- Parks and Recreation Commission serves in an advisory capacity to the City Council in matters pertaining to Parks and Recreation functions.
- Must be a resident of the City of Antioch.
- Surveying all current and future public and private recreation facilities.
- Recommend coordinated recreation programs for the City.
- Survey current and future park and recreational needs of the community to provide a sound and year-round recreational program for all ages.
- 7 member board – 4 year terms. These terms expire April 2026.
- Meetings are held the third Thursday of every month at 7:00 p.m.
- Commissioners are required to submit a FPPC Form 700 (Statement of Economic Interests) upon assuming office, and every year thereafter no later than April 1st.
- Newly appointed Commissioners are also required to complete the AB 1234 Ethics training within 1-year of their appointment. All Commissioners must then take the AB 1234 Ethics training every two years thereafter. The Ethics training is available online.

ECONOMIC DEVELOPMENT COMMISSION

(Deadline date: 03/31/2022)

***One (1) partial-term vacancy expiring June 2025 AND
The Antioch Chamber of Commerce shall recommend one member***

- The EDC's function is to address economic development issues within the City and make recommendations to the City Council and staff regarding policies, regulations, marketing, development strategies and planning activities designed to enhance the City's economic base and create quality jobs.
- Seven-member board – 4 year terms. At least five members shall be Antioch residents/electors. Non-resident members shall own or operate a business in the City. The Antioch Chamber of Commerce shall recommend one member.
- Regular meetings are held at 7:00 p.m. on the first Tuesday in the months of February, April, June, September, October and December, the third Tuesday in July, and on the first Tuesday on an as-needed basis only during the months of March, May, and November. No meetings are held during January or August.
- Members of the Economic Development Commission are subject to The Brown Act open meeting law and are required to file an annual Statement of Economic Interest (FPPC Form 700).
- Commissioners must take the 2-hour AB1234 Ethics Training within one year of appointment and every two years thereafter. There is no cost to this online AB1234 Ethics Training provided by the Fair Political Practices Commission.
- Newly appointed and reappointed commissioners are required to take an Oath of Office administered by the City Clerk.

SALES TAX CITIZENS' OVERSIGHT COMMITTEE

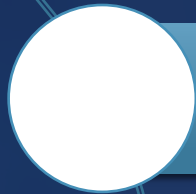
(Deadline date: 03/31/2022)

Four (4) Committee Members, full-term vacancies, expiring March 2026

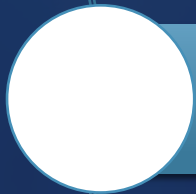
- A Sales Tax Citizens' Oversight Committee has been established following the voters passing Ballot Measure C – Transaction and Use (Sales) Tax. This passed at the November 5, 2013 Consolidated Election. At the November 6, 2018 Consolidated Election, the voters passed Ballot Measure W – Transaction and Use (Sales) Tax.
- Each year, an independent auditor shall complete a public audit report of the revenue raised and its expenditure. The Sales Tax Citizens' Oversight Committee shall review the expenditures and report publicly how the funds are being used to address the City Council's stated priorities of maintaining Antioch's fiscal stability, police patrols, 911 emergency response, youth violence prevention programs; ensuring water quality/safety; repairing streets; cleaning up parks/illegal dumping; restoring youth afterschool/summer programs; and other essential services. The Committee's review shall be completed in conjunction with the City's budget process. The Committee's report on its review, whether oral or written, shall be considered by the City Council at a public meeting before April 1 of each year. Any written report shall be a matter of public record.
- The Committee shall meet at least twice a year. The meetings will be public.
- The Sales Tax Citizens' Oversight Committee consists of seven members who are Antioch residents. At least one member of the Committee shall have a financial, accounting or auditing background. The Committee will be nominated by the Mayor and approved by the City Council.
- Members of the Sales Tax Citizens' Oversight Committee will be required to file an annual "Statement of Economic Interest".

CONTRA COSTA COUNTY DISTRICT ATTORNEY'S OFFICE

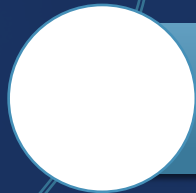
DIANA BECTON, DISTRICT ATTORNEY



Budget and Personnel

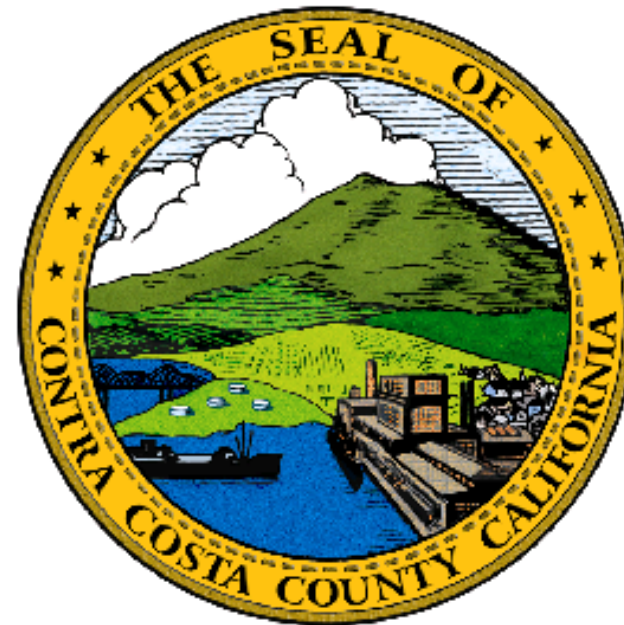


Department Overview



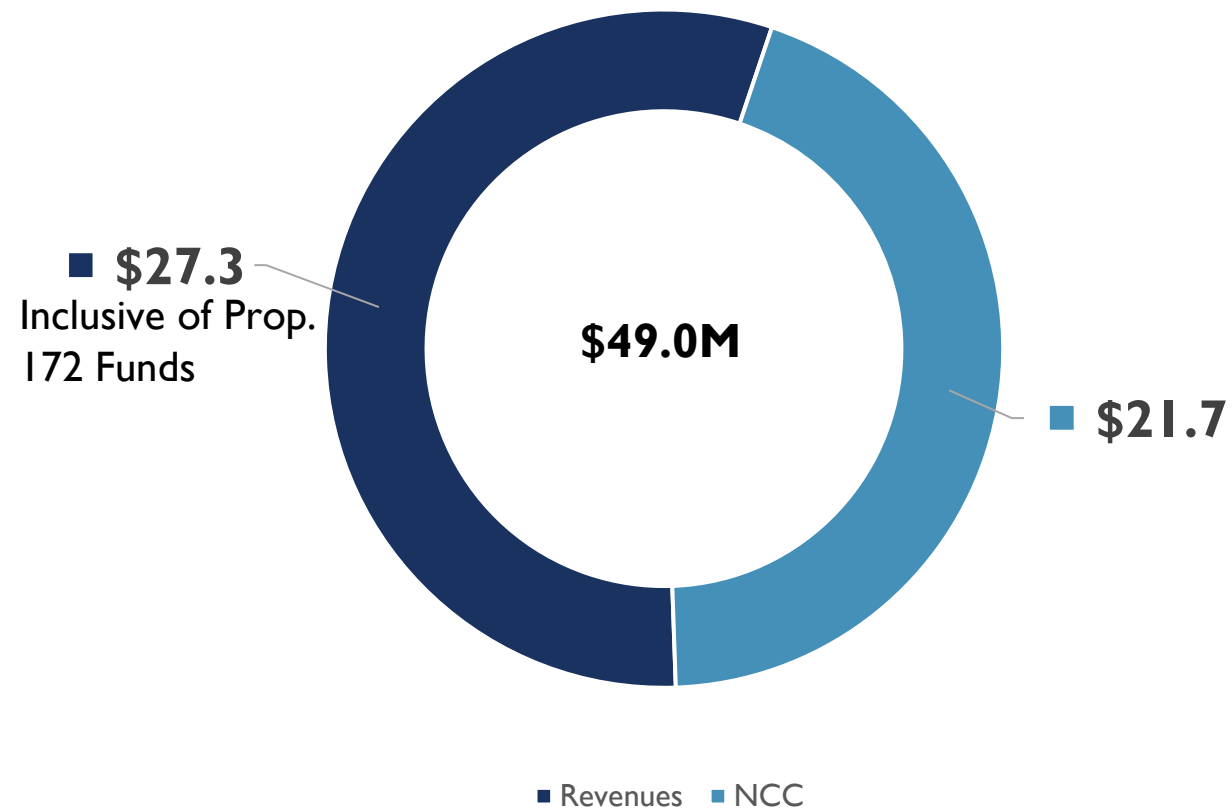
Programs

COLLABORATION



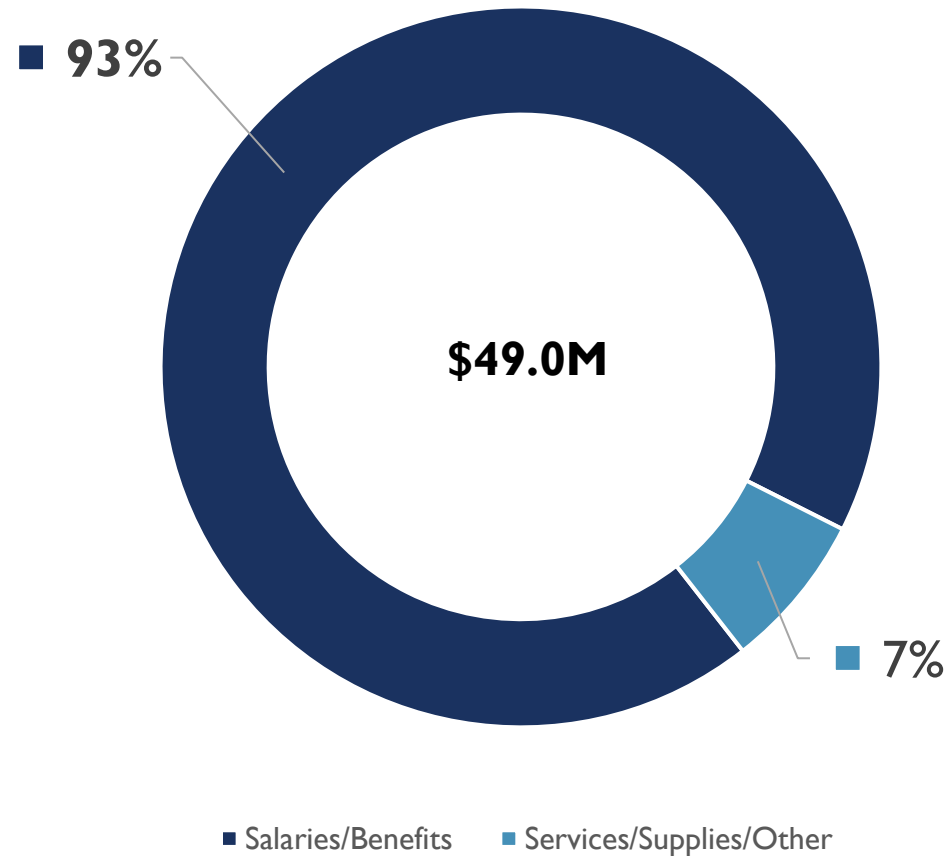
FISCAL YEAR 2021-22 BUDGET

FY 2021-2022 Budget



PERSONNEL

FY 2021-22 Budget



ALLOCATED POSITIONS (AS OF 04/13/21)

Description	FTE	Vacancy
Attorney	103.1	6
Investigative	28	6
Victim/Witness	17	0
Administration and Support	78.5	16.5
Total	226.6	28.5

DISTRICT ATTORNEY'S OFFICE

Seek Justice. Serve Justice. Do Justice.

Mission

To seek justice and enhance public safety for all our residents.

By fairly, ethically, aggressively and efficiently prosecuting those who violate the law, and by working to prevent crime.

2020 PERFORMANCE

Statistics

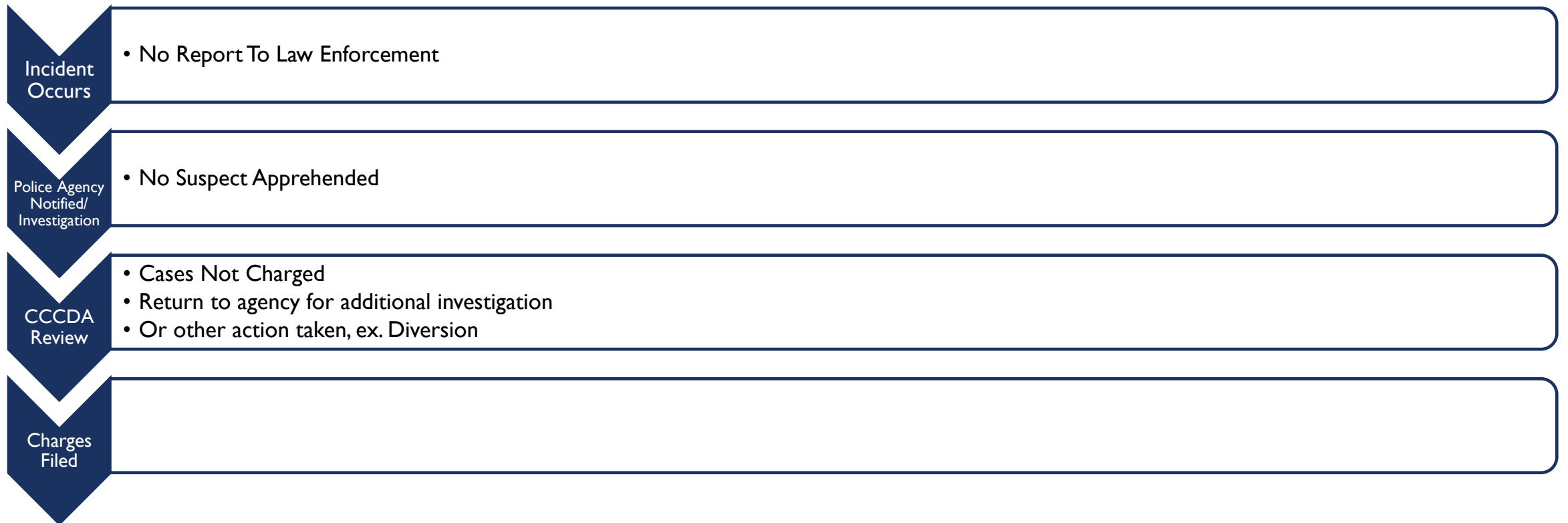
1.15 Million residents

25 law enforcement agencies within 19 cities

Filed over 3,327 felony cases

Filed over 4,634 misdemeanor cases

OVERVIEW OF CRIMINAL PROCESS



DIVISIONS AND UNITS

Function
Superior Court Operations
Special Operations
Community Violence Reduction
Homicide
Family Violence
Juvenile
Victim/Witness
Bureau of Investigations

2021-22 SPECIALTY UNITS AND PROGRAMS

Specialty Units and Programs

Conviction Integrity Unit

Cold Case Unit

Human Trafficking Unit

Hate Crimes Unit

2021-22 RACIAL EQUITY, SOCIAL JUSTICE, AND REDUCING INCARCERATION

Reducing Incarceration

Youth Restorative Justice Diversion

Neighborhood Community Courts

Mental Health Diversion

Vera

Post Conviction Resentencing

2021-22 EQUITY, SOCIAL JUSTICE, AND REDUCING INCARCERATION

Reducing Incarceration

Sexual Assault Test Kits

Immigration Training

Implicit Bias Training

Training Oversight Committee

Community Academy

Code 4 America

Fatal Incidents

CONTACT US



- Community Academy
- Application is on the website
- www.contracosta.ca.gov



**NEIGHBORHOOD
RESTORATIVE
PARTNERSHIP**

bmauler@contracostada.org





CITY OF ANTIOCH

Investment Performance Review For the Quarter Ended December 31, 2021

Client Management Team

Sarah Meacham, Managing Director

PFM Asset Management LLC

633 W 5th St., 25th Floor
Los Angeles, CA 90071
213-415-1699

213 Market Street
Harrisburg, PA 17101-2141
717-232-2723

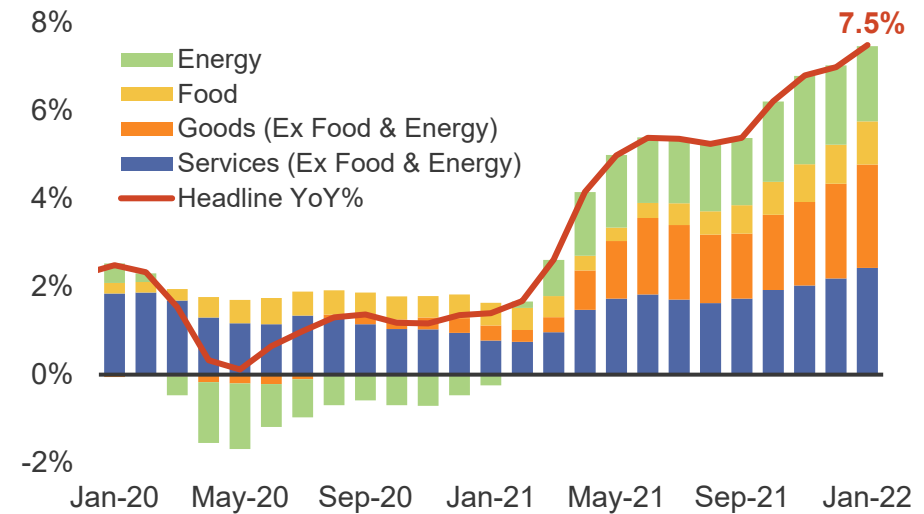
#4.02

NOT FDIC INSURED : NO BANK GUARANTEE : MAY LOSE VALUE

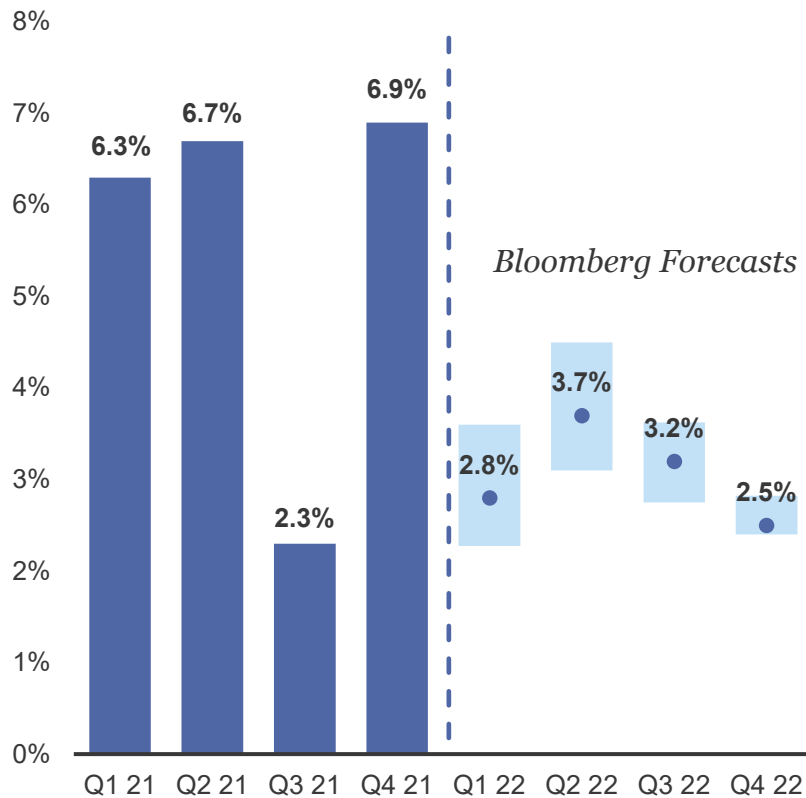
*For Institutional Investor or Investment Professional Use
Only - This material is not for inspection by, distribution
to, or quotation to the general public*

Market Update

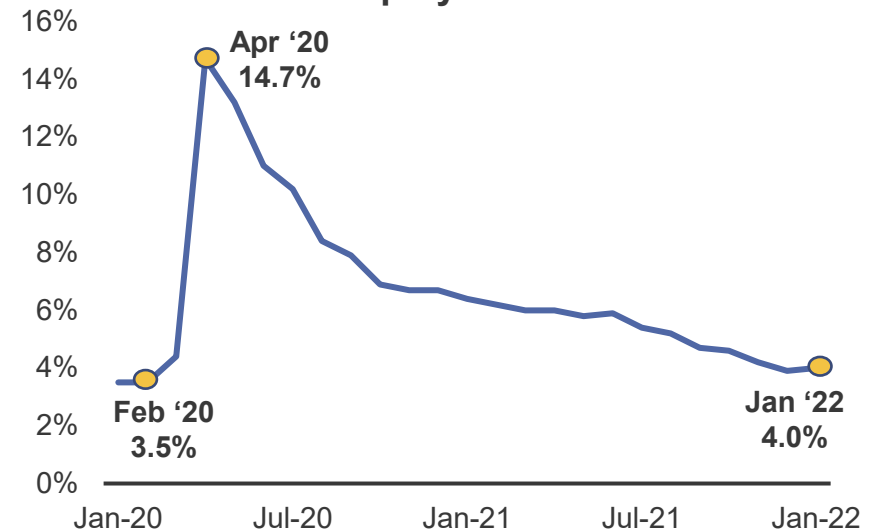
Top-Line Contributions and CPI YoY

U.S. Real GDP
Annualized Rate

Range Median of Forecasts

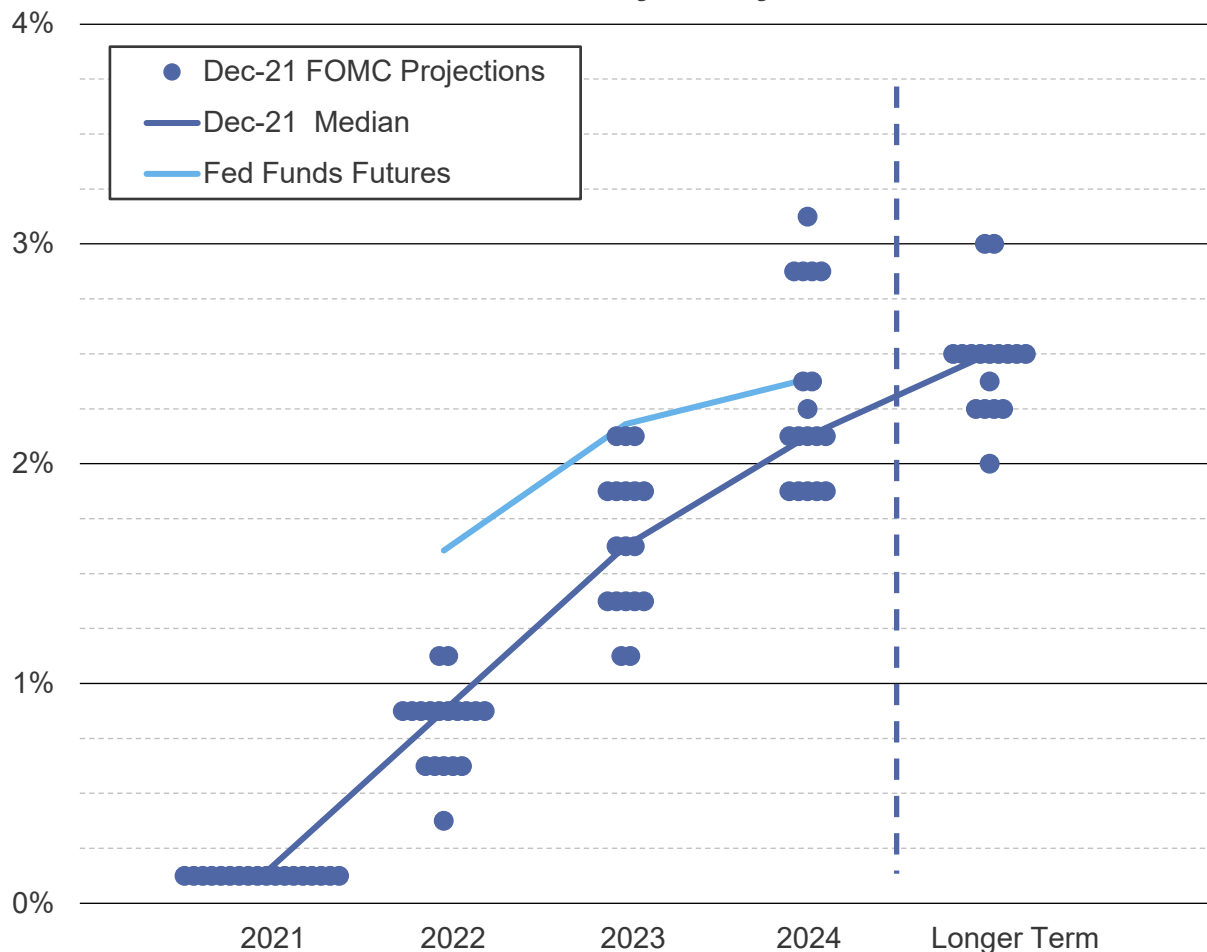


Unemployment Rate



Source: Bloomberg

Fed Participants' Assessments of 'Appropriate' Monetary Policy



April '21 : Fed characterizes inflationary pressure as “transitory”

June '21 : Widening dispersion between Fed participants' views on monetary policy as economy improves; more officials indicate rate-lift off is expected by end of 2023

September '21 : Signals tapering of asset purchases could begin later in the year, but rates will remain near zero

November '21: Retires the term “transitory”; announces tapering of bond purchases; signals 2-3 rate hikes in 2022

December '21 : Announces accelerated tapering; sees three rate hikes in 2022

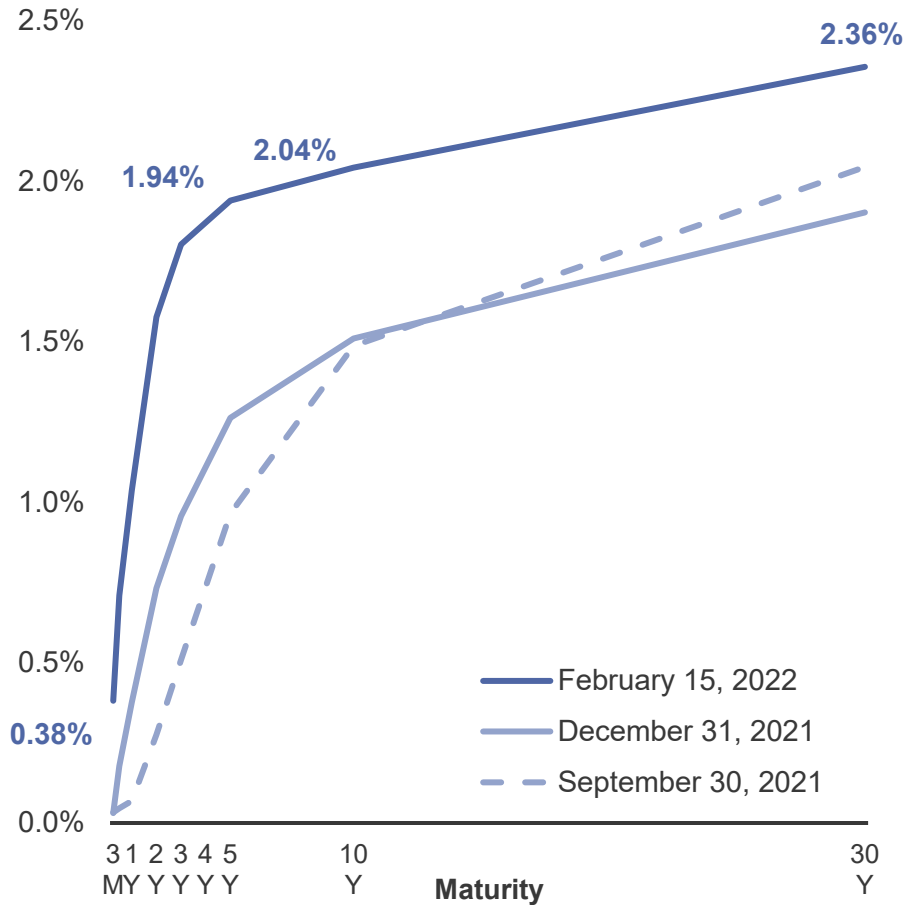
January '22: States that “it will soon be appropriate to raise... the federal funds rate,” signaling a first rate hike in March

March '22: Expected completion of tapering; likely first rate hike

'22 H2: Expectation for more rate hikes; possible reduction in Fed balance sheet

Source: Federal Reserve and Bloomberg, as of 2/16/2022. Individual dots represent each Fed members' judgement of the midpoint of the appropriate target range for the federal funds rate at each year-end

U.S. Treasury Yield Curve



2-Year Treasury Yield



Source: Bloomberg, as of 2/15/2022

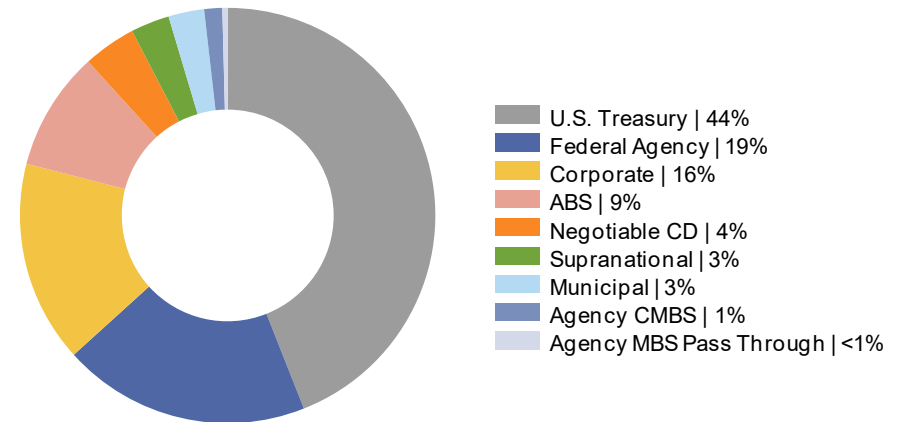
Portfolio Review

Portfolio Snapshot - CITY OF ANTIOCH, CA¹

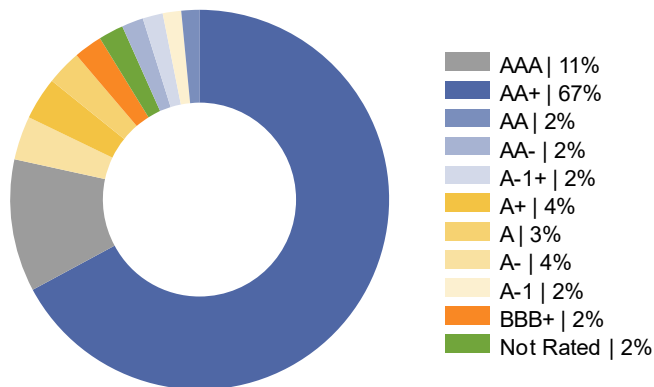
Portfolio Statistics

Total Market Value	\$97,945,533.86
Portfolio Effective Duration	1.79 years
Benchmark Effective Duration	1.82 years
Yield At Cost	0.66%
Yield At Market	0.81%
Portfolio Credit Quality	AA

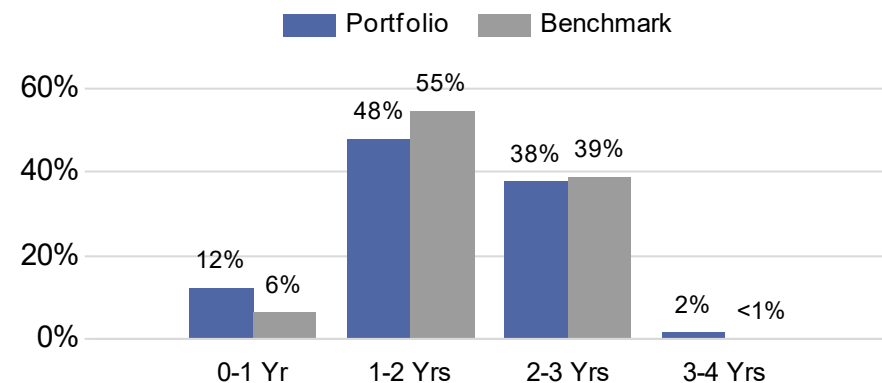
Sector Allocation



Credit Quality - S&P

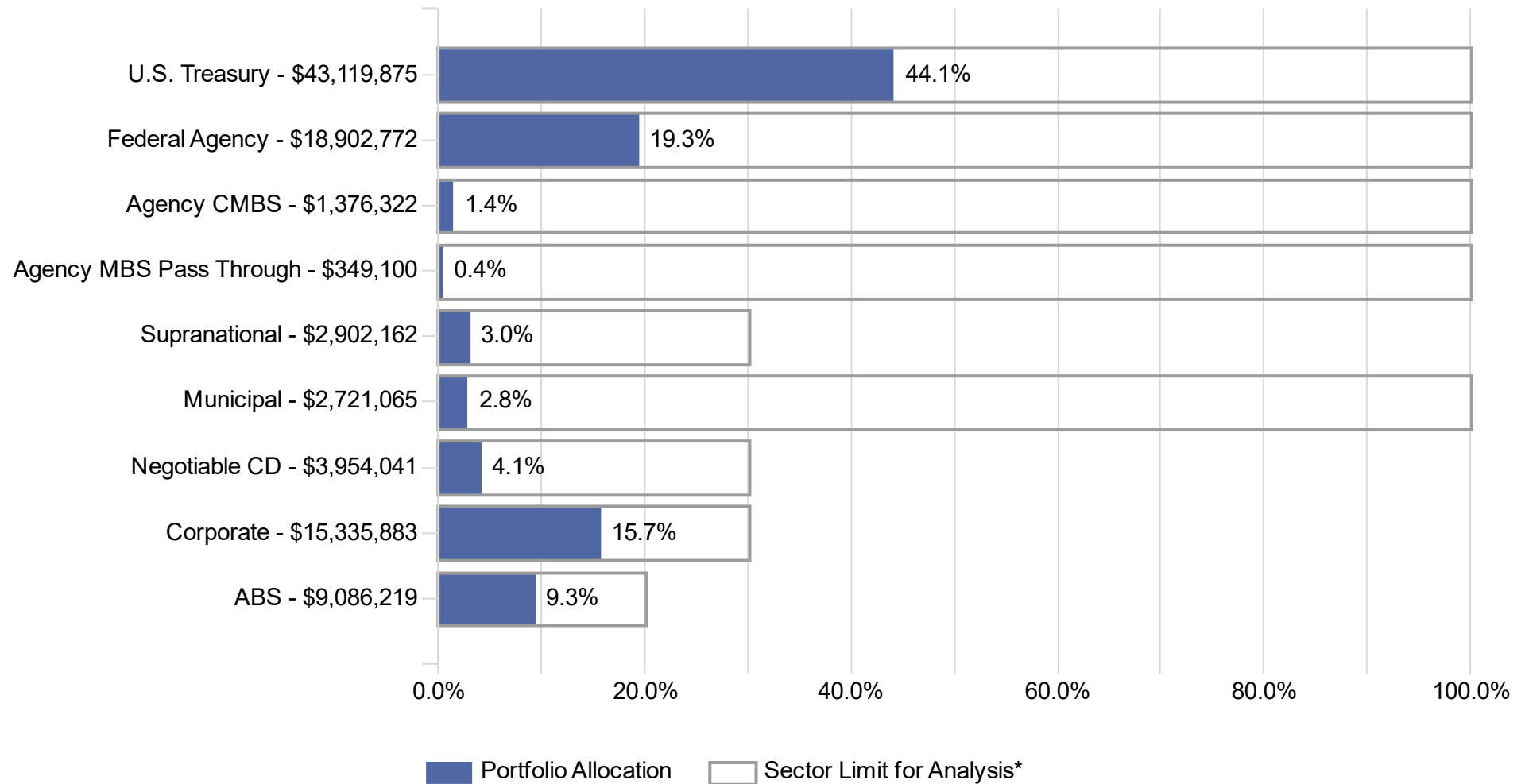


Duration Distribution



1. The portfolio's benchmark is currently the ICE BofAML 1-3 Year U.S. Treasury Index. Prior to 2/28/11 it was the ICE BofAML 1 Year U.S. Treasury Index. Prior to 9/30/10 it was the ICE BofAML 1-3 Year U.S. Treasury Index. Prior to 6/30/02 it was the ICE BofAML 1 Year U.S. Treasury Note Index. Source: Bloomberg.
An average of each security's credit rating was assigned a numeric value and adjusted for its relative weighting in the portfolio.

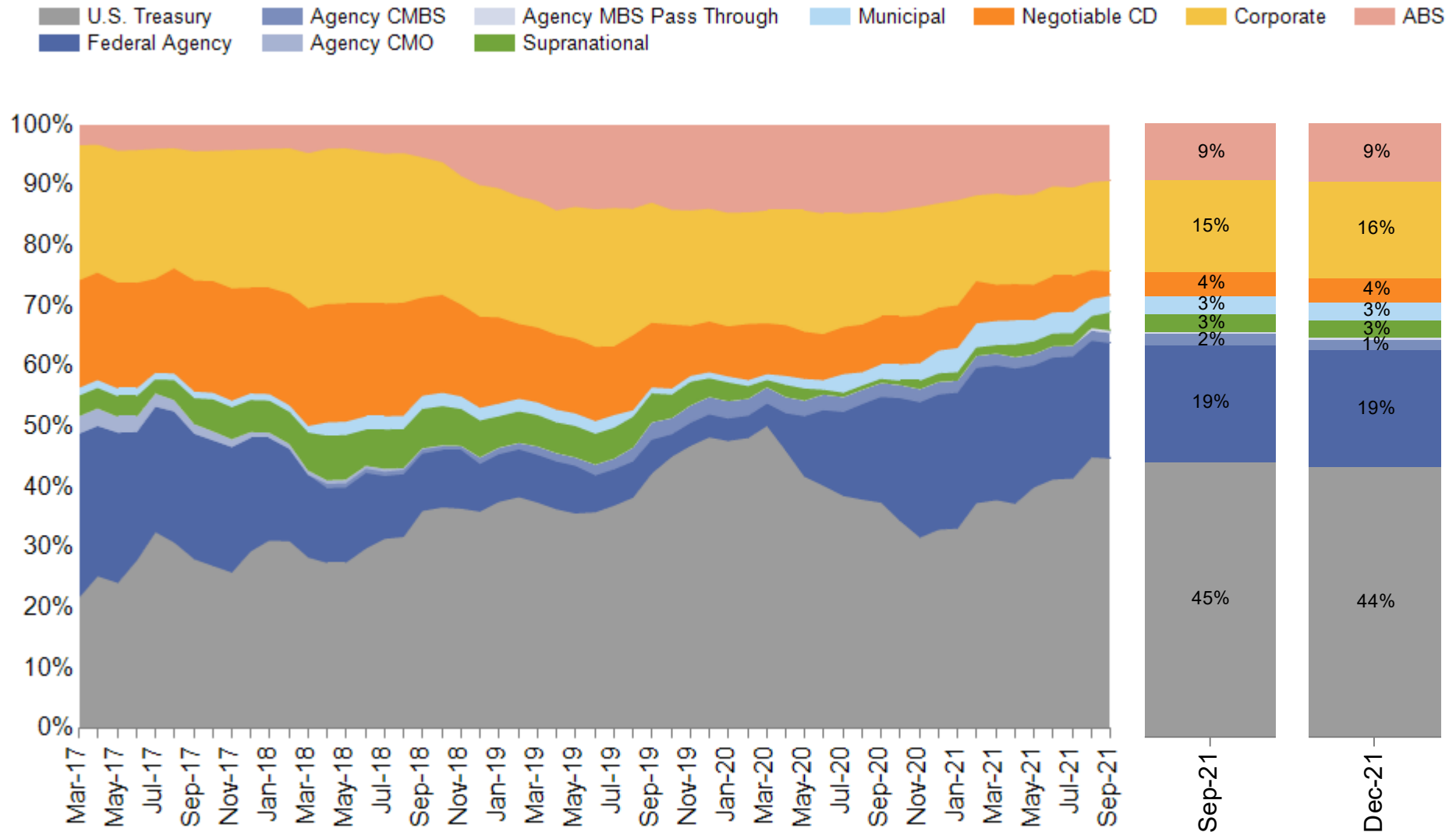
Sector Allocation Analytics



For informational/analytical purposes only and is not provided for compliance assurance.

*Sector Limit for Analysis is as derived from our interpretation of your most recent Investment Policy as provided.

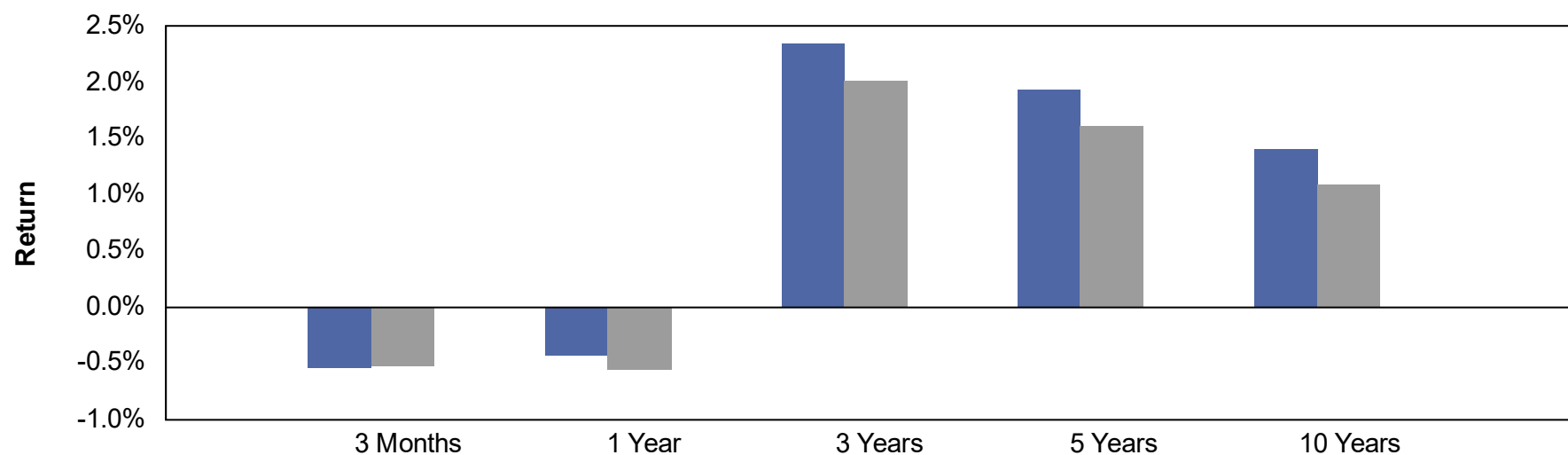
Historical Sector Allocation - CITY OF ANTIOCH, CA



Only includes investments held within the separately managed account(s).

Portfolio Performance

Portfolio Benchmark



Market Value Basis Earnings	3 Months	1 Year	3 Years	5 Years	10 Years
Interest Earned ²	\$216,907	\$1,062,102	\$4,760,519	\$7,238,168	\$11,475,615
Change in Market Value	(\$756,075)	(\$1,505,021)	\$1,040,193	\$544,741	(\$684,773)
Total Dollar Return	(\$539,168)	(\$442,919)	\$5,800,712	\$7,782,909	\$10,790,842
Total Return³					
Portfolio	-0.54%	-0.44%	2.34%	1.94%	1.41%
Benchmark ⁴	-0.53%	-0.55%	2.01%	1.61%	1.09%
Difference	-0.01%	0.11%	0.33%	0.33%	0.32%

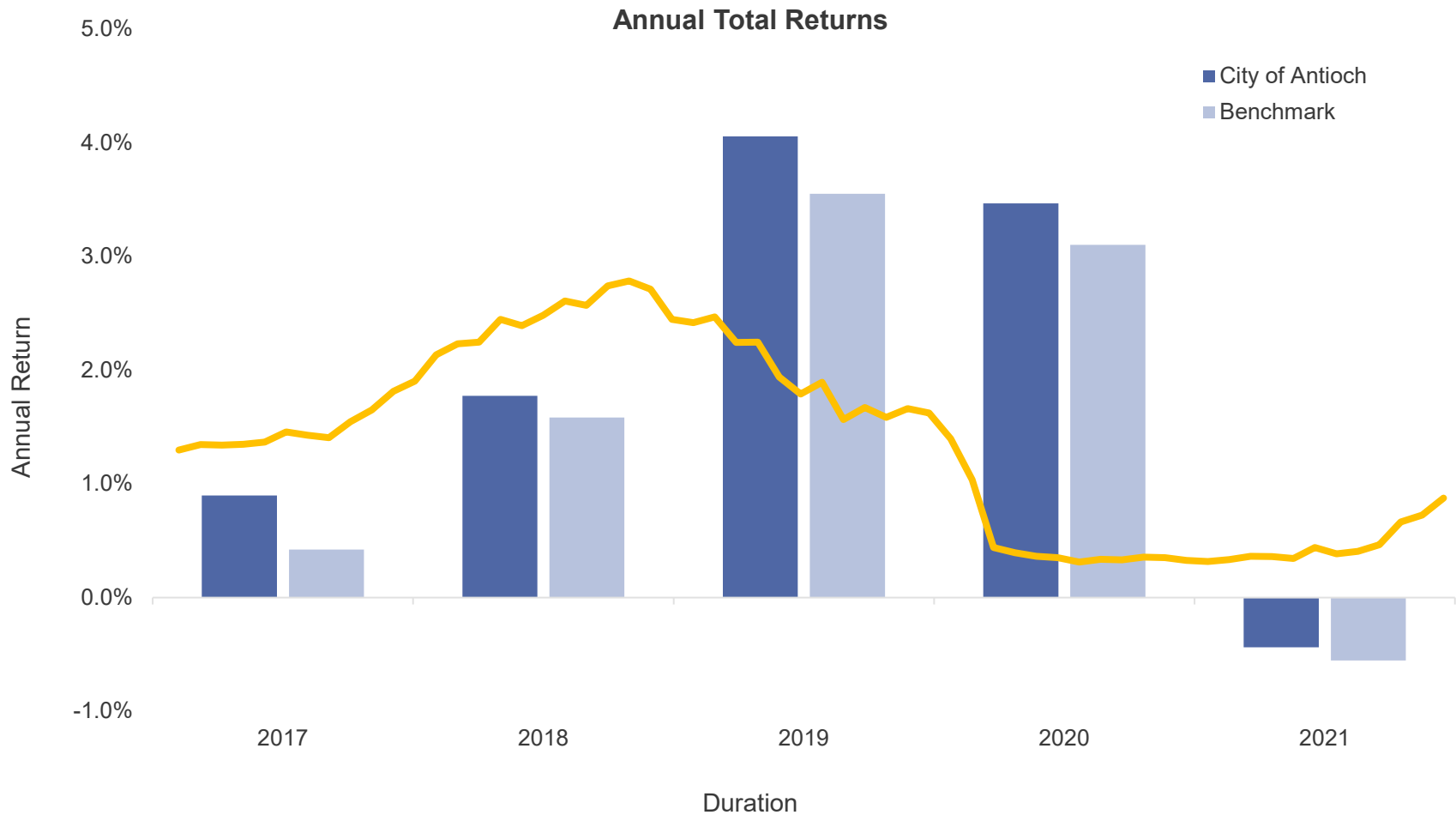
1. The lesser of 10 years or since inception is shown. Since inception returns for periods one year or less are not shown. Performance inception date is June 30, 1995.

2. Interest earned calculated as the ending accrued interest less beginning accrued interest, plus net interest activity.

3. Returns for periods one year or less are presented on a periodic basis. Returns for periods greater than one year are presented on an annualized basis.

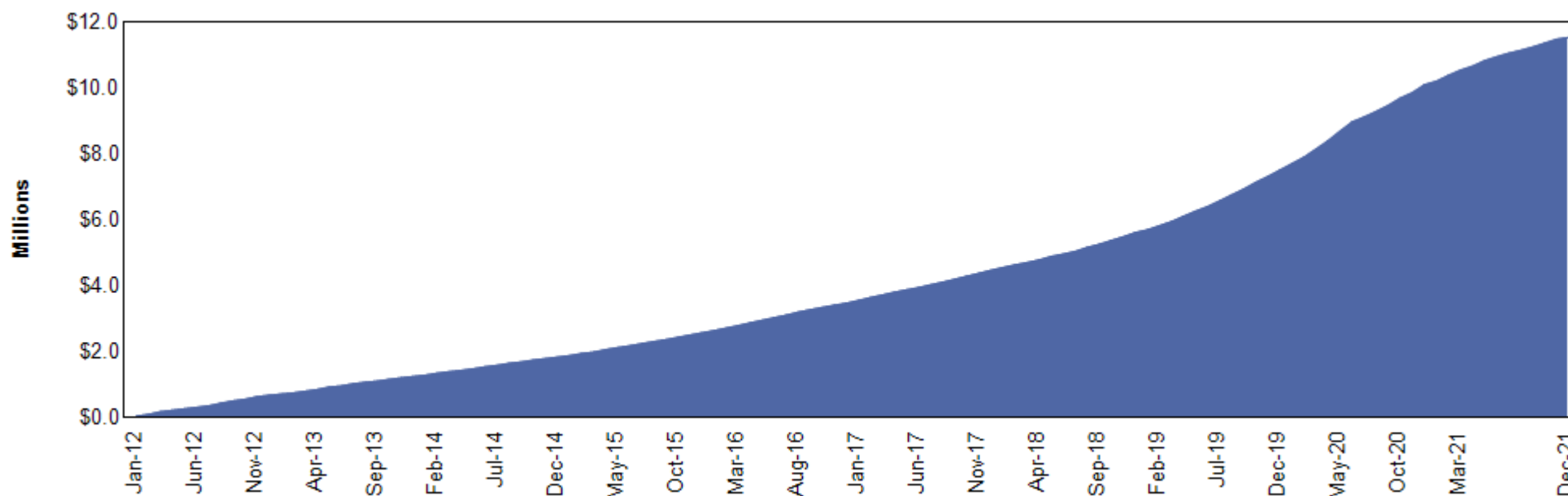
4. The portfolio's benchmark is currently the ICE BofAML 1-3 Year U.S Treasury Index. Prior to 2/28/11 it was the ICE BofAML 1 Year U.S Treasury Index. Prior to 9/30/10 it was the ICE BofAML 1-3 Year U.S Treasury Index. Prior to 6/30/02 it was the ICE BofAML 1 Year U.S Treasury Note Index. Source: Bloomberg.

Impact of Interest Rate Movements on Total Returns



The portfolio's benchmark is currently the ICE BofAML 1-3 Year U.S Treasury Index. Source: Bloomberg as of 2/24/2022.

Accrual Basis Earnings - CITY OF ANTIOCH, CA



Accrual Basis Earnings	3 Months	1 Year	3 Years	5 Year	10 Year
Interest Earned	\$216,907	\$1,062,102	\$4,760,519	\$7,238,168	\$11,475,615
Realized Gains / (Losses)	\$119,813	\$528,156	\$1,233,867	\$914,356	\$1,524,580
Change in Amortized Cost	(\$44,471)	(\$156,221)	(\$81,706)	(\$100,252)	(\$1,467,906)
Total Earnings	\$292,249	\$1,434,037	\$5,912,680	\$8,052,272	\$11,532,289

1. The lesser of 10 years or since inception is shown. Performance inception date is June 30, 1995.

2. Interest earned calculated as the ending accrued interest less beginning accrued interest, plus net interest activity.

3. Realized gains / (losses) are shown on an amortized cost basis.

Certificate of Compliance

During the reporting period for the quarter ended December 31, 2021, the account(s) managed by PFM Asset Management ("PFMAM") were in compliance with the applicable investment policy and guidelines as furnished to PFMAM.

Acknowledged : *PFM Asset Management LLC*

Note: Pre- and post-trade compliance for the account(s) managed by PFM Asset Management is provided via Bloomberg Asset and Investment Management ("AIM").

Important Disclosures

This material is for general information purposes only and is not intended to provide specific advice or a specific recommendation, as it was prepared without regard to any specific objectives or financial circumstances.

Investment advisory services are provided by PFM Asset Management LLC ("PFMAM"), an investment adviser registered with the U.S. Securities and Exchange Commission and a subsidiary of U.S. Bancorp Asset Management, Inc. ("USBAM"). USBAM is a subsidiary of U.S. Bank National Association ("U.S. Bank"). U.S. Bank is a separate entity and subsidiary of U.S. Bancorp. U.S. Bank is not responsible for and does not guarantee the products, services or performance of PFMAM. The information contained is not an offer to purchase or sell any securities. Additional applicable regulatory information is available upon request.

PFMAM professionals have exercised reasonable professional care in the preparation of this performance report. Information in this report is obtained from sources external to PFMAM and is generally believed to be reliable and available to the public; however, we cannot guarantee its accuracy, completeness or suitability. We rely on the client's custodian for security holdings and market values. Transaction dates reported by the custodian may differ from money manager statements. While efforts are made to ensure the data contained herein is accurate and complete, we disclaim all responsibility for any errors that may occur. References to particular issuers are for illustrative purposes only and are not intended to be recommendations or advice regarding such issuers. Fixed income manager and index characteristics are gathered from external sources. When average credit quality is not available, it is estimated by taking the market value weights of individual credit tiers on the portion of the strategy rated by a NRSRO.

It is not possible to invest directly in an index. The index returns shown throughout this material do not represent the results of actual trading of investor assets. Third-party providers maintain the indices shown and calculate the index levels and performance shown or discussed. Index returns do not reflect payment of any sales charges or fees an investor would pay to purchase the securities they represent. The imposition of these fees and charges would cause investment performance to be lower than the performance shown.

The views expressed within this material constitute the perspective and judgment of PFMAM at the time of distribution and are subject to change. Any forecast, projection, or prediction of the market, the economy, economic trends, and equity or fixed-income markets are based upon certain assumptions and current opinion as of the date of issue and are also subject to change. Some, but not all assumptions are noted in the report. Assumptions may or may not be proven correct as actual events occur, and results may depend on events outside of your or our control. Changes in assumptions may have a material effect on results. Opinions and data presented are not necessarily indicative of future events or expected performance.

For more information regarding PFMAM's services or entities, please visit www.pfmam.com.

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Important Disclosures

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



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

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

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

SUBJECT: City Council Meeting Minutes of January 25, 2022

RECOMMENDED ACTION

It is recommended that the City Council continue the Meeting Minutes of January 25, 2022.

FISCAL IMPACT

None

DISCUSSION

N/A

ATTACHMENT

None.



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

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

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

SUBJECT: City Council Special Meeting Minutes of February 4, 2022

RECOMMENDED ACTION

It is recommended that the City Council continue the Special Meeting Minutes of February 4, 2022.

FISCAL IMPACT

None

DISCUSSION

N/A

ATTACHMENT

None.



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

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

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

SUBJECT: City Council Meeting Minutes of February 8, 2022

RECOMMENDED ACTION

It is recommended that the City Council continue the Meeting Minutes of February 8, 2022.

FISCAL IMPACT

None

DISCUSSION

N/A

ATTACHMENT


None.




STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Christina Garcia, CMC, Deputy City Clerk 

APPROVED BY: Nickie Mastay, Administrative Services Director 

SUBJECT: City Council Meeting Minutes of February 22, 2022

RECOMMENDED ACTION

It is recommended that the City Council continue the Meeting Minutes of February 22, 2022.

FISCAL IMPACT

None

DISCUSSION

N/A

ATTACHMENT

None.

CITY OF ANTIOCH CALIFORNIA

CLAIMS BY FUND REPORT FOR THE PERIOD OF FEBRUARY 15 -24, 2022 FUND/CHECK#

100 General Fund

Non Departmental

00398975	DIAMOND HILLS SPORT CLUB	PAYROLL	80.00
00398981	EMPOWER SOLAR INC	REFUND CBSC FEE	2.98
00399003	IN SHAPE HEALTH CLUBS	PAYROLL	368.99
00399013	LIFE INSURANCE COMPANY	PAYROLL	4,002.30
00399016	MERITAGE HOMES OF NO CALIFORNIA	GSOC REFUND	6,000.00
00399020	MUNICIPAL POOLING AUTHORITY	PAYROLL	1,955.09
00399021	MUNICIPAL POOLING AUTHORITY	PAYROLL	1,229.25
00399028	OPERATING ENGINEERS LOCAL NO 3	PAYROLL	3,672.00
00399031	PARS	PAYROLL	4,222.85
00399045	STATE OF CALIFORNIA	PAYROLL	200.00
00399046	STATE OF CALIFORNIA	PAYROLL	200.00
00941840	APSMa	PAYROLL	880.00
00941841	APOA	PAYROLL	20,616.40
00941842	APWEA	PAYROLL	4,544.97
00941850	NATIONWIDE RETIREMENT SOLUTIONS	PAYROLL	39,059.89
00941855	VANTAGEPOINT TRANSFER AGENTS	PAYROLL	8,231.67
00941856	NATIONWIDE RETIREMENT SOLUTION	PAYROLL	27,711.59

City Attorney

00398934	ATKINSON ANDELSON LOYA RUUD & ROMO	LEGAL SERVICES RENDERED	1,886.05
00398991	GRANT-SMITH, RAKIA VERNETTE	EXPENSE REIMBURSEMENT	256.45
00398992	HANSON BRIDGETT LLP	LEGAL SERVICES RENDERED	29,465.86
00399012	LEXISNEXIS	LEXIS SUBSCRIPTION	229.00
00399018	MEYERS NAVE A PROFESSIONAL CORP	LEGAL SERVICES RENDERED	66,863.15

City Manager

00398917	AMAZON CAPITAL SERVICES INC	COMPUTER EQUIPMENT	118.70
00398987	FOCUS STRATEGIES	CONSULTING SERVICES	5,842.50
00399009	LAUNDERLAND	LAUNDRY VOUCHER PROGRAM	384.00
00399037	RUDRAM LLC	HOMELESS SERVICES	67,581.80

City Clerk

00398938	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	1,648.50
00398980	EILERSEN, AMALIA ALEXANDRA	INTERPRETING SERVICES	410.00
00399007	JOSE LUIS FERNANDEZ	INTERPRETING SERVICES	450.00

Human Resources

00398938	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	3,059.73
00399002	IEDA INC	PROFESSIONAL SERVICES	5,637.32

Finance Accounting

00398917	AMAZON CAPITAL SERVICES INC	BUSINESS FORMS	202.98
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Finance Operations

00398948	CALIF DEPARTMENT OF JUSTICE	PRE-EMPLOYMENT SERVICES	49.00
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Non Departmental

00398917	AMAZON CAPITAL SERVICES INC	ANNUAL MEMBERSHIP	547.65
00399010	LEAGUE OF CALIF CITIES	LOCC MEMBERSHIP ANNUAL DUES	29,902.00

Public Works Street Maintenance

00398923	ANTIOCH ACE HARDWARE	SUPPLIES	41.06
00399040	SHERWIN WILLIAMS CO	SUPPLIES	49.08

Finance Accounting
Prepared by: Michele Milo
3/3/2022

5E
March 08, 2022

CITY OF ANTIOCH CALIFORNIA

CLAIMS BY FUND REPORT
FOR THE PERIOD OF
FEBRUARY 15 -24, 2022
FUND/CHECK#

Public Works-Signal/Street Lights

00398932	AT AND T MOBILITY	PHONE	46.23
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Public Works-Facilities Maintenance

00398916	ALTA FENCE	FENCING REPAIR	750.00
00398919	AMERICAN PLUMBING INC	PLUMBING SERVICES	1,170.00
00398922	ANGLIM FLAGS	FLAGS	2,660.62
00398982	EXPRESS AIR TESTING INC	TESTING SERVICES	2,250.00
00398985	FIRE PROTECTION PLUS INC	MONITORING SERVICE	360.00
00399004	INDIGO HAMMOND & PLAYLE ARCHITECTS	DESIGN SERVICES	10,575.00
00399032	PEPPER INVESTMENTS INC	PEST CONTROL SERVICE	125.00
00399039	SHELTERWERK	DESIGN SERVICES	4,411.26

Public Works-Parks Maint

00398916	ALTA FENCE	FENCING REPAIR	532.00
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Public Works-Median/General Land

00398929	AT AND T MCI	CONNECTION SERVIES	201.88
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Police Administration

00398910	ADAMSON POLICE PRODUCTS	EQUIPMENT	341.83
00398911	ADAMSON POLICE PRODUCTS	EQUIPMENT REPAIR	164.14
00398933	AT AND T MOBILITY	CELL PHONES	7,059.88
00398940	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	4,210.24
00398941	BARNETT MEDICAL SERVICES INC	BIO HAZARD	165.00
00398955	CHAPLIN & HILL INVESTIGATIVE SERVICES	INVESTIGATION SERVICES	200.00
00398960	CONCORD UNIFORMS LLC	UNIFORMS	344.18
00398961	CONCORD UNIFORMS LLC	UNIFORMS	221.37
00398971	CRIME SCENE CLEANERS INC	CLEANUP SERVICES	570.00
00398977	DUFFY, ADAM JAMES	TRAINING PER DIEM	690.00
00398979	EGAN, JOSHUA	EXPENSE REIMBURSEMENT	575.01
00398984	FERNANDES AUTO WRECKING & TOWING	RV TOW	1,500.00
00398988	FORTNER, JOHN C	TRAINING PER DIEM	370.00
00398990	GALLS LLC	UNIFORMS	2,301.60
00398993	HOLIDAY INN	LODGING J.NAVAL	686.06
00398994	HOLIDAY INN	LODGING C.COTTLE	686.06
00398995	HOLIDAY INN	LODGING J.NAVAL	876.20
00398996	HOLIDAY INN	LODGING C.COTTLE	876.20
00398997	HOLIDAY INN	LODGING J.NAVAL	644.94
00398998	HOLIDAY INN	LODGING C.COTTLE	644.94
00399001	IBS OF TRI VALLEY	BATTERIES	543.74
00399022	NET TRANSCRIPTS	TRANSCRIPTION SERVICES	4.08
00399025	OCCUPATIONAL HEALTH CENTERS	PRE-EMPLOYMENT SERVICES	277.00
00399026	OFFICE DEPOT INC	MAILROOM SUPPLIES	3.29
00399038	SAVE MART SUPERMARKETS	SUPPLIES	127.61
00399041	SHRED IT INC	SHREDDING SERVICES	430.42
00399049	VERIZON WIRELESS	NETWORK SERVICES	3,008.59
00399050	WHITAKER II, WILLIAM	TRAINING PER DIEM	690.00
00941849	MOBILE MINI LLC	EVIDENCE STORAGE	173.25

Police Prisoner Custody

00398940	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	77.76
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Finance Accounting
Prepared by: Michele Milo
3/3/2022

March 08, 2022

CITY OF
ANTIOCH
CALIFORNIA

CLAIMS BY FUND REPORT
FOR THE PERIOD OF
FEBRUARY 15 -24, 2022
FUND/CHECK#

Police Community Policing

00398925	ARROWHEAD 24 HOUR TOWING INC	TOW SERVICES	1,336.25
00398936	AUDIO HEADSET SYSTEMS	MOTORCYCLE EQUIPMENT	10,698.41
00398940	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	1,889.54
00398974	D TAC K9 LLC	K9 MAINTENANCE TRAINING	1,850.00
00398999	HUNT AND SONS INC	FUEL	289.89
00399000	HUNT AND SONS INC	FUEL	143.96
00399011	LENDERMAN, THOMAS E	EXPENSE REIMBURSEMENT	658.48
00399035	ROSE, BRIAN C	EXPENSE REIMBURSEMENT	28.73
00399044	SP PLUS CORPORATION	PARKING SERVICES	42,420.00

Police Investigations

00398930	AT AND T MCI	CELLULAR ANALYSIS	850.00
00398931	AT AND T MCI	CELLULAR ANALYSIS	95.00
00398937	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	25.00
00398950	CALIFORNIA EXTRADITION SERVICES LLC	EXTRADITION SERVICES	2,070.00
00398962	CONTRA COSTA COUNTY	CRIME LAB ANALYSIS	40,336.00
00398969	CONTRA COSTA HEALTH SERVICES	EVIDENCE COLLECTION	1,700.00

Police Communications

00398926	AT AND T	PHONES	56.60
00398928	AT AND T MCI	PHONES	1,264.44
00398940	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	255.82
00398957	COMCAST	CONNECTION SERVICES	6,512.15
00399030	PACIFIC TELEMAGEMENT SERVICES	PAY PHONE	78.00
00941839	AMERICAN TOWER CORPORATION	TOWER FEES	761.88

Police Facilities Maintenance

00398919	AMERICAN PLUMBING INC	PLUMBING SERVICES	195.00
00398940	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	433.51

CD Code Enforcement

00398947	CACEO	WEBINAR TRAINING	38.00
00398948	CALIF DEPARTMENT OF JUSTICE	PRE-EMPLOYMENT SERVICES	49.00
00398968	CONTRA COSTA COUNTY	RECORDING FEES	1,552.00
00398970	CREATIVE SUPPORTS INC	SUPPLIES	389.95

PW Engineer Land Development

00398956	COASTLAND CIVIL ENGINEERING	PROFESSIONAL SERVICES	26,272.50
00941852	RAY MORGAN COMPANY	COPIER LEASE	402.31

Community Development Building Inspection

00398970	CREATIVE SUPPORTS INC	SUPPLIES	558.92
00398981	EMPOWER SOLAR INC	REFUND ENERGY INSP FEE	247.36

213 Gas Tax Fund

Streets

00399017	METRO TRANSPORTATION COMMISSION	ANNUAL SUBSCRIPTION	3,500.00
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214 Animal Services Fund

Animal Services

00398913	AIRGAS USA LLC	OPERATING SUPPLIES	243.56
00398939	BANK OF AMERICA	VARIOUS BUSINESS EXPENSES	1,320.00
00399048	TONY LA RUSSA'S ANIMAL RESCUE	ADMISSION FEES	330.00

CITY OF
ANTIOCH
CALIFORNIA

CLAIMS BY FUND REPORT
FOR THE PERIOD OF
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219 Recreation Fund

Nick Rodriguez Community Cent

00398917	AMAZON CAPITAL SERVICES INC	SUPPLIES	56.16
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Senior Programs

00398917	AMAZON CAPITAL SERVICES INC	SUPPLIES	56.16
00399029	PACHECO, HILDA HYNSON	EXPENSE REIMBURSEMENT	144.49

Recreation-Comm Center

00398917	AMAZON CAPITAL SERVICES INC	SUPPLIES	665.89
00398927	AT AND T MCI	PHONE	66.69
00398943	BE EXCEPTIONAL	CONTRACTOR PAYMENT	1,062.00
00398948	CALIF DEPARTMENT OF JUSTICE	PRE-EMPLOYMENT SERVICES	49.00
00398949	CALIF DEPARTMENT OF JUSTICE	PRE-EMPLOYMENT SERVICES	49.00
00398957	COMCAST	CONNECTION SERVICES	100.02
00399029	PACHECO, HILDA HYNSON	EXPENSE REIMBURSEMENT	58.94

Recreation Water Park

00398917	AMAZON CAPITAL SERVICES INC	SUPPLIES	515.76
00398948	CALIF DEPARTMENT OF JUSTICE	PRE-EMPLOYMENT SERVICES	49.00
00398959	COMMERCIAL POOL SYSTEMS INC	EQUIPMENT REPAIR	138.28
00398978	EAST BAY WELDING SUPPLY	TANK RENTAL	47.85
00399008	KNORR SYSTEMS INC	CHEMICALS	511.57
00399014	LINCOLN EQUIPMENT INC	CHEMICALS	1,456.21
00399033	QUADIENT LEASING USA INC	POSTAGE	200.00

221 Asset Forfeiture Fund

Non Departmental

00398963	CONTRA COSTA COUNTY	ASSET FORFEITURE	819.10
00398964	CONTRA COSTA COUNTY	ASSET FORFEITURE	539.71
00398965	CONTRA COSTA COUNTY	ASSET FORFEITURE	1,593.96
00398966	CONTRA COSTA COUNTY	ASSET FORFEITURE	715.08
00398967	CONTRA COSTA COUNTY	ASSET FORFEITURE	397.00

229 Pollution Elimination Fund

Channel Maintenance Operation

00398914	AL FRESCO LANDSCAPING INC	LANDSCAPING SERVICES	14,400.00
00399032	PEPPER INVESTMENTS INC	PEST CONTROL SERVICES	450.00

311 Capital Improvement Fund

Non Departmental

Parks & Open Space

00399015	MERCOZA	PROGRESS PAYMENT	132,866.14
00399023	NOMAD ECOLOGY LLC	ANNUAL MONITORING REPORT	495.00

Streets

00399042	SILVA LANDSCAPE	TREE PLANTING	900.00
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Public Buildings & Facilities

00399004	INDIGO HAMMOND & PLAYLE ARCHITECTS	DESIGN SERVICES	49,950.00
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376 Lone Diamond Fund

Assessment District

00398953	CENTRAL SELF STORAGE ANTIOCH	STORAGE	370.00
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CITY OF ANTIOCH CALIFORNIA

CLAIMS BY FUND REPORT
FOR THE PERIOD OF
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FUND/CHECK#

570 Equipment Maintenance Fund

Equipment Maintenance

00398912	AFFORDABLE TIRE CENTER	TIRE INSPECTION	89.95
00398944	BILL BRANDT FORD	REPAIR SERVICES	1,088.97
00398952	CALLAHAN, ROBERT	EXPENSE REIMBURSEMENT	175.00
00398983	FALCON COLLISION REPAIR INC	REPAIRS	19,792.28
00398989	FURBER SAW INC	REPAIR PARTS	125.12
00941848	KIMBALL MIDWEST	PARTS	1,104.00

573 Information Services Fund

Network Support & PCs

00398918	AMERICAN MESSAGING	PAGING SERVICES	100.76
00398921	AMS DOT NET INC	PROFESSIONAL SERVICES	10,502.05
00398928	AT AND T MCI	PHONE	194.30
00398958	COMCAST	CONNECTION SERVICES	318.09

Telephone System

00398927	AT AND T MCI	PHONE	1,495.52
00398928	AT AND T MCI	PHONE	498.48

GIS Support Services

00398951	CALIFORNIA SURVEYING & DRAFTING	SUPPLIES	1,506.56
00941844	DIGITAL SERVICES	GIS AWS SERVER LEASE	1,210.87

578 Post Retirement Medical-Misc Fund

Non Departmental

00398954	RETIREE	MEDICAL AFTER RETIREMENT	158.00
00941851	RETIREE	MEDICAL AFTER RETIREMENT	475.00

611 Water Fund

Non Departmental

00398935	ATLAS PALLET CORP	SHELVING PALLETS	2,500.00
00398942	BAY AREA BARRICADE	SUPPLIES	567.33

Water Production

00398924	ARAMARK UNIFORM SERVICES	ARAMARK SERVICE	78.13
00398927	AT AND T MCI	PHONE	133.36
00398928	AT AND T MCI	PHONE	70.16
00398972	CRWA	CONFERENCES/DUES	575.00
00398986	FISHER SCIENTIFIC COMPANY	LAB SUPPLIES	75.20
00399005	INDUSTRIAL SOLUTIONS SERVICES INC	CHEMICALS	11,388.00
00399026	OFFICE DEPOT INC	SUPPLIES	92.84
00399034	ROBERTS AND BRUNE CO	PARTS	32.49
00399043	SNS AUTOMATION	PLC COMM	1,437.50
00399047	THOMSON WEST	PROFESSIONAL SERVICES	1,006.30
00941845	EUROFINS EATON ANALYTICAL INC	TESTING SERVICES	515.00
00941847	ICR ELECTRICAL CONTRACTORS	ELECTRICAL WORK	4,423.67
00941854	THATCHER COMPANY OF CALIFORNIA INC	CHEMICALS	3,061.66

Water Distribution

00398923	ANTIOCH ACE HARDWARE	SUPPLIES	26.16
00398946	C AND J FAVALORA TRUCKING INC	RECYCLING PROJECT	25,841.50
00398948	CALIF DEPARTMENT OF JUSTICE	PRE-EMPLOYMENT SERVICES	49.00
00398957	COMCAST	INTERNET SERVICES	2,032.66

Finance Accounting
Prepared by: Michele Milo
3/3/2022

March 08, 2022

CITY OF
ANTIOCH
CALIFORNIA

CLAIMS BY FUND REPORT
FOR THE PERIOD OF
FEBRUARY 15 -24, 2022
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00399024	OCCUPATIONAL HEALTH CENTERS	PRE-EMPLOYMENT SERVICES	536.00
00399026	OFFICE DEPOT INC	SUPPLIES	12.90
00399027	ONICHEV, ARTEM	EXPENSE REIMBURSEMENT	70.00
00399036	ROYAL BRASS INC	PIPE FITTING	99.00
00941849	MOBILE MINI LLC	STORAGE	673.82
Public Buildings & Facilities			
00399019	MOUNTAIN CASCADE INC	PROGRESS PAYMENT	269,092.27
621	Sewer Fund		
Swr-Wastewater Administration			
00398909	ACP INTERNATIONAL	OPERATING SUPPLIES	1,929.91
00398920	AMERICAN TEXTILE AND SUPPLY INC	OIL	268.89
00398923	ANTIOCH ACE HARDWARE	SUPPLIES	12.83
00398945	BNSF RAILWAY COMPANY INC	FLAGGER FOR EMERGENCY REPAIR	1,898.03
00398946	C AND J FAVALORA TRUCKING INC	RECYCLING PROJECT	25,841.50
00398948	CALIF DEPARTMENT OF JUSTICE	PRE-EMPLOYMENT SERVICES	49.00
00398957	COMCAST	CONNECTION SERVICES	2,032.66
00398976	DKF SOLUTIONS GROUP LLC	TRAINING	750.00
00399006	JACK DOHENY SUPPLIES INC	REPAIR PARTS	4,673.91
00399024	OCCUPATIONAL HEALTH CENTERS	PRE-EMPLOYMENT SERVICES	432.00
00399026	OFFICE DEPOT INC	SUPPLIES	12.89
00399032	PEPPER INVESTMENTS INC	PEST CONTROL SERVICES	600.00
00399036	ROYAL BRASS INC	FITTING	380.98
00941843	CANON FINANCIAL SERVICES	PRINTER CONTRACT	117.35
00941846	GRAINGER INC	TOOL BENCH	5,844.87
00941853	SCOTTO, CHARLES W AND DONNA F	MARCH 2022 RENT	3,500.00
631	Marina Fund		
Marina Administration			
00398915	ALHAMBRA	WATER SERVICE	52.90
00398973	CSI SERVICES INC	DIVE INSPECTION SERVICES	2,950.00



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Ruthann G. Ziegler, Special Counsel

APPROVED BY: Thomas Lloyd Smith, City Attorney *TLS*

SUBJECT: Second Reading - Ordinance Amending Section 9-5.3843(E) of the Antioch Municipal Code to Modify the Distance between New Tobacco Businesses and Specified Uses and to Clarify the Limit on New Tobacco Retailers

RECOMMENDED ACTION

It is recommended that the City Council adopt the proposed ordinance amending Section 9-5.3843(E) of the City's Municipal Code as attached hereto in Attachment A.

The proposed amendment would:

- Require new tobacco businesses to be at least 1000 feet from schools and similar uses
- Clarify the City's existing ban on new tobacco retailers

FISCAL IMPACT

The proposed action will have a minimal, if any, effect on the City's budget.

DISCUSSION

The Council previously considered this topic at its May 25, 2021 meeting during a detailed presentation by YTAPP (Youth Tobacco Advocacy Policy Project). The May 25 staff report and the materials submitted by YTAPP are incorporated herein by reference. The Council's consensus was to bring back an ordinance reflecting much of YTAPP's proposal.

YTAPP had six elements in its proposal. Two elements proposed involved land use restrictions. Therefore, those elements went first to the Planning Commission for review and recommendation and are the subject of this staff report. The other four elements are reflected in the draft ordinance attached to another staff report on the City Council's agenda tonight.

The draft ordinance refers to a tobacco retailer or business. Under the Antioch Municipal Code, a “tobacco retailer” is an establishment that sells tobacco or tobacco products; however, certain businesses may sell tobacco or tobacco products and *not* be a tobacco retailer. Such businesses are a convenience store when ancillary to a gas station and with less than 20% of its sales area devoted to tobacco products or a retail business larger than 5000 square feet with less than 5% of its sales area devoted to tobacco products.

Below is a discussion of how the draft ordinance would implement the two elements.

1. Requiring new businesses with tobacco sales to be at least 1000 feet from schools and similar uses

The City’s municipal code currently requires at least 500 feet between a business selling tobacco and a school, public park, playground, recreational center, or child care center. (Section 9-5.3843 E(2)(c).) YTAPP asked that this distance be increased to 1000 feet.

The Planning Commission made a recommendation in favor of this change and also recommended that the change apply to businesses that sell or otherwise provide vaping products for use with tobacco. Since the existing definition of tobacco product includes any “device that delivers nicotine or other vaporized liquids to the person inhaling from the device, including ... an electronic cigarette, ... vaporizer pen, or hookah...,” no additional change is necessary to implement the Planning Commission’s direction. In addition, the other ordinance before the Council this evening incorporates YTAPP’s request to ban the sale of electronic devices for smoking tobacco or tobacco products.

2. Restricting the number of new tobacco retailers

YTAPP asked the City Council to limit the number of use permits granted to new tobacco retailers. However, in 2017, the Council adopted Ordinance 2125-C-S, which included a ban on new tobacco retailers. In reviewing that ordinance, staff determined that the ordinance should be clarified regarding the ban. The Planning Commission recommended in favor of that clarification, which is reflected in the attached draft ordinance.

ATTACHMENT

A. Proposed ordinance amending Antioch Municipal Code §9-5.3843(E)

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
AMENDING SECTION 9-5.3843(E) OF THE ANTIOCH MUNICIPAL CODE TO
MODIFY THE DISTANCE BETWEEN NEW TOBACCO BUSINESSES AND
SPECIFIED USES AND TO CLARIFY THE LIMIT ON NEW TOBACCO RETAILERS**

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

SECTION 1:

The City Council is committed to taking the steps necessary to provide a healthy, safe environment for all City residents. Towards that goal, the City is concerned about the adverse effect of cigarettes and related tobacco products on its residents, especially youth.

SECTION 2:

Over the years, the City Council has adopted various ordinances relating to the use of tobacco to protect the health of its residents. The Council received a detailed presentation from community youth concerned about the effects of tobacco and requesting additional restrictions on tobacco and tobacco products.

SECTION 3:

Consistent with the goal referenced above and the presentation, the Council wishes to take additional steps restricting the location and number of new tobacco retailers in the City.

SECTION 4:

Section 9-5.3843(E) is amended as follows:

Section 9-5.3843 TOBACCO AND PARAPHERNALIA RETAILERS.

[Subsections A-D, inclusive, unchanged]

E. Exceptions:

(1) The prohibition described in division (B) above shall not apply to the following:

(a)-(c) [no change]

(d) Any tobacco retailer or drug paraphernalia retailer operating with a valid use permit issued by the City prior to the effective date of Ordinance 2125-C-S. Consistent with Ordinance 2125-C-S, such tobacco retailer or drug paraphernalia retailer shall continue to be a nonconforming use and subject to all provisions of this section and the Municipal Code.

(2) The following business types shall be permitted to sell tobacco products subject to approval of a use permit in zoning districts where such business types are allowed under the Zoning Code:

(a) Convenience stores when ancillary to a gas station and having less than 20% of their sales area devoted to tobacco products.

1. The sale of drug paraphernalia is prohibited.

(b) Retail businesses larger than 5,000 square feet with less than 5% of their sales area devoted to tobacco product.

(c) A new use permit shall not be issued for a business that is located within 1000 ~~500~~ feet of any school, public park, playground, recreational center, or child care center.

SECTION 5: Severability.

If any section, subsection, provision or part of this ordinance, or its application to any person or circumstance, is held to be unconstitutional or otherwise invalid, the remainder of this ordinance, and the application of such provision to other person or circumstances, shall not be affected thereby and shall remain in full force and effect and, to that end, the provisions of this ordinance are severable.

SECTION 6. CEQA.

The above amendments to the City's Municipal Code are not considered a project under the California Environmental Quality Act under the common sense exemption (CEQA Guidelines §15061(b)(3) because the proposed amendments will not have a direct or reasonably foreseeable indirect physical change or effect on the environment.

SECTION 7:

This ordinance shall take effect and be enforced thirty (30) days from and after the date of its adoption and shall be published once within fifteen (15) days upon passage and adoption in a newspaper of general circulation printed and published in the City of Antioch.

* * * * *

I HEREBY CERTIFY that the forgoing ordinance was introduced and adopted at a regular meeting of the City Council of the City of Antioch, held on the ____ of ____ 2022, and passed and adopted at a regular meeting thereof, held on the ____ day of ____ 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Lamar Thorpe, Mayor of the City of Antioch

ATTEST:

Elizabeth Householder
City Clerk of the City of Antioch

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Ruthann G. Ziegler, Special Counsel

APPROVED BY: Thomas Lloyd Smith, City Attorney *TLS*

SUBJECT: Second Reading - Ordinance Amending Section 6-8.02 of the Antioch Municipal Code to Add the Definitions of Characterizing Flavor, Cigar, and Little Cigar (including Cigarillo) and Amending Section 6-8.14 Both to Restrict Tobacco Retailers or Businesses from Selling or Providing Tobacco with Characterizing Flavor, Selling or Providing Electronic Cigarettes or E-Cigarettes, and To Regulate the Size and Price of Specified Packages of Cigarettes, Little Cigars, and Cigars

RECOMMENDED ACTION

It is recommended that the City Council adopt the proposed ordinance amending Section 6-8.02 and 6-8.14 of the City's Municipal Code as attached hereto in Attachment A.

The proposed amendment would:

- Add the definition of "characterizing flavor"
- Prohibit the sale of tobacco or tobacco products with characterizing flavor
- Prohibit a tobacco retailer or business from selling, offering for sale, possessing with the intent to sell, offer in exchange for any form of consideration, or provide at no cost any electronic cigarette or e-cigarette for use with tobacco or tobacco products
- Add the definitions of "cigars" and "little cigars," with the latter including cigarillos
- Prohibit a tobacco retailer or business from selling, offering for sale, possessing with the intent to sell, offering in exchange for any form of consideration, or providing at no cost
 - Any package of fewer than twenty little cigars
 - Any package of fewer than six cigars
 - Any package of cigarettes, little cigars or cigars at a price that is less than ten dollars per package, including applicable fees and taxes.

FISCAL IMPACT

The proposed action may have a minimal effect on the City's budget through decreased sales of the restricted tobacco and tobacco products.

DISCUSSION

The Council previously considered this topic at its May 25, 2021 meeting during a detailed presentation by YTAPP (Youth Tobacco Advocacy Policy Project). The May 25 staff report and the materials submitted by YTAPP are incorporated herein by reference. The Council's consensus was to bring back an ordinance reflecting much of YTAPP's proposal.

YTAPP had six elements in its proposal. Four of those elements are reflected in the draft ordinance attached hereto as Exhibit A. The other two elements, which involved land use restrictions, are addressed in a separate staff report on tonight's agenda because those two elements went first to the Planning Commission for review and recommendation prior to tonight's City Council meeting.

The draft ordinance refers to a tobacco retailer or business. Under the Antioch Municipal Code, a "tobacco retailer" is an establishment that sells tobacco or tobacco products; however, certain businesses may sell tobacco or tobacco products and *not* be a tobacco retailer. Such businesses are a convenience store when ancillary to a gas station and with less than 20% of its sales area devoted to tobacco products or a retail business larger than 5000 square feet with less than 5% of its sales area devoted to tobacco products.

Below is a discussion of how the draft ordinance would implement the four elements.

1. Ban on tobacco products with characterizing flavors, such as mint, menthol, chocolate.

YTAPP requested a ban on flavored tobacco. The proposed ordinance adds a definition of characterizing flavor (Section 6-8.02) identical to the definition used by several other California jurisdictions and restricts a tobacco retailer or business from selling, offering for sale, possessing with the intent to sell, offering in exchange for any form of consideration, or providing at no cost any tobacco or tobacco product with a characterizing flavor. (Section 6-8.14 A.)

While California has adopted a similar ban via SB 793, the state is not currently enforcing the ban and, instead, is waiting for the outcome of a November 2022 referendum.

2. Ban on electronic cigarettes and e-cigarettes.

YTAPP asked for a ban on electronic smoking devices for use with tobacco. The proposed ordinance restricts a tobacco retailer or business from selling, offering for sale, possessing with the intent to sell, offering in exchange for any form of

consideration, or providing at no cost any electronic cigarette or e-cigarette for use with tobacco or tobacco products. (Section 6-8.14 B.)

3. Requiring a minimum package size for cigarettes, little cigars, and cigars.

YTAPP asked for restrictions on package size of certain tobacco products. The proposed ordinance adds definitions of cigars and little cigars, which includes cigarillos (Section 6-8.02) and restricts a tobacco retailer or business from selling, offering for sale, possessing with the intent to sell, offer in exchange for any form of consideration, or provide at no cost any package of fewer than twenty little cigars or any package of fewer than six cigars. (Section 6-8.14 C (1) and (2).)

4. Requiring a minimum price for certain tobacco products.

YTAPP suggested a minimum price for certain tobacco products. The proposed ordinance restricts a tobacco retailer or business from selling, offering for sale, possessing with the intent to sell, offering in exchange for any form of consideration, or providing at no cost any package of cigarettes, little cigars, or cigars at a price less than ten dollars per package, including applicable fees and taxes. (Section 6-8.14 C (3).)

ATTACHMENT

A. Proposed ordinance amending Antioch Municipal Code §§6-8.02 and 6-8.14

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
AMENDING SECTION 6-8.02 OF THE ANTIOCH MUNICIPAL CODE TO ADD THE
DEFINITIONS OF CHARACTERIZING FLAVOR, CIGAR, AND LITTLE CIGAR
(INCLUDING CIGARILLO) AND AMENDING SECTION 6-8.14 OF THE ANTIOCH
MUNICIPAL CODE BOTH TO RESTRICT TOBACCO RETAILERS OR BUSINESSES
FROM SELLING OR PROVIDING TOBACCO WITH CHARACTERIZING FLAVOR,
SELLING OR PROVIDING ELECTRONIC CIGARETTE OR E-CIGARETTE AND TO
REGULATE THE SIZE AND PRICE OF SPECIFIED PACKAGES OF CIGARETTES,
LITTLE CIGARS, AND CIGARS**

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

SECTION 1:

The City Council is committed to taking the steps necessary to provide a healthy, safe environment for all City residents. Towards that goal, the City is concerned about the adverse effect of cigarettes and related tobacco products on its residents, including minors.

SECTION 2:

Over the years, the City Council has adopted various ordinances relating to the use of tobacco to protect the health of its residents. The Council received an information presentation by community youth concerned about the effects of tobacco and requesting additional restrictions on tobacco and tobacco products.

SECTION 3:

Consistent with the goal referenced above, the Council wishes to take additional steps restricting tobacco and tobacco products in the City.

SECTION 4:

Section 6-8.02 is modified to add the following definitions:

CHARACTERIZING FLAVOR. A taste or aroma other than the taste or aroma of tobacco, imparted either prior to or during consumption of tobacco product or any byproduct produced by the tobacco product, including, but not limited to, tastes or aromas relating to menthol, mint, wintergreen, fruit, chocolate, vanilla, honey, candy, cocoa, dessert, alcoholic beverages, herb, or spice, provided, however, that a tobacco product shall not be determined to have a characterizing flavor solely because of the use of additives or flavorings or the provision of ingredient information.

CIGAR. Any roll of tobacco, other than a cigarette, wrapped entirely or in part in tobacco or in any substance containing tobacco and weighing more than three pounds per thousand.

LITTLE CIGAR. Any roll of tobacco, with or without a filter, other than a cigarette, wrapped entirely or in part in tobacco or in any substance containing tobacco and weighing no more than three pounds per thousand. "Little cigar" includes, but is not limited to, any tobacco product known or labeled as "small cigar" or "cigarillo."

SECTION 5:

Section 6-8.14 is modified to state:

Section 6-8.14 [RESERVED]. RESTRICTIONS ON TOBACCO RETAILERS AND BUSINESSES

A. No tobacco retailer or business shall sell, offer for sale, possess with the intent to sell, offer in exchange for any form of consideration, or provide at no cost any tobacco or tobacco product with a characterizing flavor.

B. No tobacco retailer or business shall sell, offer for sale, possess with the intent to sell, offer in exchange for any form of consideration, or provide at no cost any electronic cigarette or e-cigarette for use with tobacco or tobacco products.

C. No tobacco retailer or business shall sell, offer for sale, possess with the intent to sell, offer in exchange for any form of consideration, or provide at no cost any of the following:

(1) Any package of fewer than twenty little cigars

(2) Any package of fewer than six cigars

(3) Any package of cigarettes, little cigars, or cigars at a price that is less than ten dollars per package, including applicable fees and taxes.

SECTION 6: Severability.

If any section, subsection, provision or part of this ordinance, or its application to any person or circumstance, is held to be unconstitutional or otherwise invalid, the remainder of this ordinance, and the application of such provision to other person or circumstances, shall not be affected thereby and shall remain in full force and effect and, to that end, the provisions of this ordinance are severable.

SECTION 7. CEQA.

The above amendments to the City's Municipal Code are not considered a project under the California Environmental Quality Act under the common sense exemption (CEQA Guidelines §15061(b)(3) because the proposed amendments will not have a direct or reasonably foreseeable indirect physical change or effect on the environment. The proposed ordinance does not change the existing zoning in the affected areas; rather, the proposed ordinance is an overlay on the existing zoning, already approved and adopted by the City.

SECTION 8:

This ordinance shall take effect and be enforced thirty (30) days from and after the date of its adoption and shall be published once within fifteen (15) days upon passage and adoption in a newspaper of general circulation printed and published in the City of Antioch.

* * * * *

I HEREBY CERTIFY that the forgoing ordinance was introduced and adopted at a regular meeting of the City Council of the City of Antioch, held on the ____ of ____ 2022, and passed and adopted at a regular meeting thereof, held on the ____ day of ____ 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Lamar Thorpe, Mayor of the City of Antioch

ATTEST:

Elizabeth Householder
City Clerk of the City of Antioch



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Forrest Ebbs, Community Development Director *FE by CE*

SUBJECT: Transitional Housing Zoning Overlay District Ordinance
Amendment and Zoning Map Amendment

RECOMMENDED ACTION

It is recommended that the City Council adopt an ordinance amending Title 9: Chapter 5 of the Antioch Municipal Code (Zoning Ordinance) to:

- a) Create a Transitional Housing Overlay District; and
- b) Amend the zoning of the parcels at 515 E. 18th Street (APN 065-143-018, 19) to include the Transitional Housing Overlay District

DISCUSSION

The adoption of an ordinance requires two separate readings. The subject ordinance was introduced at the February 22, 2022 City Council meeting. This second reading will finalize the adoption of the ordinance.

ATTACHMENT

A. Ordinance

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
AMENDING SECTIONS 9-5.3801 AND 9-5.3803 OF THE ANTIOCH MUNICIPAL
CODE REGARDING TRANSITIONAL HOUSING AND AMENDING THE ZONING
MAP TO APPLY THE TRANSITIONAL HOUSING OVERLAY TO THE PARCEL AT
515 E. 18TH STREET (APN 065-143-018, 019)**

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

SECTION 1:

Transitional Housing is defined by Section 9-5.203 and described as a land use providing temporary residence for homeless or recently homeless individuals or families transitioning to permanent housing.

SECTION 2:

The Table of Land Use Regulations contained in Section 9-5.3803 does not include Transitional Housing as an allowable land use in any of the existing zoning districts and it is in the public interest to provide suitable locations for the development and operation of Transitional Housing to address the needs of the City of Antioch's unhoused population.

SECTION 3:

Section 9-5.3801 is modified as follows:

§ 9-5.3801 SUMMARY OF ZONING DISTRICTS.

The following is a summary of all zoning districts. (Note: The Study District (S) is not included in the proceeding chart as the ultimate land uses for such a district are not determined until all necessary studies are completed and the appropriate land use designations can be applied.)

RE	Rural Estate District: 0-2 du/acre
RR	Rural Residential District: 0-2 du/acre
R-4	Single-Family Low Density Residential District: 2-4 du/acre
R-6	Single-Family Low Density Residential District: 4-6 du/acre
R-10	Medium Density Residential District: 6-10 du/acre
R-20	Medium Density Residential District: 11-20 du/acre
R-25	High Density Residential District: 20-25 du/acre
R-35	High Density Residential District: 30-35 du/acre
PBC	Planned Business Center District
C-0	Professional Office District
C-1	Convenience Commercial District
C-2	Neighborhood/Community Commercial District
C-3	Regional Commercial District

SP	Specific Plan
MCR	Mixed Commercial/Residential District
WF	Urban Waterfront District
OS	Open Space/Public Use District
M-1	Light Industrial District
M-2	Heavy Industrial District
H	Hospital/Medical Center Overlay District
PD	Planned Development District
HPD	Hillside Planned Development District
T	Manufactured Housing Combining District
SH	Senior Housing Overlay District
ES	Emergency Shelter Overlay District
S	Study District
MUMF	Mixed Use Medical Facility District
P	Exclusive Parking District
CB	Cannabis Business Overlay District
<u>TH</u>	<u>Transitional Housing Overlay District</u>

SECTION 4:

The Table of Land Use Regulations is modified as follows:

Section 9-5.3803 - Table of Land Use Regulations - Updated 11/01/2021																					
	RE RR	R-4 R-6	R-10	R-20	R-25	R-35	PBC	C-0	C-1	C-2	C-3	MCR	WF	OS	M-1	M-2	H	ES9	CB	TH	
RESIDENTIAL USES																					
Day-care centers (§ 9-5.3832)	U	U	U	U	U	U	U	U	U	U	U	U	—	—	U	—	U	*	—	—	
Day-care: large family (§9-5.3818)	A	A	A	A	A	A	—	—	—	—	—	—	—	—	—	—	—	*	—	—	
Day-care: small family (§9-5.3817)	P	P	P	P	P	P	—	—	—	—	—	—	—	—	—	—	—	*	—	—	
Senior Group Housing	U	U	U	U	U	U	—	—	—	—	—	U	—	—	—	—	U	*	—	—	
Family care home	P	P	P	P			—	—	—	—	—	U	—	—	—	—	—		—	—	
Fraternity-sorority house/dormitory	U	U	U	U	U	U	—	—	—	—	—	U	—	—	—	—	—	*	—	—	
Home occupations	A	A	A	A	A	A						A	—	—	—	—	—	*	—	—	
Hospice ¹⁰	—	—	U	U	U	U	—	U	U	—	—	U	—	—	—	—	U2	*	—	—	
Manufactured, modular home; mobile home (§ 9-5.3804)	P	P	P	—	—	—	—	—	—	—	—	—	—	—	—	—	—	*	—	—	
Mobile home park	—	—	U	U	U	U	—	—	—	—	—	—	—	—	—	—	—	*	—	—	
Multiple-family: condominium, apartment, town-house (§ 9-5.3820)	—	—	U	U	P, U11	P, U11	—	—	—	—	—	U	—	—	—	—	U2	*	—	—	
Recreational vehicle park (§ 9-5.3830)	—	—	—	—	—	—	—	—	—	—	U	—	U	—	—	U	—	*	—	—	
Residential care facility ¹⁰	—	—	U	U	U	U	—	U	U	—	—	U	—	—	—	—	U	*	—	—	
Residential hotel	—	—	U	U	U	U	—	U	U	U	U	U	—	—	—	—	—	*	—	—	
Room & boarding house	—	—	U	U	U	U	—	U	U	U	U	U	—	—	—	—	—	*	—	—	
Second residential unit (§ 9-5.3805)	A	A	A	A	A	A	—	—	—	—	—	—	—	—	—	—	—	*	—	—	
Single-family dwelling	P	P	U	P1	P1	P1	—	—	—	—	—	U	U	—	—	—	—	*	—	—	
Tobacco and paraphernalia retailers (§ 9-5.3843)	—	—	—	—	—	—	—	—	—	—	U	—	—	—	—	—	—	—	—	—	
Two-family dwelling	—	—	P	P	P	P	—	—	—	—	—	U	—	—	—	—	—	*	—	—	
Transitional Housing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	
PUBLIC AND SEMI-PUBLIC USES																					
Bus & transit maintenance facility	—	—	—	—	—	—	—	—	—	—	—	—	U	—	U	U	—	*	—	—	
Bus & train terminal	—	—	—	—	—	—	—	—	—	—	—	—	U	—	U	U	—	*	—	—	
Clubs & Lodges (private & public)	—	U	U	U	U	U	U	U	U	U	U	U	U	—	—	—	U	*	—	—	

Section 9-5.3803 - Table of Land Use Regulations - Updated 11/01/2021																				
	RE RR	R-4 R-6	R-10	R-20	R-25	R-35	PBC	C-0	C-1	C-2	C-3	MCR	WF	OS	M-1	M-2	H	ES9	CB	TH
Convalescent and Extended Care	—	—	U	U	U	U	—	—	—	—	—	U	—	—	—	—	U		—	—
Correctional facility ¹²	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	—	—	—
Cultural institutions	—	—	—	—	—	—	U	U	—	U	U	U	U	—	U	—	U	*	—	—
Government offices	—	—	—	—	—	—	U	P	P	P	P	U	—	—	U	U	—	*	—	—
Heliport (§ 9-5.3806)	—	—	—	—	—	—	U	—	—	—	—	—	U	—	U	U	U	*	—	—
Homeless shelter	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	P	—	—
Hospitals (§ 9-5.3827):																				
Acute care	—	—	—	—	—	—	U	U	—	—	—	U	—	—	U	—	U	*	—	—
Rehabilitation	—	—	—	—	—	—	U	U	—	—	—	U	—	—	U	—	U	*	—	—
Psychiatric/ chemical dependency	—	—	—	—	—	—	U	U	—	—	—	U	—	—	U	—	U	*	—	—
Medical care—urgent	—	—	—	—	—	—	U	U	—	—	—	U	—	—	P	U	P	*	—	—
Parks	P	P	P	P	P	P	P	P	—	U	U	U	P	P	U	U	—	*	—	—
Public assembly	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	*	—	—
Public safety facilities	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	*	—	—
Public utility yard	—	—	—	—	—	—	—	—	—	—	—	—	U	—	U	U	—	*	—	—
Religious assembly ³ (§ 9-5.3832)	—	U	U	U	U	U	U	U	U	U	U	U	U	—	—	—	U	*	—	—
Satellite antenna (§ 9-5.3807)	A	A	A	A	A	A	A	A	A	A	A	A	A	—	A	A	A	*	—	—
Schools, private and preschools	U	U	U	U	U	U	U	U	U	U	—	U	—	—	U	—	U	*	—	—
Utility substations	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	*	—	—
COMMERCIAL USES																				
Adult book stores, motion picture arcades, and model studios (§9-5.3808)	—	—	—	—	—	—	—	—	—	U	U	—	—	—	—	—	—	*	—	—
Adult entertainment, other (§9-5.3808)	—	—	—	—	—	—	—	—	—	U	U	—	—	—	—	—	—	*	—	—
Agricultural uses (§ 9-5.3809)	P	—	—	—	—	—	—	—	—	—	—	—	—	P	—	—	—	*	—	—
Appliance maintenance & repair services:																				
Major	—	—	—	—	—	—	—	—	—	P	P	P	—	—	P	P	—	*	—	—

Section 9-5.3803 - Table of Land Use Regulations - Updated 11/01/2021																				
	RE RR	R-4 R-6	R-10	R-20	R-25	R-35	PBC	C-0	C-1	C-2	C-3	MCR	WF	OS	M-1	M-2	H	ES9	CB	TH
Minor	—	—	—	—	—	—	—	P	P	P	P	P	—	—	P	P	—	*	—	—
Amusement center (§9-5.3813)	—	—	—	—	—	—	—	—	U	U	U	U	U	—	—	—	—	*	—	—
Animal hospital veterinary clinics	—	—	—	—	—	—	U	—	U	U	U	U	—	—	U	U	—	*	—	—
Antique store	—	—	—	—	—	—	—	—	—	P	P	A	U	—	U	—	—	*	—	—
Auto sales, rental	—	—	—	—	—	—	U	—	—	U	U	U	—	—	—	—	—	*	—	—
Auto storage	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Auto service station (§9-5.3815)	—	—	—	—	—	—	—	—	U	U	U	U	—	—	U	U	—	*	—	—
Auto repair:																				
Major	—	—	—	—	—	—	U	—	—	—	U	U	—	—	U	P	—	*	—	—
Minor	—	—	—	—	—	—	U	—	U	U	U	U	—	—	P	P	—	*	—	—
Bakeries-retail	—	—	—	—	—	—	—	—	P	P	P	P	U	—	P	P	—	*	—	—
Bank or savings & loan	—	—	—	—	—	—	P	P	P	P	P	P	—	—	—	—	—	*	—	—
Bar (§ 9-5.3831)	—	—	—	—	—	—	—	—	—	U	U	U	U	—	—	—	—	*	—	—
Barber & beauty shop	—	—	—	—	—	—	—	—	P	P	P	P	—	—	—	—	—	*	—	—
Bed and breakfast inns (§ 9-5.3819)	U	U	—	—	—	—	—	—	—	—	—	U	U	—	—	—	—	*	—	—
Boat repair																				
Major	—	—	—	—	—	—	U	—	—	—	U	U	U	—	U	P	—	*	—	—
Minor	—	—	—	—	—	—	U	—	U	U	U	U	U	—	P	P	—	*	—	—
Boat, RV—storage facility (§9-5.3810)	—	—	—	—	—	—	—	—	—	—	U	U	U	—	U	P	—	*	—	—
Bowling alleys (§ 9-5.3831)	—	—	—	—	—	—	—	—	—	U	U	U	—	—	—	—	—	*	—	—
Cannabis business (§ 9-5.3845)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	u13	u13
Car and vehicle wash	—	—	—	—	—	—	—	—	—	U	U	U	U	—	U	U	—	*	—	—
Card room	—	—	—	—	—	—	—	—	—	U	U	—	—	—	—	—	—	*	—	—
Catering services	—	—	—	—	—	—	—	—	—	P	P	P	A	—	U	—	—	*	—	—
Clothing store	—	—	—	—	—	—	—	—	—	P	P	P	A	—	—	—	—	*	—	—

Section 9-5.3803 - Table of Land Use Regulations - Updated 11/01/2021																				
	RE RR	R-4 R-6	R-10	R-20	R-25	R-35	PBC	C-0	C-1	C-2	C-3	MCR	WF	OS	M-1	M-2	H	ES9	CB	TH
Combined residential/commercial structure	—	—	—	—	—	—	—	—	—	—	—	U	U	—	—	—	—	*	—	—
Computer gaming and internet access business	—	—	—	—	—	—	—	—	—	—	U	—	—	—	—	—	—	—	—	—
Confectionery stores	—	—	—	—	—	—	—	—	P	P	P	P	A	—	—	—	—	*	—	—
Dance hall	—	—	—	—	—	—	—	—	—	U	U	U	—	—	U	—	—	*	—	—
Drive-up window (all uses)	—	—	—	—	—	—	U	U	U	U	U	U	—	—	U	U	U	*	—	—
Dry cleaning agencies; pick-up and self-serve	—	—	—	—	—	—	—	—	P	P	P	P	—	—	—	—	—	*	—	—
Florist shop	—	—	—	—	—	—	P	—	P	P	P	P	—	—	—	—	P	*	—	—
Food stores (§ 9-5.3831):																				
Convenience store	—	—	—	—	—	—	—	—	U	U	U	U	U	—	—	—	U	*	—	—
Supermarket	—	—	—	—	—	—	—	—	U	P	P	U	—	—	—	—	—	*	—	—
Fortune-teller's	—	—	—	—	—	—	—	—	—	U	U	U	—	—	—	—	—	*	—	—
Funeral parlor & mortuary	—	—	—	—	—	—	—	—	U	U	U	U	—	—	—	—	—	*	—	—
Furniture stores	—	—	—	—	—	—	—	—	—	P	P	U	—	—	—	—	—	*	—	—
Gift shop	—	—	—	—	—	—	—	—	—	P	P	P	P	—	—	—	—	*	—	—
Gun sales (§ 9-5.3833)	—	—	—	—	—	—	—	—	—	U	U	U	U	—	—	—	—	*	—	—
Hardware store	—	—	—	—	—	—	—	—	U	P	P	U	U	—	—	—	—	*	—	—
Health club/fitness center	—	—	—	—	—	—	U	—	U	P	P	U	—	—	U	—	U	*	—	—
Hotel & motels	—	—	—	—	—	—	U ⁵	U	—	P	P	P	U	—	U ⁵	—	U	*	—	—
Jewelry store	—	—	—	—	—	—	—	—	—	P	P	P	U	—	—	—	—	*	—	—
Kennels	—	—	—	—	—	—	—	—	—	U	U	—	—	—	U	U	—	*	—	—
Laboratories; medical, dental, optical	—	—	—	—	—	—	P	P	U	U	U	U	—	—	U	—	P	*	—	—
Launderette	—	—	—	—	—	—	—	—	P	P	P	P	—	—	—	—	—	*	—	—
Liquor stores (§ 9-5.3831)	—	—	—	—	—	—	—	—	U	U	U	U	—	—	—	—	—	*	—	—
Live entertainment	—	—	—	—	—	—	—	—	—	U	U	U	U	—	—	—	—	*	—	—
Marina	—	—	—	—	—	—	—	—	—	—	—	—	U	—	—	—	—	*	—	—

Section 9-5.3803 - Table of Land Use Regulations - Updated 11/01/2021																					
	RE RR	R-4 R-6	R-10	R-20	R-25	R-35	PBC	C-0	C-1	C-2	C-3	MCR	WF	OS	M-1	M-2	H	ES9	CB	TH	
Miniature golf courses	—	—	—	—	—	—	—	—	—	U	U ⁶	U	—	—	U	—	—	*	—	—	
Mini-storage	—	—	—	—	—	—	—	—	—	—	—	U	U	—	U	P	—	*	—	—	
Nurseries (horticulture) (§ 9-5.3824)	—	—	—	—	—	—	—	—	—	P	P	U	U	—	P	P	—	*	—	—	
Offices:																					
Business & professional	—	—	—	—	—	—	P	P	U	P	P	P	U	—	—	—	P	*	—	—	
Medical (includes clinics)	—	—	—	—	—	—	P	P	U	P	P	P	U	—	—	—	P	*	—	—	
Paint store	—	—	—	—	—	—	—	—	—	P	P	U	—	—	U	—	—	*	—	—	
Parking lot (commercial) (§ 9-5.3837)	—	—	—	—	—	—	A	A	A	A	A	A	A	A	P	P	A	*	—	—	
Pawn shops	—	—	—	—	—	—	—	—	—	U	U	U	—	—	—	—	—	*	—	—	
Pet shop	—	—	—	—	—	—	—	—	P	P	P	P	U	—	—	—	—	*	—	—	
Pharmacy	—	—	—	—	—	—	U	P	P	P	P	P	A	—	P	P	P	*	—	—	
Photographer	—	—	—	—	—	—	—	P	P	P	P	P	A	—	U	—	—	*	—	—	
Printing & blue printing	—	—	—	—	—	—	—	P	P	U	U	U	—	—	P	P	—	*	—	—	
Radio & TV sales & repair	—	—	—	—	—	—	—	—	U	P	P	P	—	—	—	—	—	*	—	—	
Recycling facilities:																					
Reverse vending machines (§ 9-5.3811)	—	—	—	—	—	—	—	—	P	P	P	P	—	—	P	P	—	*	—	—	
Small collection facility (§9-5.3812)	—	—	—	—	—	—	—	—	A	A	A	A	—	—	A	A	—	*	—	—	
Large collection facility (§9-5.3813)	—	—	—	—	—	—	—	—	A	A	A	A	—	—	A	A	—	*	—	—	
Light processing facility	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—	
Heavy processing facility (§ 9-5.3815)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—	
Repair service	—	—	—	—	—	—	—	—	—	—	U	U	U ⁷	—	P	P	—	*	—	—	
Restaurants (§§ 9-5.3823 and 9-5.3831):																					
General	—	—	—	—	—	—	P	P	P	P	P	P	P	—	U ⁵	—	—	*	—	—	
Fast food	—	—	—	—	—	—	U	—	—	U	U	U	U	—	U ⁵	—	—	*	—	—	
Outdoor seating & food service	—	—	—	—	—	—	U	U	U	U	U	U	U	—	U ⁵	U	—	*	—	—	

Section 9-5.3803 - Table of Land Use Regulations - Updated 11/01/2021																				
	RE RR	R-4 R-6	R-10	R-20	R-25	R-35	PBC	C-0	C-1	C-2	C-3	MCR	WF	OS	M-1	M-2	H	ES9	CB	TH
Take out/delivery	—	—	—	—	—	—	P	U	P	P	P	P	U	—	U ⁵	—	—	*	—	—
With bar & live entertainment	—	—	—	—	—	—	—	—	—	U	U	U	U	—	—	—	—	*	—	—
Retail; general and specialty	—	—	—	—	—	—	—	—	P	P	P	P	A	—	—	—	—	*	—	—
Secondhand sales	—	—	—	—	—	—	—	—	—	—	U	U	—	—	—	—	—	*	—	—
Shoe repair shop	—	—	—	—	—	—	—	—	P	P	P	P	—	—	—	—	—	*	—	—
Sign shop	—	—	—	—	—	—	—	—	—	U	U	—	—	—	U	—	—	*	—	—
Studios (e.g., dance, martial arts)	—	—	—	—	—	—	—	—	—	P	P	P	—	—	—	—	—	*	—	—
Tailor shop	—	—	—	—	—	—	—	—	—	P	P	P	—	—	—	—	—	*	—	—
Tattoo studio	—	—	—	—	—	—	—	—	—	U	U	U	—	—	—	—	—	*	—	—
Theaters	—	—	—	—	—	—	—	—	—	U	U	U	U	—	—	—	—	*	—	—
Upholstery shop	—	—	—	—	—	—	—	—	—	U	U	U	—	—	U	P	—	*	—	—
Wireless Communications Facilities (§9-5.3846) As subject to § 9-5.3846																				
Variety store	—	—	—	—	—	—	—	—	—	P	P	P	P	—	—	—	—	*	—	—
Vehicle/boat/ equipment sales & rental (§ 9-5.3825)	—	—	—	—	—	—	U ⁸	—	—	U	U	U	U	—	U	U	—	*	—	—
INDUSTRIAL USES																				
Animal rendering	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Bakery- commercial	—	—	—	—	—	—	—	—	—	—	—	—	—	—	P	P	—	*	—	—
Beverage bottling plant	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	P	—	*	—	—
Boat building	—	—	—	—	—	—	—	—	—	—	—	—	U	—	U	P	—	*	—	—
Cement or clay products manufacturing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Concrete batch plant	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Contractor's storage yard	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	P	—	*	—	—
Dairy products processing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	P	—	*	—	—
Dry cleaners processing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Exterminator	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	P	—	*	—	—

Section 9-5.3803 - Table of Land Use Regulations - Updated 11/01/2021																				
	RE RR	R-4 R-6	R-10	R-20	R-25	R-35	PBC	C-0	C-1	C-2	C-3	MCR	WF	OS	M-1	M-2	H	ES9	CB	TH
Finished paper production	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Food processing plant	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	P	—	*	—	—
Fuel yard; bulk petroleum storage	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Garment manufacture	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Hazardous waste facilities (§9-5.3826):	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Small generator (§ 9-5.3826)	—	—	—	—	—	—	—	—	U	U	U	U	—	—	U	U	—	*	—	—
Large generator (§ 9-5.3826)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Processor (§ 9-5.3826)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Household hazardous waste facility (§9-5.3826)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Junk yard/auto wrecking yard	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Lumber yard	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Machine shop	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	P	—	*	—	—
Manufacturing or storage of explosives, acid, cement, fertilizer, gas, inflammable fluids, glue, gypsum, lime,	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Mining & quarry; resource extraction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Oil & gas drilling	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Oil & gas production	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Photographic plants	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Plastic fabrication	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Research & development	—	—	—	—	—	—	U	—	—	—	—	U	—	—	U	U	—	*	—	—
Residual repository (§ 9-5.3826)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Salvage/war surplus yards	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	—
Solid waste transfer station	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Smelting or processing of iron, tin zinc or other ore	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Stockyards/ slaughterhouses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	—	*	—	—
Stone monument works	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	P	—	*	—	—

Section 9-5.3803 - Table of Land Use Regulations - Updated 11/01/2021																					
	RE RR	R-4 R-6	R-10	R-20	R-25	R-35	PBC	C-0	C-1	C-2	C-3	MCR	WF	OS	M-1	M-2	H	ES9	CB	TH	
Truck terminal yard	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	U	—	*	—	=
Truck & tractor repair	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	U	P	—	*	—	=
Warehousing & wholesaling	—	—	—	—	—	—	U	—	—	—	—	—	—	—	—	U	P	—	*	—	=
TEMPORARY USES																					
Removal of earth (§ 9-5.3822)	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	*	—	=
Temporary construction building and uses (§ 9-5.3821)	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	*	—	=
Outdoor display of merchandise (in conjunction with a non-residential use)	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	*	—	=
Special outdoor events (§§9-5.3828 and 9-5.3831)	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	*	—	=
Christmas tree and pumpkin sale lots (§ 9-5.3829)	—	—	—	—	—	—	A	A	A	A	A	A	A	—	—	A	A	—	*	—	=
1. Single-family dwellings existing prior to the effective date of this section are permitted uses, conforming to the R-20 zone, however, development of new single-family dwelling units, other than replacement of existing single-family dwellings, are prohibited within the R-20 zone.																					
2. Use may be permitted as an ancillary use if it is incidental to an otherwise permitted or conditionally permitted use within this zoning district.																					
3. Legally established churches existing prior to the effective date of this section are permitted uses, conforming to the PBC, C-O, C-1, C-2, and C-3 zone, however, development of new religious assembly uses, other than replacement of existing uses, is prohibited within these zoning districts.																					
4. Funeral services are limited to "J" Street, Fourth Street, and the area between Fourth and Fifth Streets.																					
5. May be located only on sites adjacent to freeway interchanges.																					
6. May be located along Somerville Road north of the SR-4 freeway.																					
7. Marine repair only. Permitted as an ancillary service for waterfront activities.																					
8. Boat sales and repair only.																					
9. In the case of the Emergency Shelter Overlay District, where no letter or number is included in the table for a particular land use, the regulations of the base zone apply. Emergency shelters are permitted by right in the Emergency Shelter Overlay District if they meet all standards of § 9-5.3835, Emergency Shelters, of this article.																					
10. Hospices and residential care facilities providing care for up to six patients are a permitted use in any district where residential uses are allowed.																					
11. Up to 20 units/acre permitted by right subject to compliance with all other applicable standards.																					
12. Subject to a conditional use permit on a site at least one quarter mile from any type of residential care facility, social service institution, welfare institution, or a similar type of facility, at least one mile from another correctional facility, and at least 1,000 feet from a school, library, public park, recreation area or any property zoned or used for residential development. See § 9-5.3838, Correctional Facilities, for additional requirements.																					
13. Cannabis business requires approval of a use permit by the City Council upon recommendation by the Planning Commission. See § 9-5.3845.																					

(Am. Ord. 930-C-S, passed 7-29-97; Am. Ord. 1080-C-S, passed 10-24-06; Am. Ord. 2072-C-S, passed 10-22-13; Am. Ord. 2075-C-S, passed 11-26-13; Am. Ord. 2077-C-S, passed 12-10-13; Am. Ord. 2089-C-S, passed 6-24-14; Am. Ord. 2096-C-S, passed 2-24-15; Am. Ord. 2143-C-S, passed 6-26-18; Am. Ord. 2158-C-S, passed 12-11-18; Am. Ord. 2169-C-S, passed 6-25-19)

SECTION 5:

The Zoning Map referenced in Antioch Municipal Code Section 9-5.3601 is amended to apply the Transitional Housing (TH) Zoning Overlay District to the parcel located at 515 E. 18th Street (APN 065-143-018, 19).

SECTION 6: Severability.

If any section, subsection, provision or part of this ordinance, or its application to any person or circumstance, is held to be unconstitutional or otherwise invalid, the remainder of this ordinance, and the application of such provision to other person or circumstances, shall not be affected thereby and shall remain in full force and effect and, to that end, the provisions of this ordinance are severable.

SECTION 7. CEQA.

The above amendments to the City's Municipal Code are not considered a project under the California Environmental Quality Act under the general exemption (CEQA Guidelines §15061(b)(3) because the proposed amendments will not have a direct or reasonably foreseeable indirect physical change or effect on the environment. The proposed ordinance does not change the existing underlying zoning in the affected areas; rather, the proposed ordinance is an overlay on the existing underlying zoning, already approved and adopted by the City.

SECTION 8:

This ordinance shall take effect and be enforced thirty (30) days from and after the date of its adoption and shall be published once within fifteen (15) days upon passage and adoption in a newspaper of general circulation printed and published in the City of Antioch.

* * * * *

I HEREBY CERTIFY that the forgoing ordinance was introduced and adopted at a regular meeting of the City Council of the City of Antioch, held on the 22nd of February 2022, and passed and adopted at a regular meeting thereof, held on the 8th day of March 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Lamar Thorpe, Mayor of the City of Antioch

ATTEST:

Elizabeth Householder
City Clerk of the City of Antioch



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Thomas Lloyd Smith, City Attorney *TLS*

SUBJECT: AB 361: Resolution Making Findings Necessary to Conduct Brown Act Meetings by Teleconference for the City Council, Boards, Commissions, and Committees

RECOMMENDED ACTION

It is recommended that the City Council adopt the resolution authorizing remote teleconference/virtual meetings of the legislative bodies of the City of Antioch, which includes the City Council, boards, commissions, and committees.

FISCAL IMPACT

There is no anticipated direct or indirect fiscal impact as a result of this item.

DISCUSSION

The City of Antioch has utilized teleconference technology for some time, and since the State of Emergency is still in effect and state and local health officials are still recommending measure to promote social distancing (as described in the attached Resolution), the City's legislative bodies, which include the City Council, boards, commissions, and committees can continue to meet while providing access to the public via teleconference. This resolution makes the findings required by AB 361, and would apply Citywide – i.e., not just to the City Council but to all City commissions and committees subject to the Brown Act as well. Staff requests passage of the attached resolution, which enables “hybrid meetings” including in-person and teleconference public participation or virtual meetings via teleconference for the City Council, boards, commissions, and committees.

Under this resolution, City Council, commissions, boards, and committees can continue holding virtual meetings or hybrid meetings in compliance with the following more flexible standards:

- The City is not required to provide a physical location for the public to attend or provide comments.

- Public access to the meeting via a call-in or an internet-based service option must be allowed, but the City is not required to have members of the public attend at each teleconference location.
- The City is only required to notice and post an agenda in accordance with the Brown Act provisions for in-person meetings. The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option.
- When notice of the time of the teleconferenced meeting given or the agenda for the meeting is posted, the City shall also give notice of the means by which members of the public may access the meeting and offer public comment.
- The City must provide an opportunity for the public to address and offer comment in real time and cannot require all public comments to be submitted in advance of the meeting.

ATTACHMENTS

A. Resolution

RESOLUTION NO. 2022-XX

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
MAKING THE REQUIRED FINDINGS TO AUTHORIZE REMOTE
TELECONFERENCE/VIRTUAL MEETINGS OF THE LEGISLATIVE
BODIES OF THE CITY OF ANTIOCH FOR A PERIOD OF THIRTY
DAYS PURSUANT TO BROWN ACT PROVISIONS**

WHEREAS, the City of Antioch is committed to preserving and nurturing public access and participation in public meetings under the Ralph M. Brown Act;

WHEREAS, all meetings of the City's legislative bodies, which includes the City Council, boards, commissions, and committees, are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), such that any member of the public may attend, participate, and watch the City's legislative bodies conduct their business;

WHEREAS, as recently amended by AB 361, Government Code section 54953(e) of the Brown Act makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions;

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558;

WHEREAS, it is further required that state or local officials have recommended or imposed measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees;

WHEREAS, such conditions now exist in the City; specifically, on March 4, 2020, the Governor of the State of California proclaimed a State of Emergency, and such proclamation remains in effect and has not been rescinded or cancelled;

WHEREAS, Cal-OSHA's Emergency Temporary Standards include measures to promote social distancing, such as (1) requiring employers to provide training as to "the fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing, face coverings, increased ventilation indoors, and respiratory protection decrease the spread of COVID-19"; (2) requiring employees, when eating or drinking, to be "at least six feet apart"; and (3) requiring certain employees without face coverings to "be at least six feet apart from all other persons unless the unmasked employee is either fully vaccinated or tested at least weekly for COVID-19";

WHEREAS, the Sacramento County Public Health Officer's Order, dated July 29, 2021, requires unvaccinated person to follow all CDC guidance for unvaccinated people, which, in turn, requires people to stay six feet away from others;

WHEREAS, the City Council does hereby find that all of the legislative bodies of the City shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, the City will provide live call-in and/or internet service-based option for remote public participation and will provide notice for such participation in the agendas posted in advance of the meetings.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ANTIOCH DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Findings. The City Council hereby finds that, as set forth above, due to the novel coronavirus there has been declared a State of Emergency by the Governor of the State of California and that state and local officials are recommending or imposing measures promote social distancing.

Section 3. Remote Teleconference Meetings. The City Manager and City Attorney are hereby authorized and directed to take all actions necessary to conduct open and public meetings for all the legislative bodies of the City in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 4. Effective Date of Resolution. This Resolution shall be effective immediately upon its adoption and shall remain in effect until the earlier of 30 days from the effective date of this Resolution, or such time the City Council adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the City may continue to teleconference.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 8th day of March, 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ELIZABETH HOUSEHOLDER
CITY CLERK OF THE CITY OF ANTIOCH**

CITY OF
ANTIOCH
CALIFORNIA

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8th, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Carlos Zepeda, Deputy Public Works Director

APPROVED BY: John Samuelson, Public Works Director/City Engineer JS

SUBJECT: Rejection of Bids for Bid No. 770-0105-22A Roof Replacements and On-Call Roof Maintenance Services

RECOMMENDED ACTION

It is recommended that the City Council adopt a resolution:

1. Rejecting all bids received for Bid No. 770-0105-22A Roof Replacements and On-Call Roof Maintenance Services.

FISCAL IMPACT

This resolution will have no fiscal impact at this time.

DISCUSSION

Staff performed a citywide roof building assessment and identified several buildings in need of roof replacements, as well as the need for a contractor to perform on-call roof maintenance services. The roofs to be replaced are Antioch Water Park main building, Nick Rodriguez Community Center, Senior Center, Water Treatment Plant 'A' Building, Chlorine Storage Building, Fluoride Storage Building and D Street Water Tank. In addition, the contractor would replace approximately 2,000 sq. ft. of damaged siding at the Water Park Main building as part of this contract.

The Public Works Department published Bid No. 770-0105-22A, Roof Replacements and On-Call Roof Maintenance Services on January 5, 2022; the request for bids closed on February 9, 2022. Three (3) complete and qualified bids were received. Upon review of these bids, it was found that the engineer's estimate was well below the prices bid by all three contractors. Due to this significant cost difference, and not including the project stabilization agreement as a condition of this project, City staff recommends rejecting all bids.

The Public Works Department will reassess the project scope to determine if an alternative scope of work can be used to bring the roof replacements in line with our current fiscal year 2021-22 operating budget or if a request for additional funds is needed.

ATTACHMENTS

A. Resolution

ATTACHMENT "A"

RESOLUTION NO. 2022/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
REJECTING ALL BIDS RECEIVED FOR BID NO. 770-0105-22A ROOF
REPLACEMENTS AND ON-CALL ROOF MAINTENANCE SERVICES**

WHEREAS, staff inspected the roofs of various facilities and determined that there are roofs that need repair or replacement;

WHEREAS, staff also identified a need for an on-call roofing contractor for annual maintenance and emergency repairs as they occur;

WHEREAS, bids were solicited on January 5th, 2022, the solicitation closed on February 9th, 2022, and three (3) complete bids were received;

WHEREAS, staff reviewed the bids and found the bids exceeding the engineer's estimate and would require inclusion of the project stabilization agreement; and

WHEREAS, current fiscal year 2021/22 operational budgets are not sufficiently funded to perform the work as bid.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Antioch hereby:

Rejects all bids received for Roof Replacements & On-Call Roof Maintenance Services Bid No. 770-0105-22A.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 8th day of March 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ELIZABETH HOUSEHOLDER
CITY CLERK OF THE CITY OF ANTIOCH**

CITY OF
ANTIOCH
CALIFORNIA

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8th, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: John Samuelson, Public Works Director/City Engineer JS

SUBJECT: Consideration of Proposals for Residential Service Line Protection, Proposal No. 961-0202-22A Award

RECOMMENDED ACTION

It is recommended that the City Council adopt a resolution to:

1. Approve the Proposal submitted by American Water Resources as the sole provider to the City of Antioch for Residential Service Line Protection for four (4) years.
2. Authorize the City Attorney to release the City Logo for the purpose of publication regarding the Residential Service Line Protection to American Water Resources.
3. Authorize the City Manager to execute a four (4) year agreement with American Water Resources in a form approved by the City Attorney.

FISCAL IMPACT

There will be no cost to the City of Antioch for this program. The City of Antioch will receive a licensing fee of 15% per year from American Water Resources. The current estimated four-year revenue share is \$296,318.00.

DISCUSSION

This item was originally requested by Councilmember Lori Ogorchock. City Council provided direction to City staff at the February 16, 2001 City Council Meeting to explore the various options to provide insurance options for utility laterals.

The City of Antioch has identified the need of homeowners facing challenges repairing their own water and sewer lateral lines. While the City is responsible for a portion of the line, the resident is also responsible for their section (the responsibility is indicated at time of placement of line whether it be sewer or water). In an effort to aid residents of the City of Antioch, the City found it beneficial to team with a Residential Service Line Protection insurance company to better aid our residents with these costs.

The Department of Public Works published the Residential Service Line Protection Request for Proposals (RFP) on January 12, 2022. The solicitation period closed on February 10, 2022. The RFP opportunity was advertised via a newspaper of general

circulation, a builder's exchange email list, on the City's website and sent directly to two contractors. Public Works received two qualified and competitive proposal submittals.

American Water Resources was selected as the company offering the best value to the City. Due to the variety of water and sewer line issues that the City encounters on a regular basis, staff is recommending approval to enter into an agreement with American Water Resources.

ATTACHMENTS

- A. Resolution
- B. Draft Consultant Services Agreement
- C. American Water Resources Proposal

ATTACHMENT "A"

RESOLUTION NO. 2022/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH APPROVING
THE PROPOSAL OF AMERICAN WATER RESOURCES FOR THE RESIDENTIAL
SERVICE LINE PROTECTION, AUTHORIZING THE CITY ATTORNEY TO RELEASE
THE CITY LOGO FOR PUBLICATION AND AUTHORIZING THE CITY MANAGER TO
EXECUTE A CONSULTANT SERVICES AGREEMENT**

WHEREAS, on January 12, 2022, the City published the Residential Service Line Protection Proposal publicly and the Proposal closed on February 10, 2022;

WHEREAS, two qualified and competitive submittals were received by the Public Works Department; and

WHEREAS, after careful review of each proposal submittal and reference checks, American Water Resources has been chosen as the insurance carrier which is the most qualified and provides the best value to meet the City's needs.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Antioch hereby:

1. Approves the Proposal submitted by American Water Resources as the sole provider to the City of Antioch for Residential Service Line Protection for four (4) years.
2. Authorizes the City Attorney to release the City Logo for the purpose of publication regarding the Residential Service Line Protection to American Water Resources.
3. Authorizes the City Manager to execute a four (4) year agreement with American Water Resources.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 8th day of March 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ELIZABETH HOUSEHOLDER
CITY CLERK OF THE CITY OF ANTIOCH**

ATTACHMENT "B"

[Please complete all highlighted areas and delete the comment boxes and this sentence in the final version]

CONSULTING SERVICES AGREEMENT BETWEEN THE CITY OF ANTIOCH AND

[NAME OF CONSULTANT]

THIS AGREEMENT ("**Agreement**") is made and entered into this ____ day of _____, 202__ ("**Effective Date**") by and between the City of Antioch, a municipal Corporation with its principle place of business at 200 H Street, Antioch, CA 94509 ("**City**") and _____ with its principle place of business at _____ ("**Consultant**"). City and Consultant individually are sometimes referred to herein as "**Party**" and collectively as "**Parties**."

SECTION 1. SERVICES. Subject to the terms and conditions set forth in this Agreement, Consultant shall furnish all technical and professional services including labor, material, equipment, transportation, supervision and expertise to provide to City the services described in the Scope of Work attached as Exhibit A attached hereto and incorporated herein at the time and place and in the manner specified therein ("**Services**"). In the event of a conflict in or inconsistency between the terms of this Agreement and Exhibit A, the Agreement shall prevail.

1.1 Term of Services. The term of this Agreement shall begin on the Effective Date and shall end on _____, the date of completion specified in Exhibit A, and Consultant shall complete the Services described in Exhibit A prior to that date, unless the term of the Agreement is otherwise terminated or extended, as provided for in Section 8. The time provided to Consultant to complete the Services required by this Agreement shall not affect the City's right to terminate the Agreement, under Section 8.

1.2 Standard of Performance. Consultant represents that it is experienced in providing these services to public clients and is familiar with the plans and needs of City. Consultant shall perform all Services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which Consultant is engaged in the geographical area in which Consultant practices its profession.

1.3 Assignment of Personnel. Consultant shall assign only competent personnel to perform Services pursuant to this Agreement. In the event that City, in its sole discretion, at any time during the term of this Agreement, desires the reassignment of any such persons, Consultant shall, immediately upon receiving notice from City of such desire of City, reassign such person or persons.

1.4 Time. Consultant shall devote such time to the performance of Services pursuant to this Agreement as may be reasonably necessary to meet the standard of performance provided in Section 1.1 above and to satisfy Consultant's obligations hereunder.

SECTION 2. COMPENSATION. City hereby agrees to pay Consultant a sum not to exceed _____, notwithstanding any contrary indications that may be contained in Consultant's proposal, for Services to be performed and reimbursable costs incurred under this Agreement. In the event of a conflict between this Agreement and Consultant's proposal, attached as Exhibit A, regarding the

amount of compensation, the Agreement shall prevail. City shall pay Consultant for Services rendered pursuant to this Agreement at the time and in the manner set forth below. The payments specified below shall be the only payments from City to Consultant for Services rendered pursuant to this Agreement. Except as specifically authorized by City, Consultant shall not bill City for duplicate services performed by more than one person.

Consultant and City acknowledge and agree that compensation paid by City to Consultant under this Agreement is based upon Consultant's estimated costs of providing the Services required hereunder, including salaries and benefits of employees and subcontractors of Consultant. Consequently, the Parties further agree that compensation hereunder is intended to include the costs of contributions to any pensions and/or annuities to which Consultant and its employees, agents, and subcontractors may be eligible. City therefore has no responsibility for such contributions beyond compensation required under this Agreement.

2.1 Invoices. Consultant shall submit invoices, not more often than once a month during the term of this Agreement, based on the cost for Services performed and reimbursable costs incurred prior to the invoice date. Invoices shall contain the following information:

- Serial identifications of progress bills; i.e., Progress Bill No. 1 for the first invoice, etc.;
- The beginning and ending dates of the billing period;
- A Task Summary containing the original contract amount, the amount of prior billings, the total due this period, the balance available under the Agreement, and the percentage of completion;
- At City's option, for each work item in each task, a copy of the applicable time entries or time sheets shall be submitted showing the name of the person doing the work, the hours spent by each person, a brief description of the work, and each reimbursable expense;
- The total number of hours of work performed under the Agreement by Consultant and each employee, agent, and subcontractor of Consultant performing services; and,
- The Consultant's signature.

2.2 Payment Schedule.

2.2.1 City shall make incremental payments, based on invoices received, [according to the payment schedule attached as Exhibit B and incorporated herein], for Services satisfactorily performed, in accordance with the requirements of this Agreement, and for authorized reimbursable costs incurred. City shall have thirty (30) days from the receipt of an invoice that complies with all of the requirements of Section 2.1 to pay Consultant.

2.2.2 City shall pay the last 10% of the total sum due pursuant to this Agreement within sixty (60) days after completion of the services and submittal to City a final invoice, if all services required have been satisfactorily performed.]

2.3 Total Payment. City shall pay for the Services to be rendered by Consultant pursuant to this Agreement. City shall not pay any additional sum for any expense or cost whatsoever incurred by Consultant in rendering Services pursuant to this Agreement, unless expressly provided for in Section 2.5.

In no event shall Consultant submit any invoice for an amount in excess of the maximum amount of compensation provided above either for a task or for the entire Agreement, unless the Agreement is modified prior to the submission of such an invoice by a properly executed change order or amendment.

2.4 Hourly Fees. Fees for work performed by Consultant on an hourly basis shall not exceed the amounts shown on the fee schedule in Exhibit B.

2.5 Reimbursable Expenses. Reimbursable expenses are specified below, and shall not exceed _____ (\$ _____). Expenses not listed below are not chargeable to City. Reimbursable expenses are included in the total amount of compensation provided under this Agreement that shall not be exceeded.

Reimbursable Expenses are:

2.6 Payment of Taxes. Consultant is solely responsible for the payment of employment taxes incurred under this Agreement and any similar federal or state taxes.

2.7 Authorization to Perform Services. The Consultant is not authorized to perform any Services or incur any costs whatsoever under the terms of this Agreement until Consultant receives authorization to proceed from the Contract Administrator.

SECTION 3. FACILITIES AND EQUIPMENT. Except as set forth herein, Consultant shall, at its sole cost and expense, provide all facilities and equipment that may be necessary to perform the Services required by this Agreement. City shall make available to Consultant only the facilities and equipment listed in this section, and only under the terms and conditions set forth herein.

City shall furnish physical facilities such as desks, filing cabinets, and conference space, as may be reasonably necessary for Consultant's use while consulting with City employees and reviewing records and the information in possession of the City. The location, quantity, and time of furnishing those facilities shall be in the sole discretion of City. In no event shall City be obligated to furnish any facility that may involve incurring any direct expense, including but not limited to computer, long-distance telephone or other communication charges, vehicles, and reproduction facilities.

SECTION 4. INSURANCE REQUIREMENTS. Before beginning any work under this Agreement, Consultant, at its own cost and expense, shall procure insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of the work by the Consultant and its agents, representatives, employees, and subcontractors. Consultant shall provide proof satisfactory to City of such insurance that meets the requirements of this section and under forms of insurance satisfactory in all respects to the City. Consultant shall maintain the insurance policies required

by this section throughout the term of this Agreement. The cost of such insurance shall be included in the Consultant's proposal. Consultant shall not allow any subcontractor to commence work on any subcontract until Consultant has obtained all insurance required herein for the subcontractor(s) and provided evidence thereof to City. Verification of the required insurance shall be submitted and made part of this Agreement prior to execution. Insurers shall have an AM Best rating of no less than A:VII unless otherwise accepted by the City in writing:

4.1 Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **\$2,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. If Consultant's services include work within 50 feet of a railroad right of way, the Consultant shall have removed any exclusion on their liability policy limiting coverage for work near a railroad, or shall provide a Railroad Protective Liability policy in favor of the City. Limits for such coverage shall be no less than \$5,000,000.

4.2 Automobile Liability Insurance. ISO Form Number CA 00 01 covering any auto (Code 1), or if Consultant has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with limit no less than **\$1,000,000** per accident for bodily injury and property damage.

4.3 Workers' Compensation Insurance. as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **\$1,000,000** per accident for bodily injury or disease.

4.4 Professional Liability (Errors and Omissions): Insurance appropriate to the Consultant's profession, with limit no less than \$1,000,000 per occurrence or claim, \$2,000,000 aggregate.

4.5 Other Insurance Provisions. Unless otherwise specified below, all insurance policies are to contain, or be endorsed to contain, the following provisions:

4.5.1 *Additional Insured Status.* The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Consultant including materials, parts, or equipment furnished in connection with such work or operations. CGL coverage can be provided in the form of an endorsement to the Consultant's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 if a later edition is used). This requirement shall only apply to the CGL and Automobile Liability Insurance policies specified above.

4.5.2 *Primary Coverage.* For any claims related to this contract, the Consultant's insurance coverage shall be primary insurance as respects the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, or volunteers shall be excess of the Consultant's insurance and shall not contribute with it. This requirement shall only apply to the CGL and Automobile Liability Insurance policies specified above.

4.5.3 *Notice of Cancellation.* Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City.

4.5.4 Waiver of Subrogation. Consultant hereby grants to City a waiver of any right to subrogation which any insurer of said Consultant may acquire against the City by virtue of the payment of any loss under such insurance. Consultant agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer. This requirement shall only apply to the CGL, Automobile Liability and Workers' Compensation/Employer's Liability Insurance policies specified above.

4.5.5 Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions must be declared to and approved by the City. The City may require the Consultant to purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

4.5.6 Claims made policies. If any of the required policies provide claims-made coverage:

4.5.6.1 The Retroactive Date must be shown, and must be before the date of the contract or the beginning of contract work.

4.5.6.2 Insurance must be maintained and evidence of insurance must be provided **for at least five (5) years after completion of the contract of work.**

4.5.6.3 If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Consultant must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

4.6 Certificate of Insurance and Endorsements. Consultant shall furnish the City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the City before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Consultant's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

4.7 Subcontractors. Consultant shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated in this Agreement, including but not limited to naming additional insureds.

4.8 Higher Limits. If the Consultant maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

4.9 Special Risks or Circumstances. City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage or other special circumstances.

4.10 Remedies. In addition to any other remedies City may have if Consultant fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time herein required, City may, at its sole option exercise, any of the following remedies, which are alternatives to other remedies City may have and are not the exclusive remedy for Consultant's breach:

- Obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due to Consultant under the Agreement;
- Order Consultant to stop work under this Agreement or withhold any payment that becomes due to Consultant hereunder, or both stop work and withhold any payment, until Consultant demonstrates compliance with the requirements hereof; and/or,
- Terminate this Agreement.

SECTION 5. INDEMNIFICATION AND CONSULTANT'S RESPONSIBILITIES.

5.1 To the fullest extent permitted by law, Consultant shall defend (with counsel reasonably acceptable to City), indemnify and hold the City, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any acts, errors or omissions, or willful misconduct of Consultant, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Consultant's services or this Agreement, including without limitation the payment of all damages, expert witness fees and attorney's fees and other related costs and expenses. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by Consultant, the City, its officials, officers, employees, agents, or volunteers.

5.1.1 Acceptance by City of insurance certificates and endorsements required under this Agreement does not relieve Consultant from liability under this indemnification and hold harmless clause. This indemnification and hold harmless clause shall apply to any damages or claims for damages whether or not such insurance policies shall have been determined to apply.

5.2 By execution of this Agreement, Consultant acknowledges and agrees to the provisions of this Section and that it is a material element of consideration, and that these provisions survive the termination of this Agreement.

SECTION 6. STATUS OF CONSULTANT.

6.1 Independent Contractor. At all times during the term of this Agreement, Consultant shall be an independent contractor and shall not be an employee of City. City shall have the right to control Consultant only insofar as the results of Consultant's services rendered pursuant to this Agreement and assignment of personnel pursuant to Section 1.3; however, otherwise City shall not have the right to control the manner or means by which Consultant accomplishes services rendered pursuant to this Agreement. Notwithstanding any other City, state, or federal policy, rule, regulation, law, or ordinance to the contrary, Consultant and any of its employees, agents, and subcontractors providing services under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any and all claims to, any compensation, benefit, or any incident of employment by City, including, but not limited to, eligibility to enroll in the California Public Employees Retirement System (PERS) as an employee of City and

entitlement to any contribution to be paid by City for employer contributions and/or employee contributions for PERS benefits.

6.2 Consultant Not Agent. Except as City may specify in writing, Consultant shall have no authority, express or implied, to act on behalf of City in any capacity whatsoever as an agent. Consultant shall have no authority, express or implied, pursuant to this Agreement to bind City to any obligation whatsoever.

SECTION 7. LEGAL REQUIREMENTS.

7.1 Governing Law. The laws of the State of California shall govern this Agreement.

7.2 Compliance with Applicable Laws. Consultant and any subcontractors shall comply with all laws applicable to the performance of the Services.

7.3 Other Governmental Regulations. To the extent that this Agreement may be funded by fiscal assistance from another governmental entity, Consultant and any subcontractors shall comply with all applicable rules and regulations to which City is bound by the terms of such fiscal assistance program.

7.4 Licenses and Permits. Consultant represents and warrants to City that Consultant and its employees, agents, and any subcontractors have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required to practice their respective professions. Consultant represents and warrants to City that Consultant and its employees, agents, any subcontractors shall, at their sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required to practice their respective professions. In addition to the foregoing, Consultant and any subcontractors shall obtain and maintain during the term of this Agreement valid business licenses from City.

7.5 Nondiscrimination and Equal Opportunity. Consultant shall not discriminate, on the basis of a person's race, religion, color, national origin, age, physical or mental handicap or disability, medical condition, marital status, sex, sexual orientation or any other legally protected status, against any employee, applicant for employment, subcontractor, bidder for a subcontract, or participant in, recipient of, or applicant for any services or programs provided by Consultant under this Agreement. Consultant shall comply with all applicable federal, state, and local laws, policies, rules, and requirements related to equal opportunity and nondiscrimination in employment, contracting, and the provision of any Services that are the subject of this Agreement, including but not limited to the satisfaction of any positive obligations required of Consultant thereby.

Consultant shall include the provisions of this Section in any subcontract approved by the Contract Administrator or this Agreement.

7.6 California Labor Code Requirements. Consultant is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects ("Prevailing Wage Laws"). If the services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, Consultant agrees to fully comply with such Prevailing Wage Laws. Consultant shall defend, indemnify and hold the City, its officials, officers, employees and agents free and harmless from

any claims, liabilities, costs, penalties or interest arising out of any failure or alleged failure to comply with the Prevailing Wage Laws. It shall be mandatory upon the Consultant and all subconsultants to comply with all California Labor Code provisions, which include but are not limited to prevailing wages (Labor Code Sections 1771, 1774 and 1775), employment of apprentices (Labor Code Section 1777.5), certified payroll records (Labor Code Sections 1771.4 and 1776), hours of labor (Labor Code Sections 1813 and 1815) and debarment of contractors and subcontractors (Labor Code Section 1777.1). The requirement to submit certified payroll records directly to the Labor Commissioner under Labor Code section 1771.4 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Section 1771.4.

If the services are being performed as part of an applicable "public works" or "maintenance" project, then pursuant to Labor Code Sections 1725.5 and 1771.1, the Consultant and all subconsultants performing such services must be registered with the Department of Industrial Relations. Consultant shall maintain registration for the full term of this Agreement and require the same of any subconsultants, as applicable. Notwithstanding the foregoing, the contractor registration requirements mandated by Labor Code Sections 1725.5 and 1771.1 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Sections 1725.5 and 1771.1.

This Agreement may also be subject to compliance monitoring and enforcement by the Department of Industrial Relations. It shall be Consultant's sole responsibility to comply with all applicable registration and labor compliance requirements. Any stop orders issued by the Department of Industrial Relations against Consultant or any subcontractor that affect Consultant's performance of services, including any delay, shall be Consultant's sole responsibility. Any delay arising out of or resulting from such stop orders shall be considered Consultant caused delay and shall not be compensable by the City. Consultant shall defend, indemnify and hold the City, its officials, officers, employees and agents free and harmless from any claim or liability arising out of stop orders issued by the Department of Industrial Relations against Consultant or any subcontractor.

SECTION 8. TERMINATION AND MODIFICATION.

8.1 Termination. City may cancel this Agreement at any time and without cause upon written notification to Consultant.

Consultant may cancel this Agreement only for cause upon thirty (30) days' written notice to City and shall include in such notice the reasons for cancellation.

In the event of termination, Consultant shall be entitled to compensation for Services performed satisfactorily to the effective date of termination; City, however, may condition payment of such compensation upon Consultant delivering to City any or all documents, photographs, computer software, video and audio tapes, and other materials provided to Consultant or prepared by or for Consultant or the City in connection with this Agreement.

8.2 Extension. City may, in their sole and exclusive discretion, extend the end date of the term of this Agreement beyond that provided for in Section 1.1. Any such extension shall require a written amendment to this Agreement, as provided for herein. Consultant understands and agrees that, if City grants such an extension, City shall have no obligation to provide Consultant with compensation beyond the maximum amount provided for in this Agreement. Similarly, unless authorized by the Contract

Administrator, City shall have no obligation to reimburse Consultant for any otherwise reimbursable expenses incurred during the extension period.

8.3 Amendments. The parties may amend this Agreement only by a writing signed by all the Parties.

8.4 Assignment and Subcontracting. City and Consultant recognize and agree that this Agreement contemplates personal performance by Consultant and is based upon a determination of Consultant's unique personal competence, experience, and specialized personal knowledge. Moreover, a substantial inducement to City for entering into this Agreement was and is the professional reputation and competence of Consultant. Consultant may not assign this Agreement or any interest therein without the prior written approval of the Contract Administrator. Consultant shall not subcontract any portion of the performance contemplated and provided for herein, other than to the subcontractors noted in the proposal, without prior written approval of the Contract Administrator.

8.5 Survival. All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating liability between City and Consultant shall survive the termination of this Agreement.

8.6 Options upon Breach by Consultant. If Consultant materially breaches any of the terms of this Agreement, City's remedies shall include, but not be limited to, the following:

8.6.1 Immediately terminate the Agreement;

8.6.2 Retain the plans, specifications, drawings, reports, design documents, and any other work product prepared by Consultant pursuant to this Agreement; and/or

8.6.3 Retain a different consultant to complete the work described in Exhibit A not finished by Consultant in which case the City may charge Consultant the difference between the cost to have a different consultant complete the work described in Exhibit A that is unfinished at the time of breach and the amount that City would have paid Consultant pursuant to Section 2 if Consultant had completed the work.

SECTION 9. KEEPING AND STATUS OF RECORDS.

9.1 Records Created as Part of Consultant's Performance. All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, drawings, records, files, or any other documents or materials, in electronic or any other form, that Consultant prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be the property of the City. Consultant hereby agrees to deliver those documents to the City upon termination of the Agreement. It is understood and agreed that the documents and other materials, including but not limited to those described above, prepared pursuant to this Agreement are prepared specifically for the City and are not necessarily suitable for any future or other use.

9.2 Confidentiality. All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Consultant prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be kept confidential by Consultant. Such materials shall not, without the

prior written permission of City, be used by Consultant for any purpose other than the performance of this Agreement nor shall such materials be disclosed publicly. Nothing furnished to Consultant which is generally known, shall be deemed confidential. Consultant shall not use the City's name or logo or photographs pertaining to the Services under this Agreement in any publication without the prior written consent of the City.

9.3 Consultant's Books and Records. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for Services or expenditures and disbursements charged to the City under this Agreement for a minimum of three (3) years, or for any longer period required by law, from the date of final payment to the Consultant..

9.4 Inspection and Audit of Records. Any records or documents that Section 9.2 of this Agreement requires Consultant to maintain shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of the City. Under California Government Code Section 8546.7, if the amount of public funds expended under this Agreement exceeds Ten Thousand Dollars (\$10,000.00), the Agreement shall be subject to the examination and audit of the State Auditor, at the request of City or as part of any audit of City, for a period of three (3) years after final payment under the Agreement.

9.5 Intellectual Property. The City shall have and retain all right, title and interest, including copyright, patent, trade secret or other proprietary rights in all plans, specifications, studies, drawings, estimates, materials, data, computer programs or software and source code, enhancements, documents and any other works of authorship fixed in any tangible medium or expression, including but not limited to physical drawings or other data magnetically or otherwise recorded on computer media ("Intellectual Property") prepared or developed by or on behalf of Consultant under this Agreement. Consultant further grants to City a non-exclusive and perpetual license to copy, use, modify or sub-license any and all Intellectual Property otherwise owned by Consultant which is the basis or foundation for any derivative, collective, insurrectional or supplemental work created under this Agreement.

SECTION 10. MISCELLANEOUS PROVISIONS.

10.1 Venue. In the event either party brings any action against the other under this Agreement, the Parties agree that trial of such action shall be vested exclusively in the state courts of California in the County of Contra Costa or in the United States District Court for the Northern District of California.

10.2 Severability. If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.

10.3 No Implied Waiver of Breach. The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement.

10.4 Successors and Assigns. The provisions of this Agreement shall inure to the benefit of and shall apply to and bind the successors and assigns of the Parties.

10.5 Use of Recycled Products. Consultant shall prepare and submit all reports, written studies and other printed material on recycled paper to the extent it is available at equal or less cost than virgin paper.

10.6 Conflict of Interest. Consultant may serve other clients, but none whose activities within the corporate limits of City or whose business, regardless of location, would place Consultant in a "conflict of interest," as that term is defined in the Political Reform Act, codified at California Government Code Section 81000 *et seq.*

Consultant shall not employ any official of City in the work performed pursuant to this Agreement. No officer or employee of City shall have any financial interest in this Agreement that would violate California Government Code Section 1090 *et seq.*

Consultant hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the City. If Consultant was an employee, agent, appointee, or official of City in the previous twelve months, Consultant warrants that it did not participate in any manner in the forming of this Agreement. Consultant understands that, if this Agreement is made in violation of Government Code § 1090 *et seq.*, the entire Agreement is void and Consultant will not be entitled to any compensation for Services performed pursuant to this Agreement, including reimbursement of expenses, and Consultant will be required to reimburse the City for any sums paid to the Consultant. Consultant understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code Section 1090 and, if applicable, will be disqualified from holding public office in the State of California.

10.7 Inconsistent Terms. If the terms or provisions of this Agreement conflict with or are inconsistent with any term or provision of any Exhibit attached hereto, then the terms and provisions of this Agreement shall prevail.

10.8 Solicitation. Consultant agrees not to solicit business at any meeting, focus group, or interview related to this Agreement, either orally or through any written materials.

10.9 Contract Administration. This Agreement shall be administered by [REDACTED] ("Contract Administrator"). All correspondence shall be directed to or through the Contract Administrator or his or her designee.

10.10 Notices. Any written notice to Consultant shall be sent to:

Any written notice to City shall be sent to:

[INSERT DEPARTMENT/NAME]

City of Antioch
P. O. Box 5007
Antioch, CA 94531-5007

City of Antioch
P. O. Box 5007
Antioch, CA 94531-5007
Attn: City Attorney

10.11 Integration. This Agreement, including all exhibits and other attachments, represents the entire and integrated agreement between City and Consultant and supersedes all prior negotiations, representations, or agreements, either written or oral.

CITY:

CITY OF ANTIOCH

Rowland E. Bernal, Jr. City Manager

Attest:

Elizabeth Householder, City Clerk

Approved as to Form:

Thomas Lloyd Smith, City Attorney

CONSULTANT:

[NAME OF CONSULTANT]

By: _____

Name: _____

Title: _____

By: _____

Name: _____

Title: _____

[Two signatures are required for a corporation or one signature with the corporate bylaws indicating that one person can sign on behalf of the corporation]

EXHIBIT A
SCOPE OF WORK

EXHIBIT B
PAYMENT SCHEDULE



AMERICAN WATER
RESOURCES

Request for Proposal Residential Service Line Protection

City of Antioch
February 2022

CONTACT:

Jules Ainsworth
Chief Commercial Officer
P: 203-219-5982

E: jules.ainsworth@amwater.com

American Water Resources
Federal Employee ID# 54-0912221
1751 W. Diehl Rd., Suite 200
Naperville, IL 60563
www.AWRUSA.com

ANTIOCH
CALIFORNIA

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Cover Letter

January 31, 2022

City of Antioch Public Works
Attn: Christine Raposo
1201 W 4th St
Antioch, CA 94509

Re: Residential Service Line Protection Bid No. 961-0202-22A

American Water Resources (AWR) is pleased to submit the attached proposal in response to the Antioch Public Works Department's (APWD) Request for Proposal – Residential Service Line Protection. If selected to perform the services described in the RFP, AWR intends to negotiate and enter a binding contract with the City of Antioch (COA).

In accordance with the requirements of Section 5.2.2 of the RFP, AWR makes the following statements:

1. The Lead Proposer under this Response to the RFP is American Water Resources, LLC.
2. The contact person for any questions regarding AWR's Response to the RFP is:

Jules Ainsworth, Chief Commercial Officer
American Water Resources
1751 W. Diehl Rd., Suite 200 Phone: 203-219-5982
Naperville, IL 60563 Email: jules.ainsworth@amwater.com
3. Statement of Overall Ability and Qualifications: AWR began over 20 years ago as a subsidiary of American Water, the largest publicly traded water utility in the U.S. who since 1886 has been providing clean, safe, reliable, and affordable water and wastewater-related services to millions of homeowners across the country. Since its inception AWR has accumulated unsurpassed experience among service plan administrators. Initially conceived to educate nearly 2 million American Water utility customers regarding their service line responsibilities and provide them with an affordable repair solution, AWR now manages a broad portfolio of programs and utility services in 43 states and Washington, D.C.
4. AWR meets the Minimum Requirements set forth under Section 4.1 of the RFP, including:
 - Subsection A ("Experience"), as described in the Qualifications Summary and Reference Programs sections of this Response to RFP; and
 - Subsection B, "Business License and Certification", as described in this Cover Letter below; and
 - Subsection C, "Terms and Conditions of Protection Program", as described in AWR's response to Section 5.2.6(A), Work Approach.
5. AWR has reviewed the Conflict-of-Interest Section of the RFP and agrees to comply with all conflict-of-interest rules and restrictions.
6. AWR agrees to fully comply with all Antioch laws applicable to this RFP and to the services to be provided.

In accordance with the requirements of Section 4.1 of the RFP, AWR makes the following statements:

1. AWR is licensed by the California Department of Insurance to offer and sell the Programs as a Non-Resident Insurance Producer, License Number 0F65279 to administer customer claims under the Programs as a Non-Resident Adjuster, License Number 2F65279 (copies attached in the appendix of this response).
2. All subcontractors utilized by AWR will hold all licenses and registrations required by state, federal and local laws applicable to the services being offered.

AWR's utility foundation, urban experience, and proven success tailoring programs to the needs of our partners will distinguish us as the most highly qualified proposer to safely provide the most reliable, highest quality and affordable Service Line Protection Programs for COA and its homeowners.

Sincerely,



Jules Ainsworth

Chief Commercial Officer

Executive Summary

Our Understanding of the Project Objectives

As part of the City of Antioch's (COA) efforts to communicate to homeowners their responsibility for maintenance and repair of water service lines and sewer laterals connected to their properties, COA plans to permit the highest scoring Proposer to market its Programs and Services.

HOMEOWNER OBJECTIVES

- Prepare homeowners for the unpredictable
- Help educate uninformed homeowners
- Offset costs of unexpected repairs

COA OBJECTIVES

- Reduce risk to infrastructure
- Enhanced resource effectiveness
- Mitigate risk of ratepayer property damage

AGREEMENT TERM

- Initial term of four (4) years
- City discretion to extend for subsequent extension for a total of nine (9) years

Our Integrated Solution for Antioch Public Works

When partnering with AWR, the City of Antioch (COA) will receive customized programs and services that benefit all Antioch homeowners. We will provide education, marketing, customer service, billing, claims, contractor network and operations - all delivered by AWR at no cost to the COA.

PROGRAMS AND SERVICES – FOR EVERY ANTIOCH HOMEOWNER

AWR's slate of offerings are tailored to safely address the utility infrastructure challenges facing COA and be an affordable option for 100% of your homeowners.

- **Service Line Protection Programs:** Risk averse homeowners, historically no more than half the population, are most apt to proactively enroll in our programs to gain peace of mind. Our program's affordable initial monthly rates (water: \$1.65; sewer: \$2.75; combination water/sewer: \$3.85) and unlimited coverage removes these financial burdens and our experience with quickly resolving service line issues in urban settings eliminates much of the inconvenience.
- **On-Demand Repair Service:** History shows only a portion of homeowners enroll in Service Line Protection (less than 4 out of 10). Sadly, those who do not enroll face the same risk of a service line emergency as those who protect themselves. **AWR's On-Demand Service** can be offered to homeowners who opted not to enroll in a protection program. For a low, flat fee, our contractor will address their water or sewer line issue. The affordable rate provides cost certainty, and our quick response will nearly eliminate the homeowner inconvenience and associated challenges.

MARKETING – NOTHING IS AS IMPORTANT AS A GOOD EDUCATION FOR ANTIOCH HOMEOWNERS

Our nearly 2 decades of experience marketing protection programs all over the USA confirms that most homeowners are unaware of their service line responsibilities. That lack of knowledge may have costly consequences for them. Our 3-phase marketing approach ensures EVERYONE is in the know.

- **Awareness Of Responsibilities:** Communication occurs in 2 forums – internal and external. Ensuring all utility and city leadership are aware of the efforts in advance ensures a controlled flow of communication. Once the key stakeholders are informed, we employ a multi-channel approach consisting of direct marketing, targeted digital and out of home media buys.
- **Educating About Risks and Options:** Efforts to educate homeowners are layered onto the initial multi-channel communications. Collaborating with local influencers and community leaders to engage word of mouth is of paramount importance to ensure the message resonates.
- **Protection Options and Enrollment:** At this point, homeowners are left to make an informed decision. Those who enroll, will enjoy unlimited protection at low, affordable monthly rates. Those opting against protection, will not have ongoing peace of mind. However, if they suffer a service line issue, AWR can offer them On-Demand Repair Service.

OPERATIONS – LIKE ANTIOCH PUBLIC WORKS, WE HAVE A GROUNDED UTILITY MINDSET

Our world-class operations center houses a myriad of functional teams including customer service, enrollment, billing and collection, training, quality assurance, claims and contractor management. Our professional customer facing team members are routinely recognized in the industry for providing best in class service.

- **Customer Service:** For our customer service team, satisfying Antioch Public Works Department (APWD) customers will be the cornerstone of our partnership. Although our overall Claims and Customer Service Center Operations have ~180 full-time employees, we tailor the customer experience for each partner. Knowing that our customer is your customer, we take pride in our commitment to customer satisfaction.
- **Claims Management:** When any Antioch homeowner experiences a service line issue, one call to AWR will do it all. Available 24/7, 365 days a year, our claims management team will quickly assess and put the claim into motion. Process transparency via an online field service platform will ensure customers can track everything – from ongoing communication to visit scheduling to contractor tracking to work completion to final claim and contractor feedback.
- **Contractor Network:** Our network is comprised of local, insured, and licensed contractors from the Antioch area. The local manager and plumbers not only ensure an in-depth knowledge of local requirements, but also contributes to the community economically.

Partnership Criteria Response

QUALIFICATIONS SUMMARY

Corporate Qualifications

For over 28 years, AWR, along with its sister company Pivotal Home Solutions, have been protecting homeowners, and their budgets, from the high cost of home maintenance and repair with a specific focus on utilities and municipalities. Our Core Competency is our ability to provide highly custom-tailored programs designed specifically for each of our 35+ clients.

The below chart provides a quick glimpse of our organization by the numbers:



In 2001, our Service Line Protection Programs were created to educate American Water customers and protect them from the risks associated with service line failures. Today, AWR, manages a portfolio of home protection contracts in 43 states and the District of Columbia.

AWR has grown to a staff of ~550 full-time employees, including 180 that work in our Claims and Customer Service Center in Naperville, Illinois.

Our expertise, infrastructure, and integrity are what truly distinguish our company. Moreover, our approach to minimizing risks and managing residential crises is customized to the unique needs of each community we partner with.

At American Water, **the customer is the center of everything we do.** We strive to know our customers' needs and are committed to delivering value to them. As a result, more than 2.9M homeowners trust AWR to provide their home protection programs. We maintain a 97% customer satisfaction rating and are an accredited member of the Better Business Bureau with an A+ rating.

OUR STRENGTHS AND COMMITMENT – SAFETY, TRUST, RELIABILITY, QUALITY AND AFFORDABILITY

- **Safety:** At AWR, we do not compromise safety for speed, convenience, profit, or anything else. The safety and well-being of our customers and employees is our responsibility. In support of this, we have embedded safety as a core value in the AWR way of working and supported it with 60,000 hours of training annually.
- **Trust:** To date, nearly 18 million homeowners received educational information from AWR. The reason? Informed utility customers with service line protection trust their utility 10% more than unprotected customers.
- **Reliability:** When customers have a claim, one call does it all 24/7/365. In 2021, reliability meant handling 761,177 claim calls and coordinating repairs with the nearly 500 contractors across our national network; all while maintaining a customer responsiveness score of over 90%.
- **Quality:** Our efforts focus on keeping our customer effort low and our customer satisfaction high. To ensure the best customer experience, we survey 100% of our customers who have a claim. To this end, the effort our customers put forth is 70% lower than similar “insurance” type products and our customer satisfaction sits at nearly 92%. Additionally, we continue to maintain our A+ rating with the BBB.
- **Affordability:** We keep it simple. There is no cost to our partners. Our partners’ customers receive the lowest possible cost with the unlimited coverage. There is no annual or lifetime cap on amount paid for claims. There is no limit on the number of claims filed annually or in a lifetime. There are no deductibles or service fees. There is no cost for permits.

Corporate Experience

SERVICE EXPERTISE – STRONGER WHEN WORKING TOGETHER

AWR has managed water and sewer lateral protection programs since 2000. Initially, our service line protection was offered exclusively within the American Water service footprint. Today, our programs and services span 43 states and the District of Columbia. In California in particular, our education efforts have reached nearly 550,000 California American Water residential customers, as well as 18,000 accounts within the City of Rialto.

Outside California, we have partnerships with some of the largest municipal water and wastewater utilities in the country, including New York City’s Department of Environmental Protection since 2013 (697,000 accounts), Nashville’s Metro Water Services since 2014 (128,000 accounts), the Orlando Utilities Commission since 2015 (239,000 accounts) and the Hillsborough County (FL) Public Utilities Department for just over a year (130,000 accounts). We successfully operate water and sewer lateral protection programs in collaboration with all these partners.

Our partners are not limited to just these larger municipalities and utilities. We also partner with mid-sized cities such as Wilmington, DE and Yonkers, NY; smaller municipalities and utilities such as Burlington, IA and Georgetown County Water and Sewer District in Pawley’s Island, SC; and even tiny towns such as the Village of Dundee, MI.

We also maintain programs within our former parent company, American Water, including Pennsylvania American Water (499,000 accounts), New Jersey American Water (489,000 accounts), Iowa American Water (49,000 accounts) and Virginia American Water (50,000 accounts).

All the above have been active for a year or more, and some have been active for over 10 years. All feature our water and sewer lateral protection, and most feature complementary programs and services. Regardless of size,

each entailed a full slate of services to complete the partnership assignment. These included, but were not limited to:

1. **Marketing, Mailing and Eligibility:** Customizing marketing plans and timelines for partner approval is a requirement for all our partnerships. External list procurement, eligibility criteria application, data cleansing and mail list processing and data/address validation is required with over half of our partnerships and is a core proficiency for our marketing team.
2. **Call Center – Claims Handling, Customer Service and Data Updates:** Customer claims are handled toll free 24/7/365 as their occurrence is unpredictable. For non-English speaking customers, we employ bi-lingual, Spanish speaking representatives. If a language is not supported internally, seamless communication is handled through the AT&T Language Line. Partner customer service teams are a key stakeholder group for whom we will provide materials to ensure satisfaction stays high and effort remains low for all customers. Call center metric reporting is a common ask – we look forward to tailoring dashboards to your needs.
3. **Repairs – Timeliness, Conformance, Sewer Inspection:** Restoring service in very tight time windows is expected at AWR. For adherence to repair specifications, we use a belt and suspenders approach – our knowledgeable local contractors work in lockstep with our Field Service Team. Once a repair is complete to specification, taking video of a service line is easily done and cataloged to ensure it's easy to retrieve if needed later.
4. **Program Coverage, Fees and Financial Arrangements:** Our plan is to tailor our programs to meet your needs and those of your homeowners including a flat rate fee, unlimited coverage, unlimited occurrences, three (3)-year warranty on covered repairs, and zero deductible or service fee for enrolled customers. The revenues earned from the monthly program fees will be used to drive a flat rate per customer licensing fee.

The Requirements

EXPERIENCE

See Reference Programs

BUSINESS LICENSE AND CERTIFICATIONS

AWR is licensed by the California Department of Insurance to offer and sell the Programs as a Non-Resident Insurance Producer, License Number 0F65279 is licensed by the California Department of Insurance to administer and service customer claims under the Programs as a Non-Resident Adjuster, License Number 2F65279.

Copies of AWR's business licenses are included in the Appendix

The subcontractors utilized by AWR will hold all licenses and registrations required by state, federal and local laws applicable to the services being offered.

Terms and Conditions

Our Water Line and Sewer Line Protection Programs will cover repair and/or replacement for blockages, leaks, and breaks due to normal wear and tear, tree roots, defects in materials, and earth movement, as set forth in the Sample Terms and Conditions attached in Section VII.

See Appendix for sample Terms and Conditions

REFERENCE PROGRAMS

Programs Managed – Partnership #1: The City of Yonkers



AWR has managed water and sewer lateral protection programs in partnership with The City of Yonkers (COY) since 2017. The term of our initial agreement with The City of Yonkers expires in March 2022 and we already have mutual agreement to execute a renewal term taking us to 2027 and beyond.

Name of Municipality/Private Utility	The City of Yonkers
Location (City, State)	Yonkers, NY
Number of Customer Accounts	22,258

Municipality/Utility Contact Information

Full Name	Paul Summerfield
Email	paul.summerfield@yonkersny.gov
Phone Number	914-377-6106
Title/Position	City Engineer

When was the program active?

Start Date (mm/dd/yyyy)	3/29/2017
End Date (mm/dd/yyyy)	3/29/2027 (currently renewing through 2027)

Financial Arrangement with Municipality/Utility

If included, provide payment structure below:

Upfront Amount	\$0
Monthly Revenue Share (\$/subscription)	\$0
Monthly Revenue Share (% of monthly revenue)	0%

COVERAGE TYPE	MONTHLY SUBSCRIPTION RATE (\$)	NUMBER OF SUBSCRIBERS
Water Service Line	\$5.49*	245
Sewer Lateral	\$12.49*	125
Combo WL/SL	\$17.98*	7,312

* These rates will increase with renewal

CLAIMS RECURRENCE AND BREAKDOWN — COY

The success of AWR's efforts to service water line and sewer laterals for our partnership with COY has been unparalleled. Over the past 2 years, fewer than 10% of our water and sewer line claims have required a recurring repair.

WATER LINE AND SEWER LINE CLAIMS		
Number of Claims	Recurrence Count	% of Total
1,077	104	9.7%

For 2020 and 2021, 100% of claims resulted in maintenance and repair. There were no full replacements.

SEWER LINE CLAIM TYPES	NUMBER OF CLAIMS	% OF TOTAL
Maintenance and Repair	839	100%
Replacements	0	0.0%
Total	839	100.0%

RESPONSE TIMES — COY

The customer is at the center of everything we do. When a customer calls in to report an issue, we make sure to talk through the details, inclusive of timing, to manage the customer's expectation. This is one of the most important parts of our customer journey. Our partnership with COY requires a 4-hour call to claim initiation time frame. Below is a breakdown of response time of customer calls for service to commencement of repair and completion of repair or replacement.

COY	CALL TO CLAIM INITIATION (HR)	TIME TO COMPLETION (DAYS)
2021 Water and Sewer Line*	1:00	5.83

**Call to Claim initiation time and Time to Completion are not monitored per product. Data is only available for 2021 due to system changes made in 2020*

CONTRACTOR NETWORK DETAIL — COY

Because our contractors interact directly with our customers, they are vital in our customer journey. Selecting the right contractor to join our network is critical. All contractors are licensed and insured and required to carry appropriate identification cards. Safety is a core component of the entire American Water organization and AWR maintains that culture with contractors. Currently in our COY footprint we have 5 contractors in our network.

CALL CENTER ARRANGEMENT — COY

Although our overall Claims and Customer Service Center Operations have ~180 full-time employees, we tailor the customer experience for each partner. Knowing that our customer is your customer, we take pride in our commitment to customer satisfaction. In fact, our customer satisfaction rating with COY customers is 95%. Below is a breakdown of call center performance metrics. This includes both customer service and claims calls.

COY	CALLS OFFERED	CALLS ANSWERED	AVG. SPEED TO ANSWER	AVG. HANDLE TIME	LONGEST WAIT TIME
2020	45,484	42,032	2:51	10:08	2:28:23
2021	56,377	50,737	4:11	11:49	2:20:12

Programs Managed – Partnership #2: San Francisco Water Power Sewer



AWR has managed water and sewer lateral protection programs in partnership with the San Francisco Public Utilities Commission (SFPUC) since 2019. The term of AWR's initial agreement with SFPUC expires on at the end of 2023. We have already had initial discussions with SFPUC regarding renewing our agreement and will solidify plans prior to expiration of the initial term.

Name of Municipality/Private Utility	San Francisco Public Utilities Commission (SFPUC)
Location (City, State)	San Francisco, CA
Number of Customer Accounts	105,200

Municipality/Utility Contact Information

Full Name	Michael Tran
Email	mitran@sfgwater.org
Phone Number	415-695-7372
Title/Position	Project Manager

When was the program active?

Start Date (mm/dd/yyyy)	10/19/2019
End Date (mm/dd/yyyy)	10/19/2023

Financial Arrangement with Municipality/Utility

If included, provide payment structure below:

Upfront Amount	N/A
Monthly Revenue Share (\$/subscription)	\$3.61 per customer
Monthly Revenue Share (% of monthly revenue)	N/A

COVERAGE TYPE	MONTHLY SUBSCRIPTION RATE (\$)	NUMBER OF SUBSCRIBERS
Water Service Line	\$4.49	28
Sewer Lateral	\$8.99	175
Combo WL/SL	\$12.99	2,893

CLAIMS RECURRENCE AND BREAKDOWN — SFPUC

The success of AWR's efforts to service water line and sewer laterals for our partnership with Metro has been very successful. Over the past 2 years, fewer than 7% of our water and sewer line claims have required a recurring repair.

WATER LINE AND SEWER LINE CLAIMS		
Number of Claims	Recurrence Count	% of Total
380	26	6.8%

SEWER LINE CLAIM TYPES	NUMBER OF CLAIMS	% OF TOTAL
Maintenance and Repair	343	99.9%
Replacements	3	0.1%
Total	346	100.0%

RESPONSE TIMES — SFPUC

The customer is at the center of everything we do. When a customer calls in to report an issue, we make sure to talk through the details, inclusive of timing, to manage the customer's expectation. This is one of the most important parts of our customer journey. Our partnership with SFPUC requires a 4-hour call to claim initiation time frame. Below is a breakdown of response time of customer calls for service to commencement of repair and completion of repair or replacement.

SFPUC	CALL TO CLAIM INITIATION (HR)	TIME TO COMPLETION (DAYS)
Water and Sewer Line*	1:00	8.75

**Call to Claim initiation time and Time to Completion are not monitored per product. Data is only available for 2021 due to system changes made in 2020*

CONTRACTOR NETWORK DETAIL — SFPUC

Because our contractors interact directly with our customers, they are vital in our customer journey. Selecting the right contractor to join our network is critical. All contractors are licensed and insured and required to carry appropriate identification cards. Safety is a core component of the entire American Water organization and AWR maintains that culture with contractors. Currently in our SFPUC footprint we have 3 contractors in our network.

CALL CENTER ARRANGEMENT — SFPUC

Although our overall Claims and Customer Service Center Operations have ~180 full-time employees, we tailor the customer experience for each partner. Knowing that our customer is your customer, we take pride in our commitment to customer satisfaction. In fact, our customer satisfaction rating with SFPUC customers is 95%. Below is a breakdown of call center performance metrics. This includes both customer service and claims.

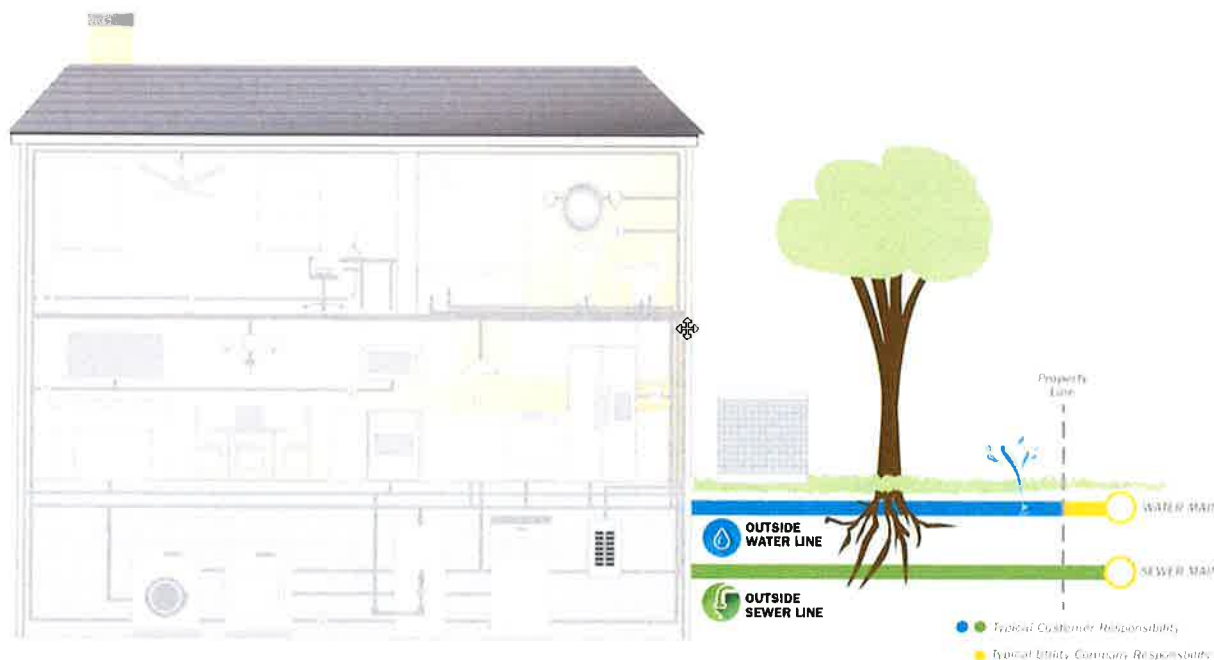
SFPUC	CALLS OFFERED	CALLS ANSWERED	AVG. SPEED TO ANSWER	AVG. HANDLE TIME	LONGEST WAIT TIME
2020	3,047	2,389	1:22	8:49	2:22:24
2021	2,926	2,506	4:16	9:23	2:28:48

WORK APPROACH

Product

WATER LINE AND SEWER LINE PROTECTION PROGRAMS

Our proposed Water Line Protection Program for COA covers repairs to a customer's leaking, or broken water line resulting from normal wear and tear, tree roots, and defects in materials. For just \$1.65 per month in the first year and \$6.59 each year thereafter, repair costs are unlimited per claim. AWR does not have an annual or lifetime cap on the amount it will pay for claims, and there is no limit on the number of claims that a customer can file each year or in a lifetime.



Our proposed Sewer Line Protection Program covers repairs to a customer's clogged/blocked sewer or septic line resulting from normal wear and tear, tree roots and defects in materials. For just \$2.75 per month in the first year and \$10.99 each year thereafter, repair costs are unlimited per claim. AWR does not have an annual or lifetime cap on the amount it will pay for claims, and there is no limit on the number of claims that a customer can file annually or in a lifetime.

When our customers have claims, we carefully evaluate the situation to determine if a customer's service line should be repaired or replaced. When we believe that the best way to resolve a problem is a service line replacement, we replace the customer's line. Below are a few highlights of the Programs:

- **Building Trust – One Call Does It All**
 - Repairs made by licensed, local contractors
 - Repairs meet state, federal and COA requirements
 - No limit on the length or diameter of a service line
 - No pre-inspection of the property required
 - Three-year warranty on all covered Water and Sewer repairs

- **Small Financial Impact – Low Cost**

- Low month price with unlimited coverage for covered repairs
- Discount on combination water and sewer line protection
- No service fees, deductibles or claim forms
- Cost of permits covered by programs
- Restoration of affected grounds, soft landscaping and sidewalks included

- **Limited Time Investment – No Hassle**

- File a claim 24/7, 365 days a year
- For water line issues, AWR's contractor coordinates water service shut off, schedules visit within 2 hours of notification
- For sewer line issues, AWR's contractor coordinates visit within 2 hours of notification
- All restoration work will be completed within 10 business days of the initial notification

AWR's Water and Sewer Line Protection Program includes site restoration for COA customers

- **Restoration entails:**

- Replacing and backfilling the original soil
- Mounding and raking of the dirt
- Seeding and placing straw over the area
- Reinstallation of soft landscaping and shrubbery
- Patching of paved surfaces or sidewalks

To the extent allowed by code, contractors performing service line repairs try to complete repairs with minimal impact on the homeowner's property. AWR cannot guarantee that reinstalled shrubbery (plants, small trees, bushes, or flowers) will survive the repair and restoration process. Further landscaping or hardscaping is the responsibility of the customer. All work will be done in conformance with CCSF standards and specifications. AWR allows for one restoration only per occurrence.

To better serve the COA customers, AWR would be open to discussing enhanced restoration services as an option for homeowners enrolled in a Water and/or Sewer Line Protection Program at an additional cost to be paid by the homeowner.

ON DEMAND REPAIR SERVICE* - WATER AND SEWER LINE

AWR realizes that only a portion of all homeowners will enroll in our Service Line Protection Programs. Unfortunately for those who do not, their risk of experiencing a service line emergency is just as high as those who proactively enroll for protection. Historically, the unprotected homeowners turn to their utility for assistance and typically are provided few, if any, options. Once on their own, the homeowner is faced with finding a contractor they trust, determining if the cost is reasonable (no one likes being ripped off), and waiting (without water) until the contractor decides to show up.

The On-Demand Repair Service addresses these issues for our partners and can be offered to homeowners who opted not to enroll in a service line protection program. The benefits of this service include:

- **Low Cost:** The fee provides cost certainty and is nearly 50% less than open market pricing.
- **One Call Does It All:** A Network Contractor will do the work.
- **No Hassle:** On-Demand enrollment firms up timing, contractor, and details (all permits and fees included).

Our service is a means of enrolling homeowners immediately to cover repairs to a customer's leaking or broken water line or clogged or blocked sewer lateral resulting from normal wear and tear, tree roots and defects in materials. For just \$2,500 for a water line repair** or \$3,000 for a sewer line repair,** coverage is unlimited. The fee is to be paid directly to the contractor upon arrival. And if the COA customer's sewer lateral requires only a jetting, they will only have to pay \$600** directly to the contractor. To take advantage of the On-Demand service, a minimum 1-year enrollment in Combination Water and Sewer Line Protection is required. AWR does not have an annual or lifetime cap on the amount it will pay for covered repairs.

If COA is interested in establishing an On-Demand Replacement Service offering for water and/or sewer lines, below are select highlights:

- On-Demand Repair Service enrollment is available 24/7, 365 days a year
- No pre-inspection of the property required, no limit on the length or diameter of a service line
- Repairs made by licensed, local contractors and repairs meet state, federal and COA requirements
- No additional deductibles, permit costs or claim forms
- Three-year warranty on all covered Water and Sewer repairs

All On-Demand Repair Services are completed within COA mandated Service Protection Program time parameters

- Restoration of affected grounds, soft landscaping and sidewalks included
- All restoration work will be completed within 10 business days of the initial notification

All AWR Water and Sewer Line Protection Program restoration standard apply to On-Demand Repair Service.

**Deployment of the On-Demand Repair Service in the COA service territory is subject to all applicable laws and regulations.*

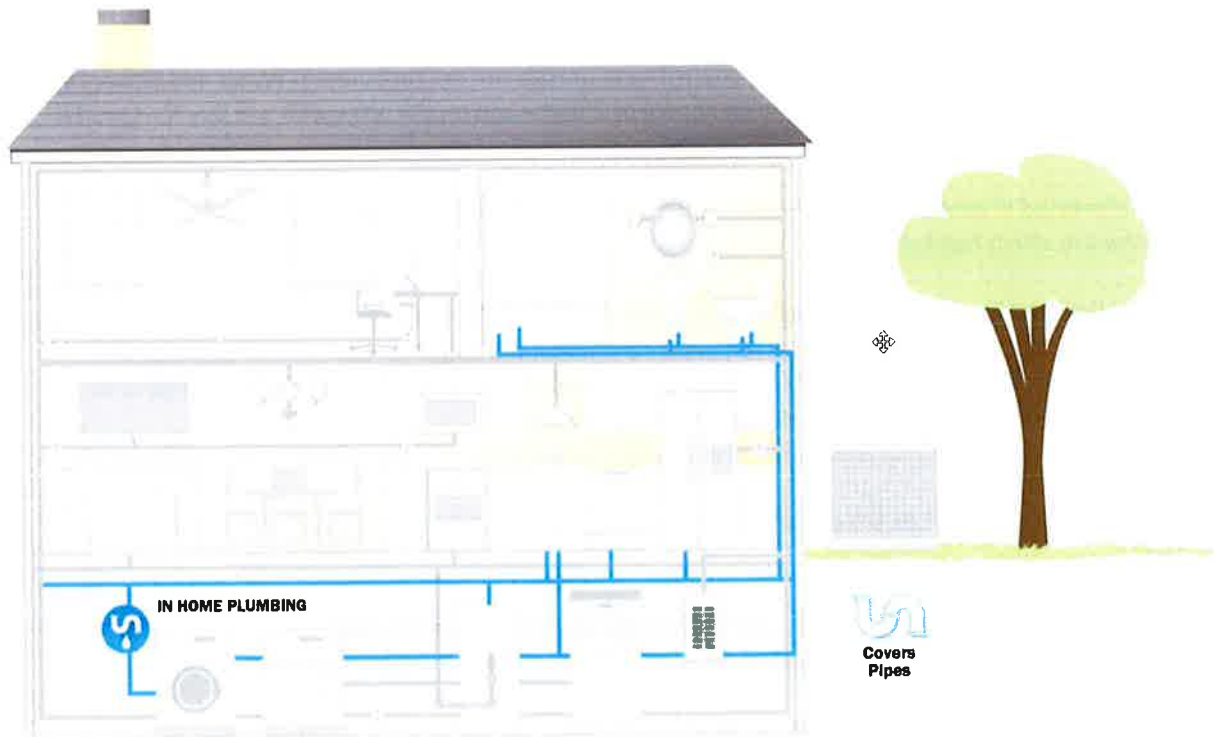
***Upon RFP award, it is the intention of AWR to reduce the fee structure for On-Demand Repair Service which is outlined above. Does not cover water line or sewer lateral full line replacements.*

Optional Products and Services

IN-HOME PLUMBING EMERGENCY PROGRAM

COA homeowners may also participate in our In-Home Plumbing Protection Program, which provides for repairing leaking/broken internal water lines or clogged/blocked internal drainage lines resulting from normal wear and tear. For just \$4.99 per month, coverage up to \$2,500 for covered internal water line repairs and up to \$2,500 for covered internal wastewater line repairs is included. AWR does not have an annual or lifetime cap on the amount it will pay for claims, and there is no limit on the number of claims that a customer can file annually or in a lifetime. The program offers such features as:

- Unlimited Service Calls
- Unlimited Claims
- High coverage limit up to \$5,000 protection for repairs
- \$2,500 internal water line
- \$2,500 internal wastewater line
- Contractor Network of insured, qualified, AWR-approved local contractors
- 24-Hour service, 7 Days a Week, 365 Days a Year
- Expeditious Repairs, Claim Processing, Customer Service and Follow Up



SMALL BUSINESS WATER AND SEWER LINE PROTECTION PROGRAM

In addition to the residential Water Line and Sewer Line Protection Program, COA customers may be able to take advantage of a customized Commercial Water and Sewer Line Protection Program. Since 2010, AWR has provided this program in several states.

The Commercial Water Line and Sewer Line Protection Program protects commercial businesses with meter sizes of 1 inch or less. Our experience has shown that commercial property owners, specifically restaurants, houses of worship, and office buildings prefer to protect themselves with the Commercial Water and Sewer Line Protection Program instead of handling the issues themselves.

For just **\$24.99* per month**, coverage up to \$12,000 for covered water line repairs and up to \$18,000 for covered sewer line repairs is included. AWR does not have an annual or lifetime cap on the amount it will pay for claims, and there is no limit on the number of claims that a customer can file annually or in a lifetime. These programs also include:

- Unlimited Service Calls
- Unlimited Claims
- 24-Hour Service, 7 Days a Week, 365 Days a Year to file a claim
- High Coverage Limit of up to \$30,000 in coverage (\$12,000 water line repairs and \$18,000 sewer line repairs)
- Rapid Response Calls from Contractors
- Contractor Network of insured, qualified, AWR-approved local contractors
- Costs of Permits Included in Repair Program
- Expeditious Repairs, Claim Processing, Customer Service and Follow Up

If interested in offering the Small Business Water and Sewer Line Protection Program to COA customers, we will look forward to customizing a program for you.

**Monthly pricing shown reflects pricing in other markets – pricing and program details to be determined.*

INTERIOR ELECTRIC PROTECTION PROGRAM

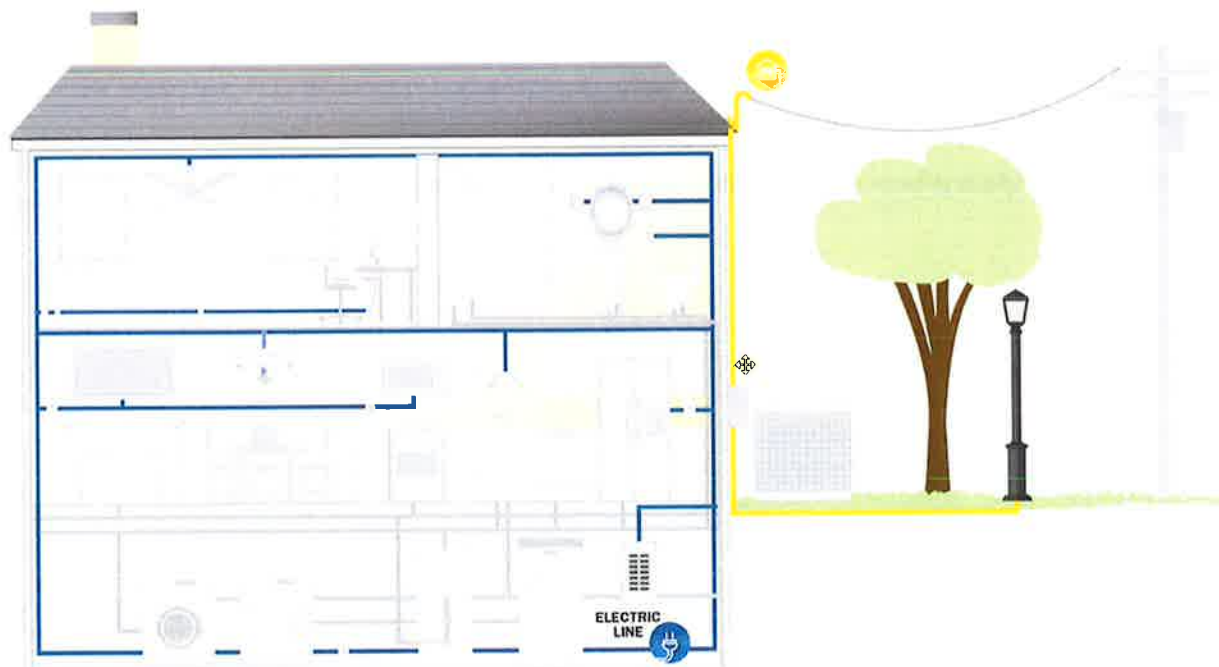
AWR currently offers this program in select markets. COA homeowners may also be able to participate in our Interior Electric Protection Program. The Interior Electric Line Protection Program covers repairs to the electrical system (at or below 400 amps) from the breaker panel to all outlets, including switches and dimmers, electrical wiring, panels, fuse boxes, connectors, outlets / receptacles, and circuit breakers, caused by normal wear and tear.

For just \$3.99* per month, AWR will pay up to \$2,500 per occurrence for covered repairs. The program offers such features as:

- No limit on the number of claims each year or in a lifetime
- No annual or lifetime cap on the amount we will pay for claims
- File a claim 24/7, 365 days a year
- Rapid response times
- No service fees, deductibles or claim forms
- Repairs made by local contractors
- Repairs meet local, state, federal and local requirements

If interested in offering the Interior Electric Protection Program to COA customers, we will look forward to customizing a program for you.

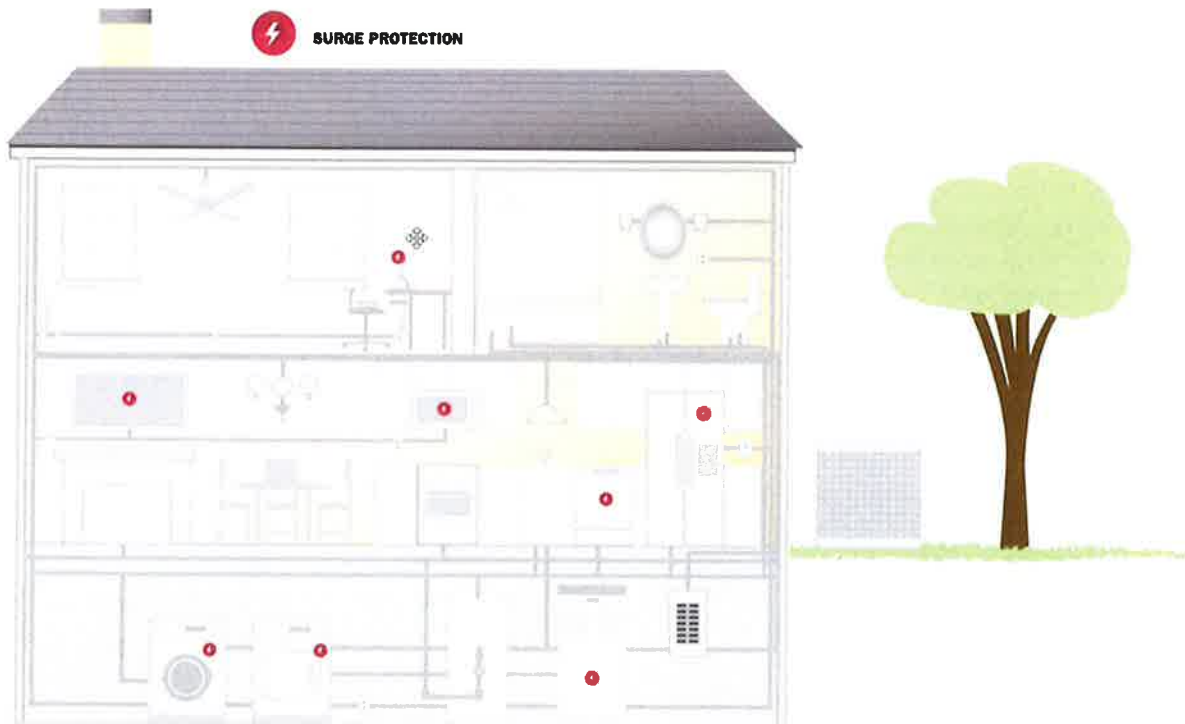
**Monthly pricing shown reflects pricing in other markets — pricing and program details to be determined.*



POWER SURGE PROTECTION PROGRAM

The Power Surge Protection Program is the first line of defense against damaging power surges. The Program provides multiple levels of financial protection. Depending on the homeowners needs, they may select either \$2,000 or \$4,000 of coverage for repair, replacement of residential electronics products that fail due to electrical surge.

Our program is a virtual surge coverage that provides financial protection for repair/replacement without the need for a physical device installation.



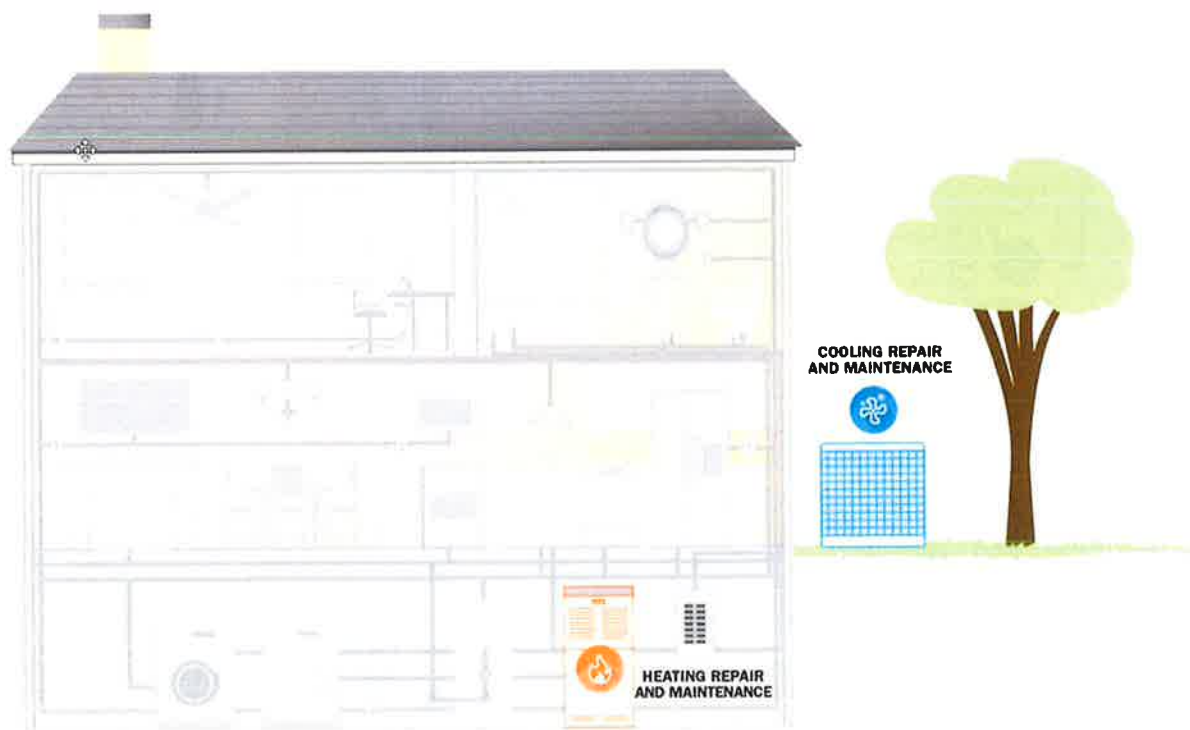
HEATING AND COOLING PROTECTION PROGRAMS

AWR currently offers this program in select markets. The Heating System Repair Program covers repairs to the home's heating system (natural gas, oil or propane furnaces, or central forced air or circulating systems) due to normal wear and tear. AWR will pay up to \$1,750 per occurrence for covered repairs.

The Cooling System Repair Program covers repairs to the home's central air conditioning system including blowers, circuit boards, refrigerant, thermostats, and transformers, caused by normal wear and tear. AWR will pay up to \$1,750 per occurrence for covered repairs.

- For just \$19.99* per month, COA homeowners will enjoy such features as below:
- No limit of the number of claims per year or in a lifetime
- No annual cap on the amount that AWR will pay for claims
- File a claim 24/7, 365 days a year
- Protection of up to \$1,750 for covered cooling system repairs / \$1,750 for covered heating system repairs
- Rapid response times
- No service fees, deductibles or claim forms
- Repairs made by local contractors
- Repairs meet local, state, federal and local requirements

**Monthly pricing shown reflects pricing in other markets — pricing and program details to be determined.*



Delivery / Procedures

Contractor Selection

All network plumbing contractors utilized by AWR must comply with American Water's minimum liability insurance requirements, which are some of the highest in the industry.

Plumbing Contractors are contractually responsible for pre-screening all employees and subcontractors to be utilized in connection with performing repairs services for AWR. This screening must be by means of a background check, which includes a criminal background check and drug test that meets American Water standards.

Contractors are required to have a legally compliant company policy that prohibits their personnel from using or being under the influence of illegal drugs and alcohol in the workplace and in the field while on work assignment. Moreover, Contractor shall immediately remove any individual from providing services hereunder upon American Water's request.

CONTRACTOR SOURCING AND QUALIFICATIONS

AWR will use only licensed, insured plumbers to perform repairs for COA customers enrolled in our Protection Program. We do not discriminate based on race, color, national origin, sex, or disability in the award and performance of contracts.

American Water, including AWR, has an internal commitment to expanding our relationship with small business enterprises through our Supplier Diversity Program. This program is designed to encourage, recruit, and utilize certified diverse suppliers in each of our strategic sourcing projects and welcome minority, woman, and veteran-owned businesses.

APPROVED CONTRACTOR LIST

AWR will provide COA with a list of all approved independent and licensed contractors engaged to perform repair work in connection with the Protection Programs. COA's input is welcome in the approved contractor selection process.

CONTRACTOR SELECTION – THE HIGHEST STANDARDS

Because they interact directly with our customers, contractors are vital in the success of the Protection Programs. Selecting the right contractor for each specific job is critical, so AWR will establish and maintain a local contractor network to match COA's requirements. Based on the Antioch city and county population density, claims history, contractor geographical servicing areas, and the COA's program and response time requirements, we anticipate recruiting 4-6 Antioch area contractors to participate in the contractor network for the first year of the program. The contractor network would then be expanded as needed to maintain quality service levels.

Contractors will be selected using several criteria, including, but not limited to:

- Years of conducting business
- Level of Licensing (license to do business in Antioch and valid /active plumbing license from State of California required)
- Complaint history (shall not have a record of unresolved complaints or unfavorable status from the Better Business Bureau or California Department of Consumer Affairs)

- Location in relation to customer concentration (or another contractual geographic requirement)
- Antioch certified Local Business Enterprise (LBE) status
- Response capability
- Ability to work with residential water/wastewater lines
- Size of business, including staffing
- Equipment on-hand
- Proof of insurance at American Water-required levels including a minimum of \$2 million in combined commercial general liability and umbrella coverage

We also interview the contractor to evaluate other factors such as professionalism, chain of command, customer service focus, methods, and practices.

All network contractors will be required to submit rate cards and will be assessed on their ability to accurately estimate the cost of their work. AWR constantly examines contractor price proposals for work to be completed against actual invoiced and billed work to ensure value.

AWR will perform ongoing reviews of local competing contractors to establish competitive pricing within a service area. We use our processes to monitor, control, and ultimately exclude contractors who do not provide fair and reasonable pricing.

All subcontractors will be licensed as a Plumbing Contractor by the State of California Department of Consumer Affairs. They are also required to perform repairs in compliance with state and local codes, including obtaining all necessary permits from the Antioch Plumbing Inspection Division and other authorities.

Local Contractor Network and Assignment

OUR LOCAL CONTRACTOR NETWORK – THE HIGHEST STANDARDS

Every individual who interacts with our customers is an extension of AWR. That's why we hold our contractors to high standards of integrity, customer service, and skill. When we send a contractor to a customer's home, we know he or she will live up to the values our customers expect.

Our contractor network is comprised of local, insured plumbing contractors from the communities served by COA. This strategy not only ensures that we use plumbers that understand local requirements, but also serves as economic development in and around the COA service area.

Before accepting contractors into our network, we review their qualifications, certifications, past performance, and response time capabilities. We require contractors to maintain up-to-date licenses and insurance. We currently have approximately 450 contractors in our national network.

Our contractor network group is managed by an outstanding group of professionals in our Operations Center in Alton, Illinois. The overall Contractor Network team is led by a licensed Master Plumber.

Our contractor assessment program is driven by an algorithm that ranks all our service providers. We routinely update our system to reflect the latest standings for reputation, pricing, and other important metrics. We monitor our contractors' performance through customer satisfaction surveys, random repair/compliance audits and phone surveys.

We survey 100% of customers who received service because their feedback is vital in helping us maintain the high

standards of quality that we have established. Each month we provide our network contractors with survey feedback to maintain quality assurance standards. Contractors that do not maintain a customer satisfaction rating greater than 85%, without just cause, are placed on probation until they can demonstrate an improvement. Those who fail to do so are permanently removed from our network.

Once a contractor is accepted as a member of our network, they are required to complete a training program, which addresses:

- Contractor Guidelines and Expectations
- Work order submittal and the approval process
- Program Terms and Conditions
- Partner and Local Ordinance/City Requirements
- Customer Ratings and Survey Score Cards

ASSIGNMENT OF CONTRACTORS

Once sufficient data is collected for the contractors in the COA service area, AWR will implement its proprietary Contractor Ranking Tool. We will assign contractors according to metrics, including:

- Insurance and licensing must be current and up to date
- Ability to respond in the applicable COA service area
- Average cost of repairs
- Customer satisfaction feedback (determined through post-repair surveys)
- Ability to handle various workload levels
- Ability to handle and complete specific claims within the timeframes required by the COA

Top-ranked contractors in each zip code are offered a repair job first. From there, AWR selects contractors by moving down the generated list.

Also, all contractors participating in the COA contractor network will be required to carry appropriate Program identification cards identifying them as an AWR contractor.

CONTRACTOR TRAINING

AWR's contractors receive training for the Protection Program Terms and Conditions, procedures, and other Program specifics. Contractors will also be trained to accurately process estimates and post-repair/replacement documentation (including post sewer line lateral repair inspections) in a timely manner. All contractors participating in the COA contractor network will treat customers courteously and will be able to answer questions homeowners may have regarding the repair work they've performed.

Customer Service and Data Updates

CUSTOMER SERVICE — AVAILABLE TOLL FREE 24-7-365

Knowledgeable, courteous, and professional interactions with your customers play a critical role in customer satisfaction. We selectively recruit candidates with years of customer service experience. We develop their skills through on-going in-house training programs designed to reinforce their knowledge of our new and existing programs.

AWR's commitment to our team's development drives an incomparable dedication to our customers and

partners. Training helps AWR maintain a superior cross functional team that manages all aspects of direct customer engagement, enrollment (direct mail, online and toll free via phone), billing, collections, and quality assurance. Many of our team have gone the extra mile to add value — gaining their non-resident CA Property and Casualty License to enroll California based homeowners in our programs.

Overall, our operations personnel number ~180 between Claims and Customer Service out of our main support facility in Naperville.

HOMEOWNER ELIGIBILITY

To enroll in the Service Line Protection Programs or utilize the on-demand service, customers must own the property and be responsible for repairs to their water service line and/or sewer lateral. The covered home must be occupied and used for residential purposes only. There is a 30-day waiting period for all new Protection Program customers, eliminating the requirement for any pre-inspections.

ENROLLMENT AND RENEWALS

Eligible homeowners can enroll and renew their existing enrollment in a variety of ways including online via our website, by calling our toll-free phone number or by responding via direct mail. The initial enrollment and renewal processes are straight forward:

- No pre-inspection is required
- Program fees do not require deductibles
- Enrollments, payments, and renewals are processed in a timely fashion
- Enrollment is optional
- Confirmation / Welcome Package is mailed within 10 business days after processing completed applications

Upon enrollment, customers will receive a confirmation package that will provide their program effective date, a step-by-step guide for handling a repair, and the Program Terms and Conditions. Transfer of coverage to a subsequent purchaser or to another property is not permitted. There are no additional qualification procedures.

BILLING

For homeowner convenience, AWR offers several payment options along with the ability to pay monthly or annually. Available payment methods include ACH (direct debit), credit card, or check. All billing costs at time of enrollment and subsequent recurring payment charges and collection fees will be assumed by AWR.

Keeping our customer's data secure, especially their payment information, is of paramount importance to us. AWR, our e-commerce website and our 3rd party contact center partners, adhere to the best practices of the PCI DSS requirements including:

- Use of a secure network
- Protecting/encrypting cardholder data
- Maintaining a vulnerability program
- Implementing access controls
- Monitoring and testing networks regularly
- Maintaining an information security policy

In addition, we work with PNC Retail Lockbox Solutions to streamline our accounts receivable administration. This allows AWR to process customer payments efficiently, while leveraging their advanced security expertise to mitigate risks of payment fraud and theft.

Additionally, AWR will administer all enrollments and renewals and follow all applicable state tax laws.

PARTNER COMMUNICATIONS AND REPORTING

AWR's Account Management team will serve as the main point of contact for each partner. Together, they bring over 30 years of experience working with AWR and over 60 years of experience in account management. You can expect constant and consistent communication from the Account Management team in the following areas:

- **Implementation:** During the Implementation phase, the Account Management Team will participate in:
 - Kick-Off Meeting, Operations, Marketing, IT, Public Relations
 - COA customer Service Staff Training and FAQ distribution
 - Weekly and/or bi-weekly conference calls
- **Day to Day:** After implementation the Account Management will coordinate:
 - Review and approval of marketing and public relations material
 - Customer issues management
- **Bi-weekly Reports:** The Account Management Team will provide bi-weekly reports covering:
 - Customer/Contract metrics
 - H2O/Commission Update
 - Custom Reports can be created to meet your needs
- **Annual Reviews (to be set with COA):** The Account Management Team will meet with COA to review program status:
 - Marketing Results Program-to-Date
 - Public Relations and Community Engagement initiatives
 - Roundtable Learning Activities (COA Customer Service, Field Personnel, and other key stakeholder groups)
 - Upcoming Plans and New initiatives

Call Center Operations – Claims Experience

CLAIMS TEAM — TOLL FREE. WE ACCEPT CALLS - 24-7-365

When a protection program customer experiences an issue with one of their service lines, one call to AWR's toll-free number or a visit to our website starts it all. From either starting point, our knowledgeable and professionally trained claims specialists will document the claim and quickly access the nature of the challenge. Bilingual claims specialists will be readily available and for customers speaking languages not supported internally, we will handle the experience via the AT&T Language Line to allow for seamless communication.

The claims specialist will choose a qualified Contractor based on their assessment and put the repair process into motion immediately. Once the Contractor has accepted the assignment, they will promptly contact the homeowner to schedule the appointment. The visit to the homeowner will be scheduled within 2 hours of the notification for all water and sewer line issues.

CLAIMS PROCESS

AWR has partnered with online field service experience platform provider Dispatch to expand and enhance communication between our contractors, customers, and Operations Center teams. Beginning with the first

engagement with our Claims team, customers can track every step of their Claim.

Once the timing of the visit to the customer's home is set – the automated field service experience platform is updated which triggers an automatic synchronization of the calendar for the applicable contractor. AWR, its contractors, and customers then all have real-time visibility to repair scheduling. Any changes to the schedule are immediately communicated through the portal and available to all parties.

COA customers can view the real time location and estimated arrival of their Contractor. In addition, they will see who (the individual contractor) will be at their house and connect with them directly if needed. Once the work is complete, Customers can then upload feedback via a survey about the experience, the Contractor, and the work overall.

AWR is proud to provide this innovative service to further enhance the overall value of its programs and services for our partners and customers.

RESOLUTION OF CONCERNS

AWR takes customer concerns and customer disputes very seriously. We have an excellent track record in customer service and resolving the very few issues we experience amicably. Life to date, AWR has a customer complaint rating of less than 1% for our service line repair programs.

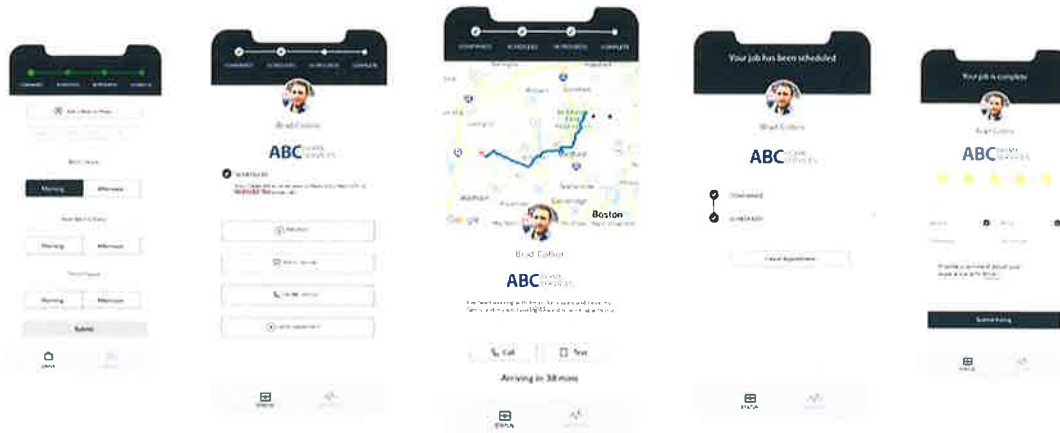
We have several layers in place to manage customer relationships and keep homeowners satisfied. The resolution process begins with our Claims team who receive specific training on interacting with a customer that has a dispute.

If the Claims team member is unsuccessful in resolving the dispute, it is moved to a Supervisor. AWR also has two Claims Escalation Specialist dedicated to dealing with challenging claims, including those that may wind up as disputes. If the customer's dispute cannot be resolved by the decision of the Claims Supervisor, the dispute will be escalated to the Senior Claims Manager, In-House Counsel, and, when appropriate, to the Vice President of Operations.

We track and categorize customers' dissatisfaction and disputes using the feedback our Customer Service Department receives and work actively to improve our service based on that feedback.

TECHNOLOGY HELPS US PROVIDE GREAT CUSTOMER EXPERIENCES

Our Operations Team integrates a digitized customer experience that provides connection between contractor, customer, and us – along critical “last mile” of a claim



Marketing

PUBLICITY PLAN

AWR's Marketing Plan consists of a multi-channel approach that includes direct marketing, targeted digital and out of home media buys. Maximizing the number of channels increases the potential impressions. By pro-actively managing the cadence of communication and increasing the frequency of contact, AWR will boost the level of consumer engagement, reinforce their initial education, maximize Program enrollment, and increase the perceived value of the service over time.

SAMPLE MARKETING TIMELINE – 1 YEAR

TACTIC	MO. 1	MO. 2	MO. 3	MO. 4	MO. 5	MO. 6	MO. 7	MO. 8	MO. 9	MO. 10	MO. 11	MO. 12
Pre-Awareness Postcard	*											
Direct Mail		*				*			*			
Bill Message	*				*							
Premium Display Network	*	*	*	*	*	*						
Premium Video Network	*	*	*	*	*	*						
Facebook	*	*	*	*	*	*						
Search Engine	*	*	*	*	*	*						
Outfront / Clear Channel	*	*	*	*	*	*						
Warm Transfer	*	*	*	*	*	*	*	*	*	*	*	*
Local Events	*					*					*	*
Cross-sell							*	*	*	*	*	*

DIRECT MARKETING — MAIL LIST AND LOGO

A key tactic for marketing the Program will be personalized direct mail. AWR will create and pay for the design, printing, and postage for all marketing materials. For mailing purposes, AWR will purchase a list of homeowners in the COA footprint through a 3rd party list broker, Acxiom, an industry leader in data services. AWR follows best practices for address standardization, mail list cleansing (including National Change of Address updates), and postal sorting.

This list will be shared with the COA in an acceptable format for review and AWR will reimburse COA for all costs incurred. No element of marketing plan will be used or produced without COA approval. Lastly, in conjunction with our marketing agency RR Donnelley, we will use a Proprietary Regression Model and Expected Value Model to aid in the enrollment and adoption of the Program.

Samples of marketing materials are included in the Appendix.

DIGITAL MARKETING AND OUT OF HOME

To complement the direct mail, our marketing approach also includes digital media to boost awareness and enrollment. Some examples include Digital Display, Video Display, Facebook, and Out-of-Home media such as Bus Shelter ads. Over the initial 6-month initial flight, we expect to reach over 1 million and garner nearly 70 million impressions. As with the direct mail, all costs will be incurred by AWR and any mention of the COA will be pre-approved.

WARM TRANSFERS

Every touch point with a COA homeowner is an opportunity to educate and create awareness. An ideal time to reach homeowner's is when they are turning on service or paying their utility bill. Warm transfers during this process have proven very successful. In addition, displaying AWR marketing collateral at bill payment centers or marketing messages on billing portals creates awareness leading to increased enrollment.

MARKETING OF ON-DEMAND REPAIR SERVICE

If the City desires to implement the On-Demand Repair Service it will not be mass marketed. AWR will work collaboratively with COA to inform only those homeowners experiencing a service line issue about the On-Demand Repair Service.

To this end, AWR will provide printed materials including door hangers for water service shut offs and conduct ongoing training for COA customer service to foster warm transfers when a water or sewer line issue

is discovered during a customer call. The cost of printed materials, COA team training, call transfers, and any incremental talk time will be paid by AWR. In addition, this will be supported by digital ads targeting those searching for water and sewer line repairs.

COLLABORATION WITH LOCAL INFLUENCERS

Grass-roots efforts will play a key role in a successful Program launch. AWR will ensure all utility and city leadership are aware of the efforts in advance. In addition, AWR will engage local community leaders. We have successfully done this in the past in New York City and Wilmington, Delaware. As an example, in NYC local ward leaders were engaged to speak to their community leaders (i.e., Clergy). In turn, the message of education and protection options were spread to their respective congregations to address questions and boost awareness.

AWR will work collaboratively with COA to identify local influencers and local grass roots events. COA's knowledge of the market is invaluable in helping AWR shape the tactical marketing plan.

COA CUSTOMER LIFECYCLE

AWR's marketing plan does not end once a customer enrolls in the Program. We fully manage the end-to-end customer experience. Customer satisfaction is measured on an ongoing basis to determine how customers value service line protection. We typically find that customer satisfaction increases with the partner utility.

- **Welcome:** A confirmation of enrollment is sent with Program Terms and Conditions either via email or mail, based on customer preference. Also included is "Our Commitment to You" which details how we intend to serve them.
- **Maintain:** Credit card and program expirations are managed to ensure no interruption in protection. Satisfaction surveys are distributed on an ongoing basis to determine how customers value of service line protection. Customers who have service line protection programs typically indicate a higher level of satisfaction with their utility as well as AWR.
- **Renew:** 3 months in advance of Program expiration, customers are provided with a means to renew so that there is continuation of protection. They are also encouraged to enroll in auto-renewing methods for ease.
- **Recover:** Customers who do not renew are informed of their lapse in protection and provided with a method to re-enroll.

Again, marketing expense is incurred by AWR and any use of the COA logo will be pre-approved. COA's role in the marketing process will be to review any materials that mention the COA or use the COA logo.

Key Staff

Our People – A Commitment to Serving Our Partners with Quality

Our leaders are dedicated to delivering the highest quality services to Antioch homeowners. Below is a list of the senior leadership team and the individuals that will support the partnership.

SENIOR LEADERSHIP

- **Martin Bennett** – Chief Executive Officer with 20 years of leadership in the home services sector working across North America and Europe. Martin is a dynamic, hands-on leader who develops partnerships that provide a win-win solution for all parties. He has lead businesses and partnerships through explosive growth while delivering exceptional operational and customer service.
- **Jules Ainsworth** – Chief Commercial Officer who brings over 20 years of home warranty and utility partnership experience. Jules is responsible for both client retention and business development. Jules has a highly proven track record in leadership, strategy and delivering exceptional customer service.
- **Eric Palm** – Chief Operating Officer has more than 20 years of home service and energy leadership, a deep knowledge of the solar industry, as well as strong ties to the military after serving in the Corps of Engineers – including 2 Mideast deployments.

MARKETING AND PARTNER LEADERSHIP

- **Susan Rowe** – VP, Marketing. Sue has over 20 years of marketing experience and oversees all aspects of our marketing organization.



- **Elysia Shulman** – VP, Client Success has been with our organization for over 10 years. Elysia leads our Client Success team who are responsible for overseeing the wellbeing of our 35+ utility and municipal clients.
- **Tyler Sims** – Director, Business Development has a long history of building and growing relationships focused on helping partners provide assistive home maintenance and repair solutions to homeowners across the U.S.

OPERATIONS LEADERSHIP

- **Kathleen O'Hara** – VP of Operations. Kathleen has over 20 years of industry experience. She oversees all aspects of Operations including our Call Centers and Contractor Network.
- **Tony Calamia** – Director, Field Operations. Tony is a business and operations leader with significant experience developing products, services and programs that increase top line revenue, reduce operational cost, and build customer loyalty. Extensive experience leading diverse teams to optimize the intersection of people, process, and technology across a variety of industries.

COA ACCOUNT TEAM

Your account team consists of three highly qualified contacts, who will work seamlessly together to handle all day-to-day operational duties. For convenience, your single point of contact will be Ben Brockschmidt – Sr. Manager, Client Success.

- **Ben Brockschmidt** – Sr. Manager, Client Success
- **Jenna Riley** – Marketing Manager
- **Cesar Martinez** – Contractor Network Manager

Your dedicated Account Management team stands ready to implement our partnership. Planning begins with a kickoff meeting during which we will establish key personnel and incorporate elements of our program such as marketing, operations, ITS, and customer service. Prior to the kickoff meeting, key contacts from COA will meet with your Account Manager to discuss your priorities and any concerns. Together we will develop a flexible, customized approach for maximum success of the partnership.

To foster a mutually beneficial partnership relationship, we will conduct short, weekly implementation conference calls that may be reduced toward the date of our launch. One of our main goals throughout the implementation process is to limit the amount of effort required by your staff. The Account Management team will be responsible for the following, which is an abbreviated list of highlights, not intended to be all-inclusive:

- ITS processes to facilitate data transfers
- Involve Marketing team to introduce campaign cadence and strategy
- Customize Customer Service and Claims training
- Establish payment process
- Determine format and timing of files transfers
- Oversee Contractor network procurement
- Prepare all required reporting

Response Time

TIMELINESS, CONFORMANCE STANDARDS, SEWER LATERAL INSPECTIONS

For all repair claims, AWR's contractor's visit to the customer's home will be scheduled within 2 hours of notification. The visit will be scheduled at the customer's convenience and all repairs and restoration will be completed promptly.

AWR makes it easy for both the customer and for COA by ensuring that one call to AWR does it all. Our time proven processes ensure that contractors are dispatched, and repairs scheduled in a timely manner without any need for customers to contact COA. Our "one call to AWR does it all" messaging is reinforced throughout the customer journey, including our promotional materials, confirmation packages, "Commitment to You" as well as via AWR's website. Whenever it is necessary to shut off a customer's water to complete a covered water line repair, AWR's contractor coordinates directly with the COA.

As detailed within this Proposal, AWR will provide high-quality repairs in adherence to all applicable COA, Contra Costa County, State of California and federal rules and regulations including specifications for materials and construction for water service lines and sewer laterals; preparation, repair and basic ground and sidewalk restoration work.

Consistent with AWR practice and COA requirements, AWR will, whenever a lead line is encountered in investigating a covered leak to the customer owned portion of a water service line (from meter to the home), replace the entire customer owned portion with a pipe composition acceptable under applicable COA requirements. AWR will coordinate with the COA to investigate and determine whether the COA's portion of the line must be replaced.

AWR's contractors are required to obtain all necessary permits before repair work is commenced, including required permits from the Antioch Plumbing Inspection Division and other authorities. If excavation in the street or public right of way is required to complete a covered repair, AWR's contractors will obtain required DOT permits and comply with all applicable regulations.

Upon completion of all covered sewer lateral repairs, AWR's contractor will conduct a camera inspection of the upper and lower laterals. AWR will submit the sewer lateral inspection report, including the plumber's observations and recommendations, to the COA.

Safety and Regulatory Compliance

SAFETY

Safety is a core value at American Water. It goes beyond a priority and is simply how we choose to do our work. In our offices and in the field, safety goes beyond measuring accident and injury rates to focus on identifying hazards and ensuring employee well-being. Our goal is zero accidents and injuries, and the premise is simple:

- Safety at AWR will not be compromised for speed, customer convenience or profit.

We have implemented several programs that underscore the Company Safety Vision. One of our key beliefs is that exposures that can result in injury be corrected before an injury occurs. Every single employee is encouraged to report safety near misses or unsafe conditions, and every employee is empowered to order a stop to work at an unsafe location without fear of reprisal. These near miss reports are investigated, corrective actions are applied, and critical information is shared across the company so that other employees can benefit from the

knowledge gained.

As we further develop safety practices and requirements, we extend these to our contractors. If we have identified something as a risk to our employees, it only makes sense that we also require our contractors to perform in a similar, safe manner so that injuries are prevented. Contractors who wish to work for us must go through a safety prequalification process before they are approved to work. We contractually require all contractors to abide by local and OSHA safety rules and regulations, and that their repairs are made in accordance with applicable health and life safety requirements.

REGULATORY COMPLIANCE

AWR is supported by a dedicated and experienced legal and compliance team located at the company's New Jersey headquarters. The compliance team monitors and administers the company's adherence to all aspects of its regulatory environment, including:

- Maintaining all required company level licensing, including the state licenses required for the offer and sales of its protection programs and licensing required to administer and handle claims under California's Fair Claims regulations.
- Ensuring that all employees involved in the offer and sale of AWR programs have obtained and hold in good standing required individual licensing. The Compliance team monitors all applicable license renewal dates and continuing education deadlines and ensures that individual agents are current. If an agent's license lapses, the agent is removed from any activities requiring licensing.
- Tracking and responding to all customer complaints filed against the company, including complaints filed with company management, regulators, state attorneys general, and the Better Business Bureau. The Compliance team interacts with all applicable stakeholders to seek resolution of the customer's concerns. The team also files required responses with the agency that issued the complaint.
- Monitoring of federal, state, and local regulatory activity to ensure that AWR's customer contracts, forms and practices meet compliance requirements. Contracts and practices are updated as necessary to ensure compliance and to establish best practices.

Additionally, the Compliance team, in coordination with the Contractor Management team in Alton, Illinois, monitors all contractor licensing to ensure compliance with applicable regulations and American Water policy. Contractors must maintain all required approvals, or the contractor will be deactivated and unable to provide repair services on AWR's behalf.

AWR also researches and monitors specific ordinances governing plumbing and other contractors in the states and local jurisdictions in which it does business. Contractors are required to meet all applicable codes when making repairs and replacements on behalf of American Water.

SERVICES

AWR Programs protect homeowners from the unexpected repair costs for items typically not covered by homeowners insurance. Most homeowners don't realize they're responsible for the service lines that run across their property and that repairs can total thousands of dollars. Our protection programs provide homeowners peace of mind by protecting them from unanticipated expenses while providing COSD a new source of revenue. In addition, our protection programs can help reduce customer complaints by educating customers about service line responsibility. Since AWR and its affiliates provide similar offerings to homeowners in 43 states and

Washington, D.C., we have extensive first-hand knowledge of customer needs, and can design and execute Protection Programs for your customers.

Knowledge and Experience in the services being proposed

We take a proactive approach to developing and delivering a successful Home Protection Program. We apply best practices from around the country and present focused, organized, and detailed Program implementation methodologies.

Approach to Program Development

AWR, and its sister company Pivotal Home Solutions, were created to provide customers with an affordable service line protection program that provided peace of mind and value. In our 28+ years of experience, our scope and approach remain constant; providing affordable protection services, offering outstanding customer service, and ensuring fast and efficient repairs are completed by a local-licensed contractor.

The AWR Advantage

The abundance of expertise and resources we offer provide Antioch and its constituency with more than a warranty protection program partner; it would also provide a valuable utility and municipality experience and expertise. Benefits beyond the proposed warranty solution include:

- **AWR Advantage Program:** We offer a suite of programs that other warranty providers cannot match. From technical expertise to lab services, innovative solutions to beta partnering. Our partners also participate, alongside our own resources, in various American Water sponsored training seminars, innovation workshops and industry webinars.
- **Innovative Solutions and Technology:** Our partners participate in our efforts to bring innovative solutions and technology to the industry; sometimes as beta testers and sometimes as part of the development team.

Our Promise

AWR will handle every aspect of the Service Line Protection Program, at no cost to you. Our expert marketing team will prepare customized materials to educate customers about their service line responsibility, the potential cost of repairs and that the repairs are not covered by typical homeowners' insurance policies. We will offer residents a cost-effective solution to help protect themselves against the repair costs. Our programs offer:

- Unlimited coverage limits for water line and sewer line repairs
- No limit on the number of claims that a customer can file
- No annual or lifetime caps
- Warranties on all repairs

Our experienced customer service representatives will be available to answer questions about the programs, process customer enrollments and program billing. Our contractor management team will establish and maintain a network of local, licensed, insured contractors to perform repairs.

When customers have claims, one call does it all: 24/7/365. There are no claim forms to submit. Our claims team will assess the customer's problem and dispatch a contractor to make necessary repairs.

PRICING SCHEDULE

AWR is pleased to propose the following monthly subscription rates:

75% off the first year	<u>Coverage</u>	<u>Service Fee</u>	<u>First Year Monthly</u>	<u>First Year Annual</u>
Water Line	Unlimited	\$0	\$1.65	\$19.80
Sewer Line	Unlimited	\$0	\$2.75	\$33.00
W/S Combo	Unlimited	\$0	\$3.85	\$46.20

*Regular pricing after first year	<u>Coverage</u>	<u>Service Fee</u>	<u>Monthly</u>	<u>Annual</u>
Water Line	Unlimited	\$0	\$6.59	\$79.08
Sewer Line	Unlimited	\$0	\$10.99	\$131.88
W/S Combo	Unlimited	\$0	\$15.39	\$184.68

*We reserve the right to increase program costs in year three (3) due to inflationary and other costs up to a maximum increase of 10%.

We are offering a Licensing fee in the amount of 15% of gross revenue.

Using penetration rates in other Partner cities as examples, and based on the following assumptions, we project the following potential financial opportunity for Antioch:

Assumptions made:

- AWR is estimating ~33,000 marketable households for this program.

WL/SL/Combo Only

	Year 1	Year 2	Year 3	Year 4
Number of Marketable Homes	33,000	33,000	33,000	33,000
Penetration Rate (of Marketable Homes)	6.99%	12.68%	16.94%	18.10%
Avg Annual Revenue per Contract	\$ 9.43	\$ 31.75	\$ 35.56	\$ 37.01

	Year 1	Year 2	Year 3	Year 4	4 Year Total
Licensing Fee (15%)	\$ 8,716	\$ 57,818	\$ 98,131	\$ 131,653	\$ 296,318

Appendix

Sample Marketing Materials



IMPORTANT INFORMATION FOR ANTIOCH HOMEOWNERS

Sample A. Sample
123 Mailing Street
continued
Mailing Town, US 12345-6789

SUBJECT: Homeowner Service Line
Repair Information



Sample A. Sample,

Antioch homeowners may be faced with the need to repair the exterior water and sewer service lines running through their property,* and many residents may be unprepared for the potentially high cost of repairs if a problem arises. Standard homeowners' insurance policies typically do not cover these costs.**

Why you should be concerned. Aging pipes, normal wear and tear, and invasive tree roots can cause a break to your water service line or a blockage to your sewer service line and can happen at any time. Service line problems can be complicated and expensive to fix. This means that you could be left having to pay a bill costing thousands of dollars.

How you can be protected. After conducting a competitive process, the City of Antioch has selected American Water Resources Insurance Services (AWRIS), an independent third-party provider of optional home protection programs, to offer the voluntary Water Line and Sewer Line Protection Program for Antioch homeowners. By enrolling in a protection program offered by AWRIS, you'll benefit from a prompt response and peace of mind for covered water line and sewer line repairs.

Why the City of Antioch chose American Water Resources Insurance Services. The City of Antioch knows unexpected repairs to your water and sewer lines can be expensive, and homeowners need reliable programs that can help. AWRIS has an A+ rating with the Better Business Bureau, a 9 out of 10 customer satisfaction rating and offers service line protection programs to homeowners in 43 states and Washington, D.C.

What benefits you will receive with the Water and Sewer Service Line Protection Program:

- **Valuable protection** – no caps on coverage amount for covered water line and sewer line repairs caused by normal wear and tear. See enclosed diagram for coverage details.
- **Rapid response** – call AWRIS at XXX-XXX-XXXX for 24/7 support.
- **3-year warranty on all covered repairs.**
- **Affordable pricing** – \$X.XX per month for the Water Line Protection Program and \$X.XX per month for the Sewer Line Protection Program. For \$XX.XX per month, you can get both the Water Line and Sewer Line Protection Program.
- **Convenient payment options** – you can choose a monthly or annual payment option.
- **No service fees**

Please review the information enclosed. An enrollment form is provided for your convenience. You can also call AWRIS toll-free at XXX-XXX-XXXX or enroll online at AWRIS.com/Antioch. American Water Resources Insurance Services is pleased to have been selected by the City of Antioch, making these programs available to homeowners, providing peace of mind and protection from unexpected repair costs.

Sincerely,

John Doe
Sample Title, City of Antioch

IMPORTANT PROGRAM INFORMATION

Exclusions and limitations apply. Please review the Terms & Conditions at AWRIS.com/terms or call XXX-XXX-XXXX.

*If you live in a dwelling like a condo, please contact your local homeowners association to determine your responsibilities.

**Protection does not include a septic tank or the components thereof and other exclusions may apply; see Terms and Conditions for details.

*** Repair or replacement costs may exceed the amount of the Program's limit of protection. In such cases, homeowners must pay the difference between the cost of the repair and the Program's limit of protection.

American Water Resources, LLC conducts business in California as American Water Resources Insurance Services.

Optional protection programs administered by American Water Resources Insurance Services and provided by Virginia Surety Company, Inc.

American Water Resources Insurance Services is a trademark of American Water and used under license. AWRIS's optional programs are not provided by American Water or its affiliates.

XXPACKCODE
Sample version launch



Frequently Asked Questions

Q. Who is American Water Resources Insurance Services?

A. American Water Resources Insurance Services (AWRIS) was selected by the City of Antioch as a voluntary service line protection administrator for Antioch homeowners.

Q. Who is responsible if your service lines should need repair work?

A. Homeowners are typically responsible for the water and sewer service lines that run through their property. Typical homeowners' water service line responsibility extends from the property line to your home; typical homeowners' sewer service line responsibility extends from the sewer main to your home. Your responsibilities may vary. If you live in a dwelling like a condo, please contact your local homeowners association to determine your responsibilities. Standard homeowners' insurance typically does not cover service line repair costs.**

Q. Should I be concerned about potential problems?

A. Normal wear and tear such as aging lines and invasive tree roots can cause your water service line to leak or your sewer service line to break, clog or have blockages. Water and sewer service line repairs can cost thousands of dollars.

Q. Does the Protection Program cover pre-existing conditions? Is there a waiting period for protection?

A. Your service lines must be in working order prior to the coverage effective date. The Protection Program does not cover issues occurring before your coverage effective date. Your coverage effective date and protection under the program begins 30 days after your enrollment date.

Q. What do the Water and Sewer Line Protection Programs cost?

A. \$X.XX per month for the Water Line Protection Program and \$X.XX per month for the Sewer Line Protection Program. \$XX.XX per month for both programs.

Q. Does the Protection Program auto renew every year?

A. The Protection Program is for a 12-month term that will auto renew on an annual basis if you are paying annually by credit card or on a monthly basis. You can cancel at anytime.

Q. Who do I call when I have a service line problem?

A. If you have a service line problem, call AWRIS at XXX-XXX-XXXX; do not call your own plumbing contractor. AWRIS is available 24 hours a day, 7 days a week to take your call.

Q. What is included in basic site restoration?

A. AWRIS will provide basic site restoration, including backfilling, raking, and reseeding to the repaired area one time only. Soft landscaping and shrubbery will be reinstalled (AWRIS cannot guarantee that reinstalled landscaping or shrubbery will survive). The excavated portion of private paved walkways and driveways will be patched once per occurrence. Public roadways, sidewalks, curbing, and driveway aprons will be restored in accordance with the City of Antioch standards and specifications. No other restoration or repair will be performed.

IMPORTANT PROGRAM INFORMATION

Exclusions and limitations apply. Please review the Terms & Conditions at AWRUSA.com/terms or call XXX-XXX-XXXX.

**Refer to your homeowners' insurance policy.

American Water Resources, LLC conducts business in California as American Water Resources Insurance Services.

Optional protection programs administered by American Water Resources Insurance Services and provided by Virginia Surety Company, Inc.

American Water Resources Insurance Services is a trademark of American Water and used under license. AWRIS's optional programs are not provided by American Water or its affiliates.

The optional Water Line and Sewer Line Protection Program, offered by American Water Resources Insurance Services, provides an affordable means of protection from expensive repairs that can cost thousands of dollars.

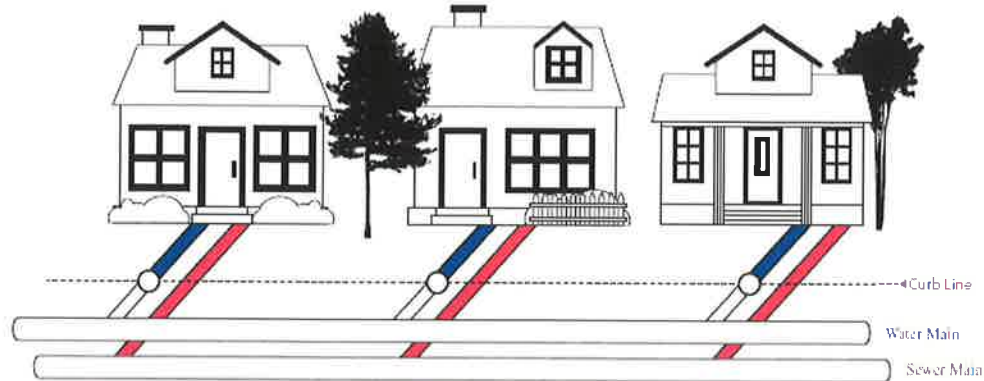


Diagram for illustrative purposes only.

To learn more and enroll, call XXX-XXX-XXXX or visit AWRUSA.com/Antioch

California Consumer Privacy Act Notice: We care about your privacy. For details on what personal information we collect and for what purposes, and your privacy rights and how to exercise them, visit <https://awrusa.com/privacy-policy>.

● Your unprotected water service line
● Your unprotected sewer service line

▼ DETACH HERE ▼

ENROLLMENT FORM

YES, I want protection and peace of mind.

To make changes to the information below, please call XXX-XXX-XXXX.

HOMEOWNER NAME:

Sample A. Sample

REF:

RENNUM

COVERED ADDRESS:

123 Service Street

Service Town, ST 12345-6789

PHONE (Required): Home Cell Fax

EMAIL:

(For 3rd Party Confirmation of Enrollment and Terms and Conditions)



**AMERICAN WATER
RESOURCES***
Insurance Services
CA Lic. No. 0F65279

Corporate Office:
1 Water Street, Camden, NJ 08102
RESPOND BY DATE: XXXXX

Select One:

Monthly Fee:

Annual Fee:

Water Line and Sewer Line
Protection Program

☐ \$XX.XX

☐ \$XXXX.XX

Water Line Protection Program Only

☐ \$X.XX

☐ \$XXX.XX

Sewer Line Protection Program Only

☐ \$X.XX

☐ \$XXXX.XX

SELECT METHOD OF PAYMENT FROM BELOW:

☐ **MONTHLY RECURRING PAYMENT BY CHECK/DIRECT DEBIT:** I've enclosed check # _____ made payable to American Water Resources Insurance Services (AWRIS) in the monthly amount selected above for the first payment. By checking this box, I authorize AWRIS and my financial institution to debit, on a recurring basis, the Program's monthly amount selected above in the amount listed above from the account provided in accordance with the Program's Terms and Conditions and the Terms of Authorization for Direct Debit on the back of this form. **This authorization will remain in effect and my enrollment will continue to auto renew for additional annual terms until I notify AWRIS of a change or cancellation.**

☐ **ANNUAL PAYMENT BY CHECK:** I've enclosed check # _____ made payable to American Water Resources Insurance Services in the Program's annual amount selected above.

☐ **MONTHLY OR ANNUAL RECURRING PAYMENT BY CREDIT CARD:** By checking the box, I authorize American Water Resources Insurance Services (AWRIS) to charge, on a recurring basis, the Program's monthly or annual amount selected above to my credit card listed below in accordance with the Program Terms and Conditions. **This authorization will remain in effect and my enrollment will continue to auto renew for additional annual terms until I notify AWRIS of a change or cancellation.**

☐ VISA® ☐ MasterCard® ☐ American Express® Account #

CVV:

Expire:

Or in full (weekly rate)

By signing this form, you acknowledge that you reviewed and agree to the Terms and Conditions of the Water Line and/or Sewer Line Protection Program.

X Authorized Signature (Required): _____

Date: _____

You can obtain a copy of the Terms and Conditions of the Program at AWRUSA.com/terms or by calling XXX-XXX-XXXX. A copy of your Terms and Conditions will be included in your Program confirmation following our receipt of your enrollment. If you provide an email, text, or other customer communications may be entered to you. Protection begins 30 days after your Enrollment Form is processed by American Water Resources Insurance Services (AWRIS), and you can cancel at any time. American Water Resources, LLC conducts business in California as American Water Resources Insurance Services. Protection programs provided by Virginia Surety Company, Inc. Exclusions and limitations apply. See Terms and Conditions for details. This optional Program for Homeowners is administered by American Water Resources Insurance Services. American Water Resources Insurance Services is a trademark of American Water and used under license. AWRIS's optional programs are not provided by American Water or its affiliates.

Administration Fee Only
PENNUM06R900
Package Code: SmtPackCode
OFFAC0006
PRVJAMP006
AWRIS (A6652006)



AMERICAN WATER
RESOURCES

ANTIOCH
CALIFORNIA

TERMS OF AUTHORIZATION FOR ELECTRONIC PAYMENTS

A. PREAUTHORIZED DIRECT DEBIT PAYMENTS:

Your access to and use of American Water Resources Insurance Services (AWRIS) preauthorized transfer payment program ("Direct Debit") is subject to the following terms and conditions of authorization ("Terms of Authorization") and all applicable laws. These Terms of Authorization apply exclusively to your access to and use of Direct Debit payment and do not alter in any way the terms or conditions of any other agreement you may have with AWRIS for products, services or otherwise. **YOU MUST AGREE TO THESE TERMS OF AUTHORIZATION TO ENROLL IN THE PREAUTHORIZED TRANSFER PAYMENT PROGRAM.** If you chose to use the Direct Debit method of payment for the AWRIS Protection Program(s) (the "Program(s)"), you are enrolling in, your signature on the enrollment form will serve as acknowledgement that you have reviewed and accepted these Terms of Authorization. Please retain these Terms of Authorization for your records.

1. AUTHORIZATION: By selecting Direct Debit as your payment method, completing and signing the enrollment form and providing a voided check, you hereby authorize AWRIS to initiate monthly or annual, as applicable, preauthorized electronic bill payments in the amount stated on your enrollment form by debiting the account identified on the voided check. You also authorize AWRIS to credit or debit the account to correct any payment errors. This authorization will remain in effect until you cancel it, as provided in Section 2, below, or your obligation to pay AWRIS has ended. If the Program(s) you are enrolled in automatically renews on an annual basis then the Terms of Authorization will apply to each renewal of the Program(s) unless you cancel it as provided in Section 2.

2. CANCELLING AUTHORIZATION: You may cancel authorization for the Direct Debit by notifying AWRIS in writing to American Water Resources Insurance Services, Attention: Service Line Protection Administrator, P.O. Box 4950 Naperville, IL 60567-4950 or by calling XXX-XXX-XXXX. We will process your cancellation within a reasonable time following receipt of your

notice. You may also contact your financial institution to stop payments under this authorization, at least 3 business days before a scheduled transfer.

3. REJECTION OF AUTOMATIC PAYMENTS: If your bank or financial institution rejects any specific transfer for any reason other than cancellation of this authorization, AWRIS may resubmit any such returned payment as permitted by applicable law and payment network rules.

4. VARIATION OF PAYMENT: The transfers made through the Programs may vary. If there is a variation in the monthly or annual amount to be transferred, AWRIS will provide you a notice of the amount to be transferred at least ten (10) days prior to the date of such transfer. You will have the ability to stop payment on such transfer up to three (3) days prior to the date of such transfer by contacting AWRIS at XXX-XXX-XXXX.

B. CONVERSION OF CHECKS TO ELECTRONIC PAYMENTS.

1. If you make any payment to AWR by check, AWRIS may use information from your check to make a one-time electronic fund transfer from your account or AWRIS may process the payment as a check transaction. If AWRIS elects to process your check as an electronic payment, you understand that funds may be withdrawn from your account as soon as the same day AWRIS receives your payment, and you will not receive your check back from your financial institution.

2. If you include a completed check rather than a voided check when you enroll in either monthly or annual recurring automatic payments described above, AWRIS will process your check either as an electronic payment or as a check transaction, and you will still authorize the monthly or annual debits as provided above.

▼ DETACH HERE ▼

Administration Use Only:

Resident ID
Campaign Code
State
Ucode
Price
Tax
Cust ID
AH2LOFF1AL

<<XXPACKCODE>>
<<ENROLLMENTCODE>>





FPO
Indicia

The City has selected a provider to offer low-cost protection programs to Antioch homeowners to assist with water and sewer line repairs.

Sample A Sample
123 Sample Street
Sample Town, US 12345-6789

999999_SND0PC



The City of Antioch encourages homeowners to protect and maintain the water and sewer service lines that connect their home to the utility mains. To support Antioch homeowners, after conducting a competitive process, the City of Antioch has selected **American Water Resources Insurance Services (AWRIS)***, an independent third-party provider of optional home protection programs, to offer a voluntary **Water Line and Sewer Line Protection Program**.

They have an A+ rating with the Better Business Bureau, a 9 out of 10 customer satisfaction rating, and provide service line protection programs to homeowners in 43 states and Washington, D.C.

Homeowners may be faced with the repair and maintenance of the water and sewer service lines on their property. AWRIS' Water Line and Sewer Line Protection Program helps cover against the cost of unexpected repairs to your service lines that run through your property. Standard homeowners' insurance policies typically do not cover common repairs, which can cost thousands of dollars.**

To learn more and to enroll in the optional Water Line and Sewer Line Protection Program offered by American Water Resources Insurance Services, simply call **XXX-XXX-XXXX**. You can also visit **AWRUSA.com/Antioch** for more information.

Details about the Water Line and Sewer Line Protection Program will be arriving by mail within the next few weeks.



*American Water Resources, LLC conducts business in California as American Water Resources Insurance Services. **Optional protection programs administered by American Water Resources Insurance Services and provided by Virginia Surety Company, Inc.** Exclusions and limitations apply. See Terms and Conditions for details.

**Refer to your homeowners' insurance policy.

American Water Resources Insurance Services is a trademark of American Water and used under license. AWRIS's optional programs are not provided by American Water or its affiliates.

BDO48

AMR-AP CA (01/2022)

Sample Terms and Conditions

California Unlimited Water Line Protection Program Agreement – Sample

Agreement
Water Line Protection Program
Virginia Surety Company, Inc.
 175 West Jackson Blvd., Chicago, IL 60604
 1-844-765-7262

Please read this Agreement carefully and retain it for Your records

SECTION I OF THIS AGREEMENT AFFECTS YOUR RIGHTS BY REQUIRING THAT DISPUTES BE RESOLVED INDIVIDUALLY IN BINDING ARBITRATION OR SMALL CLAIMS COURT. DISPUTES IN ARBITRATION AND SMALL CLAIMS COURT ARE RESOLVED WITHOUT A JURY TRIAL AND WITH LESS DISCOVERY AND LESS APPELLATE REVIEW THAN IN COURT.

A. DEFINITIONS

Throughout this document, "You" and "Your" refers to the Agreement Holder listed in the Confirmation Letter. "We", "Us", and "Our" refers to Virginia Surety Company, Inc., 175 West Jackson Blvd., Chicago, IL 60604 Phone # 1-844-765-7262. In addition, when in bold certain words and phrases are defined as follows:

Administrator means American Water Resources, LLC doing business as American Water Resources Insurance Services, P.O. Box 577, Alton, Illinois 62002. Toll-Free 1-844-765-7262.

Agreement means this document and the Confirmation Letter. It describes the terms, conditions, and exclusions (losses We do not cover) that apply.

Breakdown means there is a:

1. Leak in Your Customer-Owned Water Line caused by normal wear and tear, tree roots, defects in materials that are otherwise suitable for the intended purpose and earth movement caused by normal settlement and not caused by natural disasters or other external forces (external forces includes Your actions and the actions of third parties).

Confirmation Letter means the acknowledgement letter You will receive from the Administrator. The Confirmation Letter will include the following information:

- Your Name
- Your Covered Address
- Your Agreement Number
- Your Term of Coverage
- Your Agreement Charge

Customer-Owned Water Line means the section of the single water supply line with a diameter equal to or less than two inches that You own and that runs from Your home to the connection owned by Your water utility company or municipality.

- If the meter is located inside Your home, it is the section of the water supply line from Your property line to the inlet side of the meter.
- If the meter is located outside Your home, it is the section of the water supply line from the outlet side of the meter to the shutoff valve inside Your home.
- It does not include any connections or extensions such as water lines to sprinklers and/or irrigation meters that You may own or any section of the water supply line owned by others outside of this Agreement to which Your Customer-Owned Water Line is attached.

Effective Date means the date coverage begins under this Agreement, which is thirty (30) days after Your Enrollment Date.

Enrollment Date means the date Your enrollment is received, processed, and confirmed, by the Administrator.

Term of Coverage means the twelve (12) month period commencing on the Effective Date unless otherwise cancelled in accordance with this Agreement.

B. COVERAGE

This Agreement is between You and Us. During the Term of Coverage, subject to the terms and conditions of this Agreement, We agree, in the event of a covered Breakdown, to arrange for the repair or replace the Customer-Owned Water Line.

Certain items, events, and losses are not covered by this Agreement. Please refer to SECTION H EXCLUSIONS of this Agreement.

VSC-AWR-CA-Antioch-WL (SAMPLE)

C. ELIGIBILITY

You must be an owner of the residence in which the Customer-Owned Water Line is located and be responsible for maintenance of the Customer-Owned Water Line.

Prior to Your Effective Date the following must be in working order:

- a. Your Customer-Owned Water Line must be free of leaks.

Homeowners of multi-unit dwellings of up to 4 units, such as condominiums, town homes or duplexes are eligible only if You have ownership and maintenance responsibility for coverage provided under this Agreement as described under "Section B - Coverage." This Agreement is not available to any tenant who rents or leases a single-family residential home.

D. COVERAGE PERIOD

Coverage under this Agreement will begin thirty (30) days after Your Enrollment Date. Your coverage will continue for the Term of Coverage.

E. RENEWALS

You will be charged monthly in the amount stated in Your Confirmation Letter (but subject to change). If You have authorized and pay by a recurring payment method, You will be charged using that payment method. This Agreement will automatically be renewed each year for an additional one year term on the first day after expiration of the previous in force annual period of coverage, unless You or Us have cancelled this Agreement and provided You are current on Your monthly or annual Agreement charge.

If You renew this Agreement, the Renewal Effective Date will be the first day after the expiration of the previous in force annual period of coverage. Your new Term of Coverage will then be twelve (12) months from the Renewal Effective Date, unless otherwise cancelled in accordance with this Agreement.

F. YOUR RESPONSIBILITIES

We will not pay for any services performed without Our prior approval. Notice of any Breakdown must be given to Us immediately upon discovery and during the coverage period.

1. When repair is required, You are to telephone Us at 1-844-765-7262. We will accept calls 24-hours a day, 7 days a week.
 - a) We will be responsible for coordinating any water service shut-off directly with Your utility.
 - b) **EMERGENCIES:** We will consider a request for service to be an emergency only if, in Our opinion, the Breakdown renders Your home uninhabitable such as running water that cannot be shut off. In the event We determine that a Breakdown has created an emergency, service will be requested immediately. Once service is initiated, it will be completed as soon as reasonably possible. The claim will be approved or disapproved only after We consult with the service provider and receive an estimate of costs.
2. At Our discretion, a Breakdown may be remedied by repair or replacement, provided that a leaking or broken water line composed of lead will be replaced.
3. You are obligated to provide information relating to the cause and nature of any Breakdown. This information may include estimates, copies of inspection reports, or other supporting information. If asked, You must sign forms needed for Us to provide service under this Agreement. In all cases, You must take every precaution to protect the covered property until the necessary repair or replacement is authorized by Us and the work is completed.
4. Misrepresentation or any attempt to defraud Us, including collusion between You and the service provider, shall result in a denial of coverage, and We shall seek reimbursement and may pursue remedies under the law.
5. If the service work performed under this Agreement fails due to defects in materials or workmanship within a three (3) year period from the date of service, and it was performed by a service provider chosen by Us, We will arrange for the necessary repairs even after Agreement expiration.
6. We reserve the right to obtain a second opinion or have an inspection performed by a service provider of Our choosing on any repair or replacement.
7. Claim documentation and any correspondence can be sent to Us.
8. In the event You need to contact someone about this Agreement for any reason, please contact Us to make a claim or inquire about coverage.

G. LIMIT OF LIABILITY

1. Your Customer-Owned Water Line
 - There is no limit on the amount We will pay for any covered repair under this Agreement. Before the Customer-Owned Water

VSC-AWR-CA-Antioch-WL (SAMPLE)

Line is repaired, if a permit is required, the Administrator will arrange for proper permitting before work will commence. All repairs to Your Customer-Owned Water Line will comply with local code requirements.

- The Administrator, one time only, will arrange for filling in, raking, and reseeding to the repaired area once the repair work is completed. If soft landscaping, shrubbery or trees must be disturbed to complete a covered repair, the Administrator will arrange to reinstall the landscaping. The Administrator cannot guarantee that reinstalled shrubbery, plants, small trees, bushes or flowers will survive the repair and restoration process. Private paved surfaces will be restored with an asphalt patch once per occurrence.
- If a permit is required to commence work on Your Customer-Owned Water Line and requires a public sidewalk or public road to be cut, excavated and repaired, known as a public "Sidewalk or Road Opening," this Agreement provides for the cutting, excavation and repair of the public Sidewalk or Road Opening.

H. EXCLUSIONS

1. The following is not covered:

- Damage incurred or existing prior to the Agreement Effective Date.
 - Damage caused by the actions or negligence of You or third parties.
 - Damage caused by natural disasters, or acts of nature, including, but not limited to, earthquakes, floods, landslides or sinkholes or any other insurable cause.
 - Restoration of structures, for any reason.
 - Any damage to finished or unfinished walls or surfaces inside Your home necessary to access and repair a Breakdown.
 - Any consequential, incidental or special damages You incur, regardless of whether they are caused by delays, failure to service or for conditions beyond the control of the Administrator. For example, this Agreement does not cover
 - 1) the cost of cleaning up, repairing or replacing property due to a Breakdown;
 - 2) costs and expenses incidental due to a Breakdown such as loss of time, loss of use of Your home and other property, costs to stay at a hotel or to rent a home and costs to move and store property outside Your home; and
 - 3) damages You incur due to any special circumstances or conditions.
 - Restoration of sidewalks not located in public easement. Also, restoration of sidewalks located in public easement but not required on the permit.
 - Any rental dwellings for which the enrollment is in the name of the tenant or any dwellings used for commercial purposes. (Unit owners please refer to "Section C - Eligibility")
 - Removal of debris necessary to access and repair a Breakdown, including, but not limited to, old cars, trash, storage, rocks or materials.
2. The following is not covered for Your Customer-Owned Water Line:
- Any section of the water supply line owned by others outside of this Agreement to which Your Customer-Owned Water Line is attached.
 - Leak repairs to any interior pipes beyond the shutoff valve inside Your home.
 - Movement of the meter at the time of repair, unless required by local code.
 - Relocation of working pipes and/or lines.

I. AGREEMENT CHARGE AND/OR PROVISION CHANGES

We reserve the right to modify Your Agreement charge and/or the Agreement provisions with thirty (30) days written notice to You prior to implementation. You may terminate coverage by giving written notice at any time prior to the effective date of the change.

You grant the Administrator the right to obtain Your customer of record information from either Your water utility company or municipal water authority and such information will be limited to Your name, address and telephone or other contact number. This information will be provided to Us and will be kept confidential by the Administrator and Us. This information will not be sold to any outside marketing companies.

J. CANCELLATION

This Agreement shall be:

1. Cancellable by You at any time by calling 1-844-765-7262 or by mailing a cancellation request to the Administrator at P.O. Box 577, Alton, Illinois 62002. If You cancel, the effective date of cancellation is the date the Administrator receives Your request. You have thirty (30) days from Your Enrollment Date to cancel and receive a full refund of any charge payments made. If You cancel more than thirty (30) days after Your Enrollment Date you will receive a pro-rata refund of the Agreement charge, less the cost of any service performed under this Agreement.
2. This Agreement Shall be non-cancelable by Us, except for:
 - a) Nonpayment of Agreement charges; or
 - b) Fraud or misrepresentation; or
 - c) The event that Your property is not eligible for coverage under this Agreement, Our only obligation is to refund any charge payments made by You to Us. Once We have paid You this refund, this Agreement will be voided as of Your Enrollment Date.
3. Your Agreement will be subject to cancellation once You are thirty (30) days past due on any payment for this Agreement. If Your Agreement has been cancelled due to non-payment, You may re-enroll and receive a new Enrollment Date and new Effective Date.

VSC-AWR-CA-Antioch-WL (SAMPLE)

Any refund as a result of the cancellation of this Agreement by either You or Us, will be determined on a pro-rata basis less the cost of any service performed under this Agreement. If You are owed a refund, it will be processed via the enrollment payment method You chose to pay for this Agreement.

Notice of cancellation by Us will be in writing and will include the reason and effective date of cancellation.

K. TRANSFER OF AGREEMENT

You may neither transfer this Agreement to a new owner of the covered property nor transfer this Agreement to a different residence owned by You.

L. LEGAL ACTIONS

When Must Legal Actions Be Commenced?

Any legal action (whether in arbitration, small claims court, or otherwise) that arises from a Dispute (as defined in Section L) must be commenced within one (1) year of the first event that gave rise to the Dispute. Failure to do so waives the right to pursue that claim.

How Must Legal Actions Be Resolved?

1. Definitions

This Section L (the "Arbitration Provision") shall be interpreted broadly. As used in this Arbitration Provision and above, these terms are defined as follows:

- a) "Dispute" means any claim or controversy arising from or relating to Your relationship with AWR, for example any: (a) theories of liability, whether based in contract, tort, statute, or otherwise; (b) claims that arose before this Agreement; (c) claims that arise after the cancellation or expiration of this Agreement; and (d) claims that are the subject of purported class action litigation. "Dispute" does not, however, include any issues relating to the existence, scope, validity, or enforceability of this Arbitration Provision.
- b) "You" means You and any intended or unintended beneficiaries of Your coverage under this Agreement.
- c) "AWR" means AWR and any of its predecessors, successors, assigns, parents, subsidiaries, affiliates, and independent contractors, and each of their officers, directors, employees, and agents.

2. Arbitration or Small Claims Court

All Disputes shall be resolved individually in either (a) binding arbitration or (b) small claims court if the claim is for money damages and the amount claimed is within the jurisdiction of that court. In arbitration, there is a neutral arbitrator rather than a judge. In arbitration and small claims court, there is no jury and there is less discovery and less appellate review than in court.

3. Procedures for Arbitration

- a) This Arbitration Provision is governed by the Federal Arbitration Act. Arbitrations shall be administered by the American Arbitration Association ("AAA") pursuant to its Consumer Arbitration Rules (the "AAA Rules") as modified by the version of this Arbitration Provision that is in effect when a "Demand for Arbitration" is filed. The AAA Rules can be obtained from the AAA by visiting its website (www.adr.org) or calling its toll-free number (1-800-778-7879). If there is a conflict between this Arbitration Provision and the rest of this Agreement, this Arbitration Provision will govern. If there is a conflict between this Arbitration Provision and the AAA Rules, this Arbitration Provision will govern. If the AAA will not administer an arbitration in accordance with this Arbitration Provision, You and AWR will agree on (or if necessary petition a court of competent jurisdiction to appoint) an arbitration organization that will do so.
- b) The party commencing an arbitration should follow the instructions on the AAA website, including sending the AAA a "Demand for Arbitration" (available on its website), paying a filing fee, and mailing a copy of the Demand for Arbitration to the opposing party. If You commence the arbitration, You must send a copy to [X], ATTN: ARBITRATION OF DISPUTE. If AWR commences the arbitration, AWR must send a copy to the email address associated with Your account and any billing address You have provided to us.
- c) If multiple arbitrations involving similar claims against AWR are pending, You and AWR shall jointly petition the AAA to coordinate those matters to promote efficiency. That coordination may include, for example, having similar matters assigned to the same arbitrator (either for all purposes or for the purpose of deciding an issue that turns on the same factual or legal questions) or having pre-hearing discovery apply to multiple matters. Nothing in this paragraph, however, provides any right or authority for a Dispute to be resolved as part of a class action, collective action, or other representative action. (See Section L(7), below.)
- d) If more than twenty-five (25) arbitrations involving similar claims against AWR have been commenced, the AAA shall designate ten cases—either as selected by the parties or, if the parties cannot agree, as selected by the AAA—to proceed first in a bellwether arbitration, with a single filing fee due for the bellwether proceeding, as if it were a single arbitration. The remaining cases shall not be accepted for filing, and no filing fee shall be due, until the first ten have been resolved and the parties inform the AAA whether there is a global resolution. If the parties have been unable to reach a global resolution, they shall proceed to arbitrate a second set of ten cases; as with the first set of cases, a single filing fee shall be due for the second (and, if necessary, each subsequent) set of cases to be arbitrated. This process shall continue until the parties are able to

VSC-AWR-CA-Antioch-WL (SAMPLE)

resolve all claims, either through settlement or arbitration.

- e) Unless You and AWR agree otherwise, an arbitration will be conducted by a single arbitrator and any hearing will take place in the county where You reside.
- f) The arbitrator will issue a written decision that explains the essential findings and conclusions. The arbitrator's award may be entered in a court of competent jurisdiction only as necessary to enforce the award.
- g) Neither the fact nor the substance of any settlement demand, offer, or negotiation may be revealed to the arbitrator before a final award has been issued.

4. Right to Arbitral Fees and Costs

The payment of the AAA's fees and costs will be governed by the AAA Rules except as follows:

- a) If AWR commences an arbitration, AWR will pay all of the AAA's fees and costs.
- b) If You commence an arbitration and state under penalty of perjury that You cannot afford to pay the AAA filing fee, AWR will pay the filing fee if the AAA does not waive that fee. If AWR determines that Your representation regarding Your ability to pay was false, however, it may seek to recover that fee from You.
- c) If You commence an arbitration and the aggregate value of Your claim is less than \$10,000, (a) You will only be responsible for paying the lesser of the AAA filing fee or the filing fee that You would have paid in the small claims court in the county where you reside; and (b) AWR will pay the rest of the AAA's fees and costs. If AWR has received more than twenty-five (25) Demands for Arbitration asserting similar claims, however, the payment of the AAA's fees and costs will be governed by the AAA Rules.
- d) No matter who commences an arbitration, if the arbitrator finds that a claim was frivolous or asserted for an improper purpose, the party asserting the claim will reimburse the other party for any fees and costs that the party asserting the claim would have been obligated to pay under the AAA Rules.
- e) No matter who commences an arbitration, You may pay up to half of the AAA's fees and costs if You wish to do so.

5. Right to Attorneys' Fees and Costs in Arbitration

You may hire attorneys to represent You in arbitration. You are responsible for their fees and costs. You may recover them from AWR to the same extent as in court. If the arbitrator finds that a claim was frivolous or brought for an improper purpose, the other party may recover its attorneys' fees and costs to the same extent as in court.

6. Effect of Rejecting Settlement Offers

If the outcome of a legal action is less favorable to the party seeking relief than a settlement offer that party rejected, that party must pay all of the fees and costs (including reasonable attorneys' fees) incurred by the other party after the offer was made.

7. Waiver of Class and Representative Actions

- a) **WHETHER IN ARBITRATION OR COURT, YOU AND AWR WAIVE THE RIGHT TO PROSECUTE OR PARTICIPATE IN A CLASS ACTION, COLLECTIVE ACTION, OR OTHER REPRESENTATIVE ACTION, OR OTHERWISE SEEK REDRESS FOR ALLEGED INJURIES TO THIRD PARTIES.** This waiver is a material and essential part of this Arbitration Provision and cannot be severed from it.
- b) **WHETHER IN ARBITRATION OR COURT, YOU AND AWR WAIVE THE RIGHT TO SEEK PUBLIC INJUNCTIVE RELIEF.** This waiver is not a material or essential part of this Arbitration Provision and can be severed from it by a court of competent jurisdiction. If, after exhaustion of all appeals, such a court refuses to enforce this waiver with respect to a particular claim or request for relief, You and AWR will jointly petition the court to decide that claim or request for relief only after all other claims and requests for relief have been decided.

8. Right to Reject This Arbitration Provision

You may opt out of this Arbitration Provision by sending AWR written notice by certified mail, postmarked no later than thirty (30) days after the Effective Date, to [X], Attention: Legal Department. Notices not mailed to that address and postmarked by that date will not be effective. Your decision will not adversely affect Your relationship with or service from AWR.

9. Right to Reject Changes to this Arbitration Provision

You may reject changes to this Arbitration Provision by sending AWR written notice by certified mail, postmarked no later than thirty (30) days after Your first receipt of notice of a change, to [X], Attention: Legal Department. Notices not mailed to that address and postmarked by that date will not be effective. Your decision will not adversely affect Your relationship with or service from AWR.

10. Survival

This Arbitration Provision shall survive the cancellation or expiration of the Agreement.

Will Legal Actions Be Resolved by a Jury?

WHETHER IN ARBITRATION OR COURT, YOU AND AWR WAIVE THE RIGHT TO A TRIAL BY JURY.

SAMPLE 01/2022

VSC-AWR-CA-Antioch-WL (SAMPLE)

California Unlimited Sewer Line Protection Program Agreement – Sample

Agreement
Sewer Line Protection Program
Virginia Surety Company, Inc.
175 West Jackson Blvd., Chicago, IL 60604
1-844-765-7262

Please read this Agreement carefully and retain it for Your records

SECTION I OF THIS AGREEMENT AFFECTS YOUR RIGHTS BY REQUIRING THAT DISPUTES BE RESOLVED INDIVIDUALLY IN BINDING ARBITRATION OR SMALL CLAIMS COURT. DISPUTES IN ARBITRATION AND SMALL CLAIMS COURT ARE RESOLVED WITHOUT A JURY TRIAL AND WITH LESS DISCOVERY AND LESS APPELLATE REVIEW THAN IN COURT.

A. DEFINITIONS

Throughout this document, "You" and "Your" refers to the Agreement Holder listed in the Confirmation Letter. "We", "Us", and "Our" refers to Virginia Surety Company, Inc., 175 West Jackson Blvd., Chicago, IL 60604 Phone # 1-844-765-7262. In addition, when in bold certain words and phrases are defined as follows:

Administrator means American Water Resources, LLC doing business as American Water Resources Insurance Services, P.O. Box 577, Alton, Illinois 62002. Toll-Free 1-844-765-7262.

Agreement means this document and the Confirmation Letter. It describes the terms, conditions, and exclusions (losses We do not cover) that apply.

Breakdown means there is a:

1. **Break, Clog or Blockage in Your Customer-Owned Sewer Line** caused by normal wear and tear, tree roots, defects in materials that are otherwise suitable for the intended purpose and earth movement caused by normal settlement and not caused by natural disasters or other external forces (external forces includes Your actions and the actions of third parties).

Confirmation Letter means the acknowledgement letter You will receive from the Administrator. The Confirmation Letter will include the following information:

- Your Name
- Your Covered Address
- Your Agreement Number
- Your Term of Coverage
- Your Agreement Charge

Customer-Owned Sewer Line means the section of the lateral sewer service line You own that collects and conveys household wastewater from Your home to the Wastewater Collection System. This Agreement covers the portion of Your Customer-Owned Sewer Line that is the most direct line between the exterior foundation wall of Your home and Wastewater Collection System. It does not include any connections or extensions such as lines to or from septic systems, leach fields or non-conforming drain lines and does not include any pumps or other mechanical devices that may be connected to Your Customer-Owned Sewer Line. In addition, it does not include any section of the sewer service line owned by others outside of this Agreement to which Your Customer-Owned Sewer Line is attached.

Effective Date means the date coverage begins under this Agreement, which is thirty (30) days after Your Enrollment Date.

Enrollment Date means the date Your enrollment is received, processed, and confirmed, by the Administrator.

Term of Coverage means the twelve (12) month period commencing on the Effective Date unless otherwise cancelled in accordance with this Agreement.

Wastewater Collection System means the sewage collection system owned by Your local Wastewater Service Provider to which Your Customer-Owned Sewer Line is connected.

Wastewater Service Provider means Your local utility company or municipal sewer authority that owns and is responsible for maintaining the Wastewater Collection System that receives wastewater from Your home.

B. COVERAGE

This Agreement is between You and Us. During the Term of Coverage, subject to the terms and conditions of this Agreement, We agree, in the event of a covered Breakdown, to arrange for the repair or replace the Customer-Owned Sewer Line.

VSC-AWR-CA-Antioch-SL (SAMPLE)

Certain items, events, and losses are not covered by this Agreement. Please refer to SECTION H EXCLUSIONS of this Agreement.

C. ELIGIBILITY

You must be an owner of the residence in which the Customer-Owned Sewer Line is located and be responsible for maintenance of the Customer-Owned Sewer Line.

Prior to Your Effective Date the following must be in working order:

- a. Your Customer Owned Sewer Line must be free of breaks, clogs or blockages.

Homeowners of multi-unit dwellings of up to 4 units, such as condominiums, town homes or duplexes are eligible only if You have ownership and maintenance responsibility for coverage provided under this Agreement as described under "Section B - Coverage." This Agreement is not available to any tenant who rents or leases a single-family residential home.

D. COVERAGE PERIOD

Coverage under this Agreement will begin thirty (30) days after Your Enrollment Date. Your coverage will continue for the Term of Coverage.

E. RENEWALS

You will be charged monthly in the amount stated in Your Confirmation Letter (but subject to change). If You have authorized and pay by a recurring payment method, You will be charged using that payment method. This Agreement will automatically be renewed each year for an additional one year term on the first day after expiration of the previous in force annual period of coverage, unless You or Us have cancelled this Agreement and provided You are current on Your monthly or annual Agreement charge.

If You renew this Agreement, the Renewal Effective Date will be the first day after the expiration of the previous in force annual period of coverage. Your new Term of Coverage will then be twelve (12) months from the Renewal Effective Date, unless otherwise cancelled in accordance with this Agreement.

F. YOUR RESPONSIBILITIES

We will not pay for any services performed without Our prior approval. Notice of any Breakdown must be given to Us immediately upon discovery and during the coverage period.

1. When repair is required, You are to telephone Us at 1-844-765-7262. We will accept calls 24-hours a day, 7 days a week.
 - a) **EMERGENCIES:** We will consider a request for service to be an emergency only if, in Our opinion, the Breakdown renders Your home uninhabitable such as running water that cannot be shut off, in the event We determine that a Breakdown has created an emergency, service will be requested immediately. Once service is initiated, it will be completed as soon as reasonably possible. The claim will be approved or disapproved only after We consult with the service provider and receive an estimate of costs.
2. At Our discretion, a Breakdown may be remedied by repair or replacement.
3. You are obligated to provide information relating to the cause and nature of any Breakdown. This information may include estimates, copies of inspection reports, or other supporting information. If asked, You must sign forms needed for Us to provide service under this Agreement. In all cases, You must take every precaution to protect the covered property until the necessary repair or replacement is authorized by Us and the work is completed.
4. Misrepresentation or any attempt to defraud Us, including collusion between You and the service provider, shall result in a denial of coverage, and We shall seek reimbursement and may pursue remedies under the law.
5. If the service work performed under this Agreement fails due to defects in materials or workmanship within a three (3) year period from the date of service, and it was performed by a service provider chosen by Us, We will arrange for the necessary repairs even after Agreement expiration.
6. We reserve the right to obtain a second opinion or have an inspection performed by a service provider of Our choosing on any repair or replacement.
7. Claim documentation and any correspondence can be sent to Us.
8. In the event You need to contact someone about this Agreement for any reason, please contact Us to make a claim or inquire about

VSC-AWR-CA-Antioch-SL [SAMPLE]

coverage.

G. LIMIT OF LIABILITY

1. Your Customer-Owned Sewer Line

- There is no limit on the amount We will pay for any covered repair under this Agreement. Before the Customer-Owned Sewer Line is repaired, if a permit is required, the Administrator will arrange for proper permitting before work will commence. All repairs to Your Customer-Owned Sewer Line will comply with local code requirements.
- The Administrator, one time only, will arrange for filling in, raking, and reseeding to the repaired area once the repair work is completed. All repairs to Your Customer-Owned Sewer Line will comply with local code requirements. If soft landscaping, shrubbery or trees must be disturbed to complete a covered repair, the Administrator will arrange to reinstall the landscaping. The Administrator cannot guarantee that reinstalled shrubbery, plants, small trees, bushes or flowers will survive the repair and restoration process. Private paved surfaces will be restored with an asphalt patch once per occurrence.
- If a permit is required to commence work on Your Customer-Owned Sewer Line and requires a public sidewalk or public road to be cut, excavated and repaired, known as a public "Sidewalk or Road Opening," this Agreement provides for the cutting, excavation and repair of the public Sidewalk or Road Opening.

H. EXCLUSIONS

1. The following is not covered:

- Damage incurred or existing prior to the Agreement Effective Date.
- Damage caused by the actions or negligence of you or third parties.
- Damage caused by natural disasters, or acts of nature, including, but not limited to, earthquakes, floods, landslides or sinkholes or any other insurable cause.
- Restoration of structures, for any reason.
- Any damage to finished or unfinished walls or surfaces inside Your home necessary to access and repair a Breakdown.
- Any consequential, incidental or special damages You incur, regardless of whether they are caused by delays, failure to service or for conditions beyond the control of the Administrator. For example, this Agreement does not cover
 - 1) the cost of cleaning up, repairing or replacing property due to a Breakdown;
 - 2) costs and expenses incidental due to a Breakdown such as loss of time, loss of use of Your home and other property, costs to stay at a hotel or to rent a home and costs to move and store property outside Your home; and
 - 3) damages You incur due to any special circumstances or conditions.
- Restoration of sidewalks not located in public easement. Also, restoration of sidewalks located in public easement but not required on the permit.
- Any rental dwellings for which the enrollment is in the name of the tenant or any dwellings used for commercial purposes. (Unit owners please refer to "Section C - Eligibility")
- Removal of debris necessary to access and repair a Breakdown, including, but not limited to, old cars, trash, storage, rocks or materials.

2. The following is not covered for Your Customer-Owned Sewer Line:

- A Customer-Owned Sewer Line
 - 1) not connected to a public or municipal sewer system;
 - 2) with a connection to or from a septic system, tank or leach field; or
 - 3) with a connection to or from any non-conforming drain line such as a basement or storm drain system.
- Any section of the sewer service line owned by others outside of this Agreement to which Your Customer-Owned Sewer Line is attached.
- Any portion of Customer-Owned Sewer Line located inside or under Your home.
- Any service not otherwise covered by this Agreement required as a result of any local, city or state agency inspection of Your Customer-Owned Sewer Line.
- Any damage to the inside of Your home due to the backup of Your Customer-Owned Sewer Line.
- Relocation of working sewer lines for any reason.

I. AGREEMENT CHARGE AND/OR PROVISION CHANGES

We reserve the right to modify Your Agreement charge and/or the Agreement provisions with thirty (30) days written notice to You prior to implementation. You may terminate coverage by giving written notice at any time prior to the effective date of the change.

You grant the Administrator the right to obtain Your customer of record information from either Your Wastewater Service Provider and such information will be limited to Your name, address and telephone or other contact number. This information will be provided to Us and will be kept confidential by the Administrator and Us. This information will not be sold to any outside marketing companies.

J. CANCELLATION

VSC-AWR-CA-Antioch-SL [SAMPLE]

This Agreement shall be:

1. Cancelable by You at any time by calling 1-844-765-7262 or by mailing a cancellation request to the Administrator at P.O. Box 577, Alton, Illinois 62002. If You cancel, the effective date of cancellation is the date the Administrator receives Your request. You have thirty (30) days from Your Enrollment Date to cancel and receive a full refund of any charge payments made. If You cancel more than thirty (30) days after Your Enrollment Date you will receive a pro-rata refund of the Agreement charge, less the cost of any service performed under this Agreement.
2. This Agreement Shall be non-cancelable by Us, except for:
 - a) Nonpayment of Agreement charges; or
 - b) Fraud or misrepresentation; or
 - c) The event that Your property is not eligible for coverage under this Agreement, Our only obligation is to refund any charge payments made by You to Us. Once We have paid You this refund, this Agreement will be voided as of Your Enrollment Date.
3. Your Agreement will be subject to cancellation once You are thirty (30) days past due on any payment for this Agreement. If Your Agreement has been cancelled due to non-payment, You may re-enroll and receive a new Enrollment Date and new Effective Date.

Any refund as a result of the cancellation of this Agreement by either You or Us, will be determined on a pro-rata basis less the cost of any service performed under this Agreement. If You are owed a refund, it will be processed via the enrollment payment method You chose to pay for this Agreement.

Notice of cancellation by Us will be in writing and will include the reason and effective date of cancellation.

K. TRANSFER OF AGREEMENT

You may neither transfer this Agreement to a new owner of the covered property nor transfer this Agreement to a different residence owned by You.

L. LEGAL ACTIONS

When Must Legal Actions Be Commenced?

Any legal action (whether in arbitration, small claims court, or otherwise) that arises from a Dispute (as defined in Section L) must be commenced within one (1) year of the first event that gave rise to the Dispute. Failure to do so waives the right to pursue that claim.

How Must Legal Actions Be Resolved?

1. Definitions

This Section L (the "Arbitration Provision") shall be interpreted broadly. As used in this Arbitration Provision and above, these terms are defined as follows:

- a) "Dispute" means any claim or controversy arising from or relating to Your relationship with AWR, for example any: (a) theories of liability, whether based in contract, tort, statute, or otherwise; (b) claims that arose before this Agreement; (c) claims that arise after the cancellation or expiration of this Agreement; and (d) claims that are the subject of purported class action litigation. "Dispute" does not, however, include any issues relating to the existence, scope, validity, or enforceability of this Arbitration Provision.
- b) "You" means You and any intended or unintended beneficiaries of Your coverage under this Agreement.
- c) "AWR" means AWR and any of its predecessors, successors, assigns, parents, subsidiaries, affiliates, and independent contractors, and each of their officers, directors, employees, and agents.

2. Arbitration or Small Claims Court

All Disputes shall be resolved individually in either (a) binding arbitration or (b) small claims court if the claim is for money damages and the amount claimed is within the jurisdiction of that court. In arbitration, there is a neutral arbitrator rather than a judge. In arbitration and small claims court, there is no jury and there is less discovery and less appellate review than in court.

3. Procedures for Arbitration

- a) This Arbitration Provision is governed by the Federal Arbitration Act. Arbitrations shall be administered by the American Arbitration Association ("AAA") pursuant to its Consumer Arbitration Rules (the "AAA Rules") as modified by the version of this Arbitration Provision that is in effect when a "Demand for Arbitration" is filed. The AAA Rules can be obtained from the AAA by visiting its website (www.adr.org) or calling its toll-free number (1-800-778-7879). If there is a conflict between this Arbitration Provision and the rest of this Agreement, this Arbitration Provision will govern. If there is a conflict between this Arbitration Provision and the AAA Rules, this Arbitration Provision will govern. If the AAA will not administer an arbitration in accordance with this Arbitration Provision, You and AWR will agree on (or if necessary petition a court of competent jurisdiction to appoint) an arbitration organization that will do so.
- b) The party commencing an arbitration should follow the instructions on the AAA website, including sending the AAA a "Demand for Arbitration" (available on its website), paying a filing fee, and mailing a copy of the Demand for Arbitration to the opposing party. If You commence the arbitration, You must send a copy to [x], ATTN: ARBITRATION OF DISPUTE. If AWR commences the arbitration, AWR must send a copy to the email address associated with Your account and any billing address You have provided to us.

VSC-AWR-CA-Antioch-SL (SAMPLE)

- c) If multiple arbitrations involving similar claims against AWR are pending, You and AWR shall jointly petition the AAA to coordinate those matters to promote efficiency. That coordination may include, for example, having similar matters assigned to the same arbitrator (either for all purposes or for the purpose of deciding an issue that turns on the same factual or legal questions) or having pre-hearing discovery apply to multiple matters. Nothing in this paragraph, however, provides any right or authority for a Dispute to be resolved as part of a class action, collective action, or other representative action. (See Section L(7), below.)
- d) If more than twenty-five (25) arbitrations involving similar claims against AWR have been commenced, the AAA shall designate ten cases—either as selected by the parties or, if the parties cannot agree, as selected by the AAA—to proceed first in a bellwether arbitration, with a single filing fee due for the bellwether proceeding, as if it were a single arbitration. The remaining cases shall not be accepted for filing, and no filing fee shall be due, until the first ten have been resolved and the parties inform the AAA whether there is a global resolution. If the parties have been unable to reach a global resolution, they shall proceed to arbitrate a second set of ten cases; as with the first set of cases, a single filing fee shall be due for the second (and, if necessary, each subsequent) set of cases to be arbitrated. This process shall continue until the parties are able to resolve all claims, either through settlement or arbitration.
- e) Unless You and AWR agree otherwise, an arbitration will be conducted by a single arbitrator and any hearing will take place in the county where You reside.
- f) The arbitrator will issue a written decision that explains the essential findings and conclusions. The arbitrator's award may be entered in a court of competent jurisdiction only as necessary to enforce the award.
- g) Neither the fact nor the substance of any settlement demand, offer, or negotiation may be revealed to the arbitrator before a final award has been issued.

4. Right to Arbitral Fees and Costs

The payment of the AAA's fees and costs will be governed by the AAA Rules except as follows:

- a) If AWR commences an arbitration, AWR will pay all of the AAA's fees and costs.
- b) If You commence an arbitration and state under penalty of perjury that You cannot afford to pay the AAA filing fee, AWR will pay the filing fee if the AAA does not waive that fee. If AWR determines that Your representation regarding Your ability to pay was false, however, it may seek to recover that fee from You.
- c) If You commence an arbitration and the aggregate value of Your claim is less than \$10,000, (a) You will only be responsible for paying the lesser of the AAA filing fee or the filing fee that You would have paid in the small claims court in the county where you reside, and (b) AWR will pay the rest of the AAA's fees and costs. If AWR has received more than twenty-five (25) Demands for Arbitration asserting similar claims, however, the payment of the AAA's fees and costs will be governed by the AAA Rules.
- d) No matter who commences an arbitration, if the arbitrator finds that a claim was frivolous or asserted for an improper purpose, the party asserting the claim will reimburse the other party for any fees and costs that the party asserting the claim would have been obligated to pay under the AAA Rules.
- e) No matter who commences an arbitration, You may pay up to half of the AAA's fees and costs if You wish to do so.

5. Right to Attorneys' Fees and Costs in Arbitration

You may hire attorneys to represent You in arbitration. You are responsible for their fees and costs. You may recover them from AWR to the same extent as in court. If the arbitrator finds that a claim was frivolous or brought for an improper purpose, the other party may recover its attorneys' fees and costs to the same extent as in court.

6. Effect of Rejecting Settlement Offers

If the outcome of a legal action is less favorable to the party seeking relief than a settlement offer that party rejected, that party must pay all of the fees and costs (including reasonable attorneys' fees) incurred by the other party after the offer was made.

7. Waiver of Class and Representative Actions

- a) **WHETHER IN ARBITRATION OR COURT, YOU AND AWR WAIVE THE RIGHT TO PROSECUTE OR PARTICIPATE IN A CLASS ACTION, COLLECTIVE ACTION, OR OTHER REPRESENTATIVE ACTION, OR OTHERWISE SEEK REDRESS FOR ALLEGED INJURIES TO THIRD PARTIES.** This waiver is a material and essential part of this Arbitration Provision and cannot be severed from it.
- b) **WHETHER IN ARBITRATION OR COURT, YOU AND AWR WAIVE THE RIGHT TO SEEK PUBLIC INJUNCTIVE RELIEF.** This waiver is not a material or essential part of this Arbitration Provision and can be severed from it by a court of competent jurisdiction. If, after exhaustion of all appeals, such a court refuses to enforce this waiver with respect to a particular claim or request for relief, You and AWR will jointly petition the court to decide that claim or request for relief only after all other claims and requests for relief have been decided.

8. Right to Reject This Arbitration Provision

You may opt out of this Arbitration Provision by sending AWR written notice by certified mail, postmarked no later than thirty (30) days after the Effective Date, to [X], Attention: Legal Department. Notices not mailed to that address and postmarked by that date will not be effective. Your decision will not adversely affect your relationship with or service from AWR.

9. Right to Reject Changes to this Arbitration Provision

You may reject changes to this Arbitration Provision by sending AWR written notice by certified mail, postmarked no later than thirty (30) days after Your first receipt of notice of a change, to [X], Attention: Legal Department. Notices not mailed to that address and

VSC-AWR-CA-Antioch-SL [SAMPLE]

postmarked by that date will not be effective. Your decision will not adversely affect Your relationship with or service from AWR.

10. Survival

This Arbitration Provision shall survive the cancellation or expiration of the Agreement.

Will Legal Actions Be Resolved by a Jury?

WHETHER IN ARBITRATION OR COURT, YOU AND AWR WAIVE THE RIGHT TO A TRIAL BY JURY.

SAMPLE 01/2022

VSC-AWR-CA-Antioch-SL (SAMPLE)

Sample Partner Report

City of *****
123 Main Street
Anywhere, USA



		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Enrollments	TOTAL												
WL	8	5	2	0	1	0	0	0	0	0	0	0	0
SL	3	0	1	2	0	0	0	0	0	0	0	0	0
WL/SL	394	236	67	32	59	0	0	0	0	0	0	0	0
TOTAL	405	241	70	34	60	0	0	0	0	0	0	0	0

Cancellations													
TOTAL	1	0	0	1	0	0	0	0	0	0	0	0	0

Call Center Statistics													
Customer Satisfaction %	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

California Independent Adjuster License

California Department of Insurance		
AMERICAN WATER RESOURCES, INC.		
License # 2F65279		
DBA: AMERICAN WATER RESOURCES INSURANCE SERVICES DBA: AMERICAN WATER RESOURCES INSURANCE SERVICES		
Pursuant to the requirements of the State of California Insurance Code, AMERICAN WATER RESOURCES, INC. is authorized to act in the following capacity:		
<u>License</u> Independent Adjuster	<u>Effective Date</u> 06/01/2020	<u>Expiration Date</u> 05/31/2022
<u>Qualified Manager</u> Daniel Adrien Blanquie	<u>Begin Date</u> 06/14/2007	
Business Address: 400 Corporate Point, Suite 300, Culver City, California 90230		
 Ricardo Lara, Insurance Commissioner		

Please note: To validate the accuracy of this license you may review the individual or business entity's license record on the California Department of Insurance's website at www.insurance.ca.gov "Check License Status."

CITY OF
ANTIOCH
CALIFORNIA

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: John Samuelson, Public Works Director/City Engineer JS

SUBJECT: Amendment No. 2 to the Consulting Services Agreement for Professional Services with Bartle Wells Associates

RECOMMENDED ACTION

It is recommended that the City Council adopt a resolution:

1. Approving the Amendment No. 2 to the Consulting Services Agreement with Bartle Wells Associates for on-call independent utility rate services which increases the agreement by \$50,000 for a total agreement amount of \$99,900 through December 31, 2023; and
2. Authorizing and directing the City Manager or designee to execute the Amendment No. 2 to the Agreement with Bartle Wells Associates in a form approved by the City Attorney.

FISCAL IMPACT

Funding for these professional services is included in the Fiscal Year 2021/22 Water Enterprise Fund.

DISCUSSION

On April 1, 2019, Bartle Wells Associates ("BWA") entered into an agreement in the amount of \$49,900 to provide professional consulting services in connection with the review of Contra Costa Water District's new raw and treated water rates and charges and their impact on the City's proposed water desalination project.

On July 1, 2021 the agreement was extended to June 30, 2023 to continue professional consulting services. Staff recommends approving the Amendment No. 2 to the agreement with BWA to continue advising the City with the development of water rates and related impacts associated with the Brackish Water Desalination Project.

ATTACHMENTS

- A: Resolution
- B: Amendment No. 2 to the Agreement with Bartle Wells Associates
- C: Original Agreement with Bartle Wells Associates

ATTACHMENT "A"

RESOLUTION NO. 2022/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
APPROVING THE AMENDMENT NO. 2 TO THE CONSULTING SERVICES
AGREEMENT FOR PROFESSIONAL SERVICES WITH BARTLE WELLS
ASSOCIATES**

WHEREAS, on April 1, 2019, Bartle Wells Associates ("BWA") entered into a Consulting Services Agreement ("Agreement") to provide professional consulting services in connection with the review of Contra Costa Water District's ("CCWD's") new raw and treated water rates and charges and their impact on the City's proposed water desalination project in the amount of \$49,900;

WHEREAS, July 1, 2021, the Agreement with BWA was extended to June 30, 2023;

WHEREAS, the City Council has considered approving the Amendment No. 2 to the Agreement with BWA to provide professional consulting services for on-call independent utility rate services which increases the agreement by \$50,000 for a total agreement amount of \$99,900 through December 31, 2023; and

WHEREAS, the City has considered authorizing and directing the City Manager to execute the Amendment No. 2 to the Agreement with BWA for the Project.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Antioch hereby:

1. Approves the Amendment No. 2 to the Agreement with Bartle Wells Associates for on-call independent utility rate services which increases the agreement by \$50,000 for a total agreement amount of \$99,900 through December 31, 2023; and
2. Authorizes and directs the City Manager to execute the Amendment No. 2 to the Agreement with Bartle Wells Associates in a form approved by the City Attorney.

* * * * *

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RESOLUTION NO. 2022/**

March 8, 2022

Page 2

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 8th day of March, 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ELIZABETH HOUSEHOLDER
CITY CLERK OF THE CITY OF ANTIOCH**

A2

ATTACHMENT "B"
**AMENDMENT NO. 2 TO AGREEMENT
WITH BARTLE WELLS ASSOCIATES
FOR PROFESSIONAL CONSULTING SERVICES**

THIS SECOND AMENDMENT TO THE AGREEMENT FOR CONSULTANT SERVICES is entered into this 8th day of March 2022, by and between the CITY OF ANTIOCH, a municipal corporation ("**City**") and BARTLE WELLS ASSOCIATES, their address is 2625 Alcatraz Avenue #602, Berkeley, CA 94705 ("**Consultant**").

R E C I T A L S

WHEREAS, on April 1, 2019, City and Bartle Wells Associates, entered into an Agreement for Professional Consulting Services pertaining to the City's Water Rights and Water Rates ("**Agreement**") in the amount of \$49,900.00;

WHEREAS, on July 1, 2021, City amended the original contract agreement to extend the term of the contract to June 30, 2023.

NOW, THEREFORE, THE PARTIES DO MUTUALLY AGREE AS FOLLOWS:

1. Section 1 "SERVICES" the first paragraph shall be amended to read as follows:

"Subject to the terms and conditions set forth in this Agreement, Consultant shall furnish all technical and professional services including labor, materials, equipment, transportation, supervision, and expertise to provide to City the services described in the Scope of Work attached as Exhibit A to the Agreement, Amendment No. 1 and Exhibit A to Amendment No. 2 of the Agreement at the time and place and in the manner specified therein. In the event of a conflict in or inconsistency between the terms of this Agreement and the Exhibits, the Agreement shall prevail."

2. Section 1.1 "Term of Services" shall be amended to read as follows:

"The term of this Agreement shall begin on the date first noted above and shall end on **December 31, 2023**, and Consultant shall complete the work described in Exhibit A to the Agreement, Amendment No. 1 and Exhibit A to Amendment No. 2 of the Agreement prior to that date, unless the term of the Agreement is otherwise terminated or extended, as provided for in Section 8 of the Agreement. The time provided to Consultant to complete the services required by this Agreement shall not affect the City's right to terminate the Agreement, as provided for in Section 8 of the Agreement."

3. Section 2 "COMPENSATION" the first sentence shall be amended to read as follows:

"CITY hereby agrees to pay Consultant a sum not to exceed **\$99,900**, notwithstanding any contrary indications that may be contained in Consultant's proposal, for services to be performed and reimbursable costs incurred under this Agreement."

All other terms and conditions of the Agreement shall remain in full force and effect.

CITY OF ANTIOCH:

BARTLE WELLS ASSOCIATES

By: _____
Cornelius H. Johnson, Interim City Manager

By: _____
Douglas Dove, President

ATTEST:

Elizabeth Householder, City Clerk

APPROVED AS TO FORM:

Thomas Lloyd Smith, City Attorney

B2

EXHIBIT "A"



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

1889 Alcatraz Avenue
Berkeley, CA 94703
T: 510-653-3399
www.bartlewells.com

February 7, 2022

John Samuelson, Public Works Director / City Engineer
City of Antioch
400 H Street
Antioch, CA 94509

Re: On-Call Independent Utility Rate Consulting Services

Dear John:

Bartle Wells Associates (BWA) is pleased to submit this scope of services and fee quote to provide on-call independent utility rate consulting services. Enclosed with this letter you will find a scope of services, resume for staff assigned to the project, and a proposed fee for completing all tasks.

Bartle Wells Associates was founded in 1964 and has advised over 600 public agencies throughout California and the western United States. Our water and wastewater clients have ranged from small cities and districts to large cities, joint powers authorities, special districts, and counties. We have successfully completed over 3,000 individual engagements with public agency clients. Our experience in the field of California utility finance, and rate and fee analysis is unmatched.

BWA is eager to continue our work with the City of Antioch. Please contact me via email at ddove@bartlewells.com or by phone at (510) 853-2336 if you have any questions or would like any additional information.

Very truly yours,

BARTLE WELLS ASSOCIATES

Douglas R. Dove, CIPMA, PE
President

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BARTLE WELLS ASSOCIATES

Firm History and Qualifications

Bartle Wells Associates (BWA) is an independent financial advisor to public agencies with expertise in water, recycled water, and wastewater rates and finance. Our firm was established in 1964 and is owned and managed by its Principal Consultants. We have more than 55 years of experience advising local governments on the complexities and challenges in public finance. We have advised more than 600 public agency clients in the western United States, predominantly in California. We have a diversity of abilities and experience to evaluate all types of financial issues faced by local governments and to recommend the best practical solutions. Bartle Wells Associates has a well-qualified professional team with education and backgrounds in civil engineering, public administration, business administration, and economics.

Principal Activities

BWA specializes in three professional services: utility rate and fee studies, financial plans, and project financing. We are the only independent financial advisor providing *all three* of these interrelated services to public agencies.

RATE AND FEE STUDIES Our *rate studies* employ a cost-of-service approach and are designed to maintain the long-term financial health of a utility enterprise while being fair to all customers. We often phase in rate adjustments over time to minimize the impact on ratepayers. We also have extensive experience developing impact fees that equitably recover the costs of infrastructure required to serve new development. BWA has completed hundreds of water, recycled water, and wastewater rate and fee studies. We have helped communities implement a wide range of water and sewer rate structures and are knowledgeable about the legal requirements governing rates and impact fees including Proposition 218 and Government Code 66000. We develop clear, effective presentations and have represented public agencies at hundreds of public hearings to build consensus for our recommendations.

FINANCIAL PLANS Our *financial plans* provide agencies with a flexible roadmap for funding long-term operating and capital needs. We evaluate the wide range of financing options available and develop a plan that recommends the best financing approach. We also help agencies develop prudent financial policies, such as fund reserve targets, to support sound financial management. BWA has developed more than 2,000 water, recycled water, and wastewater enterprise financial plans to help public agencies fund their operating and capital programs, meet debt service requirements, and maintain long-term financial health.

PROJECT FINANCING Our *project financing* experience includes more than 300 bond sales and numerous bank loans, lines of credit, and various state and federal grant and loan programs. To date, we have helped California agencies obtain more than \$5 billion of bond financing, \$500 million in low-rate SRF loans and grants, and hundreds of millions in bank loans and lines of credit. We work only for public agencies; we are independent financial advisors and do not buy, trade, or resell bonds. Our work is concentrated on providing independent advice that enables our

clients to finance their projects on the most favorable terms—lowest interest rates, smallest issue size, and greatest flexibility.

Bartle Wells Associates is a charter member of the ***National Association of Municipal Advisors*** (NAMA), which establishes strict criteria for independent advisory firms. All our lead consultants are *Certified Independent Municipal Advisors*.



Ownership

Bartle Wells Associates is owned and managed by its Principal Consultants, Doug Dove and Alex Handlers.

Mission Statement

Bartle Wells Associates is a consultancy devoted to developing financial solutions for municipal utilities. Our mission is to help local government agencies meet their cost of delivering service and provide for their long-term financial health by offering sound financial master plans, rate and fee studies, and debt advisory services.

Business Contact Information

Bartle Wells Associates
2625 Alcatraz Ave. #602, Berkeley, CA 94705
Telephone: 510.653.3399
Fax: 510.653.3769
Website: www.bartlewells.com

Bartle Wells Associates was established in 1964 and is a California Corporation and certified State of California Small Business. The Federal ID number is 94-166440

SCOPE OF SERVICES - ON CALL CONSULTING SERVICES

Bartle Wells Associates will work closely with the City of Antioch and its consultants and advisers to complete the following on-call services in connection with the review of wholesale raw and treated Water rates and charges and their impact on the City's proposed water desalination project.

1. Evaluation of Wholesale Rate Communications

Provide a comprehensive review of wholesale rate information, calculations, and communications. Review the rate methodology and assumptions used in developing the rates. Identify issues with the wholesale rate analysis such as fundamental flaws in the cost of service analysis, apples to oranges comparisons, incorrect water use assumptions, etc. The review will provide the City with our independent findings and recommendations relating to the projected rate impacts on the City.

2. Evaluation of Wholesale Raw and Treated Water Rates and Peaking Charges

Review wholesale raw and treated water rates charges and "unpack" the methodology and assumptions used in developing the water rates. Evaluate peaking assumptions and allocation of costs from peaking facilities. Estimate the impacts of the new raw water rates on the City under various scenarios. Work closely with the City and its consultants to develop a strategy to minimize the financial impacts of the new rates.

3. Prepare Draft and Final Memorandums and Response Letters Based on Our Review of Wholesale Rate Communications

Based on our review of the supporting information, relevant standard industry practices, and other information, prepare draft memos and letters, as appropriate, for review by the City, its consultants, and others as appropriate. Receive input on the drafts from the project team and be available to answer questions. After receiving the input, prepare final documents for use by the City.

4. Project Team Web Conference Meetings and Calls

Facilitate project team web meetings and conference calls as needed:

- Conduct meetings and/or conference calls with the City and its consultants to identify issues with wholesale rate impacts analysis and make appropriate fixes.
- Attend web meetings and/or conference calls to resolve questions/issues on estimated rate impacts.

Project Schedule

The on-call services will be furnished as requested by the City in a timely fashion. Bartle Wells will attend meetings with the project team as appropriate, and complete studies, written memos, and letters on an accelerated basis to facilitate timely City decisions.

AVAILABILITY AND FEES

1. We are prepared to begin work upon your authorization to proceed.
2. During the project, we will be available at all reasonable times and on reasonable notice for consultation with the City, and others designated by the City.
3. All work for this scope of services will be performed by Bartle Wells Associates. Douglas R. Dove, one of our principals will be placed in charge of the work.
4. For the services described in this proposal, the fee for professional services will not exceed \$50,000 including direct expenses. We will bill our time and materials as the work proceeds.
5. Our fee is subject to the following restrictions:
 - a. All necessary information will be provided in a timely manner.
 - b. The on-call services agreement will extend through December 31, 2023.
6. Our fee is payable as the work proceeds. If the project is terminated for any reason, the City is responsible for reimbursing Bartle Wells Associates for consulting hours and direct expenses incurred to date based on our Billing Rate Schedule 2022 (attached).
7. This proposal may be withdrawn or amended if not accepted within 90 days of its date.

DOUGLAS R. DOVE

Principal Consultant



Douglas R. Dove is President of Bartle Wells Associates and directs the operation of the firm while maintaining a principal consultant's role. With over 31 years of consulting experience, he specializes in utility rate analysis, strategic financial planning and project financing. Mr. Dove has developed utility rate structures and financing plans for a wide variety of public infrastructure programs. He has managed the procurement of over \$1 billion in municipal debt and over \$300 million in state and federal grants and low-interest loans. Mr. Dove frequently shares his expertise and has given presentations at conferences including the Association of California Water Agencies (ACWA), the American Water Works Association (AWWA), the California Association of Sanitation Agencies (CASA), the California Municipal Rates Group (CMRG), the California Special District's Association (CSDA), the California Municipal Treasurers Association (CMTA), the California Water Environment Association (CWEA) and WaterReuse. By special request in July 2015, Mr. Dove made a presentation to the California Water Resources Control Board regarding water conservation pricing. Mr. Dove is also a published author of a water rate paper in the Journal of the American Water Works Association (*Implementing Consumption-Based Fixed Rates in Davis, Calif.*).

Mr. Dove's expertise also includes assisting agencies in securing state and federal grants and loans and in issuing certificates of participation (COPs), revenue bonds, general obligation bonds, assessment district bonds, Marks-Roos revenue bonds, CFD (Mello-Roos) bonds, private placement loans and other types of debt.

Mr. Dove holds an MS in civil engineering from UC Berkeley and he is a registered Professional Engineer in California. He is also a Certified Independent Professional Municipal Advisor (CIPMA) and recently finished his term on the board of directors of the National Association of Municipal Advisors (NAMA).

Education

M.S., Civil Engineering - University of California, Berkeley

B.S., Civil Engineering – Drexel University, Philadelphia, PA

Representative Projects

- **City of Antioch:** Ongoing consulting services related to CCWD raw water rates and costs
- **Contra Costa Water District:** Prepared the District's 2015 cost of service water rate study
- **Newhall Ranch/Santa Clarita Valley Water Agency:** Assisting Newhall Ranch developer FivePoint in deconstructing Raftelis Financial Consultants' capacity fee study and negotiating updated capacity fees with SCVWA
- **East Bay Municipal Utility District:** Comprehensive water rate study and AB 1600 capacity fee review, Wastewater cost-of-service review and capacity fee review, various other financial studies
- **Napa-Berryessa Resort Improvement District:** Developed financing plan for water and wastewater public-private partnership (P3). Prepared assessment engineers report. Formed

an assessment district and secured \$11.1 million in federal funding from US Department of Agriculture.

- **City of American Canyon:** Comprehensive, multi-year water and wastewater rate study.
- **City of Davis:** Comprehensive water rate study and financing plan for surface water project, developed with a 15-member Water Advisory Committee. Completed a water capacity fee study for the City.
- **City of Rio Vista:** Water and Wastewater financing plans, rate studies and issuance of CFD bonds for new wastewater treatment plant.
- **City of Modesto:** Provided rate expert litigation support in wastewater rate litigation. Developed water and wastewater cost of service and capacity fee studies.
- **Newhall County Water District:** Provided rate expert litigation support in water rate litigation.
- **City of Monterey:** Developed financing plan and rate study for \$20 million wastewater pipeline rehabilitation project.
- **City of Santa Clara:** Wastewater rate and capacity fee study
- **City of Hesperia:** Comprehensive water and wastewater financial plan and rate study.
- **City of Lemon Grove:** Water and wastewater rate studies and five year financing plan.
- **City of Brawley:** Water and wastewater rate studies and financing plans.
- **City of Gilroy:** Water and wastewater rate studies.
- **City of Patterson:** Water and wastewater rate studies and five year financing plans.
- **West Valley Sanitation District (Campbell, CA):** Wastewater rate study, financing plan and bond issuance.
- **City of Ontario/Ontario Redevelopment Agency:** financial advisor on \$134.3 million in development refunding and new money issues (2), which included financing for the Ontario Convention Center.
- **City of Calistoga:** Long range utility financial plan, water and wastewater rates, secured financing for WW treatment plant upgrade (\$6 million SRF loan, \$3 million Small Community Grant, \$3.5 million revenue bonds).
- **El Dorado Irrigation District:** Water and wastewater rate studies.
- **Lake Arrowhead Community Services District:** Financial master plan, \$28 million revenue bond refinancing and water and wastewater rate studies.
- **California Statewide Communities Development Authority:** Financial advisor for statewide pooled revenue bond program (over \$250 million issued for over 32 borrowers).
- **South Bay Water Recycling Program, Phases 1 & 2:** Financial plan and rate study for \$200+ million regional (San Jose area) wastewater recycling program.
- **City of Tulare:** Financial advisor to the city, sale of \$63 million in bonds (3 issues), water and wastewater rate studies.
- **City of Hanford:** Wastewater financial plan and rate study, bond and bank loan issues, procurement of California Infrastructure Bank SRF loan.

- **Big Bear Area Regional Wastewater Agency:** Regional wastewater rate study, sale of bonds (2 issues) and bank loans (2 loans).

Memberships

- National Association of Municipal Advisors (former Board Member)
- League of California Cities
- American Water Works Association
- Association of California Water Agencies
- California Water Environment Association
- California Association of Sanitation Agencies
- California Special Districts Association
- WaterReuse Association

Certifications

Certified Independent Professional Municipal Advisor (CIPMA), Registered Professional Engineer (PE) in California (PE# 45642) and Registered Municipal Advisor Principal (Series 50 & 54)

BARTLE WELLS ASSOCIATES
BILLING RATE SCHEDULE 2022

Rates Effective 1/1/2022

Professional Services

Financial Analyst I.....	\$110 per hour
Financial Analyst II.....	\$140 per hour
Consultant	\$170 per hour
Senior Consultant.....	\$200 per hour
Senior Project Manager.....	\$230 per hour
Principal Consultant.....	\$270 per hour

The hourly rates for professional services include all overhead and indirect expenses. Bartle Wells Associates does not charge for administrative support services. Expert witness, legal testimony, or other special limited assignments will be billed at one and one-half times the consultant's hourly rate.

The above rates will be in effect through December 31, 2022 at which time they will be subject to change.

Direct Expenses

Subconsultants will be billed at cost plus ten percent. Other reimbursable direct expenses incurred on behalf of the agency will be billed at cost plus ten percent. These reimbursable costs include, but are not limited to:

- | | |
|--------------------------------|--|
| ■ Travel, meals, lodging | ■ Automobile mileage |
| ■ Printing and photocopying | ■ Messenger services and mailing costs |
| ■ Special statistical analysis | ■ Graphic design and photography |
| ■ Outside computer services | ■ Special legal services |
| ■ Bond ratings | ■ Legal advertisements |

Insurance

Bartle Wells Associates maintains insurance in the amounts and coverage as provided in the attached schedule of insurance. Additional or special insurance, licensing, or permit requirements beyond what is shown on the schedule of insurance are billed in addition to the contract amount.

Payment

Fees are typically billed monthly for the preceding month and will be payable within 30 days of the date of the invoice. A late charge of 1.0 percent per month may be applied to balances unpaid after 60 days.

ATTACHMENT "C"

CONSULTING SERVICES AGREEMENT BETWEEN THE CITY OF ANTIOCH AND Bartle Wells Associates

THIS AGREEMENT for consulting services is made by and between the City of Antioch ("City") and Bartle Wells Associates ("Consultant") as of April 1st, 2019.

Section 1. SERVICES. Subject to the terms and conditions set forth in this Agreement, Consultant shall furnish all technical and professional services including labor, material, equipment, transportation, supervision and expertise to provide to City the services described in the Scope of Work attached as Exhibit A at the time and place and in the manner specified therein. In the event of a conflict in or inconsistency between the terms of this Agreement and Exhibit A, the Agreement shall prevail.

- 1.1 **Term of Services.** The term of this Agreement shall begin on the date first noted above and shall end on **June 30, 2021**, the date of completion specified in Exhibit A, and Consultant shall complete the work described in Exhibit A prior to that date, unless the term of the Agreement is otherwise terminated or extended, as provided for in Section 8. The time provided to Consultant to complete the services required by this Agreement shall not affect the City's right to terminate the Agreement, as provided for in Section 8.
- 1.2 **Standard of Performance.** Consultant represents that it is experienced in providing these services to public clients and is familiar with the plans and needs of City. Consultant shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which Consultant is engaged in the geographical area in which Consultant practices its profession.
- 1.3 **Assignment of Personnel.** Consultant shall assign only competent personnel to perform services pursuant to this Agreement. In the event that City, in its sole discretion, at any time during the term of this Agreement, desires the reassignment of any such persons, Consultant shall, immediately upon receiving notice from City of such desire of City, reassign such person or persons.
- 1.4 **Time.** Consultant shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary to meet the standard of performance provided in Section 1.1 above and to satisfy Consultant's obligations hereunder.

Section 2. COMPENSATION. City hereby agree to pay Consultant a sum not to exceed **\$49,900.00**, notwithstanding any contrary indications that may be contained in Consultant's proposal, for services to be performed and reimbursable costs incurred under this Agreement. In the event of a conflict between this Agreement and Consultant's proposal, attached as Exhibit B, regarding the amount of compensation, the Agreement shall prevail. City shall pay Consultant for services rendered pursuant to this Agreement at the time and in the manner set forth below. The payments specified below shall be the only payments from

City to Consultant for services rendered pursuant to this Agreement. Except as specifically authorized by City, Consultant shall not bill City for duplicate services performed by more than one person.

Consultant and City acknowledge and agree that compensation paid by City to Consultant under this Agreement is based upon Consultant's estimated costs of providing the services required hereunder, including salaries and benefits of employees and subcontractors of Consultant. Consequently, the parties further agree that compensation hereunder is intended to include the costs of contributions to any pensions and/or annuities to which Consultant and its employees, agents, and subcontractors may be eligible. City therefore has no responsibility for such contributions beyond compensation required under this Agreement.

2.1 Invoices. Consultant shall submit invoices, not more often than once a month during the term of this Agreement, based on the cost for services performed and reimbursable costs incurred prior to the invoice date. Invoices shall contain the following information:

- Serial identifications of progress bills; i.e., Progress Bill No. 1 for the first invoice, etc.;
- The beginning and ending dates of the billing period;
- A Task Summary containing the original contract amount, the amount of prior billings, the total due this period, the balance available under the Agreement, and the percentage of completion;
- At City' option, for each work item in each task, a copy of the applicable time entries or time sheets shall be submitted showing the name of the person doing the work, the hours spent by each person, a brief description of the work, and each reimbursable expense;
- The total number of hours of work performed under the Agreement by Consultant and each employee, agent, and subcontractor of Consultant performing services. The Consultant's signature.

2.2 Payment Schedule.

2.2.1 City shall make incremental payments, based on invoices received, for services satisfactorily performed, and for authorized reimbursable costs incurred. City shall have 30 days from the receipt of an invoice that complies with all of the requirements of Section 2.1 to pay Consultant.

2.3 Total Payment. City shall pay for the services to be rendered by Consultant pursuant to this Agreement.

In no event shall Consultant submit any invoice for an amount in excess of the maximum amount of compensation provided above either for a task or for the entire Agreement, unless the Agreement is modified prior to the submission of such an invoice by a properly executed change order or amendment.

2.4 **Hourly Fees.** Fees for work performed by Consultant on an hourly basis shall not exceed the amounts shown in Exhibit B. The rates are all inclusive; except for costs listed in item 2.5.

2.5 **Reimbursable Expenses.** Reimbursable expenses are specified below, and shall not exceed (\$175). Expenses not listed below are not chargeable to City. Reimbursable expenses are included in the total amount of compensation provided under this Agreement that shall not be exceeded.

Reimbursable Expenses are:
Reproduction (build costs plus 10%)

2.6 **Payment of Taxes.** Consultant is solely responsible for the payment of employment taxes incurred under this Agreement and any similar federal or state taxes.

2.7 **Authorization to Perform Services.** The Consultant is not authorized to perform any services or incur any costs whatsoever under the terms of this Agreement until receipt of authorization from the Contract Administrator.

Section 3. FACILITIES AND EQUIPMENT. Except as set forth herein, Consultant shall, at its sole cost and expense, provide all facilities and equipment that may be necessary to perform the services required by this Agreement. City shall make available to Consultant only the facilities and equipment listed in this section, and only under the terms and conditions set forth herein.

City shall furnish physical facilities such as desks, filing cabinets, and conference space, as may be reasonably necessary for Consultant's use while consulting with City employees and reviewing records and the information in possession of the City. The location, quantity, and time of furnishing those facilities shall be in the sole discretion of City. In no event shall City be obligated to furnish any facility that may involve incurring any direct expense, including but not limited to computer, long-distance telephone or other communication charges, vehicles, and reproduction facilities.

Section 4. INSURANCE REQUIREMENTS. Before beginning any work under this Agreement, Consultant, at its own cost and expense, shall procure insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of the work by the Consultant and its agents, representatives, employees, and subcontractors. Consultant shall provide proof satisfactory to City of such insurance that meets the requirements of this section and under forms of insurance satisfactory in all respects to the City. Consultant shall maintain the insurance policies required by this section throughout the term of this Agreement. The cost of such insurance shall be included in the Consultant's proposal. Consultant shall not allow any subcontractor to commence work on any subcontract until Consultant has obtained all insurance required herein for the subcontractor(s) and provided evidence thereof to City. Verification of the required insurance shall be submitted and made part of this Agreement prior to execution. Insurers shall have an A.M. Best's rating of no less than A:VII unless otherwise accepted by the City in writing:

4.1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than \$1,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. If Consultant's services include work within 50 feet of a railroad right of way, the Contractor shall have removed any exclusion on their liability policy limiting coverage for work near a railroad, or shall provide a Railroad Protective Liability policy in favor of the City. Limits for such coverage shall be no less than \$5,000,000.

4.2. **Automobile Liability Insurance.** ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with limit no less than \$1,000,000 per accident for bodily injury and property damage.

4.3. **Workers' Compensation Insurance.** as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.

4.4. **Professional Liability (Errors and Omissions):** Insurance appropriate to the Contractor's profession, with limit no less than \$1,000,000 per occurrence or claim, \$2,000,000 aggregate.

4.5. **Other Insurance Provisions.** The insurance policies are to contain, or be endorsed to contain, the following provisions:

4.5.1 *Additional Insured Status.* The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 if a later edition is used).

4.5.2 *Primary Coverage.* For any claims related to this contract, the Contractor's insurance coverage shall be primary insurance as respects the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

4.5.3 *Notice of Cancellation.* Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City.

4.5.4 *Waiver of Subrogation.* Contractor hereby grants to City a waiver of any right to subrogation which any insurer of said Contractor may acquire against the City by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

4.5.5 Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions must be declared to and approved by the City. The City may require the Contractor to purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

4.5.6 Claims made policies. If any of the required policies provide claims-made coverage:

4.5.6.1 The Retroactive Date must be shown, and must be before the date of the contract or the beginning of contract work.

4.5.6.2 Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

4.5.6.3 If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

4.6. Certificate of Insurance and Endorsements. Contractor shall furnish the City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the City before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

4.7. Subcontractors. Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated in this Agreement, including but not limited to naming additional insureds.

4.8. Higher limits. If the contractor maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

4.9. Special Risks or Circumstances. City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage or other special circumstances.

4.10 Remedies. In addition to any other remedies City may have if Consultant fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time herein

required, City may, at its sole option exercise any of the following remedies, which are alternatives to other remedies City may have and are not the exclusive remedy for Consultant's breach:

- Obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due under the Agreement;
- Order Consultant to stop work under this Agreement or withhold any payment that becomes due to Consultant hereunder, or both stop work and withhold any payment, until Consultant demonstrates compliance with the requirements hereof; and/or
- Terminate this Agreement.

Section 5. INDEMNIFICATION AND CONSULTANT'S RESPONSIBILITIES

5.1. CONSULTANT shall, to the fullest extent permitted by law, indemnify, defend (with counsel acceptable to the CITY) and hold harmless CITY, and its employees, officials, volunteers and agents ("Indemnified Parties") from and against any and all losses, claims, damages, costs and liability arising out of any personal injury, loss of life, damage to property, or any violation of any federal, state, or municipal law or ordinance, arising out of or resulting from the performance of this Agreement by CONSULTANT, its officers, employees, agents, volunteers, subcontractors or sub-consultants, excepting only liability arising from the sole negligence, active negligence or intentional misconduct of CITY.

5.2. In the event that Consultant or any employee, agent, sub-consultant or subcontractor of Consultant providing services under this Agreement is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of City, Consultant shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Consultant or its employees, agents, sub-consultants or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

5.3. Acceptance by City of insurance certificates and endorsements required under this Agreement does not relieve Consultant from liability under this indemnification and hold harmless clause. This indemnification and hold harmless clause shall apply to any damages or claims for damages whether or not such insurance policies shall have been determined to apply.

5.4. By execution of this Agreement, Consultant acknowledges and agrees to the provisions of this Section and that it is a material element of consideration, and that these provisions survive the termination of this Agreement.

Section 6. STATUS OF CONSULTANT.

- 6.1 **Independent Contractor.** At all times during the term of this Agreement, Consultant shall be an independent contractor and shall not be an employee of City. City shall have the right to control Consultant only insofar as the results of Consultant's services rendered pursuant to this Agreement and assignment of personnel pursuant to Subparagraph 1.3; however, otherwise City shall not have the right to control the means by which Consultant accomplishes services rendered pursuant to this Agreement. Notwithstanding any other City, state, or federal policy, rule, regulation, law, or ordinance to the contrary, Consultant and any of its employees, agents, and subcontractors providing services under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any and all claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in the California Public Employees Retirement System (PERS) as an employee of City and entitlement to any contribution to be paid by City for employer contributions and/or employee contributions for PERS benefits.
- 6.2 **Consultant No Agent.** Except as City may specify in writing, Consultant shall have no authority, express or implied, to act on behalf of City in any capacity whatsoever as an agent. Consultant shall have no authority, express or implied, pursuant to this Agreement to bind City to any obligation whatsoever.

Section 7. LEGAL REQUIREMENTS.

- 7.1 **Governing Law.** The laws of the State of California shall govern this Agreement.
- 7.2 **Compliance with Applicable Laws.** Consultant and any subcontractors shall comply with all laws applicable to the performance of the work hereunder.
- 7.3 **Other Governmental Regulations.** To the extent that this Agreement may be funded by fiscal assistance from another governmental entity, Consultant and any subcontractors shall comply with all applicable rules and regulations to which City is bound by the terms of such fiscal assistance program.
- 7.4 **Licenses and Permits.** Consultant represents and warrants to City that Consultant and its employees, agents, and any subcontractors have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required to practice their respective professions. Consultant represents and warrants to City that Consultant and its employees, agents, any subcontractors shall, at their sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required to practice their respective professions. In addition to the foregoing, Consultant and any subcontractors shall obtain and maintain during the term of this Agreement valid Business Licenses from City.
- 7.5 **Nondiscrimination and Equal Opportunity.** Consultant shall not discriminate, on the basis of a person's race, religion, color, national origin, age, physical or mental handicap or

disability, medical condition, marital status, sex, sexual orientation or any other legally protected status, against any employee, applicant for employment, subcontractor, bidder for a subcontract, or participant in, recipient of, or applicant for any services or programs provided by Consultant under this Agreement. Consultant shall comply with all applicable federal, state, and local laws, policies, rules, and requirements related to equal opportunity and nondiscrimination in employment, contracting, and the provision of any services that are the subject of this Agreement, including but not limited to the satisfaction of any positive obligations required of Consultant thereby.

Consultant shall include the provisions of this Subsection in any subcontract approved by the Contract Administrator or this Agreement.

- 7.6 **Prevailing Wages.** Should the scope of work fall under the requirements of the California Labor Code and implementing regulations for the payment of prevailing wages, then Consultant shall comply and pay prevailing wages.

Section 8. TERMINATION AND MODIFICATION.

- 8.1 **Termination.** City may cancel this Agreement at any time and without cause upon written notification to Consultant.

Consultant may cancel this Agreement upon 30 days' written notice to City and shall include in such notice the reasons for cancellation.

In the event of termination, Consultant shall be entitled to compensation for services performed to the effective date of termination; City, however, may condition payment of such compensation upon Consultant delivering to City any or all documents, photographs, computer software, video and audio tapes, and other materials provided to Consultant or prepared by or for Consultant or the City in connection with this Agreement.

- 8.2 **Extension.** City may, in their sole and exclusive discretion, extend the end date of this Agreement beyond that provided for in Subsection 1.1. Any such extension shall require a written amendment to this Agreement, as provided for herein. Consultant understands and agrees that, if City grants such an extension, City shall have no obligation to provide Consultant with compensation beyond the maximum amount provided for in this Agreement. Similarly, unless authorized by the Contract Administrator, City shall have no obligation to reimburse Consultant for any otherwise reimbursable expenses incurred during the extension period.
- 8.3 **Amendments.** The parties may amend this Agreement only by a writing signed by all the parties.
- 8.4 **Assignment and Subcontracting.** City and Consultant recognize and agree that this Agreement contemplates personal performance by Consultant and is based upon a determination of Consultant's unique personal competence, experience, and specialized

personal knowledge. Moreover, a substantial inducement to City for entering into this Agreement was and is the professional reputation and competence of Consultant. Consultant may not assign this Agreement or any interest therein without the prior written approval of the Contract Administrator. Consultant shall not subcontract any portion of the performance contemplated and provided for herein, other than to the subcontractors noted in the proposal, without prior written approval of the Contract Administrator.

- 8.5 **Survival.** All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating liability between City and Consultant shall survive the termination of this Agreement.
- 8.6 **Options upon Breach by Consultant.** If Consultant materially breaches any of the terms of this Agreement, City' remedies shall include, but not be limited to, the following:
- 8.6.1 Immediately terminate the Agreement;
 - 8.6.2 Retain the plans, specifications, drawings, reports, design documents, and any other work product prepared by Consultant pursuant to this Agreement; and/or
 - 8.6.3 Retain a different consultant to complete the work described in Exhibit A not finished by Consultant in which case the City may charge Consultant the difference between the cost to have a different consultant complete the work described in Exhibit A that is unfinished at the time of breach and the amount that City would have paid Consultant pursuant to Section 2 if Consultant had completed the work.

Section 9. KEEPING AND STATUS OF RECORDS.

- 9.1 **Records Created as Part of Consultant's Performance.** All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Consultant prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be the property of the City. Consultant hereby agrees to deliver those documents to the City upon termination of the Agreement. It is understood and agreed that the documents and other materials, including but not limited to those described above, prepared pursuant to this Agreement are prepared specifically for the City and are not necessarily suitable for any future or other use.
- 9.2 **Confidentiality.** All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Consultant prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be kept confidential by Consultant. Such materials shall not, without the prior written permission of City, be used by Consultant for any purpose other than the performance of this Agreement nor shall such materials be disclosed publicly. Nothing furnished to Consultant which is

otherwise known to Consultant or is generally known, shall be deemed confidential. Consultant shall not use the City's name or logo or photographs pertaining to the services under this Agreement in any publication without the prior written consent of the City.

- 9.3 **Consultant's Books and Records.** Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services or expenditures and disbursements charged to the City under this Agreement for a minimum of three (3) years, or for any longer period required by law, from the date of final payment to the Consultant to this Agreement.
- 9.4 **Inspection and Audit of Records.** Any records or documents that Section 9.2 of this Agreement requires Consultant to maintain shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of the City. Under California Government Code Section 8546.7, if the amount of public funds expended under this Agreement exceeds TEN THOUSAND DOLLARS (\$10,000.00), the Agreement shall be subject to the examination and audit of the State Auditor, at the request of City or as part of any audit of City, for a period of three (3) years after final payment under the Agreement.
- 9.5 **Intellectual Property.** The City shall have and retain all right, title and interest, including copyright, patent, trade secret or other proprietary rights in all plans, specifications, studies, drawings, estimates, materials, data, computer programs or software and source code, enhancements, documents and any other works of authorship fixed in any tangible medium or expression, including but not limited to physical drawings or other data magnetically or otherwise recorded on computer media ("Intellectual Property") prepared or developed by or on behalf of Consultant under this Agreement. Consultant further grants to City a non-exclusive and perpetual license to copy, use, modify or sub-license any and all Intellectual Property otherwise owned by Consultant which is the basis or foundation for any derivative, collective, insurrectional or supplemental work created under this Agreement.

Section 10 MISCELLANEOUS PROVISIONS.

- 10.1 **Venue.** In the event that either party brings any action against the other under this Agreement, the parties agree that trial of such action shall be vested exclusively in the state courts of California in the County of Contra Costa or in the United States District Court for the Northern District of California.
- 10.2 **Severability.** If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.

- 10.3 **No Implied Waiver of Breach.** The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement.
- 10.4 **Successors and Assigns.** The provisions of this Agreement shall inure to the benefit of and shall apply to and bind the successors and assigns of the parties.
- 10.5 **Use of Recycled Products.** Consultant shall prepare and submit all reports, written studies and other printed material on recycled paper to the extent it is available at equal or less cost than virgin paper.
- 10.6 **Conflict of Interest.** Consultant may serve other clients, but none whose activities within the corporate limits of City or whose business, regardless of location, would place Consultant in a "conflict of interest," as that term is defined in the Political Reform Act, codified at California Government Code Section 81000 *et seq.*

Consultant shall not employ any official of City in the work performed pursuant to this Agreement. No officer or employee of City shall have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.*

Consultant hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the City. If Consultant was an employee, agent, appointee, or official of City in the previous twelve months, Consultant warrants that it did not participate in any manner in the forming of this Agreement. Consultant understands that, if this Agreement is made in violation of Government Code § 1090 *et seq.*, the entire Agreement is void and Consultant will not be entitled to any compensation for services performed pursuant to this Agreement, including reimbursement of expenses, and Consultant will be required to reimburse the City for any sums paid to the Consultant. Consultant understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code § 1090 and, if applicable, will be disqualified from holding public office in the State of California.

- 10.7 **Inconsistent Terms.** If the terms or provisions of this Agreement conflict with or are inconsistent with any term or provision of any attachment or Exhibit attached hereto, then the terms and provisions of this Agreement shall prevail.
- 10.8 **Solicitation.** Consultant agrees not to solicit business at any meeting, focus group, or interview related to this Agreement, either orally or through any written materials.
- 10.9 **Contract Administration.** This Agreement shall be administered by Jon Blank, Director of Public Works/City Engineer ("Contract Administrator"). All correspondence shall be directed to or through the Contract Administrator or his or her designee.
- 10.10 **Notices.** Any written notice to Consultant shall be sent to:

Douglas R. Dove
1889 Alcatraz Ave
Berkeley, CA 94703

Any written notice to City shall be sent to:

Jon Blank
City of Antioch
P. O. Box 5007
Antioch, CA 94531-5007

10.11 Integration. This Agreement, including the scope of work attached hereto and incorporated herein as Exhibit A, and all other attachments, represents the entire and integrated agreement between City and Consultant and supersedes all prior negotiations, representations, or agreements, either written or oral.

CITY:

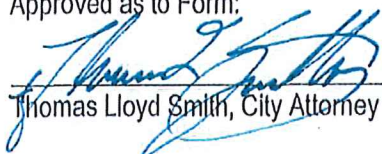
CITY OF ANTIOCH


Rowland E. Bernal, Jr., City Manager

Attest:


Arne Simonsen, CMC, City Clerk of City of Antioch

Approved as to Form:


Thomas Lloyd Smith, City Attorney

CONSULTANT:

BARTLE WELLS ASSOCIATES

By: 

Name: Douglas R. Dove

Title: President

By: 

Name: Alex Handers

Title: Vice President/Secretary

Exhibit A

SCOPE OF SERVICES

Bartle Wells Associates will work closely with the City of Antioch and its consultants and advisers to complete the following tasks in connection with the review of CCWD's new raw and treated Water rates and charges and their impact on the City's proposed water desalination project.

1. Investigation, Data Collection & Information Review

Assemble the information necessary to understand the City's water supply portfolio, existing and proposed water facilities, CCWD's new rates and charges, water facilities and assets, and future water capital needs. Information needs may include:

- Existing City rate studies, ordinance and policies
- Current and historical CCWD rate studies
- Latest City and CCWD capital improvement plans including cost estimates and schedule
- City brackish water desal project EIR
- Historical and projected growth and anticipated development
- Financial statements and other historical financial data
- Outstanding CCWD debt obligations
- City and CCWD customer classifications and water use characteristics
- Water supply/ other legal agreements provided by the City
- Information received from CCWD relating to their operating costs, peaking facilities, and supply sources
- Standard industry practices used in setting water rates from AWWA, WEF, NARUC and others
- Any other relevant information from other sources

PHASE 1 – Review of CCWD's Rate Impact Letter Dated Feb 8, 2019

2. Evaluation of CCWD's Rate Impacts Analysis Letter

Provide a comprehensive review of CCWD's February 8, 2019 Rate Impacts Analysis and "unpack" the methodology and assumptions used by Raftelis Financial Consultants in developing the analysis. Identify issues with the District's rate impacts analysis such as apples to oranges comparisons, incorrect water use assumptions, etc. The review will provide the City with our independent findings and recommendations relating to the projected rate impacts of the City's desal project under various water year scenarios (wet, normal and dry). BWA will update the assumptions and numbers used by Raftelis in developing their model for CCWD and rerun the model as appropriate. BWA will also analyze the three

scenarios provide by CCWD to determine if they are appropriate for the City to rely on as it decides whether or not to go forward with the desalination project.

3. Prepare Draft and Final Technical Memos Based on Our Review of the CCWD Letter

Based on our review of the supporting information, relevant standard industry practices, and other information, prepare a draft technical memo for review by the City, its consultants and others as appropriate. Receive input on the draft technical memo from the project team and be available to answer questions. After receiving the input, prepare a final technical memorandum for use by the City.

Phase 1 Project Schedule

The review is on an accelerated schedule due to the receipt of CCWD's February 8, 2019 letter. Bartle Wells proposes to conduct the investigation, data collection, information review, evaluation of CCWD's letter and analysis and prepare a draft technical memo of our findings within 30 days of notice to proceed. Bartle Wells will attend meetings with the project team and with CCWD to support negotiations, as appropriate, and complete the final Tech Memo on an accelerated basis so as to facilitate timely City decision making regarding the brackish water desalination project.

PHASE 2 – Review of CCWD's New 2019 Raw Water Rates and Peaking Charges in Light of the City's Raw Water Service Agreement with CCWD

4. Evaluation of CCWD's New Raw Water Rates and Peaking Charges

Review CCWD's latest Water Rate Study supporting its new raw water rates charges and "unpack" the methodology and assumptions used by Raftelis Financial Consultants in developing the raw water rates. Evaluate CCWD's peaking assumptions and allocation of costs from peaking facilities. Estimate the impacts of the new raw water rates on the City under various scenarios. Work closely with the City and its consultants to develop a strategy to minimize the financial impacts of the new rates.

5. Prepare Draft and Final Technical Memos Based on Our Review of the CCWD Raw Water Rates

Based on our review of the supporting information, relevant standard industry practices, and other information, prepare a draft technical memo for review by the City, its consultants and others as appropriate. Receive input on the draft technical memo from the project team and be available to answer questions. After receiving the input, prepare a final technical memorandum for use by the City.

Phase 2 Project Schedule

Bartle Wells proposes to conduct the evaluation of CCWD's new raw water rates and peaking charges within 60 days of notice to proceed. Bartle Wells will attend meetings with the project

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team and with CCWD to support negotiations, as appropriate, and complete the final Tech Memo so as to facilitate timely City decision making regarding the brackish water desalination project.

PHASE 3 – Review of CCWD’s New 2019 Treated Water Rates and Charges in Light of the City’s Treated Water Service Agreement with CCWD

6. Evaluation of CCWD’s New Treated Water Rates and Peaking Charges

Review CCWD’s latest Water Rate Study supporting its new treated water rates charges and “unpack” the methodology and assumptions used by Raftelis Financial Consultants in developing the raw water rates. Evaluate CCWD’s treated water peaking assumptions and allocation of costs from peaking facilities. Estimate the impacts of the new treated water rates on the City under various scenarios. Work closely with the City and its consultants to develop a strategy to minimize the financial impacts of the new rates.

7. Prepare Draft and Final Technical Memos Based on Our Review of the CCWD Treated Water Rates

Based on our review of the supporting information, relevant standard industry practices, and other information, prepare a draft technical memo for review by the City, its consultants and others as appropriate. Receive input on the draft technical memo from the project team and be available to answer questions. After receiving the input, prepare a final technical memorandum for use by the City.

Phase 3 Project Schedule

Bartle Wells proposes to conduct the evaluation of CCWD’s new treated water rates and peaking charges within 90 days of notice to proceed. Bartle Wells will attend meetings with the project team and with CCWD to support negotiations, as appropriate, and complete the final Tech Memo so as to facilitate timely City decision making regarding the brackish water desalination project.

8. Project Team Meetings and Conference Calls

Facilitate project team meetings and conference calls as needed:

- Conduct meetings and/or conference calls with the City and its consultants to identify issues with CCWD’s rate impacts analysis and make appropriate fixes.
- Attend meetings and/or conference calls with CCWD and the City to resolve differences on estimated rate impacts.

9. Other Additional Services Requested by City Related to Above (Additional Budget to be provided if needed).

Exhibit B

10.

City of Antioch

Proposed Project Budget

TASK	D. Dove Estimated Hrs	Total
	@ \$255/hr	Cost
PHASE 1 - REVIEW OF CCWD RATE IMPACT LETTER	115	\$29,325
PHASE 2 - REVIEW OF RAW WATER RATES & PEAKING CHARGES	40	\$10,200
PHASE 3 - REVIEW OF TREATED WATER RATES & PEAKING CHARGES	40	\$10,200
TOTAL ESTIMATED CONSULTING HOURS & COSTS	195	\$49,725
ALLOCATION FOR EXPENSES		\$175
TOTAL NOT TO EXCEED PROJECT ESTIMATE		\$49,900

BARTLE WELLS ASSOCIATES BILLING RATE SCHEDULE 2019 Rates Effective 1/1/2019

Professional Services

Financial Analyst I	\$110 per hour
Financial Analyst II	\$130 per hour
Consultant	\$155 per hour
Senior Consultant	\$185 per hour
Senior Project Manager	\$215 per hour
Principal Consultant	\$255 per hour

The hourly rates for professional services include all overhead and indirect expenses. Bartle Wells Associates does not charge for administrative support services.

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CITY OF
ANTIOCH
CALIFORNIA

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: John Samuelson, Public Works Director/City Engineer JS

SUBJECT: Fourth Amendment to the Consulting Services Agreement for Professional Services with The Gualco Group, Inc.

RECOMMENDED ACTION

It is recommended that the City Council adopt a resolution:

1. Approving the fourth amendment to the Consulting Services Agreement with The Gualco Group, Inc. for continued support related to permitting and funding activities for the Brackish Water Desalination Project with an extension of the contract through December 31, 2023 in the amount of \$92,000 for a total contract amount of \$292,000.
2. Authorizing and directing the City Manager or designee to execute the fourth amendment to the Agreement with The Gualco Group, Inc. in a form approved by the City Attorney.

FISCAL IMPACT

Funding for these professional services is included in the Fiscal Year 2021/22 Water Enterprise Fund.

DISCUSSION

Since 2017, The Gualco Group, Inc. ("Gualco") has been advising and assisting staff in obtaining funding for the Project. Gualco has also provided support to the City during settlement discussions with the Department of Water Resources and ensuring timely release of payments by the State of California. By approving this fourth amendment to the Agreement, Gualco will continue their supporting role with State permits and Project funding activities.

ATTACHMENTS

- A: Resolution
- B: Amendment No. 4 to the Consulting Services Agreement
- C: Original Agreement with The Gualco Group, Inc.

ATTACHMENT "A"

RESOLUTION NO. 2022/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
APPROVING THE FOURTH AMENDMENT
TO THE CONSULTING SERVICES AGREEMENT FOR
PROFESSIONAL SERVICES WITH THE GUALCO GROUP, INC.**

WHEREAS, on July 1, 2018, The Gualco Group, Inc. ("Gualco") entered into a Consulting Services Agreement ("Agreement") to advise and assist in funding opportunities for the Brackish Water Desalination Project ("Project") in the amount of \$50,000;

WHEREAS, on May 14, 2019, City amended the Agreement with Gualco in the amount of \$50,000 bringing the total compensation to an amount not to exceed \$100,000;

WHEREAS, on April 14, 2020, City amended the Agreement with Gualco in the amount of \$50,000 bringing the total compensation to an amount not to exceed \$150,000;

WHEREAS, on March 23, 2021, City amended the Agreement with Gualco in the amount of \$50,000 bringing the total compensation to an amount not to exceed \$200,000 and extended the contract through February 28, 2022;

WHEREAS, the City Council has considered approving the fourth amendment to the Agreement with Gualco for continued support related to permitting and funding activities for the Project and extending the contract through December 31, 2023 in the amount of \$92,000 for a total contract amount of \$292,000; and

WHEREAS, the City has considered authorizing and directing the City Manager to execute the fourth amendment to the Agreement with Gualco for the Project.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Antioch hereby:

1. Approves the fourth amendment to the Agreement with The Gualco Group, Inc. for continued support related to permitting and funding activities for the Project and extending the contract through December 31, 2023 in the amount of \$92,000 for a total contract amount of \$292,000; and
2. Authorizes and directs the City Manager to execute the fourth amendment to the Agreement with The Gualco Group, Inc., in a form approved by the City Attorney.

* * * * *

RESOLUTION NO. 2022/**

March 8, 2022

Page 2

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 8th day of March, 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ELIZABETH HOUSEHOLDER
CITY CLERK OF THE CITY OF ANTIOCH**

A2

ATTACHMENT "B"

AMENDMENT NO. 4 TO AGREEMENT FOR PROFESSIONAL CONSULTING SERVICES

THIS FOURTH AMENDMENT TO THE AGREEMENT FOR CONSULTANT SERVICES is entered into this 8th day of March, 2022, by and between the CITY OF ANTIOCH, a municipal corporation ("CITY") and THE GUALCO GROUP, INC., their address is 500 Capitol Mall, Suite 2600, Sacramento, CA 95814 ("Consultant").

RECITALS

WHEREAS, on July 1, 2018, The Gualco Group, Inc., entered into an Agreement for Professional Consultant Services ("Agreement") in the amount of \$50,000;

WHEREAS, on May 14, 2019, City increased the compensation in the amount of \$50,000 to an amount not to exceed \$100,000;

WHEREAS, on April 14, 2020, City increased the compensation in the amount of \$50,000 to an amount not to exceed \$150,000;

WHEREAS, on March 23, 2021, City increased the compensation in the amount of \$50,000 to an amount not to exceed \$200,000; and

WHEREAS, Amendment No. 3 to the Agreement expires on February 28, 2022, the City has unexpended funds under the agreement, and continues to need professional consulting services.

NOW, THEREFORE, THE PARTIES DO MUTUALLY AGREE AS FOLLOWS:

1. Section 1 "SERVICES" the first paragraph shall be amended to read as follows:

"Subject to the terms and conditions set forth in this Agreement, Consultant shall furnish all technical and professional services including labor, materials, equipment, transportation, supervision, and expertise to provide to City the services described in the Scope of Work attached as Exhibit A to the Agreement, Exhibit A to Amendment No. 1, Exhibit A to Amendment No. 2, Exhibit A to Amendment No. 3 and Exhibit A to Amendment No. 4 of the Agreement at the time and place and in the manner specified therein. In the event of a conflict in or inconsistency between the terms of this Agreement and the Exhibits, the Agreement shall prevail."

2. Section 1.1 "Term of Services" shall be amended to read as follows:

"The term of this Agreement shall begin on the date first noted above and shall end on **December 31, 2023**, and Consultant shall complete the work described in Exhibit A to the Agreement, Exhibit A to Amendment No. 1, Exhibit A to Amendment No. 2, Exhibit A to Amendment No. 3, and Exhibit A to Amendment No. 4 of the Agreement prior to that date, unless the term of the Agreement is otherwise terminated or extended, as provided for in Section 8 of the Agreement. The time provided to Consultant to complete the services required by this Agreement shall not affect the City's right to terminate the Agreement, as provided for in Section 8 of the Agreement."

3. Section 2 "COMPENSATION" the first sentence shall be amended to read as follows:

"City hereby agrees to pay Consultant a sum not to exceed **\$292,000**, notwithstanding any contrary indications that may be contained in Consultant's proposal, for services to be performed and reimbursable costs incurred under this Agreement."

All other terms and conditions of the Agreement shall remain in full force and effect.

CITY OF ANTIOCH:

THE GUALCO GROUP, INC.

By: _____
Cornelius H. Johnson, Interim City Manager

By: _____
Jackson R. Gualco, President

ATTEST:

Elizabeth Householder, City Clerk

APPROVED AS TO FORM:

Thomas Lloyd Smith, City Attorney



EXHIBIT "A"

Proposal for Continued Government Relations Services

Term: Effective upon signature through December 31, 2023

Compensation: \$4,000/month with an expense ceiling not to exceed \$2,000 per annum

Scope of Services: We shall continue to advise and assist the City of Antioch related to any and all State actions related to the desalination facility and appurtenances. Funding opportunities from the State Water Resources Control Board, DWR, and other relevant sources will continue to be actively pursued.

NB: We shall not perform any work related to California WaterFlx. We may perform additional work under this agreement following the City's issuance of a formal request to our Firm to perform such work and we accept in written form the City's request.

500 CAPITOL MALL, SUITE 2600
SACRAMENTO, CA 95814-4752

TEL (916) 441-1392
FAX (916) 446-6003

TGG@GUALCOGROUP.COM
WWW.GUALCOGROUP.COM

B3

ATTACHMENT "C"

CONSULTING SERVICES AGREEMENT BETWEEN THE CITY OF ANTIOCH AND THE GUALCO GROUP, INC.

THIS AGREEMENT for consulting services is made by and between the City of Antioch ("City") and The Gualco Group, Inc. ("Consultant") as of July 1, 2018.

Section 1. SERVICES. Subject to the terms and conditions set forth in this Agreement, Consultant shall furnish all technical and professional services including labor, material, equipment, transportation, supervision and expertise to provide to City the services described in the Scope of Work attached as Exhibit A at the time and place and in the manner specified therein. In the event of a conflict in or inconsistency between the terms of this Agreement and Exhibit A, the Agreement shall prevail.

- 1.1 **Term of Services.** The term of this Agreement shall begin on the date first noted above and shall end on June 30, 2019, the date of completion specified in Exhibit A, and Consultant shall complete the work described in Exhibit A prior to that date, unless the term of the Agreement is otherwise terminated or extended, as provided for in Section 8. The time provided to Consultant to complete the services required by this Agreement shall not affect the City's right to terminate the Agreement, as provided for in Section 8.
- 1.2 **Standard of Performance.** Consultant represents that it is experienced in providing these services to public clients and is familiar with the plans and needs of City. Consultant shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which Consultant is engaged in the geographical area in which Consultant practices its profession.
- 1.3 **Assignment of Personnel.** Consultant shall assign only competent personnel to perform services pursuant to this Agreement. In the event that City, in its sole discretion, at any time during the term of this Agreement, desires the reassignment of any such persons, Consultant shall, immediately upon receiving notice from City of such desire of City, reassign such person or persons.
- 1.4 **Time.** Consultant shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary to meet the standard of performance provided in Section 1.1 above and to satisfy Consultant's obligations hereunder.

Section 2. COMPENSATION. City hereby agree to pay Consultant a sum not to exceed **\$50,000 (Fifty thousand dollars)**, notwithstanding any contrary indications that may be contained in Consultant's proposal, for services to be performed and reimbursable costs incurred under this Agreement. In the event of a conflict between this Agreement and Consultant's proposal, attached as Exhibit A, regarding the amount of compensation, the Agreement shall prevail. City shall pay Consultant for services rendered pursuant to this Agreement at the time and in the manner set forth below. The payments specified below shall be the only payments from City to Consultant for services rendered pursuant to this Agreement. Except as specifically authorized by City, Consultant shall not bill City for duplicate services performed by more than one person.

Consultant and City acknowledge and agree that compensation paid by City to Consultant under this Agreement is based upon Consultant's estimated costs of providing the services required hereunder, including salaries and benefits of employees and subcontractors of Consultant. Consequently, the parties further agree that compensation hereunder is intended to include the costs of contributions to any pensions and/or annuities to which Consultant and its employees, agents, and subcontractors may be eligible. City therefore has no responsibility for such contributions beyond compensation required under this Agreement.

2.1 Invoices. Consultant shall submit invoices, not more often than once a month during the term of this Agreement, based on the cost for services performed and reimbursable costs incurred prior to the invoice date. Invoices shall contain the following information:

- Serial identifications of progress bills; i.e., Progress Bill No. 1 for the first invoice, etc.;
- The beginning and ending dates of the billing period;
- A Task Summary containing the original contract amount, the amount of prior billings, the total due this period, the balance available under the Agreement, and the percentage of completion;
- At City' option, for each work item in each task, a copy of the applicable time entries or time sheets shall be submitted showing the name of the person doing the work, the hours spent by each person, a brief description of the work, and each reimbursable expense;
- The total number of hours of work performed under the Agreement by Consultant and each employee, agent, and subcontractor of Consultant performing services.
- The Consultant's signature.

2.2 Payment Schedule.

2.2.1 City shall make incremental payments, based on invoices received, for services satisfactorily performed, and for authorized reimbursable costs incurred. City shall have 30 days from the receipt of an invoice that complies with all of the requirements of Section 2.1 to pay Consultant.

2.3 Total Payment. City shall pay for the services to be rendered by Consultant pursuant to this Agreement. City shall not pay any additional sum for any expense or cost whatsoever incurred by Consultant in rendering services pursuant to this Agreement.

In no event shall Consultant submit any invoice for an amount in excess of the maximum amount of compensation provided above either for a task or for the entire Agreement, unless the Agreement is modified prior to the submission of such an invoice by a properly executed change order or amendment.

2.4 Payment of Taxes. Consultant is solely responsible for the payment of employment taxes incurred under this Agreement and any similar federal or state taxes.

2.5 Authorization to Perform Services. The Consultant is not authorized to perform any services or incur any costs whatsoever under the terms of this Agreement until receipt of authorization from the Contract Administrator.

Section 3. FACILITIES AND EQUIPMENT. Except as set forth herein, Consultant shall, at its sole cost and expense, provide all facilities and equipment that may be necessary to perform the services required by this Agreement. City shall make available to Consultant only the facilities and equipment listed in this section, and only under the terms and conditions set forth herein.

City shall furnish physical facilities such as desks, filing cabinets, and conference space, as may be reasonably necessary for Consultant's use while consulting with City employees and reviewing records and the information in possession of the City. The location, quantity, and time of furnishing those facilities shall be in the sole discretion of City. In no event shall City be obligated to furnish any facility that may involve incurring any direct expense, including but not limited to computer, long-distance telephone or other communication charges, vehicles, and reproduction facilities.

Section 4. INSURANCE REQUIREMENTS. Before beginning any work under this Agreement, Consultant, at its own cost and expense, shall procure insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of the work by the Consultant and its agents, representatives, employees, and subcontractors. Consultant shall provide proof satisfactory to City of such insurance that meets the requirements of this section and under forms of insurance satisfactory in all respects to the City. Consultant shall maintain the insurance policies required by this section throughout the term of this Agreement. The cost of such insurance shall be included in the Consultant's proposal. Consultant shall not allow any subcontractor to commence work on any subcontract until Consultant has obtained all insurance required herein for the subcontractor(s) and provided evidence thereof to City. Verification of the required insurance shall be submitted and made part of this Agreement prior to execution. Insurers shall have an A.M. Best's rating of no less than A:VII unless otherwise accepted by the City in writing:

4.1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than \$1,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. If Consultant's services include work within 50 feet of a railroad right of way, the Contractor shall have removed any exclusion on their liability policy limiting coverage for work near a railroad, or shall provide a Railroad Protective Liability policy in favor of the City. Limits for such coverage shall be no less than \$5,000,000.

4.2. **Automobile Liability Insurance.** ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with limit no less than \$1,000,000 per accident for bodily injury and property damage.

4.3. **Workers' Compensation Insurance.** As required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.

4.4. **Professional Liability (Errors and Omissions):** Insurance appropriate to the Contractor's profession, with limit no less than \$1,000,000 per occurrence or claim, \$2,000,000 aggregate.

4.5. **Other Insurance Provisions.** The insurance policies are to contain, or be endorsed to contain, the following provisions:

4.5.1 *Additional Insured Status.* The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 if a later edition is used).

4.5.2 *Primary Coverage.* For any claims related to this contract, the Contractor's insurance coverage shall be primary insurance as respects the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

4.5.3 *Notice of Cancellation.* Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the City.

4.5.4 *Waiver of Subrogation.* Contractor hereby grants to City a waiver of any right to subrogation which any insurer of said Contractor may acquire against the City by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

4.5.5 *Deductibles and Self-Insured Retentions.* Any deductibles or self-insured retentions must be declared to and approved by the City. The City may require the Contractor to purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

4.5.6 *Claims made policies.* If any of the required policies provide claims-made coverage:

4.5.6.1 The Retroactive Date must be shown, and must be before the date of the contract or the beginning of contract work.

4.5.6.2 Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

4.5.6.3 If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

4.6. **Certificate of Insurance and Endorsements.** Contractor shall furnish the City with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the City before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

4.7. Subcontractors. Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated in this Agreement, including but not limited to naming additional insureds.

4.8. Higher limits. If the contractor maintains higher limits than the minimums shown above, the City requires and shall be entitled to coverage for the higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

4.9 Special Risks or Circumstances. City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage or other special circumstances.

4.10 Remedies. In addition to any other remedies City may have if Consultant fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time herein required, City may, at its sole option exercise any of the following remedies, which are alternatives to other remedies City may have and are not the exclusive remedy for Consultant's breach:

- Obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due under the Agreement;
- Order Consultant to stop work under this Agreement or withhold any payment that becomes due to Consultant hereunder, or both stop work and withhold any payment, until Consultant demonstrates compliance with the requirements hereof; and/or
- Terminate this Agreement.

Section 5. INDEMNIFICATION AND CONSULTANT'S RESPONSIBILITIES

5.1. CONSULTANT shall, to the fullest extent permitted by law, indemnify, defend (with counsel acceptable to the CITY) and hold harmless CITY, and its employees, officials, volunteers and agents ("Indemnified Parties") from and against any and all losses, claims, damages, costs and liability arising out of any personal injury, loss of life, damage to property, or any violation of any federal, state, or municipal law or ordinance, arising out of or resulting from the performance of this Agreement by CONSULTANT, its officers, employees, agents, volunteers, subcontractors or sub-consultants, excepting only liability arising from the sole negligence, active negligence or intentional misconduct of CITY.

5.2. In the event that Consultant or any employee, agent, sub-consultant or subcontractor of Consultant providing services under this Agreement is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of City, Consultant shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Consultant or its employees, agents, sub-consultants or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

5.3. Acceptance by City of insurance certificates and endorsements required under this Agreement does not relieve Consultant from liability under this indemnification and hold harmless clause.

This indemnification and hold harmless clause shall apply to any damages or claims for damages whether or not such insurance policies shall have been determined to apply.

5.4. By execution of this Agreement, Consultant acknowledges and agrees to the provisions of this Section and that it is a material element of consideration, and that these provisions survive the termination of this Agreement.

Section 6. STATUS OF CONSULTANT.

- 6.1 **Independent Contractor.** At all times during the term of this Agreement, Consultant shall be an independent contractor and shall not be an employee of City. City shall have the right to control Consultant only insofar as the results of Consultant's services rendered pursuant to this Agreement and assignment of personnel pursuant to Subparagraph 1.3; however, otherwise City shall not have the right to control the means by which Consultant accomplishes services rendered pursuant to this Agreement. Notwithstanding any other City, state, or federal policy, rule, regulation, law, or ordinance to the contrary, Consultant and any of its employees, agents, and subcontractors providing services under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any and all claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in the California Public Employees Retirement System (PERS) as an employee of City and entitlement to any contribution to be paid by City for employer contributions and/or employee contributions for PERS benefits.
- 6.2 **Consultant No Agent.** Except as City may specify in writing, Consultant shall have no authority, express or implied, to act on behalf of City in any capacity whatsoever as an agent. Consultant shall have no authority, express or implied, pursuant to this Agreement to bind City to any obligation whatsoever.

Section 7. LEGAL REQUIREMENTS.

- 7.1 **Governing Law.** The laws of the State of California shall govern this Agreement.
- 7.2 **Compliance with Applicable Laws.** Consultant and any subcontractors shall comply with all laws applicable to the performance of the work hereunder.
- 7.3 **Other Governmental Regulations.** To the extent that this Agreement may be funded by fiscal assistance from another governmental entity, Consultant and any subcontractors shall comply with all applicable rules and regulations to which City is bound by the terms of such fiscal assistance program.
- 7.4 **Licenses and Permits.** Consultant represents and warrants to City that Consultant and its employees, agents, and any subcontractors have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required to practice their respective professions. Consultant represents and warrants to City that Consultant and its employees, agents, any subcontractors shall, at their sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required to practice their respective professions. In addition to the foregoing,

Consultant and any subcontractors shall obtain and maintain during the term of this Agreement valid Business Licenses from City.

- 7.5 **Nondiscrimination and Equal Opportunity.** Consultant shall not discriminate, on the basis of a person's race, religion, color, national origin, age, physical or mental handicap or disability, medical condition, marital status, sex, sexual orientation or any other legally protected status, against any employee, applicant for employment, subcontractor, bidder for a subcontract, or participant in, recipient of, or applicant for any services or programs provided by Consultant under this Agreement. Consultant shall comply with all applicable federal, state, and local laws, policies, rules, and requirements related to equal opportunity and nondiscrimination in employment, contracting, and the provision of any services that are the subject of this Agreement, including but not limited to the satisfaction of any positive obligations required of Consultant thereby.

Consultant shall include the provisions of this Subsection in any subcontract approved by the Contract Administrator or this Agreement.

- 7.6 **Prevailing Wages.** Should the scope of work fall under the requirements of the California Labor Code and implementing regulations for the payment of prevailing wages, then Consultant shall comply and pay prevailing wages.

Section 8. TERMINATION AND MODIFICATION.

- 8.1 **Termination.** City may cancel this Agreement at any time and without cause upon written notification to Consultant.

Consultant may cancel this Agreement upon 30 days' written notice to City and shall include in such notice the reasons for cancellation.

In the event of termination, Consultant shall be entitled to compensation for services performed to the effective date of termination; City, however, may condition payment of such compensation upon Consultant delivering to City any or all documents, photographs, computer software, video and audio tapes, and other materials provided to Consultant or prepared by or for Consultant or the City in connection with this Agreement.

- 8.2 **Extension.** City may, in their sole and exclusive discretion, extend the end date of this Agreement beyond that provided for in Subsection 1.1. Any such extension shall require a written amendment to this Agreement, as provided for herein. Consultant understands and agrees that, if City grants such an extension, City shall have no obligation to provide Consultant with compensation beyond the maximum amount provided for in this Agreement. Similarly, unless authorized by the Contract Administrator, City shall have no obligation to reimburse Consultant for any otherwise reimbursable expenses incurred during the extension period.
- 8.3 **Amendments.** The parties may amend this Agreement only by a writing signed by all the parties.

- 8.4 **Assignment and Subcontracting.** City and Consultant recognize and agree that this Agreement contemplates personal performance by Consultant and is based upon a determination of Consultant's unique personal competence, experience, and specialized personal knowledge. Moreover, a substantial inducement to City for entering into this Agreement was and is the professional reputation and competence of Consultant. Consultant may not assign this Agreement or any interest therein without the prior written approval of the Contract Administrator. Consultant shall not subcontract any portion of the performance contemplated and provided for herein, other than to the subcontractors noted in the proposal, without prior written approval of the Contract Administrator.
- 8.5 **Survival.** All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating liability between City and Consultant shall survive the termination of this Agreement.
- 8.6 **Options upon Breach by Consultant.** If Consultant materially breaches any of the terms of this Agreement, City' remedies shall include, but not be limited to, the following:
- 8.6.1 Immediately terminate the Agreement;
 - 8.6.2 Retain the plans, specifications, drawings, reports, design documents, and any other work product prepared by Consultant pursuant to this Agreement; and/or
 - 8.6.3 Retain a different consultant to complete the work described in Exhibit A not finished by Consultant in which case the City may charge Consultant the difference between the cost to have a different consultant complete the work described in Exhibit A that is unfinished at the time of breach and the amount that City would have paid Consultant pursuant to Section 2 if Consultant had completed the work.

Section 9. KEEPING AND STATUS OF RECORDS.

- 9.1 **Records Created as Part of Consultant's Performance.** All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Consultant prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be the property of the City. Consultant hereby agrees to deliver those documents to the City upon termination of the Agreement. It is understood and agreed that the documents and other materials, including but not limited to those described above, prepared pursuant to this Agreement are prepared specifically for the City and are not necessarily suitable for any future or other use.
- 9.2 **Confidentiality.** All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Consultant prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be kept confidential by Consultant. Such materials shall not, without the prior written permission of City, be used by Consultant for any purpose other than the performance of this Agreement nor shall such materials be disclosed publicly. Nothing furnished to Consultant which is

otherwise known to Consultant or is generally known, shall be deemed confidential. Consultant shall not use the City's name or logo or photographs pertaining to the services under this Agreement in any publication without the prior written consent of the City.

- 9.3 **Consultant's Books and Records.** Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services or expenditures and disbursements charged to the City under this Agreement for a minimum of three (3) years, or for any longer period required by law, from the date of final payment to the Consultant to this Agreement.
- 9.4 **Inspection and Audit of Records.** Any records or documents that Section 9.2 of this Agreement requires Consultant to maintain shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of the City. Under California Government Code Section 8546.7, if the amount of public funds expended under this Agreement exceeds TEN THOUSAND DOLLARS (\$10,000.00), the Agreement shall be subject to the examination and audit of the State Auditor, at the request of City or as part of any audit of City, for a period of three (3) years after final payment under the Agreement.
- 9.5 **Intellectual Property.** The City shall have and retain all right, title and interest, including copyright, patent, trade secret or other proprietary rights in all plans, specifications, studies, drawings, estimates, materials, data, computer programs or software and source code, enhancements, documents and any other works of authorship fixed in any tangible medium or expression, including but not limited to physical drawings or other data magnetically or otherwise recorded on computer media ("Intellectual Property") prepared or developed by or on behalf of Consultant under this Agreement. Consultant further grants to City a non-exclusive and perpetual license to copy, use, modify or sub-license any and all Intellectual Property otherwise owned by Consultant which is the basis or foundation for any derivative, collective, insurrectional or supplemental work created under this Agreement.

Section 10. MISCELLANEOUS PROVISIONS.

- 10.1 **Venue.** In the event that either party brings any action against the other under this Agreement, the parties agree that trial of such action shall be vested exclusively in the state courts of California in the County of Contra Costa or in the United States District Court for the Northern District of California.
- 10.2 **Severability.** If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.
- 10.3 **No Implied Waiver of Breach.** The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement.

- 10.4 **Successors and Assigns.** The provisions of this Agreement shall inure to the benefit of and shall apply to and bind the successors and assigns of the parties.
- 10.5 **Use of Recycled Products.** Consultant shall prepare and submit all reports, written studies and other printed material on recycled paper to the extent it is available at equal or less cost than virgin paper.
- 10.6 **Conflict of Interest.** Consultant may serve other clients, but none whose activities within the corporate limits of City or whose business, regardless of location, would place Consultant in a "conflict of interest," as that term is defined in the Political Reform Act, codified at California Government Code Section 81000 *et seq.*

Consultant shall not employ any official of City in the work performed pursuant to this Agreement. No officer or employee of City shall have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.*

Consultant hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the City. If Consultant was an employee, agent, appointee, or official of City in the previous twelve months, Consultant warrants that it did not participate in any manner in the forming of this Agreement. Consultant understands that, if this Agreement is made in violation of Government Code §1090 *et seq.*, the entire Agreement is void and Consultant will not be entitled to any compensation for services performed pursuant to this Agreement, including reimbursement of expenses, and Consultant will be required to reimburse the City for any sums paid to the Consultant. Consultant understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code § 1090 and, if applicable, will be disqualified from holding public office in the State of California.

- 10.7 **Inconsistent Terms.** If the terms or provisions of this Agreement conflict with or are inconsistent with any term or provision of any attachment or Exhibit attached hereto, then the terms and provisions of this Agreement shall prevail.
- 10.8 **Solicitation.** Consultant agrees not to solicit business at any meeting, focus group, or interview related to this Agreement, either orally or through any written materials.
- 10.9 **Contract Administration.** This Agreement shall be administered by Ron Bernal ("Contract Administrator"). All correspondence shall be directed to or through the Contract Administrator or his or her designee.

10.10 Notices. Any written notice to Consultant shall be sent to:

Jackson R. Gualco
The Gualco Group, Inc.
500 Capitol Mall, Suite 2600
Sacramento, CA 95814-4752

Any written notice to City shall be sent to:

City Manager
City of Antioch
P. O. Box 5007
Antioch, CA 94531-5007

10.11 Integration. This Agreement, including the scope of work attached hereto and incorporated herein as Exhibit A, and all other attachments, represents the entire and integrated agreement between City and Consultant and supersedes all prior negotiations, representations, or agreements, either written or oral.

CITY:

CITY OF ANTIOCH


Rowland E. Bernal, Jr., City Manager

Attest:


Arne Simonsen, CMC, City Clerk of City of Antioch

Approved as to Form:


Derek P. Cole, Interim City Attorney

CONSULTANT:

THE GUALCO GROUP, INC.

By: 

Name: Jackson R. Gualco

Title: President

By: _____

Name: _____

Title: _____

EXHIBIT "A"



Proposal for Continued Government Relations Services

Term: Effective upon signature through February 28, 2019

Compensation: \$6,000/month with an expense ceiling not to exceed \$2,000 with a total contract amount not to exceed \$50,000.00

Scope of Services: We shall continue to advise and assist the City of Antioch to obtain a signed funding agreement with the Department of Water Resources whereby State funding for its planned desalination facility is made available. Additional funding opportunities from the State Water Resources Control Board will continue to be actively pursued.

We shall not perform any work related to California WaterFix. We may perform additional work under this agreement following the City's issuance of a formal request to our Firm to perform such work and we accept in written form the City's request.

500 CAPITOL MALL, SUITE 2600
SACRAMENTO, CA 95814-4752

TEL (916) 441-1392
FAX (916) 446-6003

TGG@GUALCOGROUP.COM
WWW.GUALCOGROUP.COM


C12

CITY OF
ANTIOCH
CALIFORNIA

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Dawn Merchant, Finance Director 

SUBJECT: City of Antioch Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021

RECOMMENDED ACTION

It is recommended that the City Council receive and file the attached City of Antioch Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021, inclusive of the City of Antioch Single Audit Reports for the Fiscal Year Ended June 30, 2021.

FISCAL IMPACT

There is no fiscal impact associated with this action.

DISCUSSION

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

The ACFR also includes a section for the City's Single Audit Reports as required by the Single Audit Act for governments that expend \$750,000 or more on federal awards. The federal awards must be audited to ascertain the effectiveness of the financial management systems and internal procedures that have been established to meet the terms and conditions of the award. The Single Audit reports begin on page 227 of the attached ACFR.

The report includes financial information on Measure C, a half-cent sales tax which was passed by Antioch voters on November 5, 2013 and expired March 31, 2019 as well as information on the 1% sales tax (Measure W) that replaced Measure C and became effective April 1, 2019. Although Measure C expired in March 2019, the City received a small allocation of funds for late collections of Measure C sales tax received by the State after March 31, 2019. Ordinance 2068-C-S enacting Measure C and Ordinance 2148-C-S enacting the 1% sales tax require that the funds be subject to independent annual financial audit and include the revenue raised and expended by no later than December

31st of each year. The ACFR was issued December 29, 2021, and information on both measures can be found in Note 5 of the attached ACFR beginning on page 59.

As stated in the Independent Auditor's Report, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Antioch, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

As further stated in the Independent Auditor's Reports for Single Audit, no deficiencies in internal control over financial reporting or compliance considered to be material weaknesses were identified and the City complied, in all material respects, with compliance requirements.

ATTACHMENTS

- A. City of Antioch Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021.

ATTACHMENT A

CITY OF
ANTIOCH
CALIFORNIA
OPPORTUNITY LIVES HERE



**Annual Comprehensive
Financial Report**

**For the Fiscal Year Ended
June 30, 2021**

CITY OF ANTIOCH, CALIFORNIA

**Annual Comprehensive Financial Report
For the Fiscal Year Ended
June 30, 2021**

**Prepared By
Department of Finance**

City of Antioch

Annual Comprehensive Financial Report

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Annual Comprehensive Financial Report

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City of Antioch
Annual Comprehensive Financial Report

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DATE: December 29, 2021

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

FROM: Ron Bernal, City Manager and Dawn Merchant, Finance Director

SUBJECT: 2021 Annual Comprehensive Financial Report (ACFR)

State law requires that every general-purpose local government publish a complete set of audited financial statements within six months of the close of each fiscal year. This report is published to fulfill that requirement for the fiscal year ended June 30, 2021.

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

Badawi & Associates, Certified Public Accountants, have issued an unmodified ("clean") opinion of the City of Antioch's financial statements for the year ended June 30, 2021. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

Incorporated in 1872, the City of Antioch is located in the western part of the state and is the second largest city in Contra Costa County by population. California State Highway 4, connecting San Francisco-Oakland with Stockton and Central Valley points, bisects the City. Connecting with this freeway east of Antioch is State Highway 160, which runs north to Sacramento across the Nejedly Bridge and offers access to Solano County and the Sacramento area. The City of Antioch currently occupies a land area of approximately 29 square miles and serves a population of about 115,291 residents. The City of Antioch receives property taxes levied on real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which it has done from time-to-time.

The City of Antioch has operated under the Council-Manager form of government since 1872. Policy-making and legislative authority are vested in a City Council consisting of the Mayor and four other Council members. The four Council members are typically elected to four-year overlapping terms. The Mayor, who sits on the Council, is elected directly by the people and serves a term of four years. The City Clerk and City Treasurer are also elected for terms of four years.

On May 8, 2018 via Ordinance No. 2141-C-S, the City Council enacted section 2-1.303 of title 2 of the Antioch Municipal Code adopting a By-District system for electing members of the City Council. Also, on May 8, 2018 via Resolution No. 2018/54, the City Council adopted the City of Antioch District Map. Following the passage of Ordinance No. 2141-C-S and Resolution No. 2018/54, the Mayor was elected at-large and the City Council was elected by District in November 2020. The Mayor and Council Members in District Nos. 2 and 3 were elected to four-year terms. Council Members in District Nos. 1 and 4 were elected to two-year terms.

The City Council is responsible for, among other duties, passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. Antioch's City Manager is responsible for carrying out the policies and ordinances of the City Council and all management functions of the City, including the budget, delivery of services, hiring of all Department Directors and implementation of capital projects.

The City of Antioch provides a wide range of municipal services, including police protection; recreational activities; community and economic development; street improvements and maintenance services; parks maintenance; water production and distribution; sewer collection; general administrative and support services. The City does not provide fire services or sewer treatment as they are provided by Contra Costa County Fire Protection Services and Delta Diablo Sanitation District.

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

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

Local economy: The fiscal year ending June 30, 2021 was the first full year since the unprecedented public health emergency of COVID-19 began in March 2020 with major economic consequences at the local, state and national levels. Widespread restrictions to mitigate potential spread altered business practices, physical environments and human movement across all economic sectors. COVID-19 has significantly shaped daily life and consumer spending patterns. The City of Antioch has weathered the uncertainty with strong footing and the full impact of the pandemic continues to be monitored and defined.

Fiscal year ended June 30, 2021 is the second complete revenue cycle for Measure W which was passed by roughly 64% of Antioch voters in November of 2018. Measure W increased the half-cent sales tax to one full cent and was estimated to annually generate \$15M over a twenty-year time horizon. Actual revenues received amounted to \$19,485,295. These funds have made a number of program elements financially possible, including substantive improvement of service levels with additional staffing of 11 sworn officers and 1 code enforcement officers.

Demand for residential construction was strong over the last 12 months and is expected to continue into 2022. The high cost of housing continues to push the Bay Area workforce eastward in search of affordable places to live. When combined with changes to the traditional workplace and increased telecommuting, Antioch's local population and consumer base may grow differently in the year ahead.

A marked change has been observed during the pandemic. Prior to the pandemic, approximately 90% of Antioch residents would typically leave City Limits and commute, mostly westward to work. Antioch is beginning to see a return to pre-COVID-19 patterns of travel, although transit via BART is still lagging pre-pandemic numbers. The Hillcrest BART parking lot expansion has positioned the station to better support daily travel. However, if telecommuting arrangements remain, and online purchasing remains strong, the City may see the further strengthening of consumption patterns that support the local economy as it relates to essential services and needs.

The City Council has taken further measures to cement the City's future financial viability with the establishment of a Budget Stabilization Reserve fund in 2018 and a previous policy to maintain the General Fund's unassigned reserves at 20% of operating revenues. In order to methodically address the City's unfunded pension and OPEB liabilities, the City Council has committed to fully fund the Other Post-Employment Benefits (OPEB) Actuarially Determined Contribution each year from the Budget Stabilization Fund, which will result in approximately \$1.3M additional dollars each year being set aside in the City's Section 115 trust that was established in 2007 for OPEB. Just last year, this resulted in an approximate \$25 million reduction in the OPEB unfunded liability.

The City of Antioch continues to seek opportunities to attract and match employers with affordable land, reliable infrastructure and an accessible workforce. Recent economic development efforts include the following businesses siting, expanding and relocating in Antioch:

- Antioch Food Center
- Black Diamon Electric
- Cielo Supermarket
- Champs
- Chill Tea and Coffee
- Dad's BBQ
- La Plazuela Restaurant and Bar
- Mike McCall Landscape
- One Plant
- Ramen 101
- Sephora
- Thai Kee Cash Carry

California expects to see future droughts which may be longer and more severe. The \$110 million Brackish Water Desalination Plant was awarded for construction in December 2020. The project, which is scheduled to be completed and online in early 2023, will deliver 6 million gallons per day of a high quality, reliable, affordable and drought-proof water supply. When State water supplies run low in the future and mandatory rationing is imposed, the City of Antioch is positioned for resilience. The Plant will help to preserve pre-1914 water rights, one of City's most valued assets. This source of drought-proof water supply will not only benefit Antioch residents and businesses, but new customers and industry that depend on an uninterrupted quality source of water.

With the passage of Prop 64 and the legalization of recreational marijuana, the City of Antioch approved four cannabis zones where a variety of cannabis businesses may be located. In fiscal year 2020/21, estimated revenues to the City were approximately \$1.5 million and projected to increase annually. As the only city in East County to provide an opportunity for cannabis development and retail sales, Antioch is well poised to capitalize on this emerging market in future years.

The year 2022 marks Antioch's sesquicentennial, or 150th anniversary, years since incorporation making it one of California's oldest cities. Recognizing this unique and inspiring milestone event, the City Council and community are partnering to hold a monthslong celebration culminating on the 4th of July. Antioch's rich history, community pride and diversity continue to inspire the future. Antioch is where opportunity lives. It is one of the last places in the Bay Area where starting or expanding a business is within reasonable reach and housing is relatively affordable. The City's natural geography encompasses miles of waterfront with every type of development opportunity. Antioch's greatest strength is a vibrant and diverse community well positioned for our bright future.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Antioch for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2020; this was the thirtieth consecutive year that our government has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report would not have been possible without the talent and dedication of Antioch Finance Department team, particularly Dawn Merchant and Josephine Castro. Credit also must be given to the Mayor and the City Council for their unwavering commitment to the highest standards of professionalism in the financial management of the City of Antioch.

Respectfully submitted,



Ron Bernal
City Manager



Dawn Merchant
Finance Director

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**CITY OF ANTIOCH
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**ELECTED OFFICIALS AND
ADMINISTRATIVE PERSONNEL**

JUNE 30, 2021

ELECTED OFFICIALS

**Lamar Thorpe, Mayor
Monica E. Wilson, Mayor Pro-Tem (District 4)
Tamisha Torres-Walker, Council Member District 1
Michael Barbanica, Council Member District 2
Lori Ogorchock, Council Member District 3
Lauren Posada, City Treasurer
Elizabeth Householder, City Clerk**

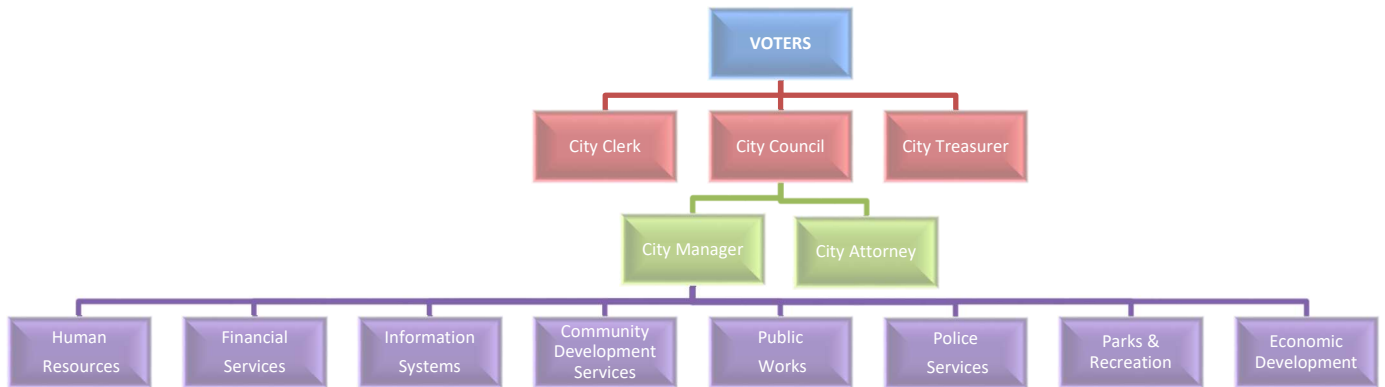
ADMINISTRATIVE PERSONNEL

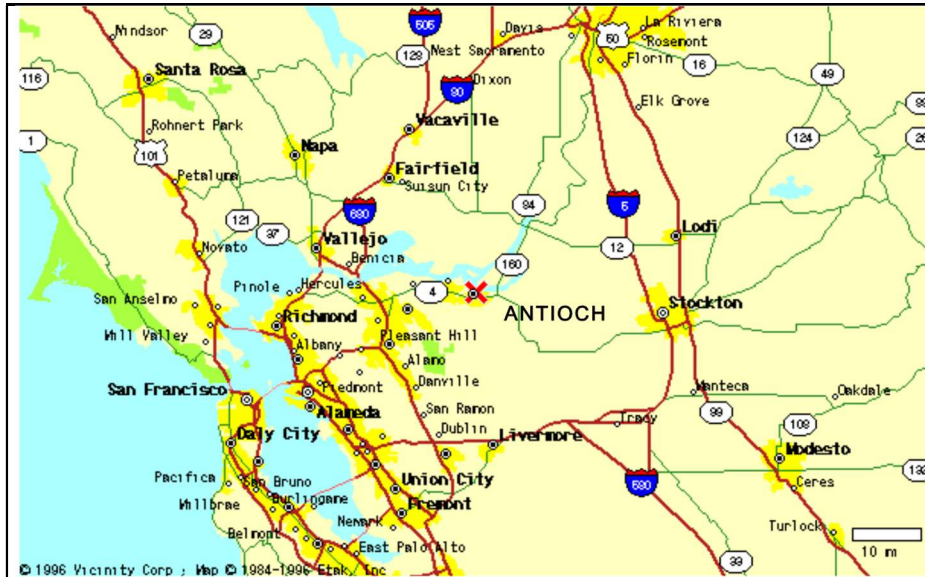
City Manager
City Attorney
Chief of Police
Community Development Director
Finance Director
Administrative Services Director
Parks & Recreation Director
Information Services Director
Economic Development Director
Public Works Director/City Engineer

Ron Bernal
Thomas Lloyd Smith
Tammany Brooks
Forrest Ebbs
Dawn Merchant
Nickie Mastay
Bradley Helfenberger
Alan Barton
Kwame Reed
John Samuelson

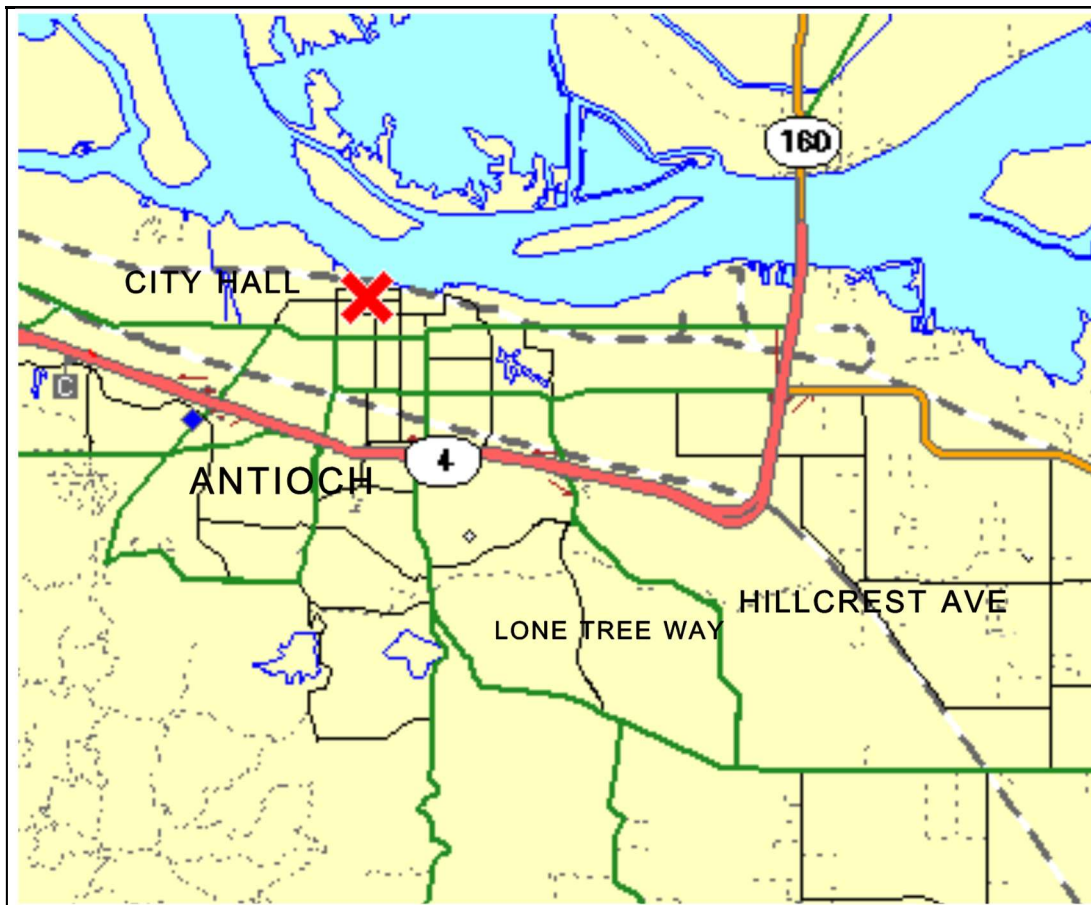
City of Antioch
Third & "H" Streets, P.O. Box 5007
Antioch, California 94531-5007
www.antiochca.gov

City of Antioch-Organization of City Government





Location Map



Area Map



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Antioch
California**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Antioch, California (City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension required supplementary information, other post-employment benefit plans required supplementary information, and budgetary comparison information on pages 5-15 and 101-121 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual non-major fund financial statements, budget comparison information for non-major governmental funds, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

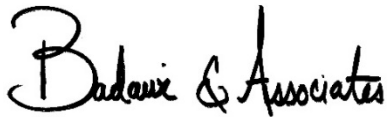
The combining non-major fund financial statements, individual non-major fund financial statements, budget comparison information for non-major funds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2021 on our consideration of City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

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

Badawi & Associates, CPAs
Berkeley, California
December 29, 2021

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City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

As management of the City of Antioch, we offer readers of the City of Antioch's financial statements this narrative overview and analysis of the financial activities of the City of Antioch for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-x of this report.

Financial Highlights

- The assets of the City of Antioch exceeded its liabilities at the close of the most recent fiscal year by \$533,601,505 (net position). Of this amount, \$30,102,673 (unrestricted) may be used to meet the government's ongoing obligations to citizens and creditors. The amount is negative in governmental activities due to recognition of pension and OPEB liabilities for governmental activities. Deferred outflows of resources increased by \$2,420,244 for governmental activities and \$369,926 for business-type activities due to pension and OPEB obligation activity for the fiscal year. Deferred inflows of resources decreased by \$6,255,321 for governmental activities and \$990,864 for business type activities due to pension and OPEB obligations.
- The government's total net position increased by \$39,940,283. This was due mainly to an increase in sales and use tax, charges for services operating grants and contributions and capital grants and contributions in both primary government and business-type activities.
- As of the close of the current fiscal year, the City of Antioch's governmental funds reported ending fund balances of \$113,753,508, an increase of \$17,937,064 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$23,836,186 or 35% of total General Fund expenditures, and 29% of total General Fund revenues.
- The City of Antioch's current and other assets increased by \$52,481,257. This was mainly due to five factors: an increase in cash and investments from receipt of American Rescue Plan funding from the Department of Treasury, increased sales tax collections, increased property taxes, charges for services, operating grants and contributions and capital contributions in both governmental and business-type activities.
- The City of Antioch's current and other liabilities increased a total of \$21,962,263 mainly due to an increase in developer deposits received for upcoming housing projects and an increase in unearned revenue for American Rescue Plan funding received but not yet spent as of the end of the fiscal year.
- The City of Antioch's total long-term obligations for governmental activities decreased by \$194,003 due to debt service payments and total long-term obligations for business-type activities increased by \$2,375,437 due to the net of new direct borrowing for the City's Brackish Water project and debt service payments.
- Governmental activities recognized a net pension asset of \$107,846 for the Police Supplementary Retirement pension plan due to pension assets exceeding the net pension liability.
- The net pension liability for governmental activities increased \$7,175,306 and \$1,391,299 for business type activities.
- The net OPEB liability for governmental activities decreased \$438,932 and decreased \$74,846 for business type activities.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the City of Antioch that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Antioch include general government, public works, public safety, parks and recreation and community development. The business-type activities of the City of Antioch include water and sewer utilities; and a marina.

The government-wide financial statements include not only the City of Antioch itself (known as the primary government), but also a legally separate public financing authority. Financial information for this component unit is blended with the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 20-23 of this report.

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

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

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

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

The City of Antioch maintains seventy-two individual funds, some combined for reporting purposes. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and American Rescue Plan Special Revenue Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages 29-32 of this report.

The City of Antioch adopts an annual appropriated budget for all its funds except Custodial type. A budgetary comparison schedule has been provided for the General Fund and American Rescue Plan Special Revenue Fund to demonstrate compliance with budget.

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

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

The proprietary fund financial statements can be found on pages 36-41 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Antioch's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on page 47-48 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 49-97 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Antioch, assets exceeded liabilities by \$533,601,505 at the close of the most recent fiscal year.

By far the largest portion of the City of Antioch's net position (86%) reflects its investment in capital assets (e.g., infrastructure (including water and sewer pipes), land, structures and improvements and equipment), less any related debt used to acquire those assets that are still outstanding. The City of Antioch uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Antioch's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

City of Antioch
Management's Discussion and Analysis
For the year ended June 30, 2021

	Governmental Activities		Business-type Activities		TOTAL	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 156,504,632	\$ 119,544,660	\$ 108,835,980	\$ 93,314,695	\$ 265,340,612	\$ 212,859,355
Capital assets	306,478,981	310,254,253	160,565,556	150,263,689	467,044,537	460,517,942
Total assets	462,983,613	429,798,913	269,401,536	243,578,384	732,385,149	673,377,297
Deferred outflows of resources	24,430,299	22,010,555	3,091,020	2,721,094	27,521,319	24,731,649
Current liabilities	31,778,621	15,031,237	11,295,027	6,128,263	43,073,648	21,159,500
Noncurrent liabilities	132,712,542	126,171,411	26,862,237	26,213,592	159,574,779	152,385,003
Total liabilities	164,491,163	141,202,648	38,157,264	32,341,855	202,648,427	173,544,503
Deferred inflows of resources	21,902,824	28,158,145	1,753,712	2,744,576	23,656,536	30,902,721
Net position:						
Net investment in						
capital assets	302,695,935	305,540,423	155,422,858	148,076,112	458,118,793	453,616,535
Restricted	45,380,039	42,109,293	-	-	45,380,039	42,109,293
Unrestricted	(47,056,049)	(65,201,541)	77,158,722	63,136,935	30,102,673	(2,064,606)
Total net position, as restated	\$ 301,019,925	\$ 282,448,175	\$ 232,581,580	\$ 211,213,047	\$ 533,601,505	\$ 493,661,222

An additional portion of the City of Antioch's net position (9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$30,102,673, may be used to meet the government's ongoing obligations to citizens and creditors. The amount related to governmental activities is negative in the amount of (\$47,056,049) due to GASB Statement Nos. 68 and 75 requiring the recognition of the City's net pension and OPEB liabilities.

The government's total net position increased by \$39,940,283. Of this, \$18,571,750 represents an increase in governmental activities due mainly to increased sales and use tax, property tax, charges for services and operating grants and contributions. Major factors to the increase of \$21,368,533 in net position of business type activities was due to: an increase in Water Enterprise Fund current charges for services of \$1,335,174; a \$9,068,882 increase in capital grants and contributions due to a \$5,276,982 settlement payment from the State of California and a \$3,205,905 contribution of capital assets from developers to proprietary funds. At the end of the current fiscal year, the City of Antioch is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its business-type activities.

Under GASB 68, the City recognizes deferred outflows of resources, deferred inflows of resources, pension expense and net pension liability for the Miscellaneous and Safety pension plans administered through the California Public Employees Retirement System (CalPERS) and a Police Supplementary Retirement plan administered through the Public Agency Retirement System (PARS). Pension liabilities have created a negative balance of unrestricted net position for governmental activities with the recognition of \$103,415,453 in net pension liability for governmental activities. For fiscal year 2021, the Police Supplementary Retirement plan has a net pension asset of \$107,846 recognized for governmental activities. Proprietary funds have recognized \$20,360,508 in net pension liability.

Under GASB 75, the City recognizes deferred outflows of resources, deferred inflows of resources, OPEB expense and net OPEB liability for the Management, Miscellaneous and Police OPEB plans of the City administered through the California Employees Retirement Benefit Trust (CERBT). The trust is a Section 115 Trust set up for the purpose of receiving employer contributions that will prefund other post-employment benefit costs for retirees and their beneficiaries. The City only provides health reimbursement. OPEB liabilities have increased the negative balance of unrestricted net position for governmental activities with the recognition of \$22,401,834 in net OPEB liability for governmental activities. Proprietary funds have recognized \$894,207 in net OPEB liability.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

Current and other assets increased by \$52,481,257 primarily due to increases in cash and investment balances, accounts receivable balances and capital assets. This is mainly due to increased current service charges in the Water Enterprise fund, increased property and sales taxes in the General Fund and an increase of monies received from other agencies during the year increasing cash balances.

Current and other liabilities increased by \$21,962,263 due mainly to an increase in deposits for large developer deposits received for projects and an increase in unearned revenue for unspent American Rescue Plan funding received.

Deferred outflows of resources increased \$2,790,170 and deferred inflows decreased \$7,246,185 due to pension and OPEB obligation activity.

Long-term obligations increased by \$2,181,434 due mainly to the issuance of an installment sales agreement for the City's Brackish Water project netted with scheduled debt service payments.

Governmental and Business-Type Activities. Governmental activities increased the City of Antioch's net position by \$18,571,750. There was an increase of \$21,368,533 in net position reported in connection with the City of Antioch's business-type activities.

CHANGE IN NET POSITION

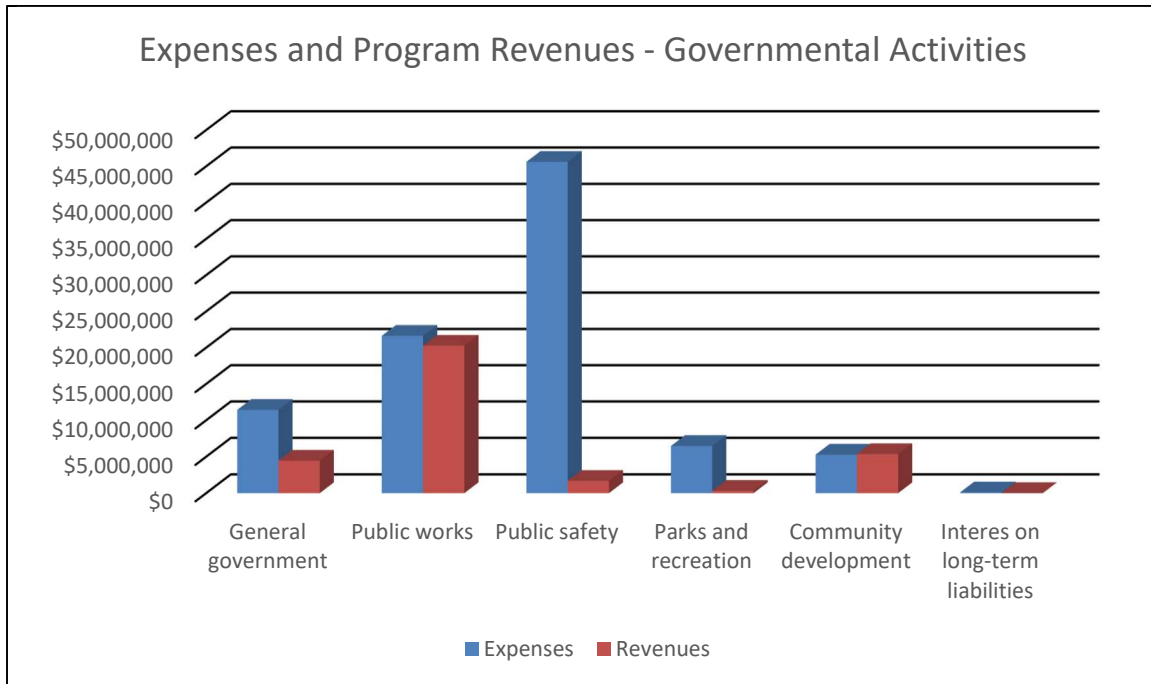
	Governmental Activities		Business-type Activities		TOTAL	
	2021	2020	2021	2020	2021	2020
Revenue:						
Program revenues:						
Charges for services	\$ 14,981,946	\$ 11,047,747	\$ 51,878,772	\$ 50,571,673	\$ 66,860,718	\$ 61,619,420
Operating grants and contributions	14,346,000	9,124,957	49,361	-	14,395,361	9,124,957
Capital grants and contributions	2,768,425	2,032,509	14,040,668	4,971,786	16,809,093	7,004,295
General revenues:						
Property tax	22,957,910	21,753,790	-	-	22,957,910	21,753,790
Sales tax	38,228,495	31,785,272	-	-	38,228,495	31,785,272
Franchise	6,350,225	5,928,477	-	-	6,350,225	5,928,477
Other	9,456,819	12,550,345	547,475	2,572,651	10,004,294	15,122,996
Total revenues	109,089,820	94,223,097	66,516,276	58,116,110	175,606,096	152,339,207
Expenses:						
General government	11,422,303	11,172,193	-	-	11,422,303	11,172,193
Public works	21,631,047	23,384,741	-	-	21,631,047	23,384,741
Public safety	45,616,527	46,109,512	-	-	45,616,527	46,109,512
Parks and recreation	6,473,400	7,987,713	-	-	6,473,400	7,987,713
Community development	5,281,760	5,442,722	-	-	5,281,760	5,442,722
Interest on long-term debt	106,660	133,227	-	-	106,660	133,227
Water	-	-	36,827,073	33,479,522	36,827,073	33,479,522
Sewer	-	-	7,112,989	7,555,398	7,112,989	7,555,398
Marina	-	-	1,194,054	1,316,934	1,194,054	1,316,934
Total expenses	90,531,697	94,230,108	45,134,116	42,351,854	135,665,813	136,581,962
Increase in net position-before transfers	18,558,123	(7,011)	21,382,160	15,764,256	39,940,283	15,757,245
Transfers	13,627	(4,557,005)	(13,627)	4,557,005	-	-
Increase (decrease) in net position	18,571,750	(4,564,016)	21,368,533	20,321,261	39,940,283	15,757,245
Net position - July 1, as restated	282,448,175	287,012,191	211,213,047	190,891,786	493,661,222	477,903,977
Net position - June 30, as restated	\$301,019,925	\$282,448,175	\$232,581,580	\$211,213,047	\$533,601,505	\$493,661,222

City of Antioch

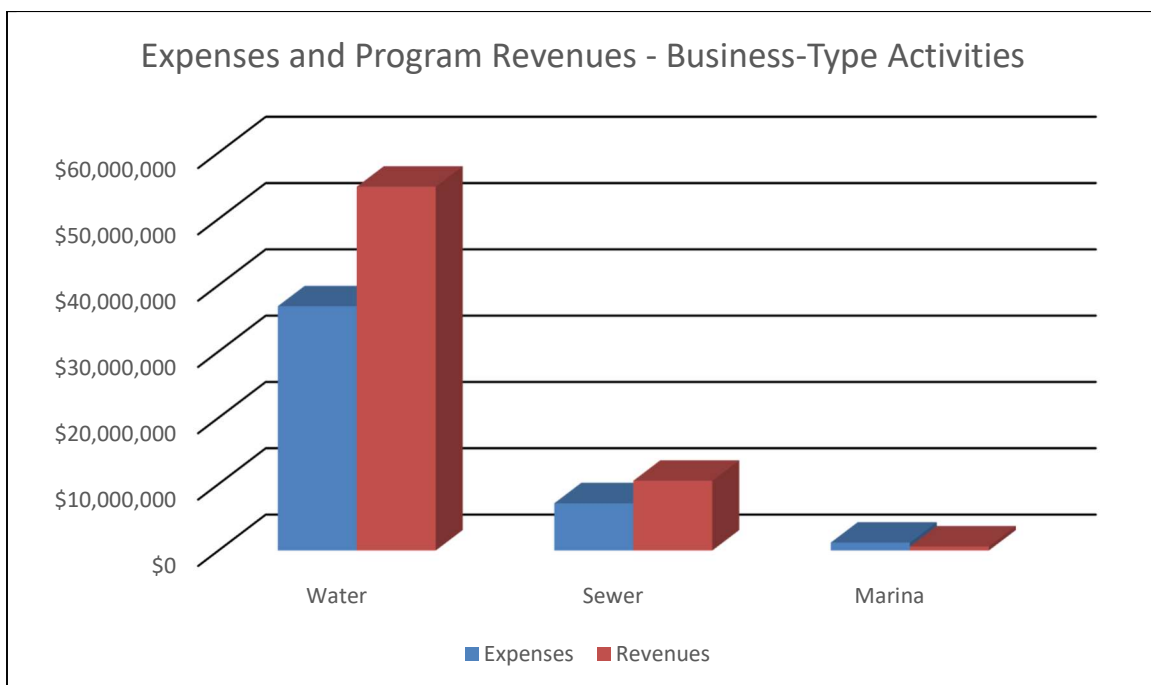
Management's Discussion and Analysis

For the year ended June 30, 2021

Governmental activities. The cost of all governmental activities this year was \$90,531,697. Net expenses, as shown in the Statement of Activities, were \$58,435,326. General revenues and transfers were \$77,007,076 resulting in an increase of net position of \$18,571,750. The increase in net position was mainly attributable to an increase in charges for services and operating grants and contributions coupled with a decrease in public works expenditures.



Business-type activities. The cost of all business-type activities this year was \$45,134,116. Charges for services and grants resulted in net revenues of \$20,834,685 as shown on the Statement of Activities. This net revenue coupled with general revenues and transfers of \$533,848 resulted in an increase of net position of \$21,368,533. The increase in net position was mainly attributable to an increase in water service charges, and capital grants and contributions.



City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City of Antioch's governmental funds reported combined ending fund balances of \$113,753,508, an increase of \$17,937,064 in comparison with the prior year. About 21% of this total amount, \$23,789,290, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is segregated into the following components: 1) *nonspendable* to indicate that it is not available for new spending because of its form (\$227,964) 2) *restricted* to indicate restrictions on use imposed by external parties, including enabling legislation (\$45,284,262) 3) *committed* to indicate restrictions on use as approved by the City Council (\$8,522,533), or 4) *assigned* for a variety of other purposes (\$35,929,459).

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

Revenues Classified by Source Governmental Funds

Revenue by Source	FY 2020/2021		FY 2019/2020		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Taxes	\$ 78,471,283	73.6%	\$ 70,307,128	65.9%	\$ 8,164,155	11.6 %
Licenses and permits	3,423,951	3.2%	1,948,490	1.8%	1,475,461	75.7 %
Fines and penalties	189,090	0.2%	254,241	0.2%	(65,151)	(25.6)%
Investment income and rentals	1,322,650	1.2%	2,601,395	2.4%	(1,278,745)	(49.2)%
Revenue from other agencies	6,642,805	6.2%	2,938,745	2.8%	3,704,060	126.0 %
Current service charges	11,159,746	10.5%	8,154,713	7.6%	3,005,033	36.9 %
Special assessment revenue	3,342,322	3.1%	3,127,000	2.9%	215,322	6.9 %
Other	2,087,631	2.0%	2,424,568	2.3%	(336,937)	(13.9)%
Total	\$ 106,639,478	100.0%	\$ 91,756,280	86.0%	\$ 14,883,198	16.2%

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

- Taxes increased due to a higher property assessed valuation, an increase in sales tax collections for both the City's Bradley Burns tax and the City's one cent sales tax passed under Measure W and an increase in business license taxes collected.
- Licenses and permits increased due to more permits issued for housing projects within the City.
- Investment income and rentals decreased due to recognizing a lower fair value of investments at June 30, 2021 verses prior year.
- Revenue from other agencies increased due to CARES Act funding received in fiscal year 2021 and grant funding received for paving and other capital projects.
- Current service charges increased mainly due to increased development impact fees collected from housing development projects over prior year.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

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

Expenditures by Function Governmental Funds						
Expenditures by Function	FY 2020/2021		FY 2019/2020		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Change
Current						
General government	\$ 11,617,503	13.2%	\$ 10,997,865	12.5%	\$ 619,638	5.6%
Public works	12,046,450	13.6%	15,107,832	17.1%	(3,061,382)	(20.26%)
Public safety	47,168,053	53.4%	43,612,431	49.4%	3,555,622	8.2%
Parks and recreation	5,587,086	6.3%	6,080,471	6.9%	(493,385)	(8.11%)
Community development	5,881,995	6.7%	5,474,844	6.2%	407,151	7.4%
Capital outlay	5,561,388	6.3%	9,739,827	11.0%	(4,178,439)	(42.90%)
Debt service	391,086	0.4%	896,193	1.0%	(505,107)	(56.36%)
Total	<u>\$ 88,253,561</u>	<u>100.0%</u>	<u>\$ 91,909,463</u>	<u>104.1%</u>	<u>\$ (3,655,902)</u>	<u>(3.98%)</u>

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

- Public Works expenditures decreased due to a decrease in spending for pavement maintenance in the Measure J Growth Management Fund.
- Public Safety expenditures increased due to increased personnel costs from increased staffing.
- Capital outlay expenditures decreased mainly due to decreased capital projects in progress verses prior year.
- Debt service expenditures decreased due to the maturity of the Honeywell Retrofit Lease obligation in July 2020.

The General Fund is the chief operating fund of the City of Antioch. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$23,836,186, while total fund balance was \$57,710,259. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 35% of total General Fund expenditures, while total fund balance represents 84%.

The fund balance of the City of Antioch's General Fund increased by \$9,879,152 during the current fiscal year mainly due to the net effect of an increase in property tax, sales tax, and building permits coupled with expenditure budget savings from salary savings and projects not completed or started as anticipated. \$3,267,282 represents assigned fund balance for these projects to be re-appropriated and spent in the next fiscal year.

The American Rescue Plan Special Revenue Fund was established during the fiscal year to account for monies received by the City from the Department of Treasury under the American Rescue Plan Act of 2021. The money received was recorded as unearned revenue as it was not yet spent as of June 30th. The fund balance of \$44,244 represents investment income not restricted for spending.

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

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

Unrestricted net position of the Water Fund at the end of the year amounted to \$64,156,884 and those of the Sewer Fund amounted to \$13,008,281. Unrestricted net position of the Marina Fund at the end of the year amounted to \$11,190.

- Water Fund total net position increased \$18,154,816 during the current fiscal year, which is mainly due to increased charges for services, capital contributions from developers, a state settlement for the City's Brackish Water project and connection fees.
- Sewer Fund total net position increased \$3,218,251 during the current fiscal year, which is mainly due to capital contributions from developers and connection fees.
- Marina Fund total net position decreased \$569,801 during the current fiscal year, which is due to operating costs exceeding operating revenues.

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

General Fund Budgetary Highlights

The City of Antioch's budget is prepared on the basis of generally accepted accounting principles. During the year, the City Council amends the budget in accordance with State law and the Antioch Municipal Code. A comparison of the original adopted General Fund budget to the final amended budget is below.

General Fund Adopted to Final Amended Budget Comparison

	FY 2020/2021		Increase (Decrease)	
	Adopted	Final Amended	Amount	Percent Change
Revenues	\$ 73,428,260	\$ 82,838,053	\$ 9,409,793	12.8%
Expenditures	74,705,851	81,722,073	7,016,222	9.4%

Amendments during the year contributing to the increase in the revenue budget are briefly summarized as follows:

- \$1,500,000 was added to the budget for projected cannabis fees to be received with the opening of the City's first three cannabis businesses.
- Building permit projections were increased by \$1,190,000 due to increased housing activity within the City.
- Sales tax projections were increased by \$3,792,182 based on data from the City's sales tax consultant.
- Other revenues were increased by \$1,571,460 for anticipated reimbursement from the State of California for costs associated with the City's water river rights.

Amendments during the year contributing to the increase in the expenditure budget are briefly summarized as follows:

- \$225,000 was added to the budget for new building permit software.
- \$3,437,366 was added to the budget for encumbrances and project budget outstanding at June 30, 2020 re-appropriated into fiscal year 2021, which was in General Fund Assigned Fund Balance at June 30, 2020.
- \$618,403 was added to the budget for additional outside legal services.
- \$435,538 was added to the budget for the purchase of body and dash cameras.
- \$87,000 was added to the budget for Peregrine software for the Police Department
- \$1,644,075 was added to the budget to fund various capital projects approved during the year.

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

Differences between the final amended budget and the actual results resulted in \$2,337,955 higher revenues than projected and \$6,425,217 variance from appropriations and can be briefly summarized as follows:

- \$2,689,401 more in sales and business license taxes than projected coupled with some revenues falling short of projections resulted in \$2.3M higher revenues.
- \$3,267,282 in encumbrances and other projects not spent by June 30th. This amount is included as an assignment of General Fund fund balance.
- \$955,820 savings in Police Department personnel services due to vacancies.
- Subsidies to the City's Animal Shelter and Recreation Programs were \$941,457 less than budgeted to vacancy savings as well as cost reductions for closures due to COVID-19.
- \$527,064 savings in economic development program costs due to COVID-19 causing slow down of initiatives and other marketing.

Capital Asset and Debt Administration

Capital assets. The City of Antioch's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounts to \$467,044,537 (net of accumulated depreciation). This investment in capital assets include land, infrastructure (including water and sewer pipes), structures and improvements, and equipment. The total net increase in the City of Antioch's investment in capital assets for the current fiscal year was \$6,526,595.

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

- A variety of street and other construction projects such as the pavement plugs and leveling courses project, installation of curbs and ramps, and pavement rehabilitation projects made construction in progress for governmental activities as of the end of the current fiscal year reach \$4,690,025.
- Work continued on the water desalination plant and other water system improvement projects causing construction in progress for business type activities to be \$15,391,783 as of the end of the current fiscal year.

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

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

	Governmental Activities		Business-type Activities		Total		Increase/ Decrease
	2021	2020	2021	2020	2021	2020	
Land	\$ 16,813,652	\$ 16,813,652	\$ 1,486,737	\$ 1,486,737	\$ 18,300,389	\$ 18,300,389	\$ -
Construction in Progress	4,690,025	3,513,487	15,391,783	8,705,911	20,081,808	12,219,398	7,862,410
Infrastructure	216,072,365	221,212,830	110,465,887	104,582,403	326,538,252	325,795,233	743,019
Structures and Improvements	60,794,429	61,031,829	32,613,039	34,921,253	93,407,468	95,953,082	(2,545,614)
Equipment	8,108,510	7,682,455	608,110	567,385	8,716,620	8,249,840	466,780
Total	\$ 306,478,981	\$ 310,254,253	\$ 160,565,556	\$ 150,263,689	\$ 467,044,537	\$ 460,517,942	\$ 6,526,595

City of Antioch

Management's Discussion and Analysis

For the year ended June 30, 2021

Construction Commitments. Among the significant construction commitments were \$1,893,356 towards the Pavement Rehabilitation project, \$1,721,163 toward the Pavement Plugs and Leveling Courses project, \$3,777,030 towards Water Treatment Plant Disinfection improvements, and \$10,528,034 towards the Desalination Plant project.

Additional information on the City of Antioch's capital assets can be found in Note 8 on pages 65-66.

Long-term debt. At the end of the current fiscal year, the City had total debt and long-term obligations outstanding of \$17,065,119. Of this amount, \$3,087,668 represents bonds and associated premium secured solely by specified revenue sources (i.e., revenue bonds), \$5,582,628 represents loans payable, and \$3,238,865 represents a long term payable. The remainder of the City's long-term obligations is comprised of: claims liability totaling \$1,531,821 and compensated absences of \$3,624,137.

The City of Antioch's total long-term obligations for governmental activities decreased a net of \$194,003 due to scheduled debts service payments and total long-term obligations for business-type activities increased by \$2,375,437 due to the City entering into an installment sale agreement for financing of the Brackish Water Desalination project during the current fiscal year netted with debt service payments.

State statutes limit the amount of general obligation debt a governmental entity may issue to 15% of its total assessed valuation. The current debt limitation for the City of Antioch is \$1,942,843,337. The City of Antioch has no outstanding general obligation debt.

Additional information on the City's long-term debt can be found in Note 9 on pages 66-69 of this report.

Economic Factors and Next Year's Budget

- The unemployment rate for the City of Antioch was 9.6% at June 30th. This is more than the state's average unemployment rate of 8.0% and higher than the national average rate of 5.9%
- Assessed values in the City have increased approximately 4.66% for the 2021-22 tax year.

All of these factors were considered in preparing the City of Antioch's budget for the 2021-22 fiscal year.

During the current fiscal year, General Fund fund balance increased by \$9,879,152. The City of Antioch has appropriated \$3,267,282 of General Fund assigned fund balance for spending in the 2021-22 fiscal year budget.

Additionally, \$1,547,441 represents funds that are committed to General Plan and technology updates, compensated absences and litigation reserves.

Requests for Information

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

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Antioch
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 123,157,886	\$ 94,095,550	\$ 217,253,436
Receivables (net):			
Accounts	3,881,157	14,140,314	18,021,471
Taxes	8,963,744	-	8,963,744
Interest	256,627	-	256,627
Materials, parts and supplies	33,711	507,015	540,726
Internal balances	17,633	(17,633)	-
Prepaid items	477,153	110,734	587,887
Loans receivable, net	19,608,875	-	19,608,875
Net pension asset	107,846	-	107,846
Capital assets:			
Nondepreciable	21,503,677	16,878,520	38,382,197
Depreciable, net	284,975,304	143,687,036	428,662,340
Total assets	462,983,613	269,401,536	732,385,149
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	73,246	-	73,246
Pension related amounts	8,336,925	627,495	8,964,420
Contributions to pension plans subsequent to the measurement date	12,507,893	1,901,011	14,408,904
OPEB related amounts	464,600	70,590	535,190
Contributions to OPEB plans subsequent to the measurement date	3,047,635	491,924	3,539,559
Total deferred outflows of resources	24,430,299	3,091,020	27,521,319

City of Antioch
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	9,114,831	6,803,500	15,918,331
Accrued payroll	1,209,215	206,283	1,415,498
Interest payable	20,708	86,816	107,524
Deposits	9,649,384	502,908	10,152,292
Unearned revenue	10,917,661	-	10,917,661
Long-term obligations due within one year	866,822	3,695,520	4,562,342
Noncurrent liabilities due in more than one year:			
Long-term obligations due beyond one year	6,895,255	5,607,522	12,502,777
Net pension liability	103,415,453	20,360,508	123,775,961
Net OPEB liability	22,401,834	894,207	23,296,041
Total liabilities	164,491,163	38,157,264	202,648,427
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	999,361	-	999,361
OPEB related amounts	20,903,463	1,753,712	22,657,175
Total deferred inflows of resources	21,902,824	1,753,712	23,656,536
NET POSITION			
Net investment in capital assets	302,695,935	155,422,858	458,118,793
Restricted for:			
Debt service	250	-	250
Housing	27,612,805	-	27,612,805
Disability Access	94,796	-	94,796
Public safety	1,233,203	-	1,233,203
Public and capital facilities	4,774,083	-	4,774,083
Roads	9,329,875	-	9,329,875
Landscape maintenance and tidelands protection	2,168,861	-	2,168,861
Community services	166,166	-	166,166
Total restricted	45,380,039	-	45,380,039
Unrestricted	(47,056,049)	77,158,722	30,102,673
Total net position	\$ 301,019,925	\$ 232,581,580	\$ 533,601,505

City of Antioch
Statement of Activities
For the Fiscal Year Ended June 30, 2021

Functions / Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
General government	\$ 11,422,303	\$ 1,773,395	\$ 2,680,830	\$ -	
Public works	21,631,047	7,745,900	9,764,543	2,768,425	
Public safety	45,616,527	813,175	870,588	-	
Parks and recreation	6,473,400	231,716	85,592	-	
Community development	5,281,760	4,417,760	944,447	-	
Interest on long-term liabilities	106,660	-	-	-	
Total governmental activities	\$ 90,531,697	\$ 14,981,946	\$ 14,346,000	\$ 2,768,425	
Business-type activities:					
Water	36,827,073	44,679,932	-	10,183,136	
Sewer	7,112,989	6,598,607	48,788	3,857,532	
Marina	1,194,054	600,233	573	-	
Total business-type activities	45,134,116	51,878,772	49,361	14,040,668	
Total primary government	\$ 135,665,813	\$ 66,860,718	\$ 14,395,361	\$ 16,809,093	

General Revenues:

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

Total general revenues and transfers

Change in net position

Net position - beginning of year, as restated

Net position - end of year

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (6,968,078)	\$ -	\$ (6,968,078)
(1,352,179)	-	(1,352,179)
(43,932,764)	-	(43,932,764)
(6,156,092)	-	(6,156,092)
80,447	-	80,447
(106,660)	-	(106,660)
<u>\$ (58,435,326)</u>	<u>\$ -</u>	<u>\$ (58,435,326)</u>
-	18,035,995	18,035,995
-	3,391,938	3,391,938
-	(593,248)	(593,248)
<u>-</u>	<u>20,834,685</u>	<u>20,834,685</u>
<u>(58,435,326)</u>	<u>20,834,685</u>	<u>(37,600,641)</u>
22,957,910	-	22,957,910
292,968	-	292,968
6,350,225	-	6,350,225
3,909,188	-	3,909,188
702,816	-	702,816
38,228,495	-	38,228,495
82,526	-	82,526
521,001	-	521,001
1,131,724	132,071	1,263,795
2,816,596	415,404	3,232,000
13,627	(13,627)	-
<u>77,007,076</u>	<u>533,848</u>	<u>77,540,924</u>
18,571,750	21,368,533	39,940,283
282,448,175	211,213,047	493,661,222
<u>\$ 301,019,925</u>	<u>\$ 232,581,580</u>	<u>\$ 533,601,505</u>

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

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MAJOR GOVERNMENTAL FUNDS

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

American Rescue Plan Fund - The American Rescue Plan Special Revenue Fund is used to account for moneys received by the Department of Treasury to respond to the COVID-19 emergency under the American Rescue Plan Act of 2021.

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City of Antioch
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	American Rescue Plan Fund	Non-major Governmental Funds	Total
ASSETS				
Cash and investments	\$ 62,855,899	\$ 10,819,694	\$ 39,468,511	\$ 113,144,104
Receivables (net):				
Accounts	2,781,329	-	1,095,159	3,876,488
Taxes	8,185,904	-	777,840	8,963,744
Interest	256,627	-	-	256,627
Due from other funds	142,195	-	-	142,195
Prepaid items	105,239	-	118,394	223,633
Loans receivable	-	-	19,608,875	19,608,875
Total assets	\$ 74,327,193	\$ 10,819,694	\$ 61,068,779	\$ 146,215,666
LIABILITIES				
Accounts payable	\$ 5,844,398	\$ -	\$ 2,929,013	\$ 8,773,411
Accrued payroll	1,016,712	-	151,815	1,168,527
Deposits	7,999,750	-	1,649,634	9,649,384
Due to other funds	-	-	142,195	142,195
Unearned revenue	-	10,775,450	142,211	10,917,661
Compensated absences-current portion	109,010	-	-	109,010
Total liabilities	14,969,870	10,775,450	5,014,868	30,760,188
DEFERRED INFLOWS OF RESOURCES				
Unavailable sales tax - Public Safety	70,103	-	-	70,103
Unavailable state reimbursements	1,571,461	-	-	1,571,461
Unavailable grant receipts	5,500	-	54,906	60,406
Total deferred inflows of resources	1,647,064	-	54,906	1,701,970
FUND BALANCES				
Nonspendable	107,889	-	120,075	227,964
Restricted	-	-	45,284,262	45,284,262
Committed	1,547,441	-	6,975,092	8,522,533
Assigned	32,218,743	-	3,710,716	35,929,459
Unassigned	23,836,186	44,244	(91,140)	23,789,290
Total fund balances	57,710,259	44,244	55,999,005	113,753,508
Total liabilities, deferred inflows of resources and fund balances	\$ 74,327,193	\$ 10,819,694	\$ 61,068,779	\$ 146,215,666

See accompanying notes to the basic financial statements.

City of Antioch

Reconciliation of the Governmental Funds Balance Sheet to the

Government-Wide Statement of Net Position - Governmental Activities

June 30, 2021

Fund Balances - Total Governmental Funds	\$ 113,753,508
Amounts reported for governmental activities in the Statement of Net Position were different	
Capital assets used in governmental activities are not current financial resources. Therefore they were not reported in the Governmental Funds Balance Sheet. Capital assets, net of Internal Service Funds assets \$3,023,145	303,455,836
Net pension assets of governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet	107,846
Revenues received that are measurable but unavailable are recorded as deferred inflows in the fund financial statements	1,701,970
Loss on refundings for long-term debt are deferred outflows of resources on the Statement of Net Position	73,246
Contributions to the pension plan subsequent to the measurement date in the current fiscal year are deferred outflows of resources on the Statement of Net Position	12,507,893
Contributions to the OPEB plan subsequent to the measurement date in the current fiscal year are deferred outflows of resources on the Statement of Net Position	3,047,635
Internal service funds are used by management to charge the costs of vehicle repair and maintenance, stores, office equipment and replacement, and post employment medical benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.	12,791,363
In the Government-Wide Financial Statements, certain differences between actuarial amounts and actual results for pension are deferred and amortized over a period of time, however these differences do not impact the Governmental Funds Balance Sheet:	
Deferred outflows of resources - pension	8,336,925
Deferred outflows of resources - OPEB	464,600
Deferred inflows of resources - pension	(999,361)
Deferred inflows of resources - OPEB	(20,903,463)
Total deferred outflows and inflows	(13,101,299)
Certain liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental fund financial statements:	
Long-term debt:	
Due in one year, net of internal service funds liability of \$17,299	(740,513)
Due in more than one year, net of internal service funds liability of \$155,690	(6,739,565)
Net OPEB liability	(22,401,834)
Net pension liability	(103,415,453)
Accrued interest payable	(20,708)
Total long-term liabilities	(133,318,073)
Net Position of Governmental Activities	\$ 301,019,925

City of Antioch

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2021

	General Fund	American Rescue Plan Fund	Non-major Governmental Funds	Total
REVENUES:				
Taxes	\$ 70,055,101	\$ -	\$ 8,416,182	\$ 78,471,283
Licenses & permits	3,423,951	-	-	3,423,951
Fines and penalties	77,380	-	111,710	189,090
Investment income and rentals	788,139	47,121	487,390	1,322,650
Revenue from other agencies	1,026,629	-	5,616,176	6,642,805
Current service charges	4,537,933	-	6,621,813	11,159,746
Special assessment revenue	-	-	3,342,322	3,342,322
Other	1,368,065	-	719,566	2,087,631
Total revenues	81,277,198	47,121	25,315,159	106,639,478
EXPENDITURES:				
Current:				
General government	9,735,555	2,877	1,879,071	11,617,503
Public works	8,393,100	-	3,653,350	12,046,450
Public safety	44,712,668	-	2,455,385	47,168,053
Parks and recreation	155,895	-	5,431,191	5,587,086
Community development	4,613,925	-	1,268,070	5,881,995
Capital outlay	782,165	-	4,779,223	5,561,388
Debt service:				
Principal retirement	-	-	255,735	255,735
Interest and fiscal charges	-	-	135,351	135,351
Total expenditures	68,393,308	2,877	19,857,376	88,253,561
REVENUES OVER (UNDER) EXPENDITURES	12,883,890	44,244	5,457,783	18,385,917
OTHER FINANCING SOURCES (USES):				
Transfers in	3,898,810	-	7,431,171	11,329,981
Transfers (out)	(6,903,548)	-	(4,875,286)	(11,778,834)
Total other financing sources (uses)	(3,004,738)	-	2,555,885	(448,853)
Net change in fund balances	9,879,152	44,244	8,013,668	17,937,064
FUND BALANCES:				
Beginning of year	47,831,107	-	47,985,337	95,816,444
End of year	<u>\$ 57,710,259</u>	<u>\$ 44,244</u>	<u>\$ 55,999,005</u>	<u>\$ 113,753,508</u>

See accompanying notes to the basic financial statements.

City of Antioch

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities For the Fiscal Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 17,937,064
Amounts reported for governmental activities in the Statement of Activities are different	
Governmental funds report acquisition of capital assets as part of capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets were allocated over their estimated useful lives as depreciation expense.	
Capital outlay	5,561,388
Depreciation, net of internal service funds depreciation of \$495,881	(12,476,382)
In the Statement of Activities, capital assets donated to/from the City are reported as general revenue, whereas in the governmental funds, capital assets donated do not increase financial resources. Thus, the change in net position differs from the change in fund balances by the value of the asset donated.	3,118,425
In the Statement of Activities, only the gain (loss) on the sale or disposal of capital assets in reported, whereas in the governmental funds, the disposal of assets decreases financial resources. Thus, the change in net position differs from the change in fund balances by the net cost of the assets disposed.	(269,633)
Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities	12,507,893
Contributions to the OPEB plan in the current fiscal year are not included in the Statement of Activities	3,047,635
Revenues received that are measurable but unavailable are recorded as deferred inflows in governmental funds. However, in the government-wide statement of activities, the revenues increase financial resources.	1,159,665
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Lease revenue bonds	210,000
Capital lease obligations	45,735
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.	
Increase in long-term claims liability	(371,365)
Decrease in long-term compensated absences	358,223
Amortization of debt discount, premium and loss on refunding	26,941
OPEB expense	1,882,436
Pension expense	(15,390,195)
Decrease in accrued interest payable	1,750
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities.	1,222,170
Change in Net Position of Governmental Activities	\$ 18,571,750

PROPRIETARY FUND FINANCIAL STATEMENTS

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PROPRIETARY FUND FINANCIAL STATEMENTS

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

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

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

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

City of Antioch
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Water	Sewer	Marina	Total	Internal Service Funds
ASSETS					
Current assets:					
Cash and investments	\$ 75,504,211	\$ 17,867,141	\$ 724,198	\$ 94,095,550	\$ 10,013,782
Accounts receivables, net	13,019,867	1,110,490	9,957	14,140,314	4,669
Materials, parts and supplies	471,896	-	35,119	507,015	33,711
Prepaid items	88,770	18,325	3,639	110,734	253,520
Total current assets	<u>89,084,744</u>	<u>18,995,956</u>	<u>772,913</u>	<u>108,853,613</u>	<u>10,305,682</u>
Noncurrent assets:					
Capital assets:					
Nondepreciable:					
Land	1,002,231	14,553	469,953	1,486,737	-
Construction in progress	15,391,783	-	-	15,391,783	-
Depreciable:					
Water and sewer pipes	76,496,334	74,147,555	-	150,643,889	-
Structures and improvements	57,821,750	13,355,424	14,825,645	86,002,819	267,474
Vehicles and equipment	3,723,616	418,508	129,134	4,271,258	11,916,134
Less accumulated depreciation	<u>(60,516,464)</u>	<u>(26,586,215)</u>	<u>(10,128,251)</u>	<u>(97,230,930)</u>	<u>(9,160,463)</u>
Total capital assets	<u>93,919,250</u>	<u>61,349,825</u>	<u>5,296,481</u>	<u>160,565,556</u>	<u>3,023,145</u>
Total assets	<u>183,003,994</u>	<u>80,345,781</u>	<u>6,069,394</u>	<u>269,419,169</u>	<u>13,328,827</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related amounts	299,766	308,770	18,959	627,495	-
Contributions to pension plan					
subsequent to the measurement date	1,360,160	502,950	37,901	1,901,011	-
OPEB related amounts	50,008	20,582	-	70,590	-
Contributions to OPEB plan					
subsequent to the measurement date	<u>363,260</u>	<u>128,664</u>	<u>-</u>	<u>491,924</u>	<u>-</u>
Total deferred outflows of resources	<u>2,073,194</u>	<u>960,966</u>	<u>56,860</u>	<u>3,091,020</u>	<u>-</u>

City of Antioch
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Water	Sewer	Marina	Total	Internal Service Funds
LIABILITIES					
Current liabilities:					
Accounts payable	6,575,201	201,615	26,684	6,803,500	341,420
Accrued payroll	148,740	53,769	3,774	206,283	40,688
Interest payable	-	-	86,816	86,816	-
Deposits	472,041	-	30,867	502,908	-
Compensated absences - due within one year	37,763	10,250	143	48,156	17,299
Long Term Payable-DDSD due within one year	304,402	-	-	304,402	-
Long Term loan payable-SWRCB due within one year	218,213	-	-	218,213	-
Loan Payable- due within one year	3,038,068	-	-	3,038,068	-
Marina loans payable - due within one year	-	-	86,681	86,681	-
Total current liabilities	10,794,428	265,634	234,965	11,295,027	399,407
Noncurrent liabilities:					
Long Term Payable-DDSD	2,934,463	-	-	2,934,463	-
Long Term loan payable-SWRCB	221,717	-	-	221,717	-
Compensated absences - due in more than one year	339,865	92,248	1,280	433,393	155,690
Marina loans - due in more than one year	-	-	2,017,949	2,017,949	-
Net pension liability	13,768,580	5,922,909	669,019	20,360,508	-
Net OPEB liability	662,974	231,233	-	894,207	-
Total noncurrent liabilities	17,927,599	6,246,390	2,688,248	26,862,237	155,690
Total liabilities	28,722,027	6,512,024	2,923,213	38,157,264	555,097
DEFERRED INFLOWS OF RESOURCES					
OPEB related amounts	1,317,095	436,617	-	1,753,712	-
Total deferred inflows of resources	1,317,095	436,617	-	1,753,712	-
NET POSITION					
Net investment in capital assets	90,881,182	61,349,825	3,191,851	155,422,858	3,023,145
Unrestricted	64,156,884	13,008,281	11,190	77,176,355	9,750,585
Total net position	\$ 155,038,066	\$ 74,358,106	\$ 3,203,041	232,599,213	\$ 12,773,730

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

(17,633)
\$ 232,581,580

City of Antioch

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

For the Fiscal Year Ended June 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Water	Sewer	Marina	Total	Internal Service Funds
OPERATING REVENUES:					
Charges for services	\$ 44,679,932	\$ 6,598,607	\$ 600,233	\$ 51,878,772	7,355,958
Revenue from other agencies	111,060	48,788	573	160,421	8,267
Other revenue	367,880	24,752	22,772	415,404	64,521
Total operating revenues	45,158,872	6,672,147	623,578	52,454,597	7,428,746
OPERATING EXPENSES:					
Wages and benefits	6,847,952	2,842,864	273,238	9,964,054	1,866,014
Utilities	1,622,160	-	56,606	1,678,766	-
Contractual services	20,067,811	2,610,139	302,249	22,980,199	2,547,341
Tools and supplies	5,809,126	299,205	61,029	6,169,360	930,869
Depreciation	2,479,638	1,539,683	401,198	4,420,519	495,881
Repairs and maintenance	207,194	45,890	1,850	254,934	347,357
Total operating expenses	37,033,881	7,337,781	1,096,170	45,467,832	6,187,462
OPERATING INCOME (LOSS)	8,124,991	(665,634)	(472,592)	6,986,765	1,241,284
NONOPERATING REVENUES (EXPENSES):					
Gain (loss) from disposal of capital assets	(17,296)	-	-	(17,296)	63,851
Investment income	99,516	32,555	-	132,071	19,822
Investment (expense)	(117,198)	-	(97,057)	(214,255)	-
Total nonoperating revenues (expenses)	(34,978)	32,555	(97,057)	(99,480)	83,673
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	8,090,013	(633,079)	(569,649)	6,887,285	1,324,957
Capital contribution - developer	966,840	2,239,065	-	3,205,905	-
Capital contribution - connection fees	3,828,254	1,618,467	-	5,446,721	-
Capital contribution - State settlement	5,276,982	-	-	5,276,982	-
Transfers in	350,000	350,000	-	700,000	462,480
Transfers (out)	(357,273)	(356,202)	(152)	(713,627)	-
CHANGE IN NET POSITION	18,154,816	3,218,251	(569,801)	20,803,266	1,787,437
NET POSITION:					
Beginning of year, as restated	136,883,250	71,139,855	3,772,842		10,986,293
End of year	<u>\$ 155,038,066</u>	<u>\$ 74,358,106</u>	<u>\$ 3,203,041</u>		<u>\$ 12,773,730</u>
Some amounts reported for business-type activities in the statement of activities are different because the net revenue (expense) of certain internal service funds is reported				565,267	
				<u>\$ 21,368,533</u>	

See accompanying notes to the basic financial statements.

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City of Antioch
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Water	Sewer	Marina	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipt from customers	\$ 37,793,398	\$ 6,328,329	\$ 610,855	\$ 44,732,582	\$ -
Cash receipt from other funds	-	-	-	-	7,437,159
Cash paid to suppliers for goods and services	(25,676,723)	(2,889,579)	(415,809)	(28,982,111)	(3,884,883)
Cash paid to employees for services	(7,136,829)	(2,668,629)	(230,367)	(10,035,825)	(1,885,197)
Net cash provided by (used in) operating activities	4,979,846	770,121	(35,321)	5,714,646	1,667,079
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers in	350,000	350,000	-	700,000	462,480
Transfers (out)	(357,273)	(356,202)	(152)	(713,627)	-
Net cash provided by (used in) noncapital financing activities	(7,273)	(6,202)	(152)	(13,627)	462,480
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Capital asset additions	(11,491,492)	(42,610)	325	(11,533,777)	(786,811)
Capital contributions	9,105,236	1,618,467	-	10,723,703	-
Proceeds from disposal of capital assets	-	-	-	-	63,851
Proceeds from long term borrowings	3,038,068	-	-	3,038,068	-
Principal paid on long term loans	(516,988)	-	(82,947)	(599,935)	-
Interest paid on long term loans	(117,198)	-	(100,479)	(217,677)	-
Net cash provided by (used in) capital and related financing activities	17,626	1,575,857	(183,101)	1,410,382	(722,960)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	99,516	32,555	-	132,071	19,822
Net cash provided by (used in) investing activities	99,516	32,555	-	132,071	19,822
Net change in cash and cash equivalents	5,089,715	2,372,331	(218,574)	7,243,472	1,426,421
CASH AND CASH EQUIVALENTS:					
Beginning of year	70,414,496	15,494,810	942,772	86,852,078	8,587,361
End of year	<u>\$ 75,504,211</u>	<u>\$ 17,867,141</u>	<u>\$ 724,198</u>	<u>\$ 94,095,550</u>	<u>\$ 10,013,782</u>

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Water	Sewer	Marina	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS)					
TO NET CASH PROVIDED BY (USED IN)					
OPERATING ACTIVITIES:					
Operating income (loss)	\$ 8,124,991	\$ (665,634)	\$ (472,592)	\$ 6,986,765	\$ 1,241,284
Adjustments to reconcile operating income (loss) to cash flows from operating activities:					
Depreciation	2,479,638	1,539,683	401,198	4,420,519	495,881
Decrease (increase) in:					
Accounts receivable	(7,293,838)	(343,818)	8,089	(7,629,567)	8,413
Materials, parts, and supplies	(86,451)	-	10,730	(75,721)	258,351
Prepaid items	(10,041)	6,421	(3,639)	(7,259)	(202,189)
Deferred outflows of resources for pensions/OPEB	(349,076)	(11,719)	(9,131)	(369,926)	-
Increase (decrease) in:					
Accounts payable	2,126,060	59,234	(1,166)	2,184,128	(115,478)
Accrued payroll	28,526	5,703	1,032	35,261	6,973
Deposits	(71,636)	-	(20,812)	(92,448)	-
Accrued compensated absences	(51,943)	(7,806)	(2,946)	(62,695)	(26,156)
Net pension liability	815,555	506,128	69,616	1,391,299	-
Net OPEB liability	(52,266)	(22,580)	-	(74,846)	-
Deferred inflows of resources for pensions/OPEB	(679,673)	(295,491)	(15,700)	(990,864)	-
Net cash provided by (used in) operating activities	<u>\$ 4,979,846</u>	<u>\$ 770,121</u>	<u>\$ (35,321)</u>	<u>\$ 5,714,646</u>	<u>\$ 1,667,079</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH					
CAPITAL AND RELATED FINANCING ACTIVITIES:					
Capital assets contributed by developers	\$ 966,840	\$ 2,239,065	\$ -	\$ 3,205,905	\$ -
Total noncash capital and related financing activities	<u>\$ 966,840</u>	<u>\$ 2,239,065</u>	<u>\$ -</u>	<u>\$ 3,205,905</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

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FIDUCIARY FUND FINANCIAL STATEMENTS

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FIDUCIARY FUND FINANCIAL STATEMENTS

Successor Agency Private Purpose Trust Fund – This fund accounts for the assets and liabilities held by the City as Successor Agency to the Antioch Development Agency.

Custodial Funds – These funds account for assets held by the City in the capacity of agent for other governmental agencies (County, Fire Protection District and ECWMA).

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City of Antioch
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	Succesor Agency Private Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and investments	\$ 600,600	\$ 869,169
Accounts receivable	-	10,801
Interest receivable	1	-
Prepaid Items	1,873	-
Restricted cash and investments	146,004	-
Capital assets:		
Nondepreciable	96,493	-
Total assets	844,971	879,970
DEFERRED OUTFLOWS OF RESOURCES		
Deferred loss on refunding	111,650	-
LIABILITIES		
Interest payable	118,861	-
Due to organizations and other governments	-	7,860
Long-term obligations:		
Due within one year	991,980	-
Due beyond one year	17,100,615	-
Total liabilities	18,211,456	7,860
NET POSITION		
Restricted for:		
Organizations and other governments	-	872,110
Unrestricted	(17,254,835)	-
	<u>\$ (17,254,835)</u>	<u>\$ 872,110</u>

See accompanying notes to the basic financial statements.

City of Antioch
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2021

	Succesor Agency Private Purpose Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Redevelopment Property Tax Trust Fund	\$ 1,615,188	\$ -
Members	-	4,500
Investment earnings:		
Investment income and rentals	(1,150)	3,003
Fire protection fee collections for other governments	-	490,484
Total additions	\$ 1,614,038	\$ 3,280,681
DEDUCTIONS		
Administrative expenses	\$ 3,891	\$ 35,381
Enforceable obligations	598,961	-
Payments of drainage fees to other governments	-	2,752,267
Total deductions	\$ 602,852	\$ 2,787,648
Change in net position	1,011,186	493,033
NET POSITION:		
Beginning of year, as restated	(18,266,021)	379,077
End of year	<u><u>\$ (17,254,835)</u></u>	<u><u>\$ 872,110</u></u>

See accompanying notes to the basic financial statements.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



NOTE 1 - THE FINANCIAL REPORTING ENTITY

(a) Reporting Entity

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

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

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

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

(b) Blended Component Unit

Antioch Public Financing Authority

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

Government-wide Financial Statements

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

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

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



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

Fund Financial Statements

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

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

The City reports the following major governmental funds:

- The *General Fund* is used to account for all of the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of the City which are not accounted for in another fund. For the City, the General Fund includes such activities as general government, public works, public safety, parks and recreation and community development.
- The *American Rescue Plan Special Revenue Fund* is used to account for monies received by the Department of Treasury to respond to the COVID-19 emergency under the American Rescue Plan Act of 2021.

The City reports the following major enterprise funds:

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

The City reports the following additional fund types:

- *Internal Service Funds* account for the maintenance and replacement of vehicles and equipment; the operation, maintenance, and replacement of office equipment used by City departments; charges for workers' compensation expenses; and charges for loss control, on a cost-reimbursement basis.
- *Custodial Funds* account for assets held by the City in the capacity of agent for other governmental agencies (Fire Protection District, the County, and ECWMA).
- *Private Purpose Trust Funds* account for the assets and liabilities held by the City as Successor Agency to the Antioch Development Agency.



(b) Measurement Focus, Basis of Accounting

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

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

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

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

(c) Internal Investment Pool

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

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

(d) Receivables

During the course of normal operations, the City carried various receivable balances for taxes, interest, services, loan, utilities and special assessments. Accounts receivables are shown net of an allowance for doubtful accounts of \$900,957 in the General Fund and \$538,404 in the Water Enterprise Fund.



(e) Materials, Parts and Supplies

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

(f) Loans Receivable

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

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

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

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

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

(h) Capital Assets

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

The estimated useful lives are as follows:

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

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

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



(i) Property Taxes and Special Assessments Revenue

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

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

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

(j) Accumulated Compensated Absences

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

(k) Interfund Transactions

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

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

(l) Pensions

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

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

CalPERS plans		PARS plan	
Valuation Date	June 30, 2019	Valuation Date	June 30, 2019
Measurement Date	June 30, 2020	Measurement Date	June 30, 2021
Measurement Period	June 30, 2019 to June 30, 2020	Measurement Period	July 1, 2020 to June 30, 2021

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

(m) Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Antioch CERBT plan (OPEB Plan) and additions to/deductions from the OPEB Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

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

(n) Estimates

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

(o) New Pronouncements

In fiscal year 2021, the City adopted the following Governmental Accounting Standards Board Statements and some were not applicable:

- GASB Statement No. 84, *Fiduciary Activities* – Beginning net position of custodial funds was restated to \$379,077 as part of the implementation of this standard.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – There was no effect on net position as part of the implementation of this standard.
- GASB Statement No. 98, *The Annual Comprehensive Financial Report* – The City renamed this document from Comprehensive Annual Financial Report to Annual Comprehensive Financial Report.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Expenditures in Excess of Budget

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

	Appropriated Final Budget	Actual Expenditures	Excess
<i>Major Special Revenue Funds:</i>			
American Rescue Plan	\$ 250	\$ 2,877	\$ (2,627)
<i>Nonmajor Special Revenue Funds:</i>			
Local Law Enforcement Block Grant	3,729	4,582	(853)
Street Impact	1,135	1,160	(25)

NOTE 4 - CASH AND INVESTMENTS

(a) Cash and Investment Balances

The City has the following cash and investments at June 30, 2021:

Cash and investments:	
Petty cash	\$ 6,900
Deposits in banks	108,088,703
Total cash	<u>108,095,603</u>
Certificate of Deposit	5,592,341
U.S. Government securities	38,864,354
U.S. Government agencies	25,999,685
Medium-term corporate notes	13,914,306
Asset Backed Securities	9,349,059
California Asset Management Program	10,200,851
California Local Agency Investment Fund	6,707,006
Total investments	<u>110,627,602</u>
Total cash and investments	<u>218,723,205</u>
Restricted cash and investments:	
Money market	146,004
Total restricted cash and investments	<u>146,004</u>
Total	<u>\$ 218,869,209</u>

Cash and investments are presented on the Statement of Net Position as follows at June 30, 2021:

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash and investments	\$ 217,253,436	\$ 1,469,769	\$ 218,723,205
Restricted cash and investments	-	146,004	146,004
Total	<u>\$ 217,253,436</u>	<u>\$ 1,615,773</u>	<u>\$ 218,869,209</u>

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



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

Restricted cash and investments at June 30, 2021 was \$146,004, which was held by trustees or fiscal agents. These funds may only be used for specific capital outlay or for the payment of certain bonds or tax allocation bonds, and have been invested only as permitted by State statutes or applicable City ordinance, resolution or bond indentures.

(b) Cash Deposits

The carrying amount of the City's cash deposits was \$108,088,703 at June 30, 2021. The bank balance at June 30, 2021, was \$107,965,088, which was fully insured and/or was collateralized with securities held by the pledging financial institutions in the City's name as described in the following paragraph.

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

(c) Investments

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

- Securities of the U.S. Government or its agencies
- Certificates of Deposit
- Bankers' Acceptances
- Commercial Paper
- Investment Grade Medium Term Corporate Notes
- Repurchase Agreements
- Local Agency Investment Fund Deposits
- California Asset Management Program
- Insured Savings Accounts or Money Market Accounts
- Guaranteed Investment Contracts
- Collateralized Mortgage Obligations
- Mutual funds as permitted by the Code
- US dollar denominated senior unsecured obligations issued or unconditionally guaranteed by IBRD, IFC or IADB

The City did not enter into reverse repurchase agreements during the year ended June 30, 2021.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



At June 30, 2021, the City's investment position in the State of California Local Agency Investment Fund (LAIF) was \$6,707,006. This amount reflects the City's fair value share in the pool. A factor of 1.000082970% was used to determine the fair value. The total amount invested by all public agencies in LAIF at that day was \$193,317,608,617. Of that amount, 97.69% is invested in non derivative financial products and 2.31%, as compared to 2.21% in previous year, in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the City's position in the pool. Information is not available on whether the mutual funds in which the City has invested used, held or wrote derivative products during the fiscal year ended June 30, 2021.

(d) Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investment fair value measurements at June 30, 2021 are provided by our custodian bank and described below. There are no securities classified in Level 3. Fair value is defined as the quoted market value on the last trading day of the period. Investments included in restricted cash and investments included money market accounts not subject to fair value measurement.

Investment Type	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Securities of U.S. Government				
Treasury and Agencies:				
Supra-National Agencies	\$ 1,999,339	\$ -	\$ 1,999,339	\$ -
Federal Agency Collateralized Mortgage Obligation	1,735,826	-	1,735,826	-
Federal Agency Bond/Note	19,008,211	-	19,008,211	-
US Treasuries	38,864,350	-	38,864,350	-
Municipal Bonds	3,256,313	-	3,256,313	-
Asset Backed Securities	9,349,059	-	9,349,059	-
Bank Note	449,639	-	449,639	-
Corporate Notes	13,464,667	-	13,464,667	-
Certificates of Deposit	5,592,341	-	5,592,341	-
Total investments subject to fair value	<u>\$ 93,719,745</u>	<u>\$ -</u>	<u>\$93,719,745</u>	<u>\$ -</u>
Investments not subject to fair value leveling disclosure:				
Local Agency Investment Fund	6,707,006			
California Asset Management Program (CAMP)	10,200,851			
Money Market	146,004			
Total Investments	<u><u>\$110,773,606</u></u>			

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



Treasury securities categorized as Level 1 are valued based on prices quoted in active markets for those securities. Supra National Agencies, Federal Home Loan Banks, Federal Home Loan Mortgage Corporate Notes, Federal National Mortgage Association Notes and Corporate Notes categorized as Level 2 are valued based on matrix pricing which use observable market inputs such as yield curves and market indices that are derived principally from or corroborated by observable market data by correlation to other means.

(e) Interest Rate Risk

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

At June 30, 2021, the City had the following investment maturities:

Investment Type	Fair Value	Investment Maturities (In Years)		
		Less than 1	1 to 2	2 to 3
U.S. Government securities	\$ 38,864,350	\$ 21,206,680	\$ 11,930,764	\$ 5,726,906
U.S. Government agencies	25,999,689	12,412,322	13,155,426	431,941
Medium-term corporate notes	13,464,667	-	-	13,464,667
Asset-Backed securities	9,349,059	1,742,751	4,048,257	3,558,051
Bank Note	449,639	449,639	-	-
Certificate of Deposit	5,592,341	5,592,341	-	-
Total	<u>\$ 93,719,745</u>	<u>\$ 41,403,733</u>	<u>\$ 29,134,447</u>	<u>\$ 23,181,565</u>

(f) Credit Risk

State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the City's policy to limit its investments in these investment types to the top rating issued by NRSROs, including raters Standard & Poor's and Moody's Investor's Service. At June 30, 2021, the City's credit risks, expressed on a percentage basis, were as follows:

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



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

Investment Type	S&P's Credit Rating	% of Investments
U.S. Government securities	AA+	41.45%
U.S. Government agencies	AAA	3.12%
U.S. Government agencies	AA+	23.30%
U.S. Government agencies	AA	0.25%
U.S. Government agencies	A+	0.87%
U.S. Government agencies	NR	0.20%
Medium-term corporate notes	AA +	0.55%
Medium-term corporate notes	AA	1.38%
Medium-term corporate notes	AA-	1.37%
Medium-term corporate notes	A+	2.09%
Medium-term corporate notes	A	2.71%
Medium-term corporate notes	A-	3.62%
Medium-term corporate notes	BBB+	2.66%
Certificate of Deposit	AA-	1.83%
Certificate of Deposit	A+	1.64%
Certificate of Deposit	A	0.78%
Certificate of Deposit	A-1	1.72%
Bank Note	A	0.48%
Asset-Backed securities	AAA	7.53%
Asset-Backed securities	NR	2.45%
		<u>100.00%</u>

(g) Custodial Credit Risk

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

NOTE 5 - MEASURE C AND MEASURE W SALES TAX

On June 11, 2013, the City Council approved Ordinance No. 2068-C-S providing for a half-cent local transactions and use tax, which was approved by a majority of the electorate on November 5, 2013 and is referred to as Measure C, *Restoring Antioch Services Sales Tax*. The term of the tax was seven years from April 1, 2014 and required the establishment of an oversight committee to review receipt and expenditure of funds. Although the tax was passed as a general measure, the City Council committed use of the funds to enhance Police and Code Enforcement services and any unspent Measure C funds in any given fiscal year are carried forward into the next year for spending by the Police Department. Measure C ended March 31, 2019 with the replacement of Measure W, however, during the fiscal year, the City received allocations of this measure for late tax filings. As a result, the City received \$118,649 in Measure C funds in fiscal year 2021 which was allocated entirely to the Police Department.

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In November 2018, voters approved Measure W effective April 1, 2019 which replaced Measure C, increased the sales tax to 1%, maintained the established oversight committee and extends 20 years from the operative date. This is a general sales tax measure and can be spent on any General Fund purpose as directed by the City Council. For funds received during fiscal year 2021, the Council directed uses and actual spent are as follows:

Funding Category	Spent Fiscal 2021
Police	\$ 15,624,254
Code Enforcement Staffing	1,587,420
Recreation	1,547,869
Youth Network Services	135,185
Community Development Staffing	168,795
Public Works Staffing	74,999
Human Resources Staffing	134,033
Finance Staffing	114,901
Median Island Improvements	24,045
City Hall Project	73,794
Total	<u>\$ 19,485,295</u>

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

(a) Current Balances

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

The composition of interfund balances as of June 30, 2021, is as follows:

	Due From Other Funds
Due to Other Funds	
Nonmajor Governmental Funds	General Fund
	<u>\$142,195</u>
	<u>\$142,195</u>

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(b) Transfers to/from Other Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations and re-allocations of special revenues. The following schedule summarizes transfers between funds. The most significant transfers which occurred were: \$1,010,000 from the Gas Tax Special Revenue Fund and \$1,461,505 from the Street Impact Special Revenue Fund to the General Fund to pay for street maintenance and \$2,497,082 from the General Fund to the Recreation Special Revenue Fund and \$1,461,505 to the Animal Control Special Revenue Fund to subsidize operations.

Transfers In						
Transfers Out	Major Fund					
	General Fund	Nonmajor Governmental Funds	Water Enterprise	Sewer Enterprise	Internal Service	Total
General Fund	\$ -	\$ 6,903,548	\$ -	\$ -	\$ -	\$ 6,903,548
Nonmajor:						
Governmental Funds	3,898,810	276,476	350,000	350,000	-	4,875,286
Water Enterprise	-	126,033	-	-	231,240	357,273
Sewer Enterprise	-	124,962	-	-	231,240	356,202
Marina Enterprise	-	152	-	-	-	152
Total	<u>\$ 3,898,810</u>	<u>\$ 7,431,171</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 462,480</u>	<u>\$ 12,492,461</u>

NOTE 7 - LOANS RECEIVABLE

The composition of the City's governmental activities loans receivable including interest as of June 30, 2021, is as follows:

Rental and Housing Rehabilitation Loans	\$ 2,045,620
Multi-unit Rental Rehabilitation Loans:	
West Rivertown Apartments/Eden Housing Project	7,387,995
Antioch Recap Scattered Site Project	3,844,803
Rivertown Senior Housing	242,750
Hillcrest Terrace Project	1,543,699
Tabora Gardens	4,088,434
NSP Loans	25,635
Other loans	705,000
Allowance	(275,061)
Total governmental activities (net)	<u>\$ 19,608,875</u>



(a) Rental and Housing Rehabilitation Loans

The City administers rental and home improvement revolving loan funds using federal Community Development Block Grant (CDBG) funds and prior to 2013, redevelopment funds. The program provides below market rate loans, secured by deeds of trust, to eligible participants for rental and housing rehabilitation. Although payments for most loans are amortized over an established payment schedule, some loans allow for deferred payment of accrued interest and principal until the homeowner's property is sold or transferred, primarily for seniors and very low-income families. Repayments received from the outstanding loans are used to make additional rental and housing rehabilitation loans. Principal and interest outstanding balances at June 30, 2021 are \$2,045,620.

(b) Multi-Unit Rental Rehabilitation Loans

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

West Rivertown Apartments/Eden Housing Project

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

This project is the construction of a 57-unit, affordable housing townhouse development in the City's downtown with financing assistance from the Agency and several other agencies. In May 2000, the Agency entered into a disposition, development and loan agreement with Eden Rivertown Limited Partnership (the Developer). Under the terms of the loan agreement, the Developer must repay up to \$3,601,686 (maximum loan amount) to the Agency, which includes the purchase of the land from the Agency. The loan bears an interest rate of 3% per annum. The Developer is required to make annual payments of principal and interest to the Agency in the amount of 100% of residual receipts, less the portion of the residual receipts that is owed to Contra Costa County. Payments are to begin the July 1st after project completion and will end on the 55th anniversary date of the Agency promissory note dated February 11, 2002. Principal and interest outstanding at June 30, 2021 is \$5,547,418.

In 1994, the City loaned Community Housing Opportunities (CHOC) \$203,755 for the acquisition of property. CHOC determined that their planned development of this property was no longer feasible, and in November 2005, the City, the Agency, and CHOC agreed to the transfer of ownership of the property and loan to Eden Housing for the development of 40 units of affordable housing to expand the West Rivertown Project in the City's downtown. In order to complete the project, the Agency agreed to loan Eden Housing an additional \$1,458,400. The loan for \$203,755 is non-interest bearing and all principal and interest payments are deferred and will be forgiven at the expiration of the term. The loan for \$1,458,400 bears an interest rate of 3% per annum and will end on the 55th anniversary date of the issuance of certificates of occupancy by the City. Principal and interest outstanding on this loan at June 30, 2021 is \$1,636,822.

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Antioch Recap Scattered Site Project

In November 2018, the City entered into a restructured loan agreement with Antioch Recap, L.P. The restructured loan agreement combines the existing Terrace Glen and Pinecrest Apartment loans into a single note and development project evidenced by a secured deed of trust. This development project consists of rehabilitating a 32-unit, multifamily rental housing development (Terrace Glen) and a 24-residential unit development (Pinecrest Apartments). Commencing November 1, 2018, the loan accrues simple interest at 3.22% compounding annually. Commencing on June 1, 2020, and on June 1 of each year thereafter, the borrower will pay the City's/Agency's pro-rata percentage of the lender's share of residual receipts to the extent there are residual receipts. Payments will be first credited against accrued interest and then against principal. Any outstanding principal and interest is due and payable no later than the 55th anniversary of the completion date of the rehabilitation project. Principal and interest outstanding at June 30, 2021 is \$3,844,803.

Rivertown Senior Housing

This project consists of a fifty-unit, affordable senior housing project. In September 1992, the former redevelopment agency made a commitment for \$442,750 in housing set-aside funds toward this project. In September 2001, the loan was amended to reduce the principal amount by \$200,000 to reflect funds not borrowed for the project. The loan is noninterest bearing and secured by a deed of trust with affordable housing requirements for 40 years. The balance of the loan is due and payable on October 1, 2033. Principal outstanding at June 30, 2021 is \$242,750.

Hillcrest Terrace Project

This project consists of a 65-unit affordable senior housing project. In October 1998, the former redevelopment agency made a commitment for \$731,175 in housing set-aside funds towards this project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 55-year term loan is secured by a deed of trust. Commencing on the June 1 after project completion, and on June 1 of each year thereafter, the developer will pay the Agency one-half of the residual receipts to the extent there is residual receipts. Payments will be first credited against accrued interest and then against principal. Any outstanding principal and interest is due and payable in full in June 2055. In September 2001, the Agency made a commitment of an additional \$200,000 due and payable October 1, 2038. Principal and interest outstanding for these loans at June 30, 2021 is \$1,543,699.

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Tabora Gardens

This project consists of acquisition and development of 85 units of senior, multifamily housing affordable to low income households. On June 6, 2011, the former redevelopment agency made a commitment for \$300,000 in housing set-aside funds toward this project. On September 1, 2016, the City and Housing Successor amended the loan agreement to provide \$819,639 in additional funding for the project. Commencing on the first date of disbursement, the loan accrues simple interest at 3% per annum. The 63-year loan term is secured by a deed of trust. The loan is fully deferred and payment in full, including interest, is due upon expiration of the term. Principal and interest outstanding at June 30, 2021 is \$4,088,434.

NSP Loans

The City provides loans of CDBG Neighborhood Stabilization Program funds to low and moderate income eligible persons that purchase homes through the NSP program implemented by Heart and Hands of Compassion. The loans are to assist in the purchase of the properties. The loans expire 30 years from the date of the notes, and payments of principal and interest are deferred until the end of the term. The unpaid principal balance, plus any shared appreciation, is due and payable upon expiration of the term, transfer of the property, or default. As of June 30, 2021, there are two loans outstanding totaling \$25,635.

(c) Other Loans

The Agency administers a first time homebuyer loan program for qualified applicants. Principal is due at the end of 30 years or upon default, refinancing, sale or transfer of the property. The Agency is also entitled to a pro-rata share of appreciation on the property when the principal is paid. As of June 30, 2021, there is \$705,000 of loans outstanding.

City of Antioch
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For the year ended June 30, 2021



NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021
Governmental activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 16,813,652	\$ -	\$ -	\$ 16,813,652
Construction in progress	3,513,487	4,310,760	3,134,222	4,690,025
Total capital assets, not being depreciated	20,327,139	4,310,760	3,134,222	21,503,677
<i>Capital assets, being depreciated</i>				
Infrastructure	423,564,213	4,190,230	-	427,754,443
Structures and improvements	107,123,696	2,463,381	737,044	108,850,033
Equipment	22,532,861	1,636,996	1,122,726	23,047,131
Total capital assets, being depreciated	553,220,770	8,290,607	1,859,770	559,651,607
<i>Less accumulated depreciation for:</i>				
Infrastructure	(202,351,384)	(9,330,695)	-	(211,682,079)
Structures and improvements	(46,091,867)	(2,431,146)	467,409	(48,055,604)
Equipment	(14,850,405)	(1,210,422)	1,122,207	(14,938,620)
Total accumulated depreciation	(263,293,656)	(12,972,263)	1,589,616	(274,676,303)
Total capital assets, being depreciated, net	289,927,114	(4,681,656)	270,154	284,975,304
Governmental activities capital assets, net	\$ 310,254,253	\$ (370,896)	\$ 3,404,376	\$ 306,478,981
Business-type activities				
<i>Capital assets, not being depreciated</i>				
Land	\$ 1,486,737	\$ -	\$ -	\$ 1,486,737
Construction in progress	8,705,911	11,372,033	4,686,161	15,391,783
Total capital assets, not being depreciated	10,192,648	11,372,033	4,686,161	16,878,520
<i>Capital assets, being depreciated</i>				
Water and sewer pipes	142,751,823	7,892,067	-	150,643,890
Structures and improvements	86,023,573	-	20,753	86,002,820
Equipment	4,435,248	162,070	326,061	4,271,257
Total capital assets, being depreciated	233,210,644	8,054,137	346,814	240,917,967
<i>Less accumulated depreciation for:</i>				
Water and sewer pipes	(38,169,419)	(2,008,584)	-	(40,178,003)
Structures and improvements	(51,102,322)	(2,307,887)	20,429	(53,389,780)
Equipment	(3,867,862)	(104,048)	308,762	(3,663,148)
Total accumulated depreciation	(93,139,603)	(4,420,519)	329,191	(97,230,931)
Total capital assets, being depreciated, net	140,071,041	3,633,618	17,623	143,687,036
Business-type activities capital assets, net	\$ 150,263,689	\$ 15,005,651	\$ 4,703,784	\$ 160,565,556

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Construction in Progress

Construction in progress for governmental activities primarily represents work being performed on pavement rehabilitation and pavement plugs and leveling courses.

Construction in progress for business type activities primarily represents work performed on water treatment plant disinfection improvements, and the brackish water desalination plant.

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 260,567
Public works	10,199,240
Public safety	841,028
Parks and recreation	1,150,247
Community development	25,300
Depreciation of capital assets held by the City's Internal Service Fund	495,881
Total depreciation expense - governmental functions	<u>\$ 12,972,263</u>

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

Water	\$ 2,479,638
Sewer	1,539,683
Marina	401,198
Total depreciation expense - business-type functions	<u>\$ 4,420,519</u>

NOTE 9 - LONG-TERM OBLIGATIONS

Changes in long-term obligations for the year ended June 30, 2021 are as follows:

	Balance July 1, 2020, as restated	Increases	Decreases	Balance June 30, 2021	Amount Due Within One Year
Governmental Activities					
Lease Revenue Bonds	\$ 2,955,000	\$ -	\$ (210,000)	\$ 2,745,000	\$ 220,000
Unamortized Premium	376,934	-	(34,266)	342,668	-
Lease from direct borrowing	45,733	-	(45,733)	-	-
Claims Liability (Note 18)	1,160,456	770,232	(398,867)	1,531,821	332,563
Compensated Absences	3,417,957	81,210	(356,579)	3,142,588	314,259
Total Governmental Activities	<u>\$ 7,956,080</u>	<u>\$ 851,442</u>	<u>\$ (1,045,445)</u>	<u>\$ 7,762,077</u>	<u>\$ 866,822</u>
Business-type Activities					
Loans from direct borrowings	\$ 2,842,270	\$ 3,038,068	\$ (297,710)	\$ 5,582,628	\$ 3,342,962
Long Term Payable - Delta Diablo Recycled Water Program	3,541,091	-	(302,226)	3,238,865	304,402
Compensated Absences	544,244	56,739	(119,434)	481,549	48,156
Total Business-type Activities	<u>\$ 6,927,605</u>	<u>\$ 3,094,807</u>	<u>\$ (719,370)</u>	<u>\$ 9,303,042</u>	<u>\$ 3,695,520</u>

City of Antioch
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(a) Long-Term Debt Composition

Long-term debt at June 30, 2021, consisted of the following:

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2021
Governmental Activities:					
Lease Revenue Bonds:					
2015A Issue - ABAG Golf Course	5/1/31	\$334,750-347,167	2.00-5.00%	\$ 3,840,000	\$ 2,745,000
Total lease revenue bonds				3,840,000	2,745,000
Total governmental activities				3,840,000	2,745,000
Business-type Activities:					
Loans Payable:					
			Daily Libor		
Installment Sales Agreement	6/30/22	\$3,038,068	+ 0.60%	3,038,068	3,038,068
State of California Antioch Marina Loan	8/1/43	\$7,655-122,321	4.7-7.9%	6,500,000	2,104,630
SWRCB Planning Loan	7/1/23	\$85,188-115,629	1.60%	682,015	439,930
Total loans payable				10,220,083	5,582,628
Long Term Payable:					
Delta Diablo Recycled Water Program	6/30/31	\$248,176-328,465	0.077-4.25%	6,142,695	3,238,865
Total business-type activities				16,362,778	8,821,493
Total primary government				\$ 20,202,778	\$ 11,566,493

(b) Long-Term Obligation Activity

The City's direct borrowings related to business-type activities of \$5,582,628 consist of a State of California Department of Boating and Waterways (DBW) Marina loan in the amount of \$2,104,630 secured by gross revenues of the project area, a State Water Resources Control Board (SWRCB) planning loan in the amount of \$439,930 secured by a lien on and pledge of the Water Fund, net revenues and an installment sale agreement in the amount of \$3,038,068 with Bank of the West secured by a pledge and lien of Water Fund net revenues. The outstanding loan from the DBW contains a provision that if the City remains in breach of any of the provisions of the loan contract after 90 days written notice, the Director of the DBW may take possession and operate or maintain the City's Marina until the loan is repaid in full with the income received from the Marina during this time applied to the reduction of interest and principal of the loan. The outstanding loan from the SCWRCB contains a provision that in the event of failure to pay amounts due, the SWRCB may take such action in a court of completed jurisdiction as it deems necessary to compel the performance of all duties relating to the imposition or levying and collection of any such charges and the payment of money collected therefrom to the SWRCB. The outstanding loan from Bank of the West contains a provision that in the event of default, the entire principal amount of the unpaid installment payments and the accrued interest thereon shall automatically become due and payable immediately.

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

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(c) Debt Service Requirements – Governmental Activities

As of June 30, 2021, annual debt service requirements of governmental activities to maturity are as follows:

Year ending June 30:	Lease Revenue Bonds	
	Principal	Interest
2022	\$ 220,000	\$ 124,250
2023	235,000	113,250
2024	240,000	101,500
2025	255,000	89,500
2026	265,000	76,750
2027-2031	1,530,000	177,000
Total	<u>\$ 2,745,000</u>	<u>\$ 682,250</u>

Lease Revenue Bonds

On February 11, 2015, the Antioch Public Financing Authority (Authority) issued \$23,155,000 in Lease Revenue Refunding Bonds (Municipal Facilities Project), Series 2015A with interest rates ranging between 2% and 5%. The Authority issued the bonds to refund the entire \$4,740,000 of the outstanding ABAG 2001 Lease Revenue Bonds and \$21,505,000 of the outstanding 2002 A&B Lease Revenue Refunding Bonds. \$19,315,000 of the par amount of bonds issued are secured by the Successor Agency to the Antioch Development Agency and are therefore excluded from the government-wide statement of net position. Refer to Note 22 for disclosure regarding that portion. \$3,840,000 of the par amount of bonds issued are an obligation of the City. The refunding reduced total debt service payments over the next 17 years by \$1,117,618. This results in an economic gain (difference between the present value of debt service payments on the old and new debt) of \$994,284.

Principal and interest payments on the lease revenue bonds are payable from any revenue lawfully available to the City for the purpose of payment of Base Rental Payments. The total principal and interest remaining to be paid on the bonds is \$3,427,250. Principal and interest payments began in November 2015.

(d) Debt Service Requirements – Business- type Activities

As of June 30, 2021, annual debt service requirements of business-type activities to maturity are as follows:

Year ending June 30:	Long Term Payable		Loans from Direct Borrowings	
	Principal	Interest	Principal	Interest
2022	\$ 302,470	\$ 31,464	\$ 3,342,962	\$ 100,878
2023	304,931	29,003	312,298	93,472
2024	307,493	26,441	94,657	86,732
2025	310,156	23,777	98,917	82,472
2026	312,927	21,006	103,368	78,021
2027-2031	1,610,195	59,382	590,946	315,999
2032-2036	80,053	1,855	736,418	170,519
2037-2040	-	-	303,062	27,005
Total	<u>\$ 3,228,225</u>	<u>\$ 192,928</u>	<u>\$ 5,582,628</u>	<u>\$ 955,098</u>

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Loans Payable

In 1984, the Department of Boating and Waterways provided a series of construction loans to the City and former Antioch Development Agency for the planning and construction of the Antioch Marina through the Harbors and Watercraft Revolving Fund. Principal and interest are due annually.

In February 2017, the City signed a loan agreement with the State Water Resources Control Board for a planning loan up to \$1,000,000 for a Brackish Water Desalination Plant project. The final loan amount was \$1,000,000. The loan bears interest at a rate of 1.6%, with a five year loan repayment period from 2019 to 2023. Principal and interest are due semi-annually.

In December 2020, the City of Antioch Public Financing Auto entered into an Installment Sale Agreement with Bank of the West to provide financing up to \$15,000,000 for the Brackish Water Desalination Project. As of June 30, 2021, the City has only drawn \$3,038,068 of the available balance. The agreement has a floating per annum rate of interest equal to the Margin Rate Factor multiplied by the sum of 80% of the daily LIBOR rate plus .60% per annum. Principal and interest are due June 30, 2022.

Long Term Payable – Delta Diablo Recycled Water Program

The City entered into a Joint Powers Agreement with Delta Diablo (the District) in November 2003 for the District to develop a recycled water program within City limits. As part of this agreement, the District would design, construct, own, operate and regulate all recycled water facilities to provide recycled water within the City of Antioch. The City would be responsible for 50% of the project cost, up to \$5,000,000 in principal with associated interest, of a loan the District obtained from the State Water Resources Control Board (SWRCB) to complete the project. The project was completed in July 2011 with additional costs of \$1,102,272 incurred over the amount financed through the SWRCB that were the responsibility of the City. This additional amount was financed through a note payable to Delta Diablo at a rate of 4.25% payable monthly over 20 years. The City began paying a proportionate share of the project costs in December 2011 for the SWRCB loan and in July 2012 for the note payable. The total due at June 30, 2021 is \$3,238,865 representing the total share of principal and interest outstanding on the SWRCB loan the District obtained and the principal of the note payable to Delta Diablo.

(e) Legal Debt Limit

As of June 30, 2021, the City's debt limit and legal debt margin (15% of valuation subject to taxation) was \$1,942,843,337.

NOTE 10 - NET POSITION/FUND BALANCES

(a) Net Position

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

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

Restricted - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The following amounts of net position are restricted by enabling legislation: \$119,664 pursuant to State Assembly Bill 1900 which restricts the use of funds for protection of tidelands areas; \$94,796 pursuant to State Assembly Bill 1186 which restricts the use of funds for increasing disability access and compliance with construction-related accessibility requirements.

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

(b) Fund Balances

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

As of June 30, 2021, components of fund balance are described below:

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

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

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

	Major Funds		Non-Major	
	General	American Rescue	Governmental	
	Fund	Plan Fund	Funds	Total
Nonspendable:				
Petty cash and prepaids	\$ 107,889	\$ -	\$ 120,075	\$ 227,964
Total nonspendable	107,889	-	120,075	227,964
Restricted for:				
Housing & Development	-	-	27,557,899	27,557,899
Disability Access	-	-	94,796	94,796
Public Facilities	-	-	4,774,083	4,774,083
Streets	-	-	7,271,888	7,271,888
Parks	-	-	158,525	158,525
Storm Channels	-	-	2,056,098	2,056,098
Landscape Maintenance	-	-	2,047,295	2,047,295
Tidelands Areas	-	-	119,664	119,664
Law Enforcement	-	-	524,030	524,030
Traffic Safety	-	-	19,071	19,071
Parks & Recreation	-	-	27,343	27,343
Abandoned Vehicle	-	-	633,570	633,570
Total restricted	-	-	45,284,262	45,284,262
Committed to:				
Compensated absences	153,654	-	-	153,654
Litigation/Insurance	500,000	-	-	500,000
General Plan/Tech Fees	893,787	-	-	893,787
Parks	-	-	2,618,825	2,618,825
Landscape Maintenance	-	-	182,904	182,904
Arts & Cultural Activities	-	-	183,666	183,666
Field Maintenance	-	-	367,620	367,620
Memorial Field Maintenance	-	-	21,864	21,864
Road Repair	-	-	429,880	429,880
Waste Reduction	-	-	300,367	300,367
Youth Activities	-	-	149,715	149,715
Traffic Signals	-	-	1,134,887	1,134,887
Parks & Recreation	-	-	968,348	968,348
Post Retirement Medical	-	-	617,016	617,016
Total committed	1,547,441	-	6,975,092	8,522,533
Assigned to:				
Contractual Services/Projects	3,267,282	-	-	3,267,282
Parks & Recreation	-	-	71,438	71,438
Capital Projects	-	-	3,118,810	3,118,810
Community Projects/Unfunded				
Liabilities	28,951,461	-	-	28,951,461
Community Benefit Prog.	-	-	37,474	37,474
AD 26	-	-	386,776	386,776
AD 27	-	-	96,218	96,218
Total assigned	32,218,743	-	3,710,716	35,929,459
Unassigned	23,836,186	44,244	(91,140)	23,789,290
Total fund balances	\$ 57,710,259	\$ 44,244	\$ 55,999,005	\$ 113,753,508

City of Antioch
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The City has established a fund balance policy for the General Fund requiring that the minimum unassigned fund balance be at least 20% of General Fund operating revenues (including transfers). As of June 30, 2021, unassigned fund balance was 28% of total operating revenues.

NOTE 11 - PENSION PLANS OVERVIEW

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

	Net Pension Liability	Net Pension Asset	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
Miscellaneous Plan	\$ 61,753,112	\$ -	\$ 8,537,711	\$ -	\$ 7,415,453
Safety Plan	62,022,849	-	14,835,613	919,413	10,616,986
Police Supplementary Plan	-	107,846	-	79,948	(16,043)
Total	<u>\$ 123,775,961</u>	<u>\$ 107,846</u>	<u>\$ 23,373,324</u>	<u>\$ 999,361</u>	<u>\$ 18,016,396</u>

NOTE 12 - PENSION PLAN - MISCELLANEOUS

(a) General Information about the Miscellaneous Pension Plan

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

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

City of Antioch
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The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous Plan		
	Prior to November 9, 2007	On or After November 9, 2007 and prior to January 1, 2013	On or after January 1, 2013
Hire Date			
Benefit Formula	2.7% @ 55	2.7% @ 55	2.0% @ 62
Benefit Vesting Schedule	5 years of service	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-55	50-55	52-67
Monthly Benefits, as a % of Eligible Compensation	2.0%-2.7%	1.426%-2.418%	1.0%-2.5%
Required Employee Contribution Rates	8%	8%	6.5%
Required Employer Contribution Rates	12.809%	12.809%	12.809%
Required Unfunded Accrued Liability Contribution	\$4,177,340	\$0	\$0

Employees Covered – At June 30, 2021, the following employees were covered by the benefit terms for the Miscellaneous Plan:

	Miscellaneous Plan
Inactive employees or beneficiaries currently receiving benefits	338
Inactive employees entitled to but not yet receiving benefits	133
Active employees	194
Total	665

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ending June 30, 2020 (the measurement date), the City made \$5,978,057 in contributions. Individual governmental and business-type funds which provide for employee personnel costs are responsible for annual contributions and liquidating their respective share of the Miscellaneous Plan Net Pension Liability.

(b) Net Pension Liability – Miscellaneous Plan

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The General Fund, individual non-major Special Revenue funds and Enterprise Funds which provide for employee personnel costs are responsible for liquidating their respective share of the Net Pension Liability. The net pension liability of the Plan is measured as of June 30, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



Actuarial Assumptions - The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous Plan
Valuation Date	Jun 30, 2019
Measurement Date	Jun 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15 %
Inflation	2.75 %
Payroll Growth	2.88 %
Projected Salary Increase (1)	3.3 %-14.2 %
Investment Rate of Return (2)	7.15 %
Mortality	Based on 2017 CalPERS Experience Study for the period 1997-2015

(1) Depending on age, service and type of employment

(2) Net of pension plan investment and administrative expenses,

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of a 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary.

The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

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

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

Asset Class	Current Target Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	-	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	-	(0.92%)
Total	100.00%		

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

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

(c) Changes in the Net Pension Liability

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

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2019	\$ 185,787,009	\$ 127,909,367	\$ 57,877,642
Changes in the year:			
Service cost	3,221,987	-	3,221,987
Interest on the total pension liability	13,144,331	-	13,144,331
Differences between actual and expected experience	1,176,928	-	1,176,928
Changes in assumptions	-	-	-
Plan to plan resource movement	-	-	-
Changes in benefit terms	-	-	-
Contribution - employer	-	5,978,057	(5,978,057)
Contribution - employee	-	1,481,915	(1,481,915)
Investment Income	-	6,388,125	(6,388,125)
Administrative expenses	-	(180,321)	180,321
Benefit payments, including refunds of employee contributions	(9,476,248)	(9,476,248)	-
Other Miscellaneous Income/ (Expense)	-	-	-
Net Changes	8,066,998	4,191,528	3,875,470
Balance at June 30, 2020	\$ 193,854,007	\$ 132,100,895	\$ 61,753,112

City of Antioch
Notes to the Basic Financial Statements
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Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the City for the Miscellaneous Plan, calculated using the discount rate for the Plan, as well as what the Local Government's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>
1% Decrease	6.15%
Net Pension Liability	\$ 86,874,601
Current Discount Rate	7.15%
Net Pension Liability	\$ 61,753,112
1% Increase	8.15%
Net Pension Liability	\$ 40,959,934

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

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

For the year ended June 30, 2021, the City recognized pension expense for the Miscellaneous Plan of \$7,415,453. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 6,552,551	\$ -
Changes of assumptions	-	-
Differences between expected and actual experiences	1,003,802	-
Net differences between projected and actual earnings on plan investments	981,358	-
Total	<u>\$ 8,537,711</u>	<u>\$ -</u>

\$6,552,551 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2022	\$ 242,604
2023	557,859
2024	651,750
2025	532,947
Thereafter	-

(e) Payable to the Pension Plan

At June 30, 2021, the City reported a payable of \$146,550 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

City of Antioch
Notes to the Basic Financial Statements
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NOTE 13 - PENSION PLAN - SAFETY

(a) General Information about the Safety Pension Plan

Plan Description - All qualified permanent and probationary safety employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement system (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay for benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors three rate plans for safety. Benefit provisions under the Plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the Fund's annual financial report may be obtained from CALPERS' executive office: 400 P Street, Sacramento, CA 95814. A separate report for the City's plan within the Fund is not available.

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

The Plans' provisions and benefit tiers in effect at June 30, 2021, are summarized as follows:

Safety Plan			
	Prior to September 14, 2012 (Classic)	On or After September 14, 2012 and prior to January 1, 2013 (Second Tier)	On or after January 1, 2013 (PEPRA)
Hire Date			
Benefit Formula	3% @ 50	3.0% @ 50	2.7% @ 57
Benefit Vesting Schedule	5 years of service	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50	50	50-57
Monthly Benefits, as a % of Eligible Compensation	3.0%	3.0%	2.0%-2.7%
Required Employee Contribution Rates	9%	9%	13.75%
Required Employer Contribution Rates	25.540%	24.303%	13.884%
Required Unfunded Accrued Liability Contribution	\$4,047,609	\$0	\$0

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

City of Antioch
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For the measurement period ending June 30, 2020 (the measurement date), the contributions recognized as part of pension expense for the Safety Plan were \$7,156,622.

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

As of June 30, 2021, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Safety Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Total Safety Net Pension Liability	<u>\$62,022,849</u>

The City's net pension liability for the Safety Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. In determining the City's rate plan's proportionate share of the net pension liability, the total pension liability using the output from the Actuarial Valuation System and the fiduciary net position provided by CalPERS' Financial Office are first determined for the individual rate plans and the risk pool as a whole on the Valuation Date. The first calculation uses the risk pool's total pension liability and fiduciary net position at the Valuation Date to determine the net pension liability at the Valuation Date. Using standard actuarial roll forward methods, the risk pool's total pension liability is then computed at the Measurement Date. The fiduciary net position is then determined by the CalPERS' Financial Office at the Measurement Date. Next, the individual employer rate plans' share of the total pension liability, fiduciary net position and net pension liability are calculated at the Valuation Date. Using the individual employer rate plan's share of the risk pool total pension liability and fiduciary net position, the proportionate shares of the total pension liability and fiduciary net position are determined for each employer rate plan. The City's proportionate share of the net pension liability for the Plan as of June 30, 2019 and 2020 are as follows:

	<u>Safety Plan</u>
Proportion – June 30, 2019	.55950%
Proportion – June 30, 2020	.57004%
Change – Increase (Decrease)	.01055%

For the year ended June 30, 2021, the City recognized pension expense of \$10,616,986. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 7,856,353	\$ -
Changes of assumptions	-	206,599
Differences between expected and actual experiences	4,809,558	-
Change in employer's proportion	821,684	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share of contributions	-	712,814
Net differences between projected and actual earnings on plan investments	1,348,018	-
Total	<u>\$ 14,835,613</u>	<u>\$ 919,413</u>

City of Antioch
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\$7,856,353 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year end June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2022	\$1,476,647
2023	2,302,337
2024	1,605,429
2025	675,434

Actuarial Assumptions - The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

	Safety Plan
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase (1)	Varies by Entry Age and Service
Investment Rate of Return (2)	7.15%
Mortality	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	Protection Allowance Floor on Purchasing Power applies

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

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

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed "GASB Crossover Testing Report" that can be obtained from the CalPERS website.

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

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

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	-	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	-	-0.92%
Total	100%		

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

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability of the plan, calculated using the discount rate for the plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Safety Plan
1% Decrease	6.15%
Net Pension Liability	\$ 90,794,974
Current Discount Rate	7.15%
Net Pension Liability	\$ 62,022,849
1% Increase	8.15%
Net Pension Liability	\$ 38,412,598

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

(c) Payable to the Pension Plan

At June 30, 2021, the City reported a payable of \$210,297 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

City of Antioch
Notes to the Basic Financial Statements
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NOTE 14 - SUPPLEMENTARY RETIREMENT PLAN

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

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

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

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

The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

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

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Employees Covered – At June 30, 2021, the following employees were covered by the benefit terms for the Supplementary Plan:

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

Contributions – There is no requirement imposed by PARS to contribute any amount beyond the pay as you go contributions. For the fiscal year 2021, the City made no pay as you contributions as the plan was fully funded at June 30, 2021. Contributions to the plan are made by the General Fund.

(b) Net Pension Liability

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The General Fund is responsible for liquidating the Net Pension Liability for the Plan. The net pension liability of the Plan is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions – The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

	Supplementary Plan
Valuation Date	June 30, 2019
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	5.25 %
Inflation	2.75 %
Payroll Growth (1)	0 %
Projected Salary Increase (1)	0 %
Investment Rate of Return	5.25 %
Mortality	.00125-1.00000

(1) This is a closed plan

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period 1997 to 2015 for CalPERS. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability at June 30, 2021 was 5.25% for the Plan based upon the S&P Municipal Bond 20 Year High Grade Rate Index.

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

City of Antioch
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(c) Changes in the Net Pension Liability

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

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2020	\$ 1,769,906	\$ 1,776,497	\$ (6,591)
Changes in the year:			
Interest on the total pension liability	90,496	-	90,496
Differences between actual and expected experience	-	-	-
Changes in assumptions	-	-	-
Contribution – employer	-	-	-
Net investment income	-	191,751	(191,751)
Administrative expenses	-	-	-
Benefit payments, including refunds of employee contributions	(92,331)	(92,331)	-
Net Changes	(1,835)	99,420	(101,255)
Balance at June 30, 2021	\$ 1,768,071	\$ 1,875,917	\$ (107,846)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the City for the Supplementary Plan, calculated using the discount rate for each Plan, as well as what the Local Government's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Supplementary
1% Decrease	4.25%
Net Pension Liability	\$ 140,163
Current Discount Rate	5.25%
Net Pension Liability	\$ (107,846)
1% Increase	6.25%
Net Pension Liability	\$ (309,704)

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

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

For the year ended June 30, 2021, the City recognized pension income for the Supplementary Plan of \$16,043. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Inflows of Resources
Net differences between projected and actual earnings on plan investments	79,948
Total	79,948

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2022	\$(15,168)
2023	(24,012)
2024	(20,587)
2025	(20,181)

(e) Payable to the Pension Plan

At June 30, 2021, the City did not report a payable for an amount outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

NOTE 15 - PENSION PLAN - DEFINED CONTRIBUTION

The contributes to one of three different defined contribution pension plans for its full-time employees in the Management and Confidential Bargaining Units. Employees may elect to enroll in either National Deferred Compensation, Mission Square or CalPERS 457 deferred compensation plan ("Plan"). All plans are administered by the respective contracting plan agencies. Benefit terms, including contribution requirements, for the Plan are established and may be amended by the City Council. The City is required to contribute a percentage of annual base salary or a flat amount, to individual employee accounts for each participating employee. Contribution levels are as follows by employee bargaining unit:

Bargaining Unit	City Contribution
Management Unit - Executive Management	5% annual base pay
Management Unit - Senior/Mid Management	2% annual base pay
Confidential Unit	\$75 month

Employees are permitted to make contributions up to applicable Internal Revenue Code limits. For the year ended June 30, 2021, employee contributions totaled \$182,306, and the City recognized pension expense of \$164,456.

Employees are immediately vested in their own, and City, contributions and earnings on those contributions.

The City had no liability to the Plan at June 30, 2021.

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NOTE 16 - OTHER POST EMPLOYMENT BENEFITS (OPEB) PLANS OVERVIEW

The City of Antioch has three OPEB plans: Management Plan; Miscellaneous Plan; and Police Plan. Information about each plan and its provisions follow in note 17. A summary table of the plans related net OPEB liabilities and deferrals follows to aid in financial reporting reconciliation to the government-wide statements.

	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense (Income)
Management Plan	\$ 1,874,810	\$ 1,211,656	\$ 826,367	\$ (531,851)
Miscellaneous Plan	1,944,309	1,254,414	4,575,873	(634,526)
Police Plan	19,476,922	1,608,679	17,254,935	(991,937)
Total	<u>\$ 23,296,041</u>	<u>\$ 4,074,749</u>	<u>\$ 22,657,175</u>	<u>\$ (2,158,314)</u>

NOTE 17 - OTHER POST EMPLOYMENT BENEFITS (OPEB)

(a) Medical After Retirement Plan Trust

Plan Description – The City provides postretirement medical benefits to all eligible employees and their surviving spouses under the provisions of three formal City-sponsored plans (Management Plan, Miscellaneous Plan, and Police Plan). The effective date varies based upon the employee's classification and related memorandum of understanding (MOU). For all employees who retire from service with at least 10 years of service (either regular retirement or disability retirement), the City shall pay a portion of their medical premiums based on their respective MOU currently in effect. The plans include an implicit subsidy for coverage prior to coverage under Medicare. Payments are reduced when the retiree or surviving spouse is eligible for Medicare. The three City-sponsored plans are closed to new entrants. The City's contributions are advanced-funded on an actuarially determined basis and recorded in the Agent Multiple-Employer CalPERS Trust (CERBT). The CERBT is a Section 115 Trust set up for the purpose of receiving employer contributions that will prefund health and other post employment benefit costs for retirees and their beneficiaries. The CERBT accounts for the separate plans in one master trust account for the City with three subgroups, one for each plan. Assets of each plan are restricted to pay for benefits of those plan members or beneficiaries only. The CERBT is administered by CalPERS, and is managed by an appointed board not under the control of the City Council. The trust meets all criteria as prescribed by GASB 75. The trust is not considered a component unit by the City and has been excluded from these financial statements.

Employees Covered - As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms of the three City-sponsored plans:

	Management Plan	Miscellaneous Plan	Police Plan	Total
Active employees	31	141	123	295
Inactive employees or beneficiaries currently receiving benefits	80	69	59	208
Inactive employees entitled to, but not yet receiving benefits	8	54	32	94
Total	<u>119</u>	<u>264</u>	<u>214</u>	<u>597</u>

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The City makes contributions to the CERBT based on a percentage of active employee payroll in governmental and business-type funds. The General Fund, individual non-major Special Revenue funds and Enterprise Funds which provide for employee personnel costs are responsible for liquidating their respective share of the Net OPEB Liability.

Contributions - There is no requirement imposed by CalPERS, to contribute any amount beyond the pay-as-you-go contributions. The cost of monthly insurance premiums may be shared between the retiree and the City. The cost sharing varies depending on: date of hire; the dependent status; and plan selected. A minimum employer monthly contribution requirement is established and may be amended by the CalPERS Board of Administration and applicable laws. Within the parameters of the law, individual contracting agencies, such as the City, are allowed to establish and amend the level of contributions made by the employer towards the monthly cost of the plans. Changes to the employer contribution amount towards retiree benefits are recorded in a resolution adopted by the City Council. Beginning in fiscal year 2020, the City's annual contributions are based on an amount to cover the pay-as-you-go cost of benefits provided, with contributions in excess of that amount to meet the actuarial determined contribution. For the fiscal year ended June 30, 2021, the City's cash contribution to the plans were as follows:

	Management Plan	Miscellaneous Plan	Police Plan	Total
Cash contributions	\$ 795,822	\$ 965,291	\$ 1,373,279	\$ 3,134,392
Estimated implied subsidy	92,102	168,340	144,725	405,167
Total payments	\$ 887,924	\$ 1,133,631	\$ 1,518,004	\$ 3,539,559

OPEB Plan Fiduciary Net Position - CalPERS issues a publicly available fiduciary net position by employer that may be obtained from CalPERS, 400 Q Street, Sacramento, CA 95811.

(b) Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2019 that was rolled forward to determine the June 30, 2020 total OPEB liability based on the following actuarial methods and assumptions:

Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Projected Salary Increase	3.00%
Investment Rate of Return	6.90%
Mortality	MacLeod Watts Scale 2018 applied generationally
Participants Valued	No future entrants
Healthcare Trend	6.50% in 2021 to 4% by 2076

Demographic actuarial assumptions used in the June 30, 2019 valuation were based on the results of a 2017 actuarial experience study for the period 1997 to 2015 for CalPERS except for a different basis used to project future mortality rates. Mortality rates used were those published by CalPERS, adjusted to back out 15 years of Scale MP 2016 to central year 2015. Further details of the Experience Study can found on the CalPERS website.

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The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Target Allocation	Long-term expected real rate of return
Global Equity	59%	± 2%
Fixed Income	25%	± 2%
Treasury Inflation Protected Securities	8%	± 2%
Real Estate Investment Trusts	5%	± 2%
Commodities	3%	± 2%
Total	100%	

Discount Rate – The discount rate used to measure the total OPEB liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that the City will contribute the full actuarial determined contribution. When sufficient contributions to the trust are made in order to prefund the OPEB liabilities, GASB75 allows the use of a rate up to the expected rate of return of the trust.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability of the plans if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2020:

	1% Decrease- 5.90%	Current Rate- 6.90%	1% Increase- 7.90%
Management Plan	\$ 2,302,055	\$ 1,874,810	\$ 1,505,635
Miscellaneous Plan	2,848,352	1,944,309	1,176,574
Police Plan	23,012,815	19,476,922	16,591,017
Totals	\$ 28,163,222	\$ 23,296,041	\$ 19,273,226

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates – The following presents the net OPEB liability of the plans if they were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2020:

	1% Decrease	Current Trend	1% Increase
Management Plan	\$ 1,509,213	\$ 1,874,810	\$ 2,296,507
Miscellaneous Plan	1,063,216	1,944,309	3,000,567
Police Plan	16,305,081	19,476,922	16,591,017
Totals	\$ 18,877,510	\$ 23,296,041	\$ 21,888,091

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(c) Changes in the OPEB Liability

The changes in the net OPEB liability for the plans are as follows:

	Management Plan		
	Increase (Decrease)		
	Plan		
	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2020	\$ 5,157,220	\$ 2,867,411	\$ 2,289,809
Changes recognized for the measurement period:			
Service cost	44,507	-	44,507
Interest	334,957	-	334,957
Changes of assumptions	-	-	-
Differences between expected and actual experience	-	-	-
Contributions - employer	-	694,546	(694,546)
Net investment income	-	101,215	(101,215)
Benefit payments	(694,546)	(694,546)	-
Administrative expense	-	(1,298)	1,298
Net Changes	(315,082)	99,917	(414,999)
Balance at June 30, 2021	\$ 4,842,138	\$ 2,967,328	\$ 1,874,810
<i>(Measurement Date June 30, 2020)</i>			

	Miscellaneous Plan		
	Increase (Decrease)		
	Plan		
	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2020	\$ 8,135,450	\$ 6,078,583	\$ 2,056,867
Changes recognized for the measurement period:			
Service cost	213,827	-	213,827
Interest	560,814	-	560,814
Changes of assumptions	-	-	-
Differences between expected and actual experience	-	-	-
Contributions - employer	-	673,086	(673,086)
Net investment income	-	216,968	(216,968)
Benefit payments	(443,086)	(443,086)	-
Administrative expense	-	(2,855)	2,855
Net Changes	331,555	444,113	(112,558)
Balance at June 30, 2021	\$ 8,467,005	\$ 6,522,696	\$ 1,944,309
<i>(Measurement Date June 30, 2020)</i>			

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Police Plan			
Increase (Decrease)			
	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2020	\$ 23,308,778	\$ 3,845,635	\$ 19,463,143
Changes recognized for the measurement period:			
Service cost	450,552	-	450,552
Interest	1,610,811	-	1,610,811
Changes of assumptions	-	-	-
Differences between expected and actual experience	-	-	-
Contributions - employer	-	1,898,484	(1,898,484)
Net investment income	-	151,317	(151,317)
Benefit payments	(828,484)	(828,484)	-
Administrative expense	-	(2,217)	2,217
Net Changes	1,232,879	1,219,100	13,779
Balance at June 30, 2021			
<i>(Measurement Date June 30, 2020)</i>	\$ 24,541,657	\$ 5,064,735	\$ 19,476,922

(d) Recognition of Deferred Inflows and Deferred Outflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amount are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

(e) OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the City recognized total OPEB income of \$2,158,314. As of the fiscal year ended June 30, 2021, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

Management Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 887,924	\$ -
Changes of assumptions	-	826,367
Differences between expected and actual experience	262,603	-
Net difference between projected and actual earnings on OPEB plan investments	61,129	-
Total	\$ 1,211,656	\$ 826,367

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The \$887,924 reported as deferred outflows of resources related to Management Plan contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in expense as follows:

Management Plan		
Fiscal Year Ended June 30:	Deferred Inflows of Resources	
2022	\$	(569,834)
2023		2,328
2024		25,551
2025		19,320

Miscellaneous Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 1,133,631	\$ -
Changes of assumptions	-	3,885,793
Differences between expected and actual experience	-	690,080
Net difference between projected and actual earnings on OPEB plan investments	120,783	-
Total	\$ 1,254,414	\$ 4,575,873

The \$1,133,631 reported as deferred outflows of resources related to Miscellaneous Plan contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in expense as follows:

Miscellaneous Plan	
Fiscal Year Ended June 30:	Deferred Inflows of Resources
2022	\$ (984,761)
2023	(912,187)
2024	(781,706)
2025	(727,739)
2026	(765,475)
Thereafter	(283,222)

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	Police Plan	
	Deferred Outflows of	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 1,518,004	\$ -
Changes of assumptions	-	13,068,733
Difference between expected and actual experience	-	4,186,202
Net difference between projected and actual earnings on OPEB plan investments	90,675	-
Total	<u>\$ 1,608,679</u>	<u>\$ 17,254,935</u>

The \$1,518,004 reported as deferred outflows of resources related to Police Plan contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in expense as follows:

	Police Plan
Fiscal Year Ended June 30:	Deferred Inflows of Resources
2022	\$ (2,753,332)
2023	(2,707,414)
2024	(2,702,824)
2025	(2,711,183)
2026	(2,275,293)
Thereafter	(4,014,214)

(f) Medical After Retirement Plan Account

Employees hired after September 1, 2007 are not eligible for post employment medical benefits as defined in the previous plan. The City has created a medical after retirement program in which the City will contribute 1.5% of the employee's base monthly salary into an account established for the employee to be used for future medical benefits. This plan is being administered by Operating Engineers Local 3. The City will match an additional amount of up to 1.0% of the employee contribution, for a total City contribution not to exceed 2.5%. Employees have the right to their individual plan upon separation of employment. As of June 30, 2021, there were 224 participants in the plan. During the year, the City contributed \$404,693 towards employee accounts.

NOTE 18 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The City currently reports its risk management activities in its General Fund and Loss Control Internal Service Fund.

The City participates in the Municipal Pooling Authority (MPA), a joint powers agency (risk-sharing pool) established to provide an independently managed self-insurance program for members. The purpose of MPA is to spread the adverse effect of losses among the member agencies and to purchase excess insurance as a group, thereby reducing its expense.

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The City's deductibles and maximum coverage follow:

Coverage	Deductible	MPA	Excess Liability
General liability	\$50,000	\$50,001-\$1,000,000	\$1,000,001-\$29,000,000
Workers compensation	\$0	\$0-\$500,000	\$500,001-\$50,000,000
Property damage	\$25,000 all risk; \$100,000 flood	\$0	\$1 billion all risk; \$25,000,000 flood

The City contributes its pro rata share of anticipated losses to a pool administrated by MPA. Should actual losses among participants be greater than the anticipated losses, the City will be assessed retrospectively its pro rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the City will be refunded its pro rata share of the excess. The City paid premiums of \$3,449,561 during the year ended June 30, 2021. MPA has obtained excess general liability coverage in the amount of \$28,000,000 for total coverage of \$29,000,000 through participation in the California Joint Powers Risk Management Association. MPA has also purchased excess property damage coverage through various commercial carriers. Only one settled claim, totaling \$2,050,000 in FY20, exceeded excess liability coverage in the past three fiscal years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated and includes incremental claim expenses. Allocated and unallocated claims adjustment expenditures are included in the liability balance. These losses include an estimate of claims that have been incurred but not reported. The claim liability balances at June 30, 2021 are discounted at 2.0%. This liability is the City's best estimate based on available information. Changes in the reported liability resulted from the following:

	Beginning of Fiscal Year Liability	Deductibles and Charges in Estimates	Payments	End of Fiscal Year Liability
2018-2019	\$ 705,939	\$ 756,340	\$ 347,924	\$ 1,114,355
2019-2020	1,114,355	2,347,000	2,300,899	1,160,456
2020-2021	1,160,456	770,232	398,867	1,531,821

NOTE 19 - SERVICE CONCESSION ARRANGEMENT FOR GOLF COURSE

In 1982, the City entered into an agreement with Antioch Public Golf Course, Inc., (Corporation) under which the Corporation will operate, manage and collect user fees from the Lone Tree Golf Course through 2033. The Corporation's sole purpose is to efficiently operate the golf course so that excess revenues may be returned to the course for improvements to the course and its related facilities and encourage the public to play golf in the City. The Corporation is not required to share any percentage of its revenues with the City. Since the inception of the agreement, the City has financed improvements to the existing facility with the issuance of ABAG Lease Revenue Bonds. The Corporation reimburses the City for the cost of annual debt service on the bonds and a corresponding revenue amount is recognized for these repayments. The City reports the golf course and improvements as capital assets with a carrying value of \$8,524,362. As the assets are required to be returned to the City at the end of the agreement in their original condition, the assets are not being depreciated.



NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

(a) Contra Costa County Home Mortgage Finance Authority

The City and Contra Costa County are members of the Contra Costa Home Mortgage Financing Authority (Home Mortgage). The Home Mortgage issued 1984 Home Mortgage Revenue Bonds for the purpose of facilitating the financing of low-income home mortgages in the City and County. The City made no contributions to the Home Mortgage during the fiscal year ended June 30, 2021. The Home Mortgage is governed by a board consisting of representatives of the County and City. The board controls the operations and finances of the Authority, independent of influence by the City. Therefore, the Home Mortgage is excluded from the City's reporting entity. The Home Mortgage's financial statements are available by contacting the Contra Costa County Community Development Department, 651 Pine Street, Martinez, CA 94553-1229, 925-646-4208.

NOTE 21 - COMMITMENTS AND CONTINGENCIES

(a) Grants

The City participates in Federal and State grant programs. These programs have been audited by the City's independent auditors in accordance with the provisions of the Federal Single Audit Act Amendments of 1996, and applicable Federal and State requirements. No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

(b) Pending Litigation

The City is a defendant in a number of lawsuits, which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. In the opinion of the City Attorney, these actions when finally adjudicated will not have a material adverse effect on the financial position of the City.

(c) Construction Commitments

Among the significant construction commitments were \$3,614,519 towards pavement projects, \$3,777,030 towards Water Treatment Plant Disinfection improvements, and \$10,528,034 towards the Brackish Water Desalination Plant.

NOTE 22 - SUCCESSOR AGENCY TRUST FOR ASSETS OF THE FORMER REDEVELOPMENT AGENCY

(a) Redevelopment Dissolution

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 24, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 2012/07.

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After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between the redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill. The State Controller conducted the review of the former Antioch Development Agency in late August 2013.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City. In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

The assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City as the activities are under control of an Oversight Board which is comprised of seven members, five of which represent taxing entities, one member is a former redevelopment agency employee and one member is appointed by the Mayor. The State of California Department of Finance has final approval of all actions of the Successor Agency. The City provides administrative services to the Successor Agency to wind down the affairs of the former Antioch Development Agency.

(b) Capital Assets

In December 2015, the California State Department of Finance approved a Long Range Property Management Plan of the Successor Agency. As part of this approved plan, any assets of the Successor Agency deemed for "Governmental Use" or "Future Development" were approved to be transferred to the City with three properties remaining with the Successor Agency that will be sold in the future.

Capital asset activity for the year ended June 30, 2021 was as follows:

	July 1, 2020	Deletions	June 30, 2021
<i>Nondepreciable</i>			
Land	\$ 96,493	\$ -	\$ 96,493
Total Nondepreciable Capital Assets	<u>\$ 96,493</u>	<u>\$ -</u>	<u>\$ 96,493</u>

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(c) Long-Term Obligations

The Successor Agency is responsible for two outstanding bonds of the former redevelopment agency and one bond of the Antioch Public Financing Authority. Although issued by the Antioch Public Finance Authority, repayment for a portion of the 2015A Lease Revenue Refunding Bonds is pledged for repayment by the former Antioch Development Agency therefore the associated liability has been transferred to the Successor Agency Trust.

Changes in long-term obligations for the year ended June 30, 2021 are as follows:

	Balance July 1, 2020	Decreases	Balance June 30, 2021	Amount Due Within One Year
2015A Lease Revenue Bonds	\$ 16,435,000	\$ (790,000)	\$ 15,645,000	\$ 870,000
Unamortized Premiums	1,662,733	(138,558)	1,524,175	-
<i>Bonds with direct placement:</i>				
2009 Tax Allocation Bonds	1,042,309	(118,889)	923,420	121,980
Total obligations held by the Successor Agency Trust	<u>\$ 19,140,042</u>	<u>\$ (1,047,447)</u>	<u>\$ 18,092,595</u>	<u>\$ 991,980</u>

(1) Long-Term Debt Composition

A description of the bonds, including a schedule of changes in long term obligations and debt service requirements to maturity follows.

Type of Indebtedness (Purpose)	Final Maturity	Annual Principal Installment	Interest Rates	Original Issue Amount	Outstanding at June 30, 2021
Tax Allocation Bonds:					
2009 - ADA Project 1	9/1/27	\$95,343-142,289	2.60%	\$ 2,080,841	\$ 923,420
Total tax allocation bonds				<u>2,080,841</u>	<u>923,420</u>
Lease Revenue Bonds:					
2015A Issue - APFA Municipal Facilities,	5/1/32	\$1,352,000-2,116,650	2.0-5.0%	19,315,000	15,645,000
Total lease revenue bonds				<u>19,315,000</u>	<u>15,645,000</u>
Total long-term obligations				<u>\$ 21,395,841</u>	<u>\$ 16,568,420</u>

(2) Long-Term Obligation Activity

The Successor Agency's outstanding bonds from direct placement related to fiduciary activities of \$923,420 are secured by tax increment revenues received by the former Antioch Development Agency, now the Successor Agency. The bonds were purchased in entirety and directly placed with the State Water Resources Control Board to finance a project within the redevelopment area. The bonds contain a provision that in the event of default, the bond trustee, upon written request of the Owners of not less than 25% in aggregate of bonds then outstanding, shall declare all principal and interest due and payable immediately.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



(3) Debt Service Requirements

As of June 30, 2021, annual debt service requirements of governmental activities to maturity are as follows:

Year ending June 30:	Lease Revenue Bonds		Direct placement Tax Allocation Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 870,000	\$ 665,150	\$ 121,980	\$ 22,423
2023	955,000	621,650	125,151	19,210
2024	1,040,000	573,900	128,405	15,914
2025	1,130,000	521,900	131,744	12,532
2026	1,230,000	465,400	135,169	9,062
2027-2031	8,365,000	1,302,250	280,971	7,352
2032	2,055,000	61,650	-	-
Total	<u>\$ 15,645,000</u>	<u>\$ 4,211,900</u>	<u>\$ 923,420</u>	<u>\$ 86,493</u>

On February 11, 2015, the Antioch Public Financing Authority (Authority) issued \$23,155,000 in Lease Revenue Refunding Bonds (Municipal Facilities Project), Series 2015A with interest rates ranging between 2% and 5%. The Authority issued the bonds to refund the entire \$4,740,000 of the outstanding ABAG 2001 Lease Revenue Bonds and \$21,505,000 of the outstanding 2002 A&B Lease Revenue Refunding Bonds. \$19,315,000 of the par amount of bonds issued are secured by the Successor Agency to the Antioch Development Agency. \$3,840,000 of the par amount of bonds issued are an obligation of the City and discussed in Note 9. The refunding reduced total debt service payments over the next 18 years by \$6,279,686. This results in an economic gain (difference between the present value of debt service payments on the old and new debt) of \$5,314,114.

Interest payments and bond retirements are serviced by revenues generated by the tax increment from the former redevelopment agency. Contra Costa County remits funds from the Redevelopment Property Tax Retirement Trust Fund to the Successor Agency to pay enforceable obligations of the former agency every six months.

On September 24, 2009, the Antioch Development Agency issued \$2,080,841 in Tax Allocation Bonds with an interest rate of 2.6%. The bonds were issued to finance the Markley Creek Project within the redevelopment area. Interest payments and bond retirements are serviced by revenues generated by the tax increment from the former redevelopment agency. Contra Costa County remits funds from the Redevelopment Property Tax Retirement Trust Fund to the Successor Agency to pay enforceable obligations of the former agency every six months.

NOTE 23 - PRIOR PERIOD ADJUSTMENT

The Water Fund restated beginning net position to account for an existing note payable to Delta Diablo in the amount of \$768,898 that the City pays through its monthly water bill. Net position for the Water Fund was restated from \$137,652,148 to \$136,883,250 in the proprietary fund financial statements. In addition, the beginning net position for the business-type activities in the government-wide statements was restated from \$211,981,945 to \$211,213,047.

Due to the implementation of GASB Statement 84, beginning net position of the custodial funds on the fiduciary fund statements was restated to \$379,077 from \$0.

City of Antioch
Notes to the Basic Financial Statements
For the year ended June 30, 2021



NOTE 24 - COVID-19 PANDEMIC

During December 2019, the Novel Corona Virus Disease (COVID-19) was discovered. The COVID-19 was subsequently declared a world-wide pandemic by the World Health Organization on March 11, 2020. On March 4, 2020, California State Governor Gavin Newsom proclaimed a State of Emergency as a result of the threat of the COVID-19 in the State of California, leading to the Contra Costa County Health Officer issuing a stay-at-home directive on March 16, 2020. This halted all business within Contra Costa County outside of essential activities.

Fortunately, the City Council did not have to amend the fiscal year 2021 General Fund budget for any decrease in sales tax revenues as collections prior to the pandemic were already exceeding projections and negated any declines projected by the City's sales tax advisors. Actual sales tax revenues for the year were \$2,556,917 higher than budgeted. The City is not a tourist destination and does not rely on transient occupancy taxes (TOT) as a large source of revenue, although fiscal year 2021 did close with slightly higher TOT than projected.

Other non-tax revenues, such as cannabis fees, are trending upward to. Building permit revenue continues to stay strong as the demand for real estate in the City has remained high.

The City received \$10,775,450 in American Rescue Plan Act funding from the Department of Treasury in fiscal year 2021 to address financial impacts the City, its residents and its businesses will be incurring related to the pandemic. The City will be receiving another allocation of \$10,775,450 in 2022. Thus far, the City has not allocated funding until more public input is obtained and a final ruling of eligible uses is issued by the Department of Treasury.

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REQUIRED SUPPLEMENTAL INFORMATION

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City of Antioch
Required Supplementary Information
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2021

Schedule of Revenues and Transfers In - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FUNCTION/ACTIVITY:				
TAXES				
Property secured	\$ 12,503,385	\$ 12,439,044	\$ 12,412,390	\$ (26,654)
Property in lieu of VLF	9,015,916	8,898,578	8,898,578	-
Property unsecured	320,000	340,000	363,328	23,328
Property other	700,000	700,501	935,564	235,063
Sales and use tax	16,144,716	17,590,000	18,624,550	1,034,550
Sales and use tax - Measure C	-	111,368	118,649	7,281
Sales and use tax - Measure W	15,706,984	17,942,514	19,485,295	1,542,781
Motor vehicle in-lieu	50,000	82,526	82,526	-
Transient lodging tax	145,000	145,000	205,415	60,415
Franchises - other	9,200	58,275	58,275	-
Franchises - gas	871,000	1,208,842	1,208,842	-
Franchises - electric	471,925	545,846	545,846	-
Franchises - cable tv	1,500,000	1,250,000	1,227,035	(22,965)
Franchises - garbage	1,105,680	1,300,000	1,276,803	(23,197)
Business license tax (Gross Receipts)	3,750,000	3,804,400	3,909,189	104,789
Property transfer tax	535,000	680,000	702,816	22,816
Total taxes	62,828,806	67,096,894	70,055,101	2,958,207
LICENSES AND PERMITS				
Bicycle License	-	6	6	-
Building permits	1,150,000	2,340,000	2,775,820	435,820
Street & curb permits	120,000	275,000	288,650	13,650
Wide vehicle/overload	10,000	12,000	13,424	1,424
Technology fee	28,000	45,000	51,253	6,253
Energy Inspection Fee	28,000	45,000	51,205	6,205
Pool Safety Fee	500	1,300	1,934	634
Accessibility Fee (Non-Resident)	2,500	2,300	2,746	446
Green Bldg Verification & Compliance	45,000	180,000	238,913	58,913
Total licenses and permits	1,384,000	2,900,606	3,423,951	523,345
FINES AND PENALTIES				
Vehicle code fines	115,000	100,000	77,290	(22,710)
Non-traffic fines	20,000	100	90	(10)
Total fines and penalties	135,000	100,100	77,380	(22,720)
INVESTMENT INCOME AND RENTALS				
Investment income	85,000	85,000	219,784	134,784
Rent and concessions	490,000	535,000	568,355	33,355
Total investment income and rentals	575,000	620,000	788,139	168,139
REVENUE FROM OTHER AGENCIES				
Homeowners property tax relief	80,000	80,000	76,958	(3,042)
P.O.S.T. reimbursements	12,000	24,923	49,341	24,418
AB109 Revenue	141,149	-	-	-
State mandated reimbursements	-	107	72,626	72,519
Grant reimbursements	55,827	878,647	827,704	(50,943)
Total revenue from other agencies	288,976	983,677	1,026,629	42,952

(Continued)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2021

Schedule of Revenues and Transfers In - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FUNCTION/ACTIVITY, Continued:				
CURRENT SERVICE CHARGES				
Administrative services	35,000	46,000	47,468	1,468
Special police services	1,361,345	100,000	173,037	73,037
False alarm fees	150,000	155,000	194,456	39,456
Plan checking fees	765,000	730,000	691,404	(38,596)
Planning fees	180,000	200,000	238,721	38,721
Inspection fees	600,000	800,000	844,608	44,608
Special public works services	500	500	4,937	4,437
Other service charges	25,400	34,400	42,050	7,650
Cannabis Fees	-	1,500,000	1,453,579	(46,421)
Assessment fees	625,000	625,000	578,544	(46,456)
Billings to Department	268,246	273,674	269,129	(4,545)
Total current service charges	4,010,491	4,464,574	4,537,933	73,359
OTHER REVENUES				
Miscellaneous revenue	618,000	2,705,220	1,368,065	(1,337,155)
OTHER FINANCING SOURCES				
Transfers in:				
Gas Tax Fund	1,010,000	1,010,000	1,010,000	-
Pollution Elimination	246,006	246,006	222,317	(23,689)
Street Impact	1,534,580	1,633,525	1,633,525	-
Street Light and Landscape Maintenance Districts	232,401	253,493	247,808	(5,685)
Supplementary Law Enforcement Grant	225,000	360,000	319,163	(40,837)
Local Law Enforcement Block Grant	55,000	69,958	71,997	2,039
Traffic Safety	85,000	195,000	195,000	-
CFD 2016-01 Police Protection	100,000	100,000	100,000	-
CFD 2018-02 Police Protection	100,000	99,000	99,000	-
Total transfers in	3,587,987	3,966,982	3,898,810	(68,172)
Total other financing sources	3,587,987	3,966,982	3,898,810	(68,172)
Total general fund revenues and other financing sources	\$ 73,428,260	\$ 82,838,053	\$ 85,176,008	\$ 2,337,955
				(Concluded)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2021

Schedule of Expenditures and Transfers Out - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FUNCTION/ACTIVITY:				
City Council	\$ 76,018	\$ 21,646	\$ 14,312	\$ 7,334
City Attorney	498,362	1,116,765	1,377,001	(260,236)
City Manager	1,282,329	1,663,270	1,035,126	628,144
City Clerk	496,642	563,914	443,295	120,619
City Treasurer	262,246	266,281	261,672	4,609
Human Resources	862,403	928,571	846,585	81,986
Economic Development	1,502,537	1,287,804	760,740	527,064
Finance	1,779,552	1,554,843	1,436,108	118,735
Non-Departmental	3,718,496	3,221,614	3,560,716	(339,102)
Total general government	10,478,585	10,624,708	9,735,555	889,153
PUBLIC WORKS				
Maintenance Administration	166,992	171,809	63,393	108,416
Street Maintenance	2,260,978	2,986,042	2,175,631	810,411
Engineering and Land Development	1,352,910	1,653,039	1,710,253	(57,214)
Signal & Street Lighting	823,500	972,500	945,719	26,781
Facilities Maintenance	742,444	1,194,070	731,788	462,282
Park Maintenance	1,776,554	1,836,494	1,501,859	334,635
Median and General Landscape	656,207	1,192,885	931,829	261,056
Capital Improv/Engineering Administration	320,381	261,192	186,385	74,807
Work Alternative	203,312	208,130	146,243	61,887
Total public works	8,303,278	10,476,161	8,393,100	2,083,061
PUBLIC SAFETY				
Administration	5,485,084	6,451,267	5,985,408	465,859
Police Cadets	12,156	4,156	8,384	(4,228)
Prisoner Custody	583,541	831,861	667,494	164,367
Community Policing	25,313,789	25,645,263	25,396,940	248,323
Police Services - Measure C Funded	-	111,368	118,649	(7,281)
Traffic Division	710,404	1,437,623	1,373,943	63,680
Investigation	6,529,964	5,466,194	5,163,314	302,880
Special Operations Unit	1,490,544	1,481,822	1,444,638	37,184
Communications	4,028,069	3,991,449	3,792,684	198,765
Emergency Services	70,622	198,478	161,465	37,013
Community Volunteer	73,935	94,689	100,400	(5,711)
Facility Maintenance	553,574	555,400	499,349	56,051
Total public safety	44,851,682	46,269,570	44,712,668	1,556,902
PARKS AND RECREATION				
Community Services	-	221,655	155,895	65,760
Total parks and recreation	-	221,655	155,895	65,760

(Continued)

City of Antioch
Required Supplementary Information, Continued
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2021

Schedule of Expenditures and Transfers Out - General Fund

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
COMMUNITY DEVELOPMENT				
Land Planning Services	1,166,716	1,265,819	1,328,440	(62,621)
Code Enforcement	2,322,779	2,033,743	1,910,422	123,321
Building Inspection	1,205,054	1,372,506	1,375,063	(2,557)
Total community development	4,694,549	4,672,068	4,613,925	58,143
Total current expenditures	68,328,094	72,264,162	67,611,143	4,653,019
CAPITAL OUTLAY				
Public Works:				
Engineering and Land Development	35,000	35,000	-	35,000
Public Safety:				
Administration	-	461,956	364,091	97,865
Community Policing	725,000	770,776	400,163	370,613
Communications	-	15,030	14,576	454
Community Development:				
Building Inspection	-	225,000	-	225,000
Code Enforcement	-	45,000	-	45,000
Parks and Recreation:				
Community Services	-	3,335	3,335	-
Total capital outlay	762,000	1,556,097	782,165	773,932
OTHER FINANCING USES:				
Transfers out:				
Animal Control	1,758,890	1,696,485	1,312,714	383,771
Recreation	3,030,382	3,530,032	2,972,346	557,686
Downtown Street Light & Landscape District	363,000	567,800	511,000	56,800
Capital Project	115,000	1,759,075	1,759,075	-
ABAG/2015 Lease Revenue	345,273	345,222	345,213	9
Honeywell Capital Lease	3,212	3,200	3,200	-
Total transfers out	5,615,757	7,901,814	6,903,548	998,266
Total general fund expenditures and other financing uses	\$ 74,705,851	\$ 81,722,073	\$ 75,296,856	\$ 6,425,217
				(Concluded)

City of Antioch
Budgetary Comparison Schedule
American Rescue Plan Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

Schedule of Revenues and Expenditures - Special Revenue Fund - American Rescue Plan

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 2,500	\$ 47,121	\$ 44,621
Revenues from other agencies	-	10,775,450	-	(10,775,450)
Total revenues	-	10,777,950	47,121	(10,730,829)
EXPENDITURES:				
Current:				
General Government	-	250	2,877	(2,627)
Total expenditures	-	250	2,877	(2,627)
REVENUES OVER (UNDER) EXPENDITURES	-	10,777,700	44,244	(10,733,456)
Net change in fund balances	\$ -	\$ 10,777,700	44,244	\$ (10,733,456)
FUND BALANCES:				
Beginning of year			-	
End of year			\$ 44,244	

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

Miscellaneous Employees Retirement System,
an Agent Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2021
Last 10 Years*

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Pension Liability			
Service Cost	\$ 2,275,615	\$ 2,281,384	\$ 2,494,442
Interest on total pension liability	10,868,782	11,178,491	11,647,037
Difference between expected and actual experience	-	(1,909,680)	139,957
Changes in assumptions	-	(2,712,350)	-
Changes in benefits	-	-	-
Benefit payments, including refunds of employee contributions	(7,232,184)	(7,404,372)	(7,758,833)
Net change in total pension liability	<u>5,912,213</u>	<u>1,433,473</u>	<u>6,522,603</u>
Total pension liability - beginning	<u>147,395,383</u>	<u>153,307,596</u>	<u>154,741,069</u>
Total pension liability - ending (a)	<u><u>\$ 153,307,596</u></u>	<u><u>\$ 154,741,069</u></u>	<u><u>\$ 161,263,672</u></u>
Plan fiduciary net position			
Contributions - employer	2,667,605	3,289,258	3,697,065
Contributions - employee	1,105,584	1,003,111	1,080,984
Plan to plan resource movement	-	387	(3,027)
Net Investment income	16,670,267	2,321,856	475,723
Benefit payments	(7,232,184)	(7,404,372)	(7,758,833)
Net change in plan fiduciary net position	<u>13,211,272</u>	<u>(789,760)</u>	<u>(2,508,088)</u>
Plan fiduciary net position - beginning	<u>97,110,375</u>	<u>110,321,647</u>	<u>109,531,887</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 110,321,647</u></u>	<u><u>\$ 109,531,887</u></u>	<u><u>\$ 107,023,799</u></u>
 Net pension liability - ending (a) - (b)	 \$ 42,985,949	 \$ 45,209,182	 \$ 54,239,873
 Plan fiduciary net position as a percentage of the total pension liability	 71.96%	 70.78%	 66.37%
 Covered payroll	 \$ 12,054,961	 \$ 12,390,746	 \$ 13,647,238
 Net pension liability as a percentage of covered payroll	 356.58%	 364.86%	 397.44%

Continued

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

Miscellaneous Employees Retirement System,
an Agent Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2021
Last 10 Years*

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS (Continued)

	2017	2018	2019
Total Pension Liability			
Service Cost	\$ 2,915,302	\$ 2,922,215	\$ 3,092,004
Interest on total pension liability	11,876,603	12,047,268	12,595,424
Difference between expected and actual experience	(2,427,359)	1,026,397	1,488,223
Changes in assumptions	9,786,815	(5,098,503)	-
Changes in benefits	-	-	-
Benefit payments, including refunds of employee contributions	(7,948,898)	(8,723,758)	(9,028,396)
Net change in total pension liability	14,202,463	2,173,619	8,147,255
Total pension liability - beginning	161,263,672	175,466,135	177,639,754
Total pension liability - ending (a)	<u>\$ 175,466,135</u>	<u>\$ 177,639,754</u>	<u>\$ 185,787,009</u>
Plan fiduciary net position			
Contributions - employer	4,285,820	4,474,827	5,216,376
Contributions - employee	1,233,457	1,214,081	1,309,647
Plan to plan resource movement	(32,798)	(285)	-
Net Investment income	11,632,807	9,812,078	8,052,609
Benefit payments	(7,948,898)	(8,723,758)	(9,028,396)
Administrative/other expense	-	(524,904)	(87,095)
Net change in plan fiduciary net position	9,170,388	6,252,039	5,463,141
Plan fiduciary net position - beginning	107,023,799	116,194,187	122,446,226
Plan fiduciary net position - ending (b)	<u>\$ 116,194,187</u>	<u>\$ 122,446,226</u>	<u>\$ 127,909,367</u>
 Net pension liability - ending (a) - (b)	 \$ 59,271,948	 \$ 55,193,528	 \$ 57,877,642
 Plan fiduciary net position as a percentage of the total pension liability	 66.22%	 68.93%	 68.85%
 Covered payroll	 \$ 14,125,211	 \$ 15,774,222	 \$ 16,660,534
 Net pension liability as a percentage of covered payroll	 419.62%	 349.90%	 347.39%

Continued

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

**Miscellaneous Employees Retirement System,
an Agent Multiple-Employer Defined Benefit Pension Plan**
As of June 30, 2021
Last 10 Years*

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS (Continued)

	<u>2020</u>
Total Pension Liability	
Service Cost	\$ 3,221,987
Interest on total pension liability	13,144,331
Difference between expected and actual experience	1,176,928
Changes in assumptions	-
Changes in benefits	-
Benefit payments, including refunds of employee contributions	(9,476,248)
Net change in total pension liability	<u>8,066,998</u>
Total pension liability - beginning	<u>185,787,009</u>
Total pension liability - ending (a)	<u><u>\$ 193,854,007</u></u>
 Plan fiduciary net position	
Contributions - employer	5,978,057
Contributions - employee	1,481,915
Plan to plan resource movement	-
Net Investment income	6,388,125
Benefit payments	(9,476,248)
Administrative/other expense	(180,321)
Net change in plan fiduciary net position	<u>4,191,528</u>
Plan fiduciary net position - beginning	<u>127,909,367</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 132,100,895</u></u>
 Net pension liability - ending (a) - (b)	 \$ 61,753,112
 Plan fiduciary net position as a percentage of the total pension liability	 68.14%
 Covered payroll	 \$ 18,427,068
 Net pension liability as a percentage of covered payroll	 335.12%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit.

Changes in assumptions: For 2015, the discount rate was changed from 7.5% (net of administrative expense) to 7.65% and for 2017, the discount rate was changed from 7.65% (net of administrative expense) to 7.15%.

*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

**Miscellaneous Employees Retirement System,
an Agent Multiple-Employer Defined Benefit Pension Plan**
As of June 30, 2021
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

	2015	2016	2017	2018	2019	2020	2021
Contractually Required Contribution	\$ 3,289,258	\$ 3,697,065	\$ 4,298,817	\$ 4,474,827	\$ 5,216,376	\$ 5,976,332	\$ 6,552,551
Contributions in Relation to the							
Contractually Required Contribution	(3,289,258)	(3,697,065)	(4,298,817)	(4,474,827)	(5,216,376)	(5,976,332)	(6,552,551)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 12,390,746	\$ 13,647,238	\$ 14,125,211	\$ 15,774,222	\$ 16,660,534	\$ 18,427,048	\$ 19,800,005
Contributions as a Percentage of							
Covered Payroll	26.55%	27.09%	30.43%	28.37%	31.31%	32.43%	33.09%

*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

Public Safety Employees Retirement System,
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2020
Last 10 Years*

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2014	2015	2016	2017	2018	2019	2020
Proportion of the net pension liability	.537714%	.547227%	0.54130%	0.53688%	0.55465%	0.5950%	0.5700%
Proportionate share of the net pension liability	\$ 33,459,081	\$ 37,561,170	\$ 46,835,514	\$ 53,243,957	\$ 53,447,620	\$ 57,331,714	\$ 62,022,849
Covered payroll	\$ 10,649,187	\$ 11,368,228	\$ 12,074,088	\$ 13,591,940	\$ 15,966,685	\$ 16,202,478	\$ 16,818,793
Proportionate share of the net pension liability as percentage of covered payroll	314.19%	330.40%	387.90%	391.73%	334.74%	353.85%	368.77%
Plan fiduciary net position as a percentage of the total pension liability	79.82%	78.40%	74.06%	73.31%	75.26%	75.26%	75.10%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit.

Changes in assumptions: For 2015, the discount rate was changed from 7.5% (net of administrative expense) to 7.65% and for 2017, the discount rate was changed from 7.65% (net of administrative expense) to 7.15%.

*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

Methods and assumptions used to determine 2021 contributions:

Actuarial Cost Method	Entry Age Normal Cost
Amortization Method/Period	Level percent of payroll, closed
Asset Valuation Method	Market Value
Inflation	2.50%
Payroll Growth	2.75%
Investment Rate of Return	7.0% Net of pension plan investment and administrative expenses
Retirement Age	2017 CalPERS Experience Study for the period from 1997-2015.
Mortality	2017 CalPERS 1997-2015 Experience Study

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

Public Safety Employees Retirement System,
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
As of June 30, 2021
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

	2015	2016	2017	2018	2019	2020	2021
Contractually Required Contribution	\$ 3,652,991	\$ 4,113,904	\$ 4,702,631	\$ 5,194,425	\$ 5,826,251	\$ 6,805,621	\$ 7,856,353
Contributions in Relation to the							
Contractually Required Contribution	(3,652,991)	(4,113,904)	(4,702,631)	(5,412,879)	(5,935,126)	(7,156,622)	(7,931,084)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ (218,454)	\$ (108,875)	\$ (351,001)	\$ (74,731)
Covered Payroll	\$ 11,368,228	\$ 12,074,088	\$ 13,591,940	\$ 15,966,685	\$ 16,202,478	\$ 16,818,793	\$ 20,038,526
Contributions as a Percentage of							
Covered Payroll	32.13%	34.07%	34.60%	32.53%	35.96%	40.46%	39.21%

*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

Methods and assumptions used to determine 2021 contributions:

Actuarial Cost Method	Entry Age Normal Cost
Amortization Method/Period	Level percent of payroll over a closed 30-year period
Asset Valuation Method	Market Value
Inflation	2.50%
Payroll Growth	2.75%
Investment Rate of Return	7.0% Net of pension plan investment and administrative expenses
Retirement Age	2017 CalPERS Experience Study for the period from 1997-2015.
Mortality	2017 CalPERS 1997-2015 Experience Study

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

Supplementary Retirement Plan

As of June 30, 2021

Last 10 Years*

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2015	2016	2017	2018	2019	2020
Total Pension Liability						
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total pension liability	76,000	89,649	89,935	90,425	90,559	90,608
Difference between expected and actual experience	-	36,011	-	41,781	-	7,522
Changes in assumptions	(23,000)	(439,207)	-	41,643	-	(8,821)
Changes in benefits	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(82,000)	(83,627)	(85,299)	(87,006)	(88,746)	(90,521)
Net change in total pension liability	(29,000)	(397,174)	4,636	86,843	1,813	(1,212)
Total pension liability - beginning	2,104,000	2,075,000	1,677,826	1,682,462	1,769,305	1,771,118
Total pension liability - ending (a)	\$ 2,075,000	\$ 1,677,826	\$ 1,682,462	\$ 1,769,305	\$ 1,771,118	\$ 1,769,906
Plan fiduciary net position						
Contributions - employer	91,667	627,588	483,310	696,045	145,013	-
Contributions - employee	-	-	-	-	-	-
Net Investment income	-	29,508	46,509	24,809	101,806	92,803
Administrative expense	(5,000)	(34,983)	(27,156)	(39,073)	(8,150)	-
Benefit payments	(82,000)	(83,627)	(85,299)	(87,006)	(88,746)	(90,521)
Net change in plan fiduciary net position	4,667	538,486	417,364	594,775	149,923	2,282
Plan fiduciary net position - beginning	69,000	73,667	612,153	1,029,517	1,624,292	1,774,215
Plan fiduciary net position - ending (b)	\$ 73,667	\$ 612,153	\$ 1,029,517	\$ 1,624,292	\$ 1,774,215	\$ 1,776,497
 Net pension liability (asset) - ending (a) - (b)	 \$ 2,001,333	 \$ 1,065,673	 \$ 652,945	 \$ 145,013	 \$ (3,097)	 \$ (6,591)
 Plan fiduciary net position as a percentage of the total pension liability	 3.55%	 36.48%	 61.19%	 91.80%	 100.17%	 100.37%
 Covered payroll	 -	 -	 -	 -	 -	 -
 Net pension liability as a percentage of covered payroll**	 n/a	 n/a	 n/a	 n/a	 n/a	 n/a

Continued

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

Supplementary Retirement Plan

As of June 30, 2021

Last 10 Years*

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS (Continued)

	<u>2021</u>
Total Pension Liability	
Service Cost	\$ -
Interest on total pension liability	90,496
Difference between expected and actual experience	-
Changes in assumptions	-
Changes in benefits	-
Benefit payments, including refunds of employee contributions	(92,331)
Net change in total pension liability	(1,835)
Total pension liability - beginning	1,769,906
Total pension liability - ending (a)	<u>\$ 1,768,071</u>
 Plan fiduciary net position	
Contributions - employer	-
Contributions - employee	-
Net Investment income	191,751
Administrative expense	-
Benefit payments	(92,331)
Net change in plan fiduciary net position	99,420
Plan fiduciary net position - beginning	1,776,497
Plan fiduciary net position - ending (b)	<u>\$ 1,875,917</u>
 Net pension liability (asset) - ending (a) - (b)	\$ (107,846)
 Plan fiduciary net position as a percentage of the total pension liability	106.10%
 Covered payroll	-
 Net pension liability as a percentage of covered payroll**	n/a

Notes to Schedule:

Covered payroll: This is a closed plan and thus there is no covered employee payroll

*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

**This is a closed plan with only retired participants and therefore no active payroll to report.

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

Supplementary Retirement Plan
As of June 30, 2021
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

	2015	2016	2017	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 184,000	\$ 182,000	\$ 182,000	\$ 41,000	\$ 41,000	\$ 29,000	\$ 29,000
Contributions in Relation to the							
Actuarially Determined Contribution	(91,667)	(627,588)	(283,310)	(696,045)	(145,013)	-	-
Contribution Deficiency (Excess)	\$ 92,333	\$ (445,588)	\$ (101,310)	\$ (655,045)	\$ (104,013)	\$ 29,000	\$ 29,000
Covered Payroll	-	-	-	-	-	-	-
Contributions as a Percentage of Covered Payroll**	n/a	n/a	n/a	n/a	n/a	n/a	n/a

*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.
No ADC was made in 2020 and 2021 as the plan was fully funded.

**This is a closed plan with only retired participants and therefore no active payroll to report.

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

California Employers' Retiree Benefit Trust
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS - MANAGEMENT
PLAN
For the Measurement Periods Ended June 30 ¹

	2017	2018	2019	2020
Total OPEB Liability				
Service Cost	\$ 99,704	\$ 89,242	\$ 91,137	\$ 44,507
Interest on total OPEB liability	263,097	280,264	267,176	334,957
Difference between expected and actual experience	-	-	919,109	-
Changes in assumptions	(550,976)	(39,065)	(2,892,283)	-
Changes in benefits	-	-	-	-
Benefit payments	(863,145)	(864,159)	(715,514)	(694,546)
Net change in total OPEB liability	(1,051,320)	(533,718)	(2,330,375)	(315,082)
Total OPEB liability - beginning	9,072,633	8,021,313	7,487,595	5,157,220
Total OPEB liability - ending (a)	\$ 8,021,313	\$ 7,487,595	\$ 5,157,220	\$ 4,842,138
Plan fiduciary net position				
Contributions - employer	1,163,145	905,839	715,514	694,546
Net Investment income	205,569	197,074	165,516	101,215
Administrative expense	(1,053)	(4,637)	579	(1,298)
Benefit payments	(863,145)	(864,159)	(715,514)	(694,546)
Net change in plan fiduciary net position	504,516	234,117	166,095	99,917
Plan fiduciary net position - beginning	1,962,683	2,467,199	2,701,316	2,867,411
Plan fiduciary net position - ending (b)	\$ 2,467,199	\$ 2,701,316	\$ 2,867,411	\$ 2,967,328
Net OPEB liability - ending (a) - (b)	\$ 5,554,114	\$ 4,786,279	\$ 2,289,809	\$ 1,874,810
Plan fiduciary net position as a percentage of the total OPEB liability	30.76%	36.08%	55.60%	61.28%
Covered -employee payroll ²	\$ 4,994,964	\$ 5,022,596	\$ 7,169,542	\$ 7,865,847
Net OPEB liability as a percentage of employee covered payroll	111.19%	95.29%	31.94%	23.83%

¹Fiscal year 2018 was the 1st year of implementation, therefore only four years are shown.

²Covered-employee payroll is used because contribution amounts are not based on payroll

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

California Employers' Retiree Benefit Trust
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS - MISCELLANEOUS
PLAN
For the Measurement Periods Ended June 30 ¹

	2017	2018	2019	2020
Total OPEB Liability				
Service Cost	\$ 546,732	\$ 486,921	\$ 497,069	\$ 213,827
Interest on total OPEB liability	424,742	482,892	500,603	560,814
Difference between expected and actual experience	-	-	(947,094)	-
Changes in assumptions	(1,145,298)	(85,377)	(4,694,453)	-
Changes in benefits	-	-	-	-
Benefit payments	(612,381)	(682,562)	(506,824)	(443,086)
Net change in total OPEB liability	(786,205)	201,874	(5,150,699)	331,555
Total OPEB liability - beginning	13,870,480	13,084,275	13,286,149	8,135,450
Total OPEB liability - ending (a)	\$ 13,084,275	\$ 13,286,149	\$ 8,135,450	\$ 8,467,005
Plan fiduciary net position				
Contributions - employer	612,381	682,562	506,824	673,086
Net Investment income	507,572	422,749	350,875	216,968
Administrative expense	(2,581)	(9,830)	1,226	(2,855)
Benefit payments	(612,381)	(682,562)	(506,824)	(443,086)
Net change in plan fiduciary net position	504,991	412,919	352,101	444,113
Plan fiduciary net position - beginning	4,808,572	5,313,563	5,726,482	6,078,583
Plan fiduciary net position - ending (b)	\$ 5,313,563	\$ 5,726,482	\$ 6,078,583	\$ 6,522,696
Net OPEB liability - ending (a) - (b)	\$ 7,770,712	\$ 7,559,667	\$ 2,056,867	\$ 1,944,309
Plan fiduciary net position as a percentage of the total OPEB liability	40.61%	43.10%	74.72%	77.04%
Covered-employee payroll ²	\$ 9,817,645	\$ 9,987,924	\$ 8,990,906	\$ 10,035,828
Net OPEB liability as a percentage of employee covered payroll	79.15%	75.69%	22.88%	19.37%

¹Fiscal year 2018 was the 1st year of implementation, therefore only four years are shown.

²Covered-employee payroll is used because contribution amounts are not based on payroll

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

California Employers' Retiree Benefit Trust
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS -POLICE PLAN
For the Measurement Periods Ended June 30 ¹

	2017	2018	2019	2020
Total OPEB Liability				
Service Cost	\$ 1,372,714	\$ 1,182,226	\$ 1,203,718	\$ 450,552
Interest on total OPEB liability	1,285,771	1,448,586	1,521,901	1,610,811
Difference between expected and actual experience	-	-	(5,403,122)	-
Changes in assumptions	(4,649,266)	(341,619)	(13,522,145)	-
Changes in benefits	-	-	-	-
Benefit payments	(805,720)	(890,450)	(840,610)	(828,484)
Net change in total OPEB liability	(2,796,501)	1,398,743	(17,040,258)	1,232,879
Total OPEB liability - beginning	41,746,794	38,950,293	40,349,036	23,308,778
Total OPEB liability - ending (a)	\$ 38,950,293	\$ 40,349,036	\$ 23,308,778	\$ 24,541,657
Plan fiduciary net position				
Contributions - employer	805,720	890,450	840,610	1,898,484
Net Investment income	321,116	267,454	221,983	151,317
Administrative expense	(1,632)	(6,219)	776	(2,217)
Benefit payments	(805,720)	(890,450)	(840,610)	(828,484)
Net change in plan fiduciary net position	319,484	261,235	222,759	1,219,100
Plan fiduciary net position - beginning	3,042,157	3,361,641	3,622,876	3,845,635
Plan fiduciary net position - ending (b)	\$ 3,361,641	\$ 3,622,876	\$ 3,845,635	\$ 5,064,735
Net OPEB liability - ending (a) - (b)	\$ 35,588,652	\$ 36,726,160	\$ 19,463,143	\$ 19,476,922
Plan fiduciary net position as a percentage of the total OPEB liability	8.63%	8.98%	16.50%	20.64%
Covered-employee payroll ²	\$ 13,734,057	\$ 13,581,702	\$ 16,702,564	\$ 18,854,908
Net OPEB liability as a percentage of employee covered payroll	259.13%	270.41%	116.53%	103.30%

¹Fiscal year 2018 was the 1st year of implementation, therefore only four years are shown.

²Covered-employee payroll is used because contribution amounts are not based on payroll

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

California Employers' Retiree Benefit Trust
As of June 30, 2021
Last 10 Years ¹
SCHEDULE OF CONTRIBUTIONS - MANAGEMENT PLAN

	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 727,107	\$ 287,302	\$ 233,291	\$ 213,789
Contributions in Relation to the Actuarially Determined Contribution	905,839	715,514	694,546	887,924
Contribution Deficiency (Excess)	\$ (178,732)	\$ (428,212)	\$ (461,255)	\$ (674,135)
Covered Employee Payroll ²	\$ 5,022,596	\$ 7,169,542	\$ 7,865,847	\$ 8,875,309
Contributions as a Percentage of Covered Payroll	18.04%	9.98%	8.83%	10.00%

Notes to Schedule:

*Actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2018 were from the June 30, 2015 valuation; Fiscal Year 2019 and 2020 were from the June 30, 2017 valuation; Fiscal year 2021 from the June 30, 2019 valuation.

Methods and assumptions used to determine 2021 contributions:

Actuarial Cost Method	Entry Age Normal Cost, Level Percent of Pay
Amortization Method/Period	Level percent of payroll over a closed 30-year period
Asset Valuation Method	Market Value
Inflation	2.50%
Payroll Growth	3.00%
Investment Rate of Return	6.80%
Healthcare cost-trend rates	4% per year.
Retirement Age	2.7% @55 for Miscellaneous "classic" employees, 2% @62 for Miscellaneous "PEPRA" employees, 3% @50 for Safety "classic" employees, 2.7% @57 for Safety "PEPRA" employees. The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997-2015.
Mortality	Pre- retirement mortality based on 2017 CalPERS 1997-2015 Experience Study covering CalPERS participants adjusted to back out 15 years of Scale MP to central year 2015. Post retirement mortality probability based on MacLeod Watts Scale 2018 applied generationally from 2015.

¹Fiscal year 2018 was the 1st year of implementation, therefore only four years are shown.

²Covered-employee payroll is used because contribution amounts are not based on payroll

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

California Employers' Retiree Benefit Trust
As of June 30, 2021
Last 10 Years ¹
SCHEDULE OF CONTRIBUTIONS - MISCELLANEOUS PLAN

	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 1,208,972	\$ 521,061	\$ 402,665	\$ 398,829
Contributions in Relation to the Actuarially Determined Contribution	682,562	506,824	673,086	1,133,631
Contribution Deficiency (Excess)	\$ 526,410	\$ 14,237	\$ (270,421)	\$ (734,802)
Covered Employee Payroll ²	\$ 9,987,924	\$ 8,990,906	\$ 10,035,828	\$ 10,673,202
Contributions as a Percentage of Covered Payroll	6.83%	5.64%	6.71%	10.62%

Notes to Schedule:

***Actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2018 were from the June 30, 2015 valuation and Fiscal Year 2019 and 2020 were from the June 30, 2017 valuation. Fiscal Year 2021 contributions were from the June 30, 2019 valuation.**

Methods and assumptions used to determine 2021 contributions:

Actuarial Cost Method	Entry Age Normal Cost, Level Percent of Pay
Amortization Method/Period	Level percent of payroll over a closed 30-year period
Asset Valuation Method	Market Value
Inflation	2.50%
Payroll Growth	3.00%
Investment Rate of Return	6.8%
Healthcare cost-trend rates	4% per year.
Retirement Age	2.7% @55 for Miscellaneous "classic" employees, 2% @62 for Miscellaneous "PEPRA" employees, 3% @50 for Safety "classic" employees, 2.7% @57 for Safety "PEPRA" employees. The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997-2015.
Mortality	Pre-retirement mortality based on 2017 CalPERS 1997-2015 Experience Study covering CalPERS participants adjusted to back out 15 years of Scale MP to central year 2015. Post retirement mortality probability based on MacLeod Watts Scale 2018 applied generationally from 2015.

¹Fiscal year 2018 was the 1st year of implementation, therefore only four years shown.

²Covered-employee payroll is used because contribution amounts are not based on payroll

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

California Employers' Retiree Benefit Trust
As of June 30, 2021
Last 10 Years ¹
SCHEDULE OF CONTRIBUTIONS - POLICE PLAN

	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 3,367,235	\$ 2,119,228	\$ 2,061,829	\$ 2,128,780
Contributions in Relation to the Actuarially Determined Contribution	890,450	840,610	1,898,484	1,518,004
Contribution Deficiency (Excess)	\$ 2,476,785	\$ 1,278,618	\$ 163,345	\$ 610,776
Covered Employee Payroll ²	\$ 13,581,702	\$ 16,702,564	\$ 18,854,908	\$ 20,290,021
Contributions as a Percentage of Covered Payroll	6.56%	5.03%	10.07%	7.48%

Notes to Schedule:

***Actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2018 were from the June 30, 2015 valuation and Fiscal Year 2019 and 2020 were from the June 30, 2017 valuation. Fiscal Year 2021 contributions were from the June 30, 2019 valuation.**

Methods and assumptions used to determine 2021 contributions:

Actuarial Cost Method	Entry Age Normal Cost, Level Percent of Pay
Amortization Method/Period	Level percent of payroll over a closed 30-year period
Asset Valuation Method	Market Value
Inflation	2.50%
Payroll Growth	3.00%
Investment Rate of Return	6.80%
Healthcare cost-trend rates	4% per year.
Retirement Age	2.7% @55 for Miscellaneous "classic" employees, 2% @62 for Miscellaneous "PEPRA" employees, 3% @50 for Safety "classic" employees, 2.7% @57 for Safety "PEPRA" employees. The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997-2015.
Mortality	Pre-retirement mortality based on 2017 CalPERS 1997-2015 Experience Study covering CalPERS participants adjusted to back out 15 years of Scale MP to central year 2015. Post retirement mortality probability based on MacLeod Watts Scale 2018 applied generationally from 2015.

¹Fiscal year 2018 was the 1st year of implementation, therefore only four years are shown.

²Covered-employee payroll is used because contribution amounts are not based on payroll

City of Antioch
Notes to Required Supplementary Information
For the Fiscal Year Ended June 30, 2021

BUDGETARY BASIS OF ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the required supplementary information:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a minute order.
4. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase the total expenditures of any fund must be approved by the City Council. Expenditures may not legally exceed budgeted appropriations at the fund level without City Council approval.
5. The City adopts a two year budget for its General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.
6. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Amounts presented include amendments approved by the City Council.
7. Encumbrance accounting is employed as an extension of formal budgetary integration in the City's governmental funds. Encumbrances outstanding at year end are reported as assignments of fund balances, since they do not yet constitute expenditures or liabilities. Encumbrances are reappropriated in the following year. Unexpended appropriations lapse at year end.

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SUPPLEMENTAL INFORMATION

City of Antioch
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
ASSETS				
Cash and investments	\$ 30,720,952	\$ -	\$ 8,747,559	\$ 39,468,511
Receivables:				
Accounts, net	1,054,526	-	40,633	1,095,159
Tax	777,840	-	-	777,840
Prepaid items	117,808	250	336	118,394
Loans receivable	19,608,875	-	-	19,608,875
Total assets	\$ 52,280,001	\$ 250	\$ 8,788,528	\$ 61,068,779
LIABILITIES				
Liabilities:				
Accounts payable	\$ 2,788,180	\$ -	\$ 140,833	\$ 2,929,013
Accrued payroll	149,746	-	2,069	151,815
Deposits	1,417,369	-	232,265	1,649,634
Due to other funds	142,195	-	-	142,195
Unearned revenue	142,211	-	-	142,211
Total liabilities	4,639,701	-	375,167	5,014,868
DEFERRED INFLOWS OF RESOURCES				
Unavailable grant receipts	54,906	-	-	54,906
Total deferred inflows of resources	54,906	-	-	54,906

City of Antioch
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Fund Balances:				
Nonspendable:				
Petty cash and prepaid items	119,825	250	-	120,075
Restricted for:				
Housing & Development	27,557,899	-	-	27,557,899
Disability Access	94,796	-	-	94,796
Public Facilities	-	-	4,774,083	4,774,083
Streets	7,271,888	-	-	7,271,888
Parks	158,525	-	-	158,525
Storm Channels	2,056,098	-	-	2,056,098
Landscape Maintenance	2,047,295	-	-	2,047,295
Tidelands Areas Protection	119,664	-	-	119,664
Law Enforcement	524,030	-	-	524,030
Traffic Safety	19,071	-	-	19,071
Parks & Recreation	27,343	-	-	27,343
Abandoned Vehicle	633,570	-	-	633,570
Committed to:				
Parks	2,618,825	-	-	2,618,825
Landscape Maintenance	182,904	-	-	182,904
Arts & Cultural Activities	183,666	-	-	183,666
Field Maintenance	367,620	-	-	367,620
Memorial Field Maintenance	21,864	-	-	21,864
Road Repair	429,880	-	-	429,880
Waste Reduction	300,367	-	-	300,367
Youth Activities/Building Maintenance	149,715	-	-	149,715
Traffic Signals	1,134,887	-	-	1,134,887
Post Retirement Medical	617,016	-	-	617,016
Parks & Recreation	968,348	-	-	968,348
Assigned to:				
Parks & Recreation	71,438	-	-	71,438
Capital Projects	-	-	3,118,810	3,118,810
Community Benefit Programs	-	-	37,474	37,474
AD 26	-	-	386,776	386,776
AD 27	-	-	96,218	96,218
Unassigned	(91,140)	-	-	(91,140)
Total fund balances	47,585,394	250	8,413,361	55,999,005
Total liabilities, deferred inflows of resources and fund balances	\$ 52,280,001	\$ 250	\$ 8,788,528	\$ 61,068,779

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Governmental Funds

For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
REVENUES:				
Taxes	\$ 8,116,182	\$ -	\$ 300,000	\$ 8,416,182
Fines and penalties	111,710	-	-	111,710
Investment income and rentals	465,024	-	22,366	487,390
Revenue from other agencies	3,516,176	-	2,100,000	5,616,176
Current service charges	4,235,932	-	2,385,881	6,621,813
Special assessment revenue	3,342,322	-	-	3,342,322
Other	710,148	-	9,418	719,566
Total revenues	20,497,494	-	4,817,665	25,315,159
EXPENDITURES:				
Current:				
General government	1,878,784	287	-	1,879,071
Public works	3,197,418	-	455,932	3,653,350
Public safety	2,455,385	-	-	2,455,385
Parks and recreation	5,431,092	-	99	5,431,191
Community development	1,267,975	-	95	1,268,070
Capital outlay	4,577,514	-	201,709	4,779,223
Debt service:				
Principal retirement	-	255,735	-	255,735
Interest and fiscal charges	-	135,351	-	135,351
Total expenditures	18,808,168	391,373	657,835	19,857,376
REVENUES OVER (UNDER) EXPENDITURES	1,689,326	(391,373)	4,159,830	5,457,783
OTHER FINANCING SOURCES (USES):				
Transfers in	4,905,850	391,360	2,133,961	7,431,171
Transfers (out)	(4,175,286)	-	(700,000)	(4,875,286)
Total other financing sources (uses)	730,564	391,360	1,433,961	2,555,885
Net change in fund balances	2,419,890	(13)	5,593,791	8,013,668
FUND BALANCES:				
Beginning of year	45,165,504	263	2,819,570	47,985,337
End of year	\$ 47,585,394	\$ 250	\$ 8,413,361	\$ 55,999,005

NON-MAJOR SPECIAL REVENUE FUNDS

These funds account for the proceeds derived from special revenue sources, which are legally restricted to expenditures for specified purposes.

Delta Fair Property Fund

This fund accounts for revenues resulting from the sale or lease of surplus right-of-way property acquired from the State. In accordance with agreements with the State, expenditures must be for park and recreational facilities.

Housing and Community Development Fund

This fund accounts for grant funds received from the Federal government for the purpose of developing viable urban communities.

Housing Successor Fund

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

CARES Act Fund

This fund accounts for the monies the City received from the State of California pursuant to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

RMRA Fund

This fund accounts for the receipts and expenditures of the Road Repair and Accountability Act (SB1 1) funds.

Gas Tas Fund

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

Recreation Programs

This fund accounts for revenue received to cover the costs of recreation programs provided by the City's Leisure Services Divisions.

Animal Services Fund

This fund accounts for revenues and expenditures of the City's animal services program. A portion of the revenues required to operate this function comes from animal licenses and shelter, adoption, handling, and impound fees. The reminder comes from a subsidy transfer from the General Fund.

Civic Arts Fund

This fund accounts for money specifically set aside for art programs and projects. Revenues come from a percentage of the City's Transient Occupancy Tax. Expenditures are for a variety of programs in the fund and performing arts, as well as projects such as Art in Public Places.

Park in Lieu Fund

This fund accounts for revenues from park dedication fees required of all new construction. Monies are accumulated in accounts allocated to certain parks on the basis of the area in which the construction is taking place. These funds are then appropriated and spent for park development.

NON-MAJOR SPECIAL REVENUE FUNDS, Continued

Senior Bus Fund

This fund accounts for the City's Senior Bus Program, which provides door-to-door transportation to frail, elderly, and disabled individuals. Revenue sources are grant funds through the Metropolitan Transportation Commission and fees paid by riders and the Antioch Committee on Aging.

Abandoned Vehicles Fund

This fund accounts for revenue from AB 4114, which charges a \$1.00 fee on the registration of all vehicles located in the City. The funds are received from the County and are used to remove abandoned vehicles from City streets.

Traffic Signal Fee Fund

This fund accounts for fees from developers for all new traffic signal construction.

Asset Forfeitures Fund

This fund was established to account for the proceeds from sales of assets seized in connection with drug enforcement. These proceeds are to be used for law enforcement purposes.

Measure J Growth Management Program Fund

This fund accounts for Measure J Funds, which are used to construct roads.

Child Care Fund

This fund accounts for lease revenue received and City expenditures relating to the child care center leased from the City by the YWCA.

Tidelands Assembly Bill 1900

In 1990, the California State Legislature passed legislation that created tidelands entitlement areas. Funds are generated by payments from the lessees of the City's tidelands areas. This revenue is limited to improving accessibility and/or protection of the City's waterfront areas.

Maintenance Districts

Established to account for revenue and related expenditures of lighting and landscape activities.

Solid Waste Reduction AB 939

Under AB 939, a special fee is levied by the State against each ton of solid waste, which is disposed at landfill sites. A portion of this fee goes back to the cities on a quarterly basis for use in achieving AB 939 goals.

Pollution Elimination

This fund was established to account for activities related to the National Pollution Discharge Elimination Program. The purpose of this program is to monitor and reduce storm water pollution.

Supplemental Law Enforcement

This fund accounts for supplemental public safety funding allocated in AB 3229. Funds must be used for front-line police services and must supplement and not supplant existing funding for law enforcement services.

Street Impact Fund

This fund accounts for franchise taxes received.

NON-MAJOR SPECIAL REVENUE FUNDS, Continued

Traffic Safety Fund

This fund accounts for fines and forfeitures received under Section 1463 of the Penal Code. Funds shall be used exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention.

PEG Franchise Fee Fund

This fund accounts for a 1% fee collected from video franchises to support local Public, Educational and Governmental Programming (PEG).

SB1186 Disability Access Fund

This fund accounts for a \$4 state fee collected with new or renewed business licenses for the purposes of increasing disability access and compliance with construction-related accessibility requirements.

East Lone Tree Benefit District Fund

This fund accounts for the East Lone Tree Public Facility Benefit District formed by the City in December 2016. A benefit district fee is charged to developers to be used to fund the planning, design/engineering and construction of transportation improvements - specifically the segments of Slatten Ranch Road and related infrastructure including storm drain, water, sanitary sewer, dry utilities and East Antioch Trail improvements.

CFD 2016-01 Police Protection

This fund accounts for CFD 2016-01 formed by the City in 2017 and accounts for a special tax secured by a continuing lien against all non-exempt real property in the CFD to fund all or a portion of the cost of Police protection services.

CFD 2018-01 Public Services

This fund accounts for CFD 2018-01 formed by the City in 2018 and accounts for a special tax secured by a continuing lien against all non-exempt real property in the CFD to fund all or a portion of the cost of neighborhood park and street lighting maintenance, neighborhood landscape maintenance, stormwater maintenance, open space maintenance and administrative expenses of the CFD.

CFD 2018-02 Police Protection

This fund accounts for CFD 2018-02 formed by the City in 2018 and accounts for a special tax secured by a continuing lien against all non-exempt real property in the CFD to fund all or a portion of the cost of Police protection services.

Post Retirement Medical

This fund is used to pay post retirement medical benefits for retirees under the following categories: Miscellaneous, Police, and Management employees.

City of Antioch
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2021

	Delta Fair Property	Housing and Community Development	Housing Successor Fund	CARES Act
ASSETS				
Cash and investments	\$ 173,901	\$ 456,683	\$ 7,446,303	\$ -
Receivables:				
Accounts, net	-	561,751	-	-
Taxes	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	6,710,671	12,898,204	-
Total assets	<u>\$ 173,901</u>	<u>\$ 7,729,105</u>	<u>\$ 20,344,507</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 15,376	\$ 340,553	\$ 120,254	\$ -
Accrued payroll	-	-	-	-
Deposits	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>15,376</u>	<u>340,553</u>	<u>120,254</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable grant receipts	-	54,906	-	-
Total deferred inflows of resources	<u>-</u>	<u>54,906</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Petty cash and prepaid items	-	-	-	-
Restricted for:				
Housing & Development	-	7,333,646	20,224,253	-
Disability Access	-	-	-	-
Streets	-	-	-	-
Parks	158,525	-	-	-
Storm Channels	-	-	-	-
Landscape Maintenance	-	-	-	-
Tidelands Areas Protection	-	-	-	-
Law Enforcement	-	-	-	-
Traffic Safety	-	-	-	-
Parks & Recreation	-	-	-	-
Abandoned Vehicle	-	-	-	-
Committed to:				
Parks	-	-	-	-
Landscape Maintenance	-	-	-	-
Arts & Cultural Activities	-	-	-	-
Field Maintenance	-	-	-	-
Memorial Field Maintenance	-	-	-	-
Road Repair	-	-	-	-
Waste Reduction	-	-	-	-
Youth Activities/Building Maintenance	-	-	-	-
Traffic Signals	-	-	-	-
Post Retirement Medical	-	-	-	-
Parks & Recreation	-	-	-	-
Assigned to:				
Parks & Recreation	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>158,525</u>	<u>7,333,646</u>	<u>20,224,253</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 173,901</u>	<u>\$ 7,729,105</u>	<u>\$ 20,344,507</u>	<u>\$ -</u>

RMRA	Gas Tax	Recreation Programs	Animal Services	Civic Arts	Park in Lieu	Senior Bus
\$ 3,060,890	\$ 554,595	\$ 2,276,740	\$ 62,315	\$ 155,319	\$ 2,611,325	\$ 101,631
331,071	-	61,048	2,466	6,021	7,500	-
-	281,193	-	-	23,160	-	-
-	-	5,506	879	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,391,961</u>	<u>\$ 835,788</u>	<u>\$ 2,343,294</u>	<u>\$ 65,660</u>	<u>\$ 184,500</u>	<u>\$ 2,618,825</u>	<u>\$ 101,631</u>
\$ 1,309,676	\$ 195,003	\$ 222,825	\$ 21,623	\$ -	\$ -	\$ 2,850
2,144	1,858	103,475	25,792	-	-	-
-	-	507,595	18,245	834	-	-
-	-	-	-	-	-	-
-	-	142,211	-	-	-	-
<u>1,311,820</u>	<u>196,861</u>	<u>976,106</u>	<u>65,660</u>	<u>834</u>	<u>-</u>	<u>2,850</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	9,356	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,080,141	638,927	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	27,343
-	-	-	-	-	-	-
-	-	-	-	-	2,618,825	-
-	-	-	-	-	-	-
-	-	-	-	183,666	-	-
-	-	367,620	-	-	-	-
-	-	21,864	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	968,348	-	-	-	-
-	-	-	-	-	-	71,438
-	-	-	-	-	-	-
<u>2,080,141</u>	<u>638,927</u>	<u>1,367,188</u>	<u>-</u>	<u>183,666</u>	<u>2,618,825</u>	<u>98,781</u>
<u>\$ 3,391,961</u>	<u>\$ 835,788</u>	<u>\$ 2,343,294</u>	<u>\$ 65,660</u>	<u>\$ 184,500</u>	<u>\$ 2,618,825</u>	<u>\$ 101,631</u>

City of Antioch
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2021

	Abandoned Vehicles	Traffic Signal Fee	Asset Forfeitures	Measure J Growth Management Program
ASSETS				
Cash and investments	\$ 589,338	\$ 1,132,737	\$ 1,310,142	\$ 2,223,062
Receivables:				
Accounts, net	44,232	2,150	-	-
Taxes	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
Total assets	<u>\$ 633,570</u>	<u>\$ 1,134,887</u>	<u>\$ 1,310,142</u>	<u>\$ 2,223,062</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 184,057
Accrued payroll	-	-	-	635
Deposits	-	-	801,377	3,520
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>801,377</u>	<u>188,212</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable grant receipts	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Petty cash and prepaid items	-	-	-	-
Restricted for:				
Housing & Development	-	-	-	-
Disability Access	-	-	-	-
Streets	-	-	-	2,034,850
Parks	-	-	-	-
Storm Channels	-	-	-	-
Landscape Maintenance	-	-	-	-
Tidelands Areas Protection	-	-	-	-
Law Enforcement	-	-	508,765	-
Traffic Safety	-	-	-	-
Parks & Recreation	-	-	-	-
Abandoned Vehicle	633,570	-	-	-
Committed to:				
Parks	-	-	-	-
Landscape Maintenance	-	-	-	-
Arts & Cultural Activities	-	-	-	-
Field Maintenance	-	-	-	-
Memorial Field Maintenance	-	-	-	-
Road Repair	-	-	-	-
Waste Reduction	-	-	-	-
Youth Activities/Building Maintenance	-	-	-	-
Traffic Signals	-	1,134,887	-	-
Post Retirement Medical	-	-	-	-
Parks & Recreation	-	-	-	-
Assigned to:				
Parks & Recreation	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>633,570</u>	<u>1,134,887</u>	<u>508,765</u>	<u>2,034,850</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 633,570</u>	<u>\$ 1,134,887</u>	<u>\$ 1,310,142</u>	<u>\$ 2,223,062</u>

City of Antioch
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2021

	LLEBG Byrne Grant	Street Impact	Traffic Safety	PEG Franchise Fee
ASSETS				
Cash and investments	\$ -	\$ 19,484	\$ 100	\$ -
Receivables:				
Accounts, net	12,596	-	18,971	-
Taxes	-	410,396	-	63,091
Prepaid items	-	-	-	79
Loans receivable	-	-	-	-
Total assets	<u>\$ 12,596</u>	<u>\$ 429,880</u>	<u>\$ 19,071</u>	<u>\$ 63,170</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 24,711
Accrued payroll	-	-	-	-
Deposits	-	-	-	-
Due to other funds	12,596	-	-	129,599
Unearned revenue	-	-	-	-
Total liabilities	<u>12,596</u>	<u>-</u>	<u>-</u>	<u>154,310</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable grant receipts	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Petty cash and prepaid items	-	-	-	-
Restricted for:				
Housing & Development	-	-	-	-
Disability Access	-	-	-	-
Streets	-	-	-	-
Parks	-	-	-	-
Storm Channels	-	-	-	-
Landscape Maintenance	-	-	-	-
Tidelands Areas Protection	-	-	-	-
Law Enforcement	-	-	-	-
Traffic Safety	-	-	19,071	-
Parks & Recreation	-	-	-	-
Abandoned Vehicle	-	-	-	-
Committed to:				
Parks	-	-	-	-
Landscape Maintenance	-	-	-	-
Arts & Cultural Activities	-	-	-	-
Field Maintenance	-	-	-	-
Memorial Field Maintenance	-	-	-	-
Road Repair	-	429,880	-	-
Waste Reduction	-	-	-	-
Youth Activities/Building Maintenance	-	-	-	-
Traffic Signals	-	-	-	-
Post Retirement Medical	-	-	-	-
Parks & Recreation	-	-	-	-
Assigned to:				
Parks & Recreation	-	-	-	-
Unassigned	-	-	-	(91,140)
Total fund balances	<u>-</u>	<u>429,880</u>	<u>19,071</u>	<u>(91,140)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,596</u>	<u>\$ 429,880</u>	<u>\$ 19,071</u>	<u>\$ 63,170</u>

SB1186 Disability Access	East Lone Tree Benefit District	CFD 2016-01 Police Protection	CFD 2018-01 Public Services	CFD 2018-02 Police Protection	Post Retirement Medical	Total
\$ 94,796	\$ 2,517,970	\$ 13,631	\$ 150,890	\$ 3,786	\$ 615,101	\$ 30,720,952
-	-	-	-	-	4,619	1,054,526
-	-	-	-	-	-	777,840
-	-	-	-	-	106,678	117,808
-	-	-	-	-	-	19,608,875
<u>\$ 94,796</u>	<u>\$ 2,517,970</u>	<u>\$ 13,631</u>	<u>\$ 150,890</u>	<u>\$ 3,786</u>	<u>\$ 726,398</u>	<u>\$ 52,280,001</u>
\$ -	\$ -	\$ 597	\$ 597	\$ 1,555	\$ 2,704	\$ 2,788,180
-	-	-	-	-	-	149,746
-	-	-	-	-	-	1,417,369
-	-	-	-	-	-	142,195
-	-	-	-	-	-	142,211
-	-	597	597	1,555	2,704	4,639,701
-	-	-	-	-	-	54,906
-	-	-	-	-	-	54,906
-	-	-	-	-	106,678	119,825
-	-	-	-	-	-	27,557,899
94,796	-	-	-	-	-	94,796
-	2,517,970	-	-	-	-	7,271,888
-	-	-	-	-	-	158,525
-	-	-	-	-	-	2,056,098
-	-	-	150,293	-	-	2,047,295
-	-	-	-	-	-	119,664
-	-	13,034	-	2,231	-	524,030
-	-	-	-	-	-	19,071
-	-	-	-	-	-	27,343
-	-	-	-	-	-	633,570
-	-	-	-	-	-	2,618,825
-	-	-	-	-	-	182,904
-	-	-	-	-	-	183,666
-	-	-	-	-	-	367,620
-	-	-	-	-	-	21,864
-	-	-	-	-	-	429,880
-	-	-	-	-	-	300,367
-	-	-	-	-	-	149,715
-	-	-	-	-	-	1,134,887
-	-	-	-	-	617,016	617,016
-	-	-	-	-	-	968,348
-	-	-	-	-	-	71,438
-	-	-	-	-	-	(91,140)
<u>94,796</u>	<u>2,517,970</u>	<u>13,034</u>	<u>150,293</u>	<u>2,231</u>	<u>723,694</u>	<u>47,585,394</u>
<u>\$ 94,796</u>	<u>\$ 2,517,970</u>	<u>\$ 13,631</u>	<u>\$ 150,890</u>	<u>\$ 3,786</u>	<u>\$ 726,398</u>	<u>\$ 52,280,001</u>

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Special Revenue Funds

For the Fiscal Year Ended June 30, 2021

	Delta Fair Property	Housing and Community Development	Housing Successor Fund	CARES Act
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Fines and penalties	-	-	-	-
Investment income and rentals	48,388	412	226,312	902
Revenue from other agencies	-	601,374	-	509,758
Current service charges	-	-	-	-
Special assessment revenue	-	-	-	-
Other	-	197,414	291,588	-
Total revenues	48,388	799,200	517,900	510,660
EXPENDITURES:				
Current:				
General Government	-	-	-	510,660
Public works	4,233	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	558,092	304,729	-
Capital outlay	21,297	155,931	-	-
Total expenditures	25,530	714,023	304,729	510,660
REVENUES OVER (UNDER) EXPENDITURES	22,858	85,177	213,171	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	22,858	85,177	213,171	-
FUND BALANCES:				
Beginning of year	135,667	7,248,469	20,011,082	-
End of year	\$ 158,525	\$ 7,333,646	\$ 20,224,253	\$ -

RMRA	Gas Tax	Recreation Programs	Animal Services	Civic Arts	Park in Lieu	Senior Bus
\$ 2,068,385	\$ 2,525,168	\$ -	\$ -	\$ 87,553	\$ -	\$ -
-	-	-	-	-	-	-
10,481	(4,419)	25,932	22	5,688	3,879	19
1,357,004	-	85,592	34,366	-	-	-
-	-	231,101	214,917	-	521,045	615
-	-	-	-	-	-	-
-	58	38,763	12,467	-	-	-
3,435,870	2,520,807	381,388	261,772	93,241	524,924	634
-	-	-	-	-	-	-
99,061	1,210,176	-	-	-	-	-
-	-	-	1,574,436	-	-	-
-	-	2,913,512	-	17,250	18,013	17,333
-	-	-	-	-	-	-
3,607,563	-	-	-	-	-	-
3,706,624	1,210,176	2,913,512	1,574,436	17,250	18,013	17,333
(270,754)	1,310,631	(2,532,124)	(1,312,664)	75,991	506,911	(16,699)
-	-	3,050,046	1,312,714	-	-	-
-	(1,174,343)	(1,751)	(50)	-	-	(7,700)
-	(1,174,343)	3,048,295	1,312,664	-	-	(7,700)
(270,754)	136,288	516,171	-	75,991	506,911	(24,399)
2,350,895	502,639	851,017	-	107,675	2,111,914	123,180
\$ 2,080,141	\$ 638,927	\$ 1,367,188	\$ -	\$ 183,666	\$ 2,618,825	\$ 98,781

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Special Revenue Funds

For the Fiscal Year Ended June 30, 2021

	Abandoned Vehicles	Traffic Signal Fee	Asset Forfeitures	Measure J Growth Management Program
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 1,353,601
Fines and penalties	-	-	-	-
Investment income and rentals	2,191	1,909	3,765	(15,427)
Revenue from other agencies	178,974	-	-	350,000
Current service charges	-	92,236	-	-
Special assessment revenue	-	-	-	-
Other	-	-	131,380	-
Total revenues	181,165	94,145	135,145	1,688,174
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Public works	-	1,698	-	1,061,745
Public safety	4,694	-	3,459	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	67,500	324,259
Total expenditures	4,694	1,698	70,959	1,386,004
REVENUES OVER (UNDER) EXPENDITURES	176,471	92,447	64,186	302,170
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	176,471	92,447	64,186	302,170
FUND BALANCES:				
Beginning of year	457,099	1,042,440	444,579	1,732,680
End of year	\$ 633,570	\$ 1,134,887	\$ 508,765	\$ 2,034,850

Child Care	Tidelands Assembly Bill - 1900	Lighting & Landscape District	Park 1A Maintenance District	Solid Waste Reduction AB 939	Pollution Elimination	Supplemental Law Enforcement
\$ -	\$ -	\$ -	\$ 48,050	\$ 160,000	\$ -	\$ -
-	-	-	-	-	-	-
89,462	7,295	(87)	39,066	576	3,589	(154)
-	-	5,832	264	41,793	4,288	268,849
-	-	-	-	-	-	-
-	-	2,138,139	-	-	864,512	-
-	-	1,279	-	35,000	2,199	-
89,462	7,295	2,145,163	87,380	237,369	874,588	268,695
-	-	-	-	-	-	-
-	433	-	-	-	771,121	-
-	-	-	-	-	-	35
1,248	-	2,360,509	103,227	-	-	-
-	-	-	-	299,574	105,473	-
-	-	-	-	-	-	-
1,248	433	2,360,509	103,227	299,574	876,594	35
88,214	6,862	(215,346)	(15,847)	(62,205)	(2,006)	268,660
-	-	513,090	-	-	30,000	-
(70,000)	-	(278,350)	(2,090)	-	(222,317)	(319,163)
(70,000)	-	234,740	(2,090)	-	(192,317)	(319,163)
18,214	6,862	19,394	(17,937)	(62,205)	(194,323)	(50,503)
131,501	112,802	1,879,510	200,841	362,572	2,252,310	50,503
\$ 149,715	\$ 119,664	\$ 1,898,904	\$ 182,904	\$ 300,367	\$ 2,057,987	\$ -

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Special Revenue Funds

For the Fiscal Year Ended June 30, 2021

	LLEBG Byrne Grant	Street Impact	Traffic Safety	PEG Franchise Fee
REVENUES:				
Taxes	\$ -	\$ 1,627,524	\$ -	\$ 245,901
Fines and penalties	-	-	111,710	-
Investment income and rentals	-	9,175	73	(2,799)
Revenue from other agencies	78,082	-	-	-
Current service charges	-	-	-	-
Special assessment revenue	-	-	-	-
Other	-	-	-	-
Total revenues	<u>78,082</u>	<u>1,636,699</u>	<u>111,783</u>	<u>243,102</u>
EXPENDITURES:				
Current:				
General Government	-	-	-	16,485
Public works	-	1,160	-	-
Public safety	4,582	-	108	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	400,964
Total expenditures	<u>4,582</u>	<u>1,160</u>	<u>108</u>	<u>417,449</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>73,500</u>	<u>1,635,539</u>	<u>111,675</u>	<u>(174,347)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers (out)	(71,997)	(1,633,525)	(195,000)	-
Total other financing sources (uses)	<u>(71,997)</u>	<u>(1,633,525)</u>	<u>(195,000)</u>	<u>-</u>
Net change in fund balances	1,503	2,014	(83,325)	(174,347)
FUND BALANCES:				
Beginning of year	(1,503)	427,866	102,396	83,207
End of year	<u>\$ -</u>	<u>\$ 429,880</u>	<u>\$ 19,071</u>	<u>\$ (91,140)</u>

SB1186 Disability Access	East Lone Tree Benefit District	CFD 2016-01 Police Protection	CFD 2018-01 Public Services	CFD 2018-02 Police Protection	Post Retirement Medical	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,116,182
-	-	-	-	-	-	111,710
1,100	6,513	(870)	733	157	1,141	465,024
-	-	-	-	-	-	3,516,176
36,361	867,165	-	-	-	2,272,492	4,235,932
-	-	115,640	120,105	103,926	-	3,342,322
-	-	-	-	-	-	710,148
37,461	873,678	114,770	120,838	104,083	2,273,633	20,497,494
-	-	-	-	-	1,351,639	1,878,784
-	24,527	-	23,264	-	-	3,197,418
-	-	1,736	-	2,853	863,482	2,455,385
-	-	-	-	-	-	5,431,092
107	-	-	-	-	-	1,267,975
-	-	-	-	-	-	4,577,514
107	24,527	1,736	23,264	2,853	2,215,121	18,808,168
37,354	849,151	113,034	97,574	101,230	58,512	1,689,326
-	-	-	-	-	-	4,905,850
-	-	(100,000)	-	(99,000)	-	(4,175,286)
-	-	(100,000)	-	(99,000)	-	730,564
37,354	849,151	13,034	97,574	2,230	58,512	2,419,890
57,442	1,668,819	-	52,719	1	665,182	45,165,504
\$ 94,796	\$ 2,517,970	\$ 13,034	\$ 150,293	\$ 2,231	\$ 723,694	\$ 47,585,394

City of Antioch
Budgetary Comparison Schedule
Delta Fair Property Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 55,800	\$ 49,938	\$ 48,388	\$ (1,550)
Revenue from other agencies	-	1,476,000	-	(1,476,000)
Total revenues	<u>55,800</u>	<u>1,525,938</u>	<u>48,388</u>	<u>(1,477,550)</u>
EXPENDITURES:				
Current:				
Public works	505	471	4,233	(3,762)
Capital outlay	-	1,476,000	21,297	1,454,703
Total expenditures	<u>505</u>	<u>1,476,471</u>	<u>25,530</u>	<u>1,450,941</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>55,295</u>	<u>49,467</u>	<u>22,858</u>	<u>(26,609)</u>
Net change in fund balances	<u>\$ 55,295</u>	<u>\$ 49,467</u>	<u>22,858</u>	<u>\$ (26,609)</u>
FUND BALANCES:				
Beginning of year			135,667	
End of year			<u>\$ 158,525</u>	

City of Antioch
Budgetary Comparison Schedule
Housing and Community Development Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,200	\$ 1,200	\$ 412	\$ (788)
Revenue from other agencies	741,921	2,140,713	601,374	(1,539,339)
Other	114,082	151,062	197,414	46,352
Total revenues	857,203	2,292,975	799,200	(1,493,775)
EXPENDITURES:				
Current:				
Community development	354,351	2,133,839	558,092	1,575,747
Capital outlay	385,000	369,340	155,931	213,409
Total expenditures	739,351	2,503,179	714,023	1,789,156
REVENUES OVER (UNDER) EXPENDITURES	117,852	(210,204)	85,177	295,381
Net change in fund balances	\$ 117,852	\$ (210,204)	85,177	\$ 295,381
FUND BALANCES:				
Beginning of year			7,248,469	
End of year			\$ 7,333,646	

City of Antioch
Budgetary Comparison Schedule
Housing Successor Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income and rentals	\$ 13,000	\$ 310,748	\$ 226,312	\$ (84,436)
Other	227,284	276,190	291,588	15,398
Total revenues	240,284	586,938	517,900	(69,038)
EXPENDITURES:				
Current:				
Community development	971,231	1,211,685	304,729	906,956
Total expenditures	971,231	1,211,685	304,729	906,956
REVENUES OVER (UNDER) EXPENDITURES	(730,947)	(624,747)	213,171	837,918
Net change in fund balances	\$ (730,947)	\$ (624,747)	213,171	\$ 837,918
FUND BALANCES:				
Beginning of year			20,011,082	
End of year			\$ 20,224,253	

City of Antioch
Budgetary Comparison Schedule
CARES Act Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Investment income and rentals	\$ -	\$ 902	\$ 902	\$ -
Revenues from other agencies	-	509,758	509,758	-
Total revenues	-	510,660	510,660	-
EXPENDITURES:				
Current:				
General Government	-	510,660	510,660	-
Total expenditures	-	510,660	510,660	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCES:				
Beginning of year			-	
End of year			<u>\$ -</u>	

City of Antioch
Budgetary Comparison Schedule
RMRA Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes	\$ 1,858,144	\$ 1,928,717	\$ 2,068,385	\$ 139,668
Investment income and rentals	12,000	25,000	10,481	(14,519)
Revenues from other agencies	-	2,474,000	1,357,004	(1,116,996)
Total revenues	1,870,144	4,427,717	3,435,870	(991,847)
EXPENDITURES:				
Current:				
Public works	2,089	99,247	99,061	186
Capital outlay	780,000	6,979,423	3,607,563	3,371,860
Total expenditures	782,089	7,078,670	3,706,624	3,372,046
REVENUES OVER (UNDER) EXPENDITURES	1,088,055	(2,650,953)	(270,754)	2,380,199
Net change in fund balances	\$ 1,088,055	\$ (2,650,953)	(270,754)	\$ 2,380,199
FUND BALANCES:				
Beginning of year			2,350,895	
End of year			\$ 2,080,141	

City of Antioch
Budgetary Comparison Schedule
Gas Tax Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes	\$ 2,860,000	\$ 2,423,076	\$ 2,525,168	\$ 102,092
Investment income and rentals	25,000	25,000	(4,419)	(29,419)
Revenues from other agencies	-	71,989	-	(71,989)
Other	-	58	58	-
Total revenues	2,885,000	2,520,123	2,520,807	684
EXPENDITURES:				
Current:				
Public works	771,351	1,314,373	1,210,176	104,197
Capital outlay	900,000	112,256	-	112,256
Total expenditures	1,671,351	1,426,629	1,210,176	216,453
REVENUES OVER (UNDER) EXPENDITURES	1,213,649	1,093,494	1,310,631	217,137
OTHER FINANCING (USES):				
Transfers (out)	(1,199,525)	(1,229,382)	(1,174,343)	55,039
Total other financing (uses)	(1,199,525)	(1,229,382)	(1,174,343)	55,039
Net change in fund balances	\$ 14,124	\$ (135,888)	136,288	\$ 272,176
FUND BALANCES:				
Beginning of year			502,639	
End of year			\$ 638,927	

City of Antioch
Budgetary Comparison Schedule
Recreation Programs Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 385,000	\$ 18,196	\$ 25,932	\$ 7,736
Revenue from other agencies	-	85,592	85,592	-
Current service charges	1,743,500	80,218	231,101	150,883
Other	52,500	68,921	38,763	(30,158)
Total revenues	2,181,000	252,927	381,388	128,461
EXPENDITURES:				
Current:				
Parks and recreation	4,535,337	3,352,864	2,913,512	439,352
Capital outlay	3,500	3,500	-	3,500
Total expenditures	4,538,837	3,356,364	2,913,512	442,852
REVENUES OVER (UNDER) EXPENDITURES	(2,357,837)	(3,103,437)	(2,532,124)	571,313
OTHER FINANCING SOURCES (USES):				
Transfers in	3,108,082	3,607,732	3,050,046	(557,686)
Transfers (out)	(1,757)	(1,751)	(1,751)	-
Total other financing sources (uses)	3,106,325	3,605,981	3,048,295	(557,686)
Net change in fund balances	\$ 748,488	\$ 502,544	516,171	\$ 13,627
FUND BALANCES:				
Beginning of year			851,017	
End of year			<u>\$ 1,367,188</u>	

City of Antioch
Budgetary Comparison Schedule
Animal Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 100	\$ -	\$ 22	\$ 22
Revenue from other agencies	-	24,366	34,366	10,000
Current service charges	216,100	217,689	214,917	(2,772)
Other	30,500	11,957	12,467	510
Total revenues	246,700	254,012	261,772	7,760
EXPENDITURES:				
Current:				
Public safety	2,005,540	1,950,447	1,574,436	376,011
Total expenditures	2,005,540	1,950,447	1,574,436	376,011
REVENUES OVER (UNDER) EXPENDITURES	(1,758,840)	(1,696,435)	(1,312,664)	383,771
OTHER FINANCING SOURCES (USES):				
Transfers in	1,758,890	1,696,485	1,312,714	(383,771)
Transfers (out)	(50)	(50)	(50)	-
Total other financing sources (uses)	1,758,840	1,696,435	1,312,664	(383,771)
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCES:				
Beginning of year			-	
End of year			\$ -	

City of Antioch
Budgetary Comparison Schedule
Civic Arts Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 62,142	\$ 70,000	\$ 87,553	\$ 17,553
Investment income and rentals	500	5,504	5,688	184
Total revenues	<u>62,642</u>	<u>75,504</u>	<u>93,241</u>	<u>17,737</u>
EXPENDITURES:				
Current:				
Parks and recreation	63,182	43,359	17,250	26,109
Total expenditures	<u>63,182</u>	<u>43,359</u>	<u>17,250</u>	<u>26,109</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(540)</u>	<u>32,145</u>	<u>75,991</u>	<u>43,846</u>
Net change in fund balances	<u>\$ (540)</u>	<u>\$ 32,145</u>	<u>75,991</u>	<u>\$ 43,846</u>
FUND BALANCES:				
Beginning of year			<u>107,675</u>	
End of year			<u>\$ 183,666</u>	

City of Antioch
Budgetary Comparison Schedule
Park in Lieu Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 10,000	\$ 10,000	\$ 3,879	\$ (6,121)
Revenue from other agencies	-	150,000	-	(150,000)
Current service charges	150,000	492,515	521,045	28,530
Total revenues	160,000	652,515	524,924	(127,591)
EXPENDITURES:				
Current:				
Parks and recreation	4,246	19,469	18,013	1,456
Capital outlay	295,000	445,000	-	445,000
Total expenditures	299,246	464,469	18,013	446,456
REVENUES OVER (UNDER) EXPENDITURES	(139,246)	188,046	506,911	318,865
Net change in fund balances	\$ (139,246)	\$ 188,046	506,911	\$ 318,865
FUND BALANCES:				
Beginning of year			2,111,914	
End of year			<u>\$ 2,618,825</u>	

City of Antioch
Budgetary Comparison Schedule
Senior Bus Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 600	\$ 600	\$ 19	\$ (581)
Current service charges	5,000	3,000	615	(2,385)
Total revenues	<u>5,600</u>	<u>3,600</u>	<u>634</u>	<u>(2,966)</u>
EXPENDITURES:				
Current:				
Parks and recreation	50,962	45,818	17,333	28,485
Total expenditures	<u>50,962</u>	<u>45,818</u>	<u>17,333</u>	<u>28,485</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(45,362)</u>	<u>(42,218)</u>	<u>(16,699)</u>	<u>25,519</u>
OTHER FINANCING (USES):				
Transfers (out)	(7,700)	(7,700)	(7,700)	-
Total other financing (uses)	<u>(7,700)</u>	<u>(7,700)</u>	<u>(7,700)</u>	<u>-</u>
Net change in fund balances	<u>\$ (53,062)</u>	<u>\$ (49,918)</u>	<u>(24,399)</u>	<u>\$ 25,519</u>
FUND BALANCES:				
Beginning of year			123,180	
End of year			<u>\$ 98,781</u>	

City of Antioch
Budgetary Comparison Schedule
Abandoned Vehicle Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 1,000	\$ 2,191	\$ 1,191
Revenue from other agencies	47,000	134,743	178,974	44,231
Total revenues	48,000	135,743	181,165	45,422
EXPENDITURES:				
Current:				
Public safety	76,865	44,809	4,694	40,115
Total expenditures	76,865	44,809	4,694	40,115
REVENUES OVER (UNDER) EXPENDITURES	(28,865)	90,934	176,471	85,537
Net change in fund balances	<u>\$ (28,865)</u>	<u>\$ 90,934</u>	176,471	<u>\$ 85,537</u>
FUND BALANCES:				
Beginning of year			457,099	
End of year			<u>\$ 633,570</u>	

City of Antioch
Budgetary Comparison Schedule
Traffic Signal Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 6,000	\$ 6,000	\$ 1,909	\$ (4,091)
Current service charges	50,000	100,000	92,236	(7,764)
Total revenues	<u>56,000</u>	<u>106,000</u>	<u>94,145</u>	<u>(11,855)</u>
EXPENDITURES:				
Current:				
Public works	2,648	2,118	1,698	420
Capital outlay	-	437,339	-	437,339
Total expenditures	<u>2,648</u>	<u>439,457</u>	<u>1,698</u>	<u>437,759</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>53,352</u>	<u>(333,457)</u>	<u>92,447</u>	<u>425,904</u>
Net change in fund balances	<u>\$ 53,352</u>	<u>\$ (333,457)</u>	<u>92,447</u>	<u>\$ 425,904</u>
FUND BALANCES:				
Beginning of year			<u>1,042,440</u>	
End of year			<u>\$ 1,134,887</u>	

City of Antioch
Budgetary Comparison Schedule
Asset Forfeitures Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 7,050	\$ 7,050	\$ 3,765	\$ (3,285)
Other	5,000	131,381	131,380	(1)
Total revenues	<u>12,050</u>	<u>138,431</u>	<u>135,145</u>	<u>(3,286)</u>
EXPENDITURES:				
Current:				
Public safety	5,831	306,422	3,459	302,963
Capital outlay	-	148,592	67,500	81,092
Total expenditures	<u>5,831</u>	<u>455,014</u>	<u>70,959</u>	<u>384,055</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>6,219</u>	<u>(316,583)</u>	<u>64,186</u>	<u>380,769</u>
Net change in fund balances	<u>\$ 6,219</u>	<u>\$ (316,583)</u>	<u>64,186</u>	<u>\$ 380,769</u>
FUND BALANCES:				
Beginning of year			<u>444,579</u>	
End of year			<u>\$ 508,765</u>	

City of Antioch

Budgetary Comparison Schedule

Measure J Growth Management Program Special Revenue Fund

For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 1,320,000	\$ 1,353,601	\$ 1,353,601	-
Investment income and rentals	25,000	25,000	(15,427)	(40,427)
Revenue from other agencies	-	-	350,000	350,000
Total revenues	<u>1,345,000</u>	<u>1,378,601</u>	<u>1,688,174</u>	<u>309,573</u>
EXPENDITURES:				
Current:				
Public works	103,122	1,215,303	1,061,745	153,558
Capital outlay	<u>1,300,000</u>	<u>1,290,541</u>	<u>324,259</u>	<u>966,282</u>
Total expenditures	<u>1,403,122</u>	<u>2,505,844</u>	<u>1,386,004</u>	<u>1,119,840</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(58,122)</u>	<u>(1,127,243)</u>	<u>302,170</u>	<u>1,429,413</u>
OTHER FINANCING (USES):				
Transfers (out)	-	(500,000)	-	500,000
Total other financing (uses)	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Net change in fund balances	<u>\$ (58,122)</u>	<u>\$ (1,627,243)</u>	<u>302,170</u>	<u>\$ 1,929,413</u>
FUND BALANCES:				
Beginning of year			<u>1,732,680</u>	
End of year			<u>\$ 2,034,850</u>	

City of Antioch
Budgetary Comparison Schedule
Child Care Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 91,826	\$ 89,901	\$ 89,462	\$ (439)
Total revenues	<u>91,826</u>	<u>89,901</u>	<u>89,462</u>	<u>(439)</u>
EXPENDITURES:				
Current:				
Parks and recreation	1,351	1,509	1,248	261
Total expenditures	<u>1,351</u>	<u>1,509</u>	<u>1,248</u>	<u>261</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>90,475</u>	<u>88,392</u>	<u>88,214</u>	<u>(178)</u>
OTHER FINANCING (USES):				
Transfers (out)	(70,000)	(70,000)	(70,000)	-
Total other financing (uses)	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ 20,475</u>	<u>\$ 18,392</u>	<u>18,214</u>	<u>\$ (178)</u>
FUND BALANCES:				
Beginning of year			131,501	
End of year			<u>\$ 149,715</u>	

City of Antioch
Budgetary Comparison Schedule
Tidelands Assembly Bill-1900 Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 8,386	\$ 7,770	\$ 7,295	\$ (475)
Total revenues	8,386	7,770	7,295	(475)
EXPENDITURES:				
Current:				
Public works	5,608	5,499	433	5,066
Total expenditures	5,608	5,499	433	5,066
REVENUES OVER (UNDER) EXPENDITURES	2,778	2,271	6,862	4,591
Net change in fund balances	\$ 2,778	\$ 2,271	6,862	\$ 4,591
FUND BALANCES:				
Beginning of year			112,802	
End of year			<u>\$ 119,664</u>	

City of Antioch
Budgetary Comparison Schedule
Lighting & Landscape District Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 6,750	\$ 6,786	\$ (87)	\$ (6,873)
Revenue from other agencies	-	5,832	5,832	-
Special assessment revenue	2,206,953	2,138,139	2,138,139	-
Other	-	1,279	1,279	-
Total revenues	2,213,703	2,152,036	2,145,163	(6,873)
EXPENDITURES:				
Current:				
Parks and recreation	2,628,965	3,247,888	2,360,509	887,379
Total expenditures	2,628,965	3,247,888	2,360,509	887,379
REVENUES OVER (UNDER) EXPENDITURES	(415,262)	(1,095,852)	(215,346)	880,506
OTHER FINANCING SOURCES (USES):				
Transfers in	758,558	1,003,063	513,090	(489,973)
Transfers (out)	(679,595)	(716,749)	(278,350)	438,399
Total other financing sources (uses)	78,963	286,314	234,740	(51,574)
Net change in fund balances	\$ (336,299)	\$ (809,538)	19,394	\$ 828,932
FUND BALANCES:				
Beginning of year			1,879,510	
End of year			<u>\$ 1,898,904</u>	

City of Antioch
Budgetary Comparison Schedule
Park 1A Maintenance District Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 47,675	\$ 46,762	\$ 48,050	\$ 1,288
Investment income and rentals	46,105	44,426	39,066	(5,360)
Revenue from other agencies	250	260	264	4
Total revenues	94,030	91,448	87,380	(4,068)
EXPENDITURES:				
Current:				
Parks and recreation	73,350	108,350	103,227	5,123
Total expenditures	73,350	108,350	103,227	5,123
REVENUES OVER (UNDER) EXPENDITURES	20,680	(16,902)	(15,847)	1,055
OTHER FINANCING (USES):				
Transfers (out)	-	(2,549)	(2,090)	459
Total other financing (uses)	-	(2,549)	(2,090)	459
Net change in fund balances	\$ 20,680	\$ (19,451)	(17,937)	\$ 1,514
FUND BALANCES:				
Beginning of year			200,841	
End of year			<u>\$ 182,904</u>	

City of Antioch
Budgetary Comparison Schedule
Solid Waste Reduction AB 939 Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
Investment income and rentals	2,500	2,500	576	(1,924)
Revenue from other agencies	58,000	59,280	41,793	(17,487)
Other	23,000	25,655	35,000	9,345
Total revenues	243,500	247,435	237,369	(10,066)
EXPENDITURES:				
Current:				
Community development	353,242	373,444	299,574	73,870
Total expenditures	353,242	373,444	299,574	73,870
REVENUES OVER (UNDER) EXPENDITURES	(109,742)	(126,009)	(62,205)	63,804
Net change in fund balances	\$ (109,742)	\$ (126,009)	(62,205)	\$ 63,804
FUND BALANCES:				
Beginning of year			362,572	
End of year			<u>\$ 300,367</u>	

City of Antioch
Budgetary Comparison Schedule
Pollution Elimination Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 5,000	\$ 5,000	\$ 3,589	\$ (1,411)
Revenue from other agencies	-	4,288	4,288	-
Special assessment revenue	810,000	810,000	864,512	54,512
Other	-	2,199	2,199	-
Total revenues	815,000	821,487	874,588	53,101
EXPENDITURES:				
Current:				
Public works	892,365	944,164	771,121	173,043
Community development	225,162	224,661	105,473	119,188
Capital outlay	100,000	18,453	-	18,453
Total expenditures	1,217,527	1,187,278	876,594	310,684
REVENUES OVER (UNDER) EXPENDITURES	(402,527)	(365,791)	(2,006)	363,785
OTHER FINANCING SOURCES (USES):				
Transfers in	30,000	30,000	30,000	-
Transfers (out)	(246,006)	(246,006)	(222,317)	23,689
Total other financing sources (uses)	(216,006)	(216,006)	(192,317)	23,689
Net change in fund balances	\$ (618,533)	\$ (581,797)	(194,323)	\$ 387,474
FUND BALANCES:				
Beginning of year			2,252,310	
End of year			<u>\$ 2,057,987</u>	

City of Antioch
Budgetary Comparison Schedule
Supplemental Law Enforcement Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 600	\$ 200	\$ (154)	\$ (354)
Revenue from other agencies	225,000	325,000	268,849	(56,151)
Total revenues	225,600	325,200	268,695	(56,505)
EXPENDITURES:				
Current:				
Public Safety	100	55	35	20
Total expenditures	100	55	35	20
REVENUES OVER (UNDER) EXPENDITURES	225,500	325,145	268,660	(56,485)
OTHER FINANCING (USES):				
Transfers (out)	(225,000)	(360,000)	(319,163)	40,837
Total other financing (uses)	(225,000)	(360,000)	(319,163)	40,837
Net change in fund balances	<u>\$ 600</u>	<u>\$ (34,800)</u>	(50,503)	<u>\$ (15,668)</u>
FUND BALANCES:				
Beginning of year			50,503	
End of year			<u>\$ -</u>	

City of Antioch
Budgetary Comparison Schedule
Local Law Enforcement Byrne Grant Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Revenue from other agencies	\$ 57,750	\$ 75,190	\$ 78,082	\$ 2,892
Total revenues	<u>57,750</u>	<u>75,190</u>	<u>78,082</u>	<u>2,892</u>
EXPENDITURES:				
Current:				
Public Safety	2,750	3,729	4,582	(853)
Total expenditures	<u>2,750</u>	<u>3,729</u>	<u>4,582</u>	<u>(853)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>55,000</u>	<u>71,461</u>	<u>73,500</u>	<u>2,039</u>
OTHER FINANCING (USES):				
Transfers (out)	(55,000)	(69,958)	(71,997)	(2,039)
Total other financing (uses)	<u>(55,000)</u>	<u>(69,958)</u>	<u>(71,997)</u>	<u>(2,039)</u>
Net change in fund balances	<u>\$ 2,750</u>	<u>\$ 5,232</u>	1,503	<u>\$ 853</u>
FUND BALANCES:				
Beginning of year			(1,503)	
End of year			<u>\$ -</u>	

City of Antioch
Budgetary Comparison Schedule
Street Impact Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 1,536,110	\$ 1,608,456	\$ 1,627,524	\$ 19,068
Investment income and rentals	4,000	9,000	9,175	175
Total revenues	<u>1,540,110</u>	<u>1,617,456</u>	<u>1,636,699</u>	<u>19,243</u>
EXPENDITURES:				
Current:				
Public works	781	1,135	1,160	(25)
Total expenditures	<u>781</u>	<u>1,135</u>	<u>1,160</u>	<u>(25)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,539,329</u>	<u>1,616,321</u>	<u>1,635,539</u>	<u>19,218</u>
OTHER FINANCING (USES):				
Transfers (out)	(1,534,580)	(1,633,525)	(1,633,525)	-
Total other financing (uses)	<u>(1,534,580)</u>	<u>(1,633,525)</u>	<u>(1,633,525)</u>	<u>-</u>
Net change in fund balances	<u>\$ 4,749</u>	<u>\$ (17,204)</u>	2,014	<u>\$ 19,218</u>
FUND BALANCES:				
Beginning of year			427,866	
End of year			<u>\$ 429,880</u>	

City of Antioch
Budgetary Comparison Schedule
Traffic Safety Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Fines and penalties	\$ 85,000	\$ 100,000	\$ 111,710	\$ 11,710
Investment income and rentals	300	1,000	73	(927)
Total revenues	85,300	101,000	111,783	10,783
EXPENDITURES:				
Current:				
Public Safety	93	114	108	6
Total expenditures	93	114	108	6
REVENUES OVER (UNDER) EXPENDITURES	85,207	100,886	111,675	10,789
OTHER FINANCING (USES):				
Transfers (out)	(85,000)	(195,000)	(195,000)	-
Total other financing (uses)	(85,000)	(195,000)	(195,000)	-
Net change in fund balances	\$ 207	\$ (94,114)	(83,325)	\$ 10,789
FUND BALANCES:				
Beginning of year			102,396	
End of year			<u>\$ 19,071</u>	

City of Antioch
Budgetary Comparison Schedule
PEG Franchise Fee Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 255,000	\$ 250,000	\$ 245,901	\$ (4,099)
Investment income and rentals	10,000	-	(2,799)	(2,799)
Total revenues	<u>265,000</u>	<u>250,000</u>	<u>243,102</u>	<u>(6,898)</u>
EXPENDITURES:				
Current:				
General Government	86,728	14,764	16,485	(1,721)
Capital outlay	-	425,000	400,964	24,036
Total expenditures	<u>86,728</u>	<u>439,764</u>	<u>417,449</u>	<u>22,315</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>178,272</u>	<u>(189,764)</u>	<u>(174,347)</u>	<u>15,417</u>
Net change in fund balances	<u>\$ 178,272</u>	<u>\$ (189,764)</u>	<u>(174,347)</u>	<u>\$ 15,417</u>
FUND BALANCES:				
Beginning of year			83,207	
End of year			<u>\$ (91,140)</u>	

City of Antioch
Budgetary Comparison Schedule
SB1186 Disability Access Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 1,000	\$ 1,100	\$ 100
Current Service Charges	-	40,000	36,361	(3,639)
Total revenues	-	41,000	37,461	(3,539)
EXPENDITURES:				
Current:				
Community Development	-	300	107	193
Capital outlay	-	98,000	-	98,000
Total expenditures	-	98,300	107	94,654
REVENUES OVER (UNDER) EXPENDITURES	-	(57,300)	37,354	(98,193)
Net change in fund balances	\$ -	\$ (57,300)	37,354	\$ (98,193)
FUND BALANCES:				
Beginning of year			57,442	
End of year			\$ 94,796	

City of Antioch
Budgetary Comparison Schedule
East Lone Tree Benefit District Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 7,000	\$ 7,000	\$ 6,513	\$ (487)
Current Service Charges	930,000	1,272,165	867,165	(405,000)
Total revenues	937,000	1,279,165	873,678	(405,487)
EXPENDITURES:				
Current:				
Public Works	1,002,574	25,097	24,527	570
Total expenditures	1,002,574	25,097	24,527	570
REVENUES OVER (UNDER) EXPENDITURES	(65,574)	1,254,068	849,151	(404,917)
Net change in fund balances	<u>\$ (65,574)</u>	<u>\$ 1,254,068</u>	849,151	<u>\$ (404,917)</u>
FUND BALANCES:				
Beginning of year			1,668,819	
End of year			<u>\$ 2,517,970</u>	

City of Antioch
Budgetary Comparison Schedule
CFD 2016-01 Police Protection Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 400	\$ 400	\$ (870)	\$ (1,270)
Special assessment revenue	100,000	115,640	115,640	-
Total revenues	100,400	116,040	114,770	(1,270)
EXPENDITURES:				
Current:				
Public Safety	50	5,102	1,736	3,366
Total expenditures	50	5,102	1,736	3,366
REVENUES OVER (UNDER) EXPENDITURES	100,350	110,938	113,034	2,096
OTHER FINANCING (USES):				
Transfers (out)	(100,000)	(100,000)	(100,000)	-
Total other financing (uses)	(100,000)	(100,000)	(100,000)	-
Net change in fund balances	\$ 350	\$ 10,938	13,034	\$ 2,096
FUND BALANCES:				
Beginning of year			-	
End of year			\$ 13,034	

City of Antioch
Budgetary Comparison Schedule
CFD 2018-01 Public Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,000	\$ 1,000	\$ 733	\$ (267)
Special assessment revenue	535,948	120,105	120,105	-
Total revenues	<u>536,948</u>	<u>121,105</u>	<u>120,838</u>	<u>(267)</u>
EXPENDITURES:				
Current:				
Public works	502,874	141,794	23,264	118,530
Total expenditures	<u>502,874</u>	<u>141,794</u>	<u>23,264</u>	<u>118,530</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>34,074</u>	<u>(20,689)</u>	<u>97,574</u>	<u>118,263</u>
Net change in fund balances	<u>\$ 34,074</u>	<u>\$ (20,689)</u>	<u>97,574</u>	<u>\$ 118,263</u>
FUND BALANCES:				
Beginning of year			52,719	
End of year			<u>\$ 150,293</u>	

City of Antioch
Budgetary Comparison Schedule
CFD 2018-02 Police Protection Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 400	\$ 400	\$ 157	\$ (243)
Special assessment revenue	100,000	103,926	103,926	-
Total revenues	100,400	104,326	104,083	(243)
EXPENDITURES:				
Current:				
Public safety	50	5,326	2,853	2,473
Total expenditures	50	5,326	2,853	2,473
REVENUES OVER (UNDER) EXPENDITURES	100,350	99,000	101,230	2,230
OTHER FINANCING (USES):				
Transfers (out)	(100,000)	(99,000)	(99,000)	-
Total other financing (uses)	(100,000)	(99,000)	(99,000)	-
Net change in fund balances	\$ 350	\$ -	2,230	\$ 2,230
FUND BALANCES:				
Beginning of year			1	
End of year			\$ 2,231	

City of Antioch
Budgetary Comparison Schedule
Post Retirement Medical Special Revenue Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,200	\$ 1,200	\$ 1,141	\$ 59
Charges for services	1,958,000	2,275,356	2,272,492	2,864
Total revenues	1,959,200	2,276,556	2,273,633	2,923
EXPENDITURES:				
General Government	1,120,333	1,517,071	1,351,639	165,432
Public safety	850,284	834,555	863,482	(28,927)
Total expenditures	1,970,617	2,351,626	2,215,121	136,505
REVENUES OVER (UNDER) EXPENDITURES	(11,417)	(75,070)	58,512	139,428
Net change in fund balances	<u>\$ (11,417)</u>	<u>\$ (75,070)</u>	58,512	<u>\$ 139,428</u>
FUND BALANCES:				
Beginning of year			665,182	
End of year			<u>\$ 723,694</u>	

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NON-MAJOR DEBT SERVICE FUNDS

Debt Service Funds are used to account for the payment of principal and interest on the general debt service of the City and related entities.

Golf Course Clubhouse/Irrigation

In 1985 and 1994, the City of Antioch participated in the Association of Bay Area Governments' pooled Certificates of Participation to fund improvements to the clubhouse at the City's golf course and irrigation system, respectively. These bonds were refinanced in fiscal year 2015 with the issuance of the Antioch Public Financing Authority 2015A Lease Revenue Refunding Bonds.

Honeywell Capital Lease

In 2009, the City entered into a lease agreement with Bank of America for funding of interior building lighting retrofit, and street and park lighting retrofit. Energy savings as a result of the project are used to pay debt service.

City of Antioch
Combining Balance Sheet
Non-Major Debt Service Funds
June 30, 2021

	ABAG/ 2015 Lease Revenue	Honeywell Capital Lease	Total
ASSETS			
Prepaid items	\$ 250	\$ -	\$ 250
Total assets	\$ 250	\$ -	\$ 250
LIABILITIES AND FUND BALANCES			
Fund balances:			
Nonspendable:			
Prepaid items	\$ 250	\$ -	\$ 250
Total fund balances	250	-	250
Total liabilities and fund balances	\$ 250	\$ -	\$ 250

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Debt Service Funds

For the Fiscal Year Ended June 30, 2021

	ABAG/ 2015 Lease Revenue	Honeywell Capital Lease	Total
EXPENDITURES:			
Current:			
General government	\$ 57	\$ 230	\$ 287
Debt service:			
Principal retirements	210,000	45,735	255,735
Interest and fiscal charges	135,169	182	135,351
Total expenditures	<u>345,226</u>	<u>46,147</u>	<u>391,373</u>
OTHER FINANCING SOURCES:			
Transfer in	<u>345,213</u>	<u>46,147</u>	<u>391,360</u>
Total other financing sources	<u>345,213</u>	<u>46,147</u>	<u>391,360</u>
Net change in fund balances	(13)	-	(13)
FUND BALANCES:			
Beginning of year	<u>263</u>	<u>-</u>	<u>263</u>
End of year	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 250</u>

City of Antioch
Budgetary Comparison Schedule
ABAG 2015/Lease Revenue Debt Service Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
EXPENDITURES:				
Current:				
General government	\$ 108	\$ 57	\$ 57	\$ -
Debt service:				
Principal retirements	210,000	210,000	210,000	-
Interest and fiscal charges	135,165	135,169	135,169	-
Total expenditures	345,273	345,226	345,226	-
OTHER FINANCING SOURCES:				
Transfers In	345,273	345,222	345,213	(9)
Total other financing sources	345,273	345,222	345,213	(9)
Net change in fund balances	\$ -	\$ (4)	(13)	\$ 9
FUND BALANCES:				
Beginning of year			263	
End of year			\$ 250	

City of Antioch
Budgetary Comparison Schedule
Honeywell Capital Lease Debt Service Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
EXPENDITURES:				
Current:				
General government	\$ 397	\$ 230	\$ 230	\$ -
Debt service:				
Principal retirements	45,735	45,735	45,735	-
Interest and fiscal charges	183	183	182	1
Total expenditures	46,315	46,148	46,147	1
OTHER FINANCING SOURCES:				
Transfers In	46,315	46,148	46,147	(1)
Total other financing sources	46,315	46,148	46,147	(1)
Net change in fund balances	\$ -	\$ -	-	\$ -
FUND BALANCES:				
Beginning of year			-	
End of year			\$ -	

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NON-MAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

Capital Improvement Fund

This fund records all revenues, expenditures, assets and liabilities associated with City capital projects. It accounts for resources used to construct or acquire capital assets and make capital improvements.

Prewett Community Park

This fund accounts for the construction of the Prewett Community Center. The City is reimbursed for expenses by the Antioch Area Public Facilities Financing Agency through mello roos bond proceeds.

Special Assessment Districts

These funds were established to account for construction and acquisition of land and public improvements in various assessment districts. Financing is provided by assessment bond proceeds.

Hillcrest Bridge District

This fund accounts for developer fees collected to fund bridge construction in the Hillcrest Area.

Residential Development Allocation

This fund accounts for contributions by developers for various projects as determined by the City Council.

Development Impact Fee

This fund accounts for Development Impact Fees established pursuant to Ordinance 2079-C-S in order to defray the costs of certain public facilities required to serve new development within the City.

City of Antioch
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2021

			Special Assessment Districts	
	Capital Improvement	Prewett Community Park	Hillcrest District #26	Lone Diamond
ASSETS				
Cash and investments	\$ 3,280,891	\$ 64,926	\$ 386,776	\$ 95,882
Accounts receivable, net	1,283	-	-	-
Prepaid items	-	-	-	336
Total assets	\$ 3,282,174	\$ 64,926	\$ 386,776	\$ 96,218
LIABILITIES				
Liabilities:				
Accounts payable	\$ 140,833	\$ -	\$ -	\$ -
Accrued Payroll	2,069	-	-	-
Deposits	168,948	63,317	-	-
Total liabilities	311,850	63,317	-	-
FUND BALANCES				
Fund Balances:				
Restricted	-	-	-	-
Assigned for:				
Capital Projects	2,970,324	1,609	-	-
Community Benefit Programs	-	-	-	-
AD 26	-	-	386,776	-
AD 27	-	-	-	96,218
Total fund balances	2,970,324	1,609	386,776	96,218
Total liabilities, deferred inflows of resources and fund balances	\$ 3,282,174	\$ 64,926	\$ 386,776	\$ 96,218

Hillcrest Bridge District	Residential Development Allocation	Development Impact Fee	Total
\$ 146,877	\$ 37,474	\$ 4,734,733	\$ 8,747,559
-	-	39,350	40,633
-	-	-	336
<u>\$ 146,877</u>	<u>\$ 37,474</u>	<u>\$ 4,774,083</u>	<u>\$ 8,788,528</u>

\$ -	\$ -	\$ -	\$ 140,833
-	-	-	2,069
-	-	-	232,265
-	-	-	375,167

-	-	4,774,083	4,774,083
146,877	-	-	3,118,810
-	37,474	-	37,474
-	-	-	386,776
-	-	-	96,218
<u>146,877</u>	<u>37,474</u>	<u>4,774,083</u>	<u>8,413,361</u>
<u>\$ 146,877</u>	<u>\$ 37,474</u>	<u>\$ 4,774,083</u>	<u>\$ 8,788,528</u>

City of Antioch

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Capital Project Funds

For the Fiscal Year Ended June 30, 2021

			Special Assessment Districts	
	Capital Improvement	Prewett Community Park	Hillcrest District #26	Lone Diamond
REVENUES:				
Taxes	\$ 300,000	\$ -	\$ -	\$ -
Investment income and rentals	5,492	12	427	(205)
Revenue from other agencies	2,100,000	-	-	-
Current service charges	27,505	-	-	14
Other	9,418	-	-	-
Total revenues	2,442,415	12	427	(191)
EXPENDITURES:				
Current:				
Public works	445,524	-	573	4,276
Parks and recreation	-	99	-	-
Community development	-	-	-	-
Capital outlay	201,709	-	-	-
Total expenditures	647,233	99	573	4,276
REVENUES OVER (UNDER) EXPENDITURES	1,795,182	(87)	(146)	(4,467)
OTHER FINANCING (USES):				
Transfers in	2,133,961	-	-	-
Transfers (out)	(700,000)	-	-	-
Total other financing (uses)	1,433,961	-	-	-
Net change in fund balances	3,229,143	(87)	(146)	(4,467)
FUND BALANCES:				
Beginning of year	(258,819)	1,696	386,922	100,685
End of year	<u>\$ 2,970,324</u>	<u>\$ 1,609</u>	<u>\$ 386,776</u>	<u>\$ 96,218</u>

Hillcrest Bridge District	Residential Development Allocation	Development Impact Fee	Total
\$ -	\$ -	\$ -	\$ 300,000
162	41	16,437	22,366
-	-	-	2,100,000
6	-	2,358,356	2,385,881
-	-	-	9,418
168	41	2,374,793	4,817,665
224	-	5,335	455,932
-	-	-	99
-	95	-	95
-	-	-	201,709
224	95	5,335	657,835
(56)	(54)	2,369,458	4,159,830
-	-	-	2,133,961
-	-	-	(700,000)
-	-	-	1,433,961
(56)	(54)	2,369,458	5,593,791
146,933	37,528	2,404,625	2,819,570
\$ 146,877	\$ 37,474	\$ 4,774,083	\$ 8,413,361

City of Antioch
Budgetary Comparison Schedule
Capital Improvement Capital Projects Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Investment income and rentals	15,000	15,000	5,492	(9,508)
Revenue from other agencies	400,000	2,300,000	2,100,000	(200,000)
Current service charges	20,000	20,000	27,505	7,505
Other	12,019	11,000	9,418	(1,582)
Total revenues	<u>747,019</u>	<u>2,646,000</u>	<u>2,442,415</u>	<u>(203,585)</u>
EXPENDITURES:				
Public works	18,285	445,524	445,524	-
Capital outlay	565,000	4,172,285	201,709	3,970,576
Total expenditures	<u>583,285</u>	<u>4,617,809</u>	<u>647,233</u>	<u>3,970,576</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>163,734</u>	<u>(1,971,809)</u>	<u>1,795,182</u>	<u>3,766,991</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	565,000	2,314,075	2,133,961	(180,114)
Transfers (out)	(700,000)	(700,000)	(700,000)	-
Total other financing sources (uses)	<u>(135,000)</u>	<u>1,614,075</u>	<u>1,433,961</u>	<u>(180,114)</u>
Net change in fund balances	<u>\$ 28,734</u>	<u>\$ (357,734)</u>	<u>3,229,143</u>	<u>\$ 3,586,877</u>
FUND BALANCES:				
Beginning of year			(258,819)	
End of year			<u>\$ 2,970,324</u>	

City of Antioch
Budgetary Comparison Schedule
Prewett Community Park Capital Projects Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ -	\$ 500	\$ 12	\$ (488)
Total revenues	<u>-</u>	<u>500</u>	<u>12</u>	<u>(488)</u>
EXPENDITURES:				
Parks and recreation	-	100	99	1
Total expenditures	<u>-</u>	<u>100</u>	<u>99</u>	<u>1</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>400</u>	<u>(87)</u>	<u>(487)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 400</u>	<u>(87)</u>	<u>\$ (487)</u>
FUND BALANCES:				
Beginning of year			<u>1,696</u>	
End of year			<u>\$ 1,609</u>	

City of Antioch
Budgetary Comparison Schedule
Hillcrest District #26 Capital Projects Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 1,500	\$ 1,500	\$ 427	\$ (1,073)
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>427</u>	<u>(1,073)</u>
EXPENDITURES:				
Public works	437	719	573	146
Capital outlay	<u>230,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>230,437</u>	<u>719</u>	<u>573</u>	<u>146</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(228,937)</u>	<u>781</u>	<u>(146)</u>	<u>(927)</u>
Net change in fund balances	<u>\$ (228,937)</u>	<u>\$ 781</u>	<u>(146)</u>	<u>\$ (927)</u>
FUND BALANCES:				
Beginning of year			<u>386,922</u>	
End of year			<u>\$ 386,776</u>	

City of Antioch
Budgetary Comparison Schedule
Lone Diamond Capital Projects Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 400	\$ 400	\$ (205)	\$ (605)
Current service charges	-	7	14	7
Total revenues	<u>400</u>	<u>407</u>	<u>(191)</u>	<u>(598)</u>
EXPENDITURES:				
Public works	8,035	4,710	4,276	434
Total expenditures	<u>8,035</u>	<u>4,710</u>	<u>4,276</u>	<u>434</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(7,635)</u>	<u>(4,303)</u>	<u>(4,467)</u>	<u>(164)</u>
Transfers (out)	-	(75,000)	-	75,000
Total other financing uses	<u>-</u>	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>
Net change in fund balances	<u>\$ (7,635)</u>	<u>\$ (79,303)</u>	<u>(4,467)</u>	<u>\$ 74,836</u>
FUND BALANCES:				
Beginning of year			100,685	
End of year			<u>\$ 96,218</u>	

City of Antioch
Budgetary Comparison Schedule
Hillcrest Bridge District Capital Projects Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 2,000	\$ 2,000	\$ 162	\$ (1,838)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>168</u>	<u>(1,832)</u>
EXPENDITURES:				
Public works	<u>314</u>	<u>50,314</u>	<u>224</u>	<u>50,090</u>
Total expenditures	<u>314</u>	<u>50,314</u>	<u>224</u>	<u>50,090</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,686</u>	<u>(48,314)</u>	<u>(56)</u>	<u>48,258</u>
Net change in fund balances	<u>\$ 1,686</u>	<u>\$ (48,314)</u>	<u>(56)</u>	<u>\$ 48,258</u>
FUND BALANCES:				
Beginning of year			<u>146,933</u>	
End of year			<u>\$ 146,877</u>	

City of Antioch
Budgetary Comparison Schedule
Residential Development Allocation Capital Projects Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 100	\$ 27,715	\$ 41	\$ (27,674)
Total revenues	<u>100</u>	<u>27,715</u>	<u>41</u>	<u>(27,674)</u>
EXPENDITURES:				
Community development	50	27,756	95	27,661
Total expenditures	<u>50</u>	<u>27,756</u>	<u>95</u>	<u>27,661</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>50</u>	<u>(41)</u>	<u>(54)</u>	<u>(13)</u>
Net change in fund balances	<u>\$ 50</u>	<u>\$ (41)</u>	<u>(54)</u>	<u>\$ (13)</u>
FUND BALANCES:				
Beginning of year			<u>37,528</u>	
End of year			<u>\$ 37,474</u>	

City of Antioch
Budgetary Comparison Schedule
Development Impact Fee Capital Projects Fund
For the Fiscal Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget Positive (Negative)
REVENUES:				
Investment income and rentals	\$ 40,000	\$ 30,000	\$ 16,437	\$ (13,563)
Current service charges	1,669,998	2,202,122	2,358,356	156,234
Total revenues	<u>1,709,998</u>	<u>2,232,122</u>	<u>2,374,793</u>	<u>142,671</u>
EXPENDITURES:				
Public Works	1,602	4,571	5,335	(764)
Capital Outlay	-	255,071	-	255,071
Total expenditures	<u>1,602</u>	<u>259,642</u>	<u>5,335</u>	<u>254,307</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,708,396</u>	<u>1,972,480</u>	<u>2,369,458</u>	<u>396,978</u>
Net change in fund balances	<u>\$ 1,708,396</u>	<u>\$ 1,972,480</u>	<u>2,369,458</u>	<u>\$ 396,978</u>
FUND BALANCES:				
Beginning of year			<u>2,404,625</u>	
End of year			<u>\$ 4,774,083</u>	

INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for special activities and services performed by a designated City department for other departments on a cost reimbursement basis.

Vehicle Repair and Replacement

This fund accounts for the maintenance and replacement of vehicles and equipment used by all City departments. The source of revenue for this fund is rental fees charged to the various departments.

Office Equipment Replacement

This fund accounts for the costs incurred for the operation, maintenance, and replacement of office equipment used by City departments. The source of revenue for this fund is rental fees charged to the various user departments.

Loss Control Fund

These funds are used to pay workers' compensation insurance premiums and the salary of the administrative analyst.

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City of Antioch
Combining Statement of Net Position
Internal Services Funds
June 30, 2021

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
ASSETS				
Current assets:				
Cash and investments	\$ 7,569,212	\$ 1,883,862	\$ 560,708	\$ 10,013,782
Accounts receivable, net	-	4,669	-	4,669
Materials, parts and supplies	33,711	-	-	33,711
Prepaid items	-	253,520	-	253,520
Total current assets	7,602,923	2,142,051	560,708	10,305,682
Noncurrent assets:				
Capital assets:				
Vehicles and equipment	8,988,664	2,927,470	-	11,916,134
Improvements Other than buildings	187,940	79,534	-	267,474
Less accumulated depreciation	(6,634,654)	(2,525,809)	-	(9,160,463)
Net capital assets	2,541,950	481,195	-	3,023,145
Total assets	10,144,873	2,623,246	560,708	13,328,827
LIABILITIES				
Current liabilities:				
Accounts payable	164,491	176,929	-	341,420
Accrued payroll	11,864	28,824	-	40,688
Current portion of compensated absences	2,630	14,669	-	17,299
Total current liabilities	178,985	220,422	-	399,407
Long-term liabilities:				
Compensated absences	23,666	132,024	-	155,690
Total long-term liabilities	23,666	132,024	-	155,690
Total liabilities	202,651	352,446	-	555,097
NET POSITION				
Net investment in capital assets	2,541,950	481,195	-	3,023,145
Unrestricted	7,400,272	1,789,605	560,708	9,750,585
Total net position	\$ 9,942,222	\$ 2,270,800	\$ 560,708	\$ 12,773,730

City of Antioch

Combining Statement of Revenues, Expenses and Changes in Net Position

Internal Services Funds

For the Fiscal Year Ended June 30, 2021

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
OPERATING REVENUES:				
Charges for services	\$ 3,509,043	\$ 1,770,492	\$ 2,076,423	\$ 7,355,958
Revenue from other agencies	1,505	6,762	-	8,267
Other revenue	64,021	500	-	64,521
Total operating revenues	3,574,569	1,777,754	2,076,423	7,428,746
OPERATING EXPENSES:				
Wages and benefits	558,694	1,307,320	-	1,866,014
Contractual services	124,919	693,664	1,728,758	2,547,341
Tools and supplies	820,632	107,096	3,141	930,869
Depreciation	435,896	59,985	-	495,881
Repairs and maintenance	310,440	36,917	-	347,357
Total operating expenses	2,250,581	2,204,982	1,731,899	6,187,462
OPERATING INCOME (LOSS)	1,323,988	(427,228)	344,524	1,241,284
NONOPERATING REVENUES (EXPENSES):				
Gain (loss) on sale of property	63,851	-	-	63,851
Investment income	17,771	1,723	328	19,822
Total nonoperating revenues	81,622	1,723	328	83,673
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,405,610	(425,505)	344,852	1,324,957
Transfers in	-	462,480	-	462,480
Net income (loss)	1,405,610	36,975	344,852	1,787,437
NET POSITION:				
Beginning of year	8,536,612	2,233,825	215,856	10,986,293
End of year	\$ 9,942,222	\$ 2,270,800	\$ 560,708	\$ 12,773,730

City of Antioch
Combining Statement of Cash Flows
Internal Services Funds
For the Fiscal Year Ended June 30, 2021

	Vehicle Repair & Replacement	Office Equipment Replacement	Loss Control	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipt from other funds	\$ 3,576,174	\$ 1,784,562	\$ 2,076,423	\$ 7,437,159
Cash payment to suppliers for goods and services	(1,160,864)	(992,120)	(1,731,899)	(3,884,883)
Cash payment to employees for services	(584,629)	(1,300,568)	-	(1,885,197)
Net cash provided by (used in) operating activities	1,830,681	(508,126)	344,524	1,667,079
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in	-	462,480	-	462,480
Net cash provided by (used in) noncapital financing activities	-	462,480	-	462,480
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital asset additions	(756,183)	(30,628)	-	(786,811)
Proceeds from sale of capital assets	63,851	-	-	63,851
Net cash provided by (used in) capital and related financing activities	(692,332)	(30,628)	-	(722,960)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received (paid)	17,771	1,723	328	19,822
Net cash provided by (used in) investing activities	17,771	1,723	328	19,822
Net change in cash and cash equivalents	1,156,120	(74,551)	344,852	1,426,421
Cash and cash equivalents, beginning of year	6,413,092	1,958,413	215,856	8,587,361
Cash and cash equivalents, end of year	<u>\$ 7,569,212</u>	<u>\$ 1,883,862</u>	<u>\$ 560,708</u>	<u>\$ 10,013,782</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	\$ 1,323,988	\$ (427,228)	\$ 344,524	\$ 1,241,284
Adjustments to reconcile operating income (loss) to cash flows from operating activities:				
Depreciation	435,896	59,985	-	495,881
Decrease (increase) in:				
Accounts receivable	1,605	6,808	-	8,413
Materials, parts, and supplies	258,351	-	-	258,351
Prepaid items	-	(202,189)	-	(202,189)
Increase (decrease) in:				
Accounts payable	(163,224)	47,746	-	(115,478)
Accrued payroll	1,142	5,831	-	6,973
Accrued compensated absences	(27,077)	921	-	(26,156)
Net cash provided by (used in) operating activities	\$ 1,830,681	\$ (508,126)	\$ 344,524	\$ 1,667,079

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CUSTODIAL FUNDS

Custodial Funds account for fiduciary activities that are not accounted for in a trust.

Storm Drain Districts D55 and D56

The City collects storm drain fees from developers and builders. This fund accounts for all the fees collected and sent to the County on quarterly basis. The City receives an administrative fee equal to 0.5% of the total fees collected.

Fire Protection

The City has entered into an agreement with the Contra Costa Consolidated Fire District whereby the City collects fire protection facility fees from developers based on the number of units built. Fees are to provide fire protection facilities only. The City receives an administrative fee equal to 1% of the total fees collected.

East County Water Management Association

The Governing Board of the East County Water Management Association has authorized the City to account for the financial operations of the association. The fund is used to record collections and disbursements of funds as authorized by the Association, of which the City is a member agency.

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City of Antioch
Combining Statement of Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2021

	Storm Drain D55 & D56	Fire Protection	ECWMA	Total
ASSETS				
Cash and investments	\$ 7,520	\$ 827,270	\$ 34,379	\$ 869,169
Accounts receivable	340	10,461	-	10,801
Total assets	7,860	837,731	34,379	879,970
LIABILITIES				
Due to organizations and other governments	7,860	-	-	7,860
Total liabilities	7,860	-	-	7,860
NET POSITION:				
Restricted for:				
Organizations and other governments	-	837,731	34,379	872,110
Total net position	\$ -	\$ 837,731	\$ 34,379	\$ 872,110

City of Antioch
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2021

	Storm Drain D55 & D56	Fire Protection	ECWMA	Total
ADDITIONS				
Contributions:				
Members	\$ -	\$ -	\$ 4,500	\$ 4,500
Investment earnings:				
Investment income and rentals	-	2,913	90	3,003
Drainage fee collections for other governments	2,782,694	-	-	2,782,694
Fire protection fee collections for other governments	-	490,484	-	490,484
Total additions	<u>2,782,694</u>	<u>493,397</u>	<u>4,590</u>	<u>3,280,681</u>
DEDUCTIONS				
Administrative expenses	\$ 30,427	\$ 4,905	\$ 49	\$ 35,381
Payments of drainage fees to other governments	<u>2,752,267</u>	<u>-</u>	<u>-</u>	<u>2,752,267</u>
Total deductions	<u>2,782,694</u>	<u>4,905</u>	<u>49</u>	<u>2,787,648</u>
Change in net position	-	488,492	4,541	493,033
NET POSITION:				
Beginning of year, as restated	-	349,239	29,838	379,077
End of year	<u>\$ -</u>	<u>\$ 837,731</u>	<u>\$ 34,379</u>	<u>\$ 872,110</u>

STATISTICAL SECTION

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STATISTICAL SECTION

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<i>Financial Trends</i>	206
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	211
These schedules contain information to help the reader assess the City's most significant local revenues. Property tax is the City's most significant revenue.	
<i>Debt Capacity</i>	216
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and its ability to issue additional debt in the future.	
<i>Demographic and Economic Information</i>	221
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
<i>Operating Information</i>	223
These schedules contain service and infrastructure data to help the reader understand how the information in the financial report relates to the services the City provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

City of Antioch
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 302,099	\$ 325,151	\$ 329,692	\$ 326,664	\$ 323,132	\$ 312,206	\$ 307,094	\$ 309,589	\$ 305,541	\$ 302,696
Restricted	43,431	43,227	41,108	38,858	37,657	39,323	44,729	44,582	42,109	45,380
Unrestricted	21,104	16,543	15,064	(49,846) (1)	(40,948)	(34,184)	(75,016) (2)	(67,159)	(65,202)	(47,056)
Total governmental activities net position	<u>\$ 366,634</u>	<u>\$ 384,921</u>	<u>\$ 385,864</u>	<u>\$ 315,676</u>	<u>\$ 319,841</u>	<u>\$ 317,345</u>	<u>\$ 276,807</u>	<u>\$ 287,012</u>	<u>\$ 282,448</u>	<u>\$ 301,020</u>
Business-type activities										
Net investment in capital assets	\$ 149,127	\$ 148,026	\$ 148,514	\$ 148,726	\$ 148,729	\$ 149,447	\$ 148,450	\$ 140,301	\$ 148,076	\$ 155,423
Restricted	1,554	1,432	-	-	-	-	-	-	-	-
Unrestricted	33,195	38,130	41,634	26,144	31,387	36,587	40,303	51,360	63,906	77,159
Total business-type activities net position	<u>\$ 183,876</u>	<u>\$ 187,588</u>	<u>\$ 190,148</u>	<u>\$ 174,870</u>	<u>\$ 180,116</u>	<u>\$ 186,034</u>	<u>\$ 188,753</u>	<u>\$ 191,661</u>	<u>\$ 211,982</u>	<u>\$ 232,582</u>
Primary government										
Net investment in capital assets	\$ 451,226	\$ 473,177	\$ 478,206	\$ 475,390	\$ 471,861	\$ 461,653	\$ 455,544	\$ 449,890	\$ 453,617	\$ 458,119
Restricted	44,985	44,659	41,108	38,858	37,657	39,323	44,729	44,582	42,109	45,380
Unrestricted	54,299	54,673	56,698	(23,702) (1)	(9,561)	2,403	(34,713) (2)	(15,799)	(1,296)	30,103
Total primary government net position	<u>\$ 550,510</u>	<u>\$ 572,509</u>	<u>\$ 576,012</u>	<u>\$ 490,546</u>	<u>\$ 499,957</u>	<u>\$ 503,379</u>	<u>\$ 465,560</u>	<u>\$ 478,673</u>	<u>\$ 494,430</u>	<u>\$ 533,602</u>

(1) Significant decrease in net position from fiscal year 2014 due to implementation of GASB Statement No. 68 requiring recognition of net pension liability.

(2) Significant decrease in net position from fiscal year 2017 due to implementation of GASB Statement No. 75 requiring recognition of net OPEB liability.

Source: City of Antioch Annual Financial Report

City of Antioch
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	\$ 6,736	\$ 5,937	\$ 8,802	\$ 6,912	\$ 8,932	\$ 3,414	\$ 5,162	\$ 8,671	\$ 11,172	\$ 11,422
Public works	13,671	17,438	15,359	19,043	17,564	18,855	17,670	17,245	23,385	21,631
Public safety	25,637	27,303	26,453	30,900	31,563	40,084	42,697	42,990	46,109	45,617
Parks and recreation	4,134	3,964	3,827	4,185	4,264	5,295	5,298	8,039	7,988	6,473
Community development	3,204	2,121	2,571	3,657	2,942	4,273	6,422	4,776	5,443	5,282
Interest on long-term liabilities	1,865	422	397	427	262	198	198	167	133	107
Total governmental activities	<u>55,247</u>	<u>57,185</u>	<u>57,409</u>	<u>65,124</u>	<u>65,527</u>	<u>72,119</u>	<u>77,447</u>	<u>81,888</u>	<u>94,230</u>	<u>90,532</u>
Business-type activities										
Water	25,244	23,123	25,751	23,308	22,334	24,458	28,642	30,389	33,480	36,827
Sewer	3,112	4,007	4,668	5,439	5,528	5,863	6,898	6,813	7,555	7,113
Marina	1,050	1,129	1,076	1,016	1,108	1,026	1,159	1,163	1,317	1,194
Prewett Water Park	1,762	1,878	1,920	1,983	2,024	2,167	2,177	0	0	0
Total business-type activities	<u>31,168</u>	<u>30,137</u>	<u>33,415</u>	<u>31,746</u>	<u>30,994</u>	<u>33,514</u>	<u>38,876</u>	<u>38,365</u>	<u>42,352</u>	<u>45,134</u>
Total primary government expenses	<u>\$ 86,415</u>	<u>\$ 87,322</u>	<u>\$ 90,824</u>	<u>\$ 96,870</u>	<u>\$ 96,521</u>	<u>\$105,633</u>	<u>\$116,323</u>	<u>\$120,253</u>	<u>\$136,582</u>	<u>\$135,666</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,474	\$ 1,642	\$ 1,824	\$ 3,752	\$ 2,098	\$ 312	\$ 560	\$ 357	\$ 811	\$ 1,773
Public works	2,429	1,745	3,152	1,666	1,573	4,339	4,320	4,523	5,823	7,746
Public safety	1,254	1,303	1,401	1,407	1,482	1,312	783	803	827	813
Community development	2,018	3,174	1,479	2,809	2,812	2,065	2,903	3,620	2,667	4,418
Other activities	701	700	789	872	816	721	1,104	1,866	920	232
Operating grants and contributions	9,802	8,742	5,879	8,880	5,515	4,801	8,194	7,912	9,125	14,346
Capital grants and contributions	1,896	2,308	8,118	1,836	2,324	2,233	1,473	718	2,032	2,768
Total governmental activities program revenues	<u>19,574</u>	<u>19,614</u>	<u>22,642</u>	<u>21,222</u>	<u>16,620</u>	<u>15,783</u>	<u>19,337</u>	<u>19,799</u>	<u>22,205</u>	<u>32,096</u>
Business-type activities:										
Fines, forfeitures and charges for services										
Water	23,395	25,129	25,907	24,430	26,192	29,815	35,683	39,178	43,345	44,680
Sewer	4,453	4,523	4,714	5,013	5,395	5,755	6,032	6,334	6,585	6,599
Marina	681	645	591	516	471	516	600	620	642	600
Prewett Water Park	910	854	866	789	730	846	891	-	-	-
Operating grants and contributions:										
Sewer	-	-	-	-	-	-	-	-	-	49
Marina	-	-	-	-	-	-	-	-	-	1
Capital grants and contributions:										
Water	939	1,328	1,008	1,235	831	391	412	1,379	2,681	10,183
Sewer	393	524	1,193	1,063	1,387	293	160	595	1,926	3,858
Marina	-	747	304	-	185	-	1,232	-	365	-
Total business-type activities program revenues	<u>30,771</u>	<u>33,750</u>	<u>34,583</u>	<u>33,046</u>	<u>35,191</u>	<u>37,616</u>	<u>45,010</u>	<u>48,106</u>	<u>55,544</u>	<u>65,970</u>
Total primary government program revenues	<u>\$ 50,345</u>	<u>\$ 53,364</u>	<u>\$ 57,225</u>	<u>\$ 54,268</u>	<u>\$ 51,811</u>	<u>\$ 53,399</u>	<u>\$ 64,347</u>	<u>\$ 67,905</u>	<u>\$ 77,749</u>	<u>\$ 98,066</u>
Net (expense)/revenue										
Governmental activities	\$ (35,673)	\$ (37,571)	\$ (34,767)	\$ (43,902)	\$ (48,907)	\$ (56,336)	\$ (58,110)	\$ (62,089)	\$ (72,025)	\$ (58,436)
Business-type activities	-397	3,613	1,168	1,300	4,197	4,102	6,134	9,741	13,192	20,836
Total primary government net expense	<u>\$ (36,070)</u>	<u>\$ (33,958)</u>	<u>\$ (33,599)</u>	<u>\$ (42,602)</u>	<u>\$ (44,710)</u>	<u>\$ (52,234)</u>	<u>\$ (51,976)</u>	<u>\$ (52,348)</u>	<u>\$ (58,833)</u>	<u>\$ (37,600)</u>

(Continued)

City of Antioch
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands) - Continued

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenues and Other Changes										
In Net Position										
Governmental activities:										
Taxes:										
Property taxes	\$ 15,612	\$ 11,676	\$ 12,625	\$ 15,129	\$ 16,796	\$ 18,631	\$ 19,452	\$ 20,609	\$ 21,754	\$ 22,958
Transient lodging tax	120	116	136	150	158	178	209	234	231	293
Franchise	4,166	4,042	4,188	4,406	4,616	4,767	5,226	5,495	5,928	6,350
Business license fees based on gross receipts	1,048	1,165	1,172	1,964	3,121	3,916	4,428	3,972	4,035	3,909
Property transfer taxes	283	313	363	382	461	443	521	609	493	703
Sales and use tax	10,476	11,074	12,532	17,597	19,925	20,000	20,155	25,387	31,785 (1)	38,228
Motor vehicle in lieu, unrestricted	51	53	45	43	45	51	60	54	90	83
Park in lieu	215	443	338	120	50	142	256	372	288	521
Investment income not restricted	355	177	305	278	582	1,421	854	1,737	2,802	1,132
Other	2,765	3,761	3,956	3,455	6,168	4,578	3,449	4,785	4,611	2,816
Special item - Contribution from Successor Agy	638	-	-	-	1,467	1,000	-	-	-	-
Extraordinary items - Redevelopment Dissolution	7,719	-	-	-	-	-	-	-	-	-
Transfers	473	183	191	798	(317)	(1,288)	(55)	9,041	(4,557)	14
Total governmental activities	43,921	33,003	35,851	44,322	53,072	53,839	54,555	72,295	67,460	77,007
Business-type activities:										
Investment income not restricted	315	204	392	334	630	183	244	1,872	2,464	132
Other	1,091	78	1,190	117	102	346	31	335	109	415
Transfers	(473)	(183)	(191)	(798)	317	1,288	55	(9,041)	4,557	(13)
Total business type activities	933	99	1,391	(347)	1,049	1,817	330	(6,834)	7,130	534
Total primary government	<u>\$ 44,854</u>	<u>\$ 33,102</u>	<u>\$ 37,242</u>	<u>\$ 43,975</u>	<u>\$ 54,121</u>	<u>\$ 55,656</u>	<u>\$ 54,885</u>	<u>\$ 65,461</u>	<u>\$ 74,590</u>	<u>\$ 77,541</u>
Change in Net Position										
Governmental activities	\$ 8,248	\$ (4,568)	\$ 1,084	\$ 420	\$ 4,165	\$ (2,497)	\$ (3,555)	\$ 10,206	\$ (4,565)	\$ 18,571
Business-type activities	536	3,712	2,559	953	5,246	5,919	6,464	2,907	20,322	21,370
Total primary government	<u>\$ 8,784</u>	<u>\$ (856)</u>	<u>\$ 3,643</u>	<u>\$ 1,373</u>	<u>\$ 9,411</u>	<u>\$ 3,422</u>	<u>\$ 2,909</u>	<u>\$ 13,113</u>	<u>\$ 15,757</u>	<u>\$ 39,941</u>

(Concluded)

(1) Increase in sales tax due Measure W sales tax effective April 1, 2019. Fiscal Year 2020 first full year implementation of this additional one-cent sales tax over the prior Measure C half-cent sales tax which expired March 31, 2019.

Source: City of Antioch Financial Report

City of Antioch
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 60	\$ 91	\$ 206	\$ 38	\$ 224	\$ 220	\$ 116	\$ 149	\$ 227	\$ 108
Committed	94	602	1,497	4,524	4,946	3,546	20,854	20,057	25,014	1,547
Assigned	298	277	126	1,086	144	1,270	2,189	2,080	3,537	32,219
Unassigned	8,037	9,140	9,006	11,531	17,590	25,979	11,428	21,117	19,053	23,836
Total general fund	<u>\$ 8,489</u>	<u>\$ 10,110</u>	<u>\$ 10,835</u>	<u>\$ 17,179</u>	<u>\$ 22,904</u>	<u>\$ 31,015</u>	<u>\$ 34,587</u>	<u>\$ 43,403</u>	<u>\$ 47,831</u>	<u>\$ 57,710</u>
All other governmental funds										
Nonspendable	\$ 35	\$ 363	\$ 142	\$ 134	\$ 132	\$ 149	\$ 106	\$ 116	\$ 128	\$ 120
Restricted	23,294	22,447	20,807	38,440	37,332	37,602	41,822	44,187	41,579	45,284
Committed	6,017	3,446	2,869	3,275	3,715	3,630	3,713	4,519	5,794	6,975
Assigned	4,636	3,521	2,296	2,432	2,925	3,259	1,062	3,981	744	3,711
Unassigned	-	-	(4)	(102)	(184)	-	(116)	(1)	(260)	(47)
Total all other governmental funds	<u>\$ 33,982</u>	<u>\$ 29,777</u>	<u>\$ 26,110</u>	<u>\$ 44,179</u>	<u>\$ 43,920</u>	<u>\$ 44,640</u>	<u>\$ 46,587</u>	<u>\$ 52,802</u>	<u>\$ 47,985</u>	<u>\$ 56,043</u>

Source: City of Antioch Annual Financial Report

City of Antioch
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 34,424	\$ 30,792	\$ 34,300	\$ 42,635	\$ 47,415	\$ 49,569	\$ 53,481	\$ 60,669	\$ 70,307	(1) \$ 78,471
Licenses and permits	1,096	1,655	1,303	1,178	1,149	1,243	1,356	1,889	1,948	3,424
Fines and penalties	154	142	146	134	191	272	290	224	254	189
Investment income and rentals	1,065	1,437	1,520	1,485	1,762	1,404	1,121	2,616	2,601	1,323
Revenue from other agencies	8,470	9,952	10,244	5,598	4,690	3,345	5,603	6,892	2,939	6,643
Current service charges	8,323	8,112	10,335	11,011	11,518	5,748	6,356	7,893	8,155	11,160
Special assessment revenue	2,879	2,850	2,904	2,985	2,994	2,978	3,100	2,948	3,127	3,342
Contribution from Successor Agency Trust	638	-	-	-	-	-	-	-	-	-
Other	2,315	1,238	1,754	2,368	3,472	3,301	1,994	2,305	2,425	2,088
Total Revenues	59,364	56,178	62,506	67,394	73,191	67,860	73,301	85,436	91,756	106,640
Expenditures										
Current:										
General government	5,702	5,331	6,357	6,109	8,623	2,079	4,315	7,939	10,998	11,618
Public works	6,652	7,803	8,450	11,128	10,593	10,186	8,740	8,573	15,108	12,046
Public safety	26,065	26,959	28,786	31,826	34,989	36,947	38,727	38,006	43,612	47,168
Parks and recreation	3,641	3,209	3,331	3,491	3,711	4,001	3,905	6,141	6,080	5,587
Community development	3,968	3,094	3,005	4,527	3,778	4,314	6,234	4,537	5,475	5,882
Capital outlay	4,614	10,753	14,562	4,945	3,627	1,894	4,609	6,834	9,740	5,561
Debt service:										
Principal retirement	2,115	509	536	5,310	560	622	655	694	734	256
Interest	1,999	412	390	359	311	248	222	192	161	135
Fiscal charges	18	9	6	3	4	5	4	4	1	1
Bond issuance costs	-	-	-	59	-	-	-	-	-	-
Total Expenditures	54,774	58,079	65,423	67,757	66,196	60,296	67,411	72,920	91,909	(2) 88,254
Excess (deficiency) of revenues over (under) expenditures	4,590	(1,901)	(2,917)	(363)	6,995	7,564	5,890	12,516	(153)	18,386
Other financing sources (uses)										
Transfers in	9,438	6,355	7,408	5,990	6,312	8,088	7,591	11,816	11,204	11,330
Transfer out	(9,285)	(6,397)	(7,433)	(5,871)	(6,841)	(7,821)	(7,963)	(9,302)	(11,439)	(11,779)
Proceeds of bonds	-	-	-	3,840	-	-	-	-	-	-
Bond premium	-	-	-	583	-	-	-	-	-	-
Extraordinary item	(1,942)	-	-	-	(1,000)	1,000	-	-	-	-
Total other financing sources (uses)	(1,789)	(42)	(25)	4,542	(1,529)	1,267	(372)	2,514	(235)	(449)
Net change in fund balances	\$ 2,801	\$ (1,943)	\$ (2,942)	\$ 4,179	\$ 5,466	\$ 8,831	\$ 5,518	\$ 15,030	\$ (388)	\$ 17,937
Debt service as a percentage of non-capital expenditures	8.20%	1.95%	1.82%	9.03%	1.39%	1.49%	1.40%	1.34%	1.09%	0.47%

(1) Increase in sales tax due Measure W sales tax effective April 1, 2019. Fiscal Year 2020 first full year implementation of this additional one-cent sales tax over the prior Measure C half-cent sales tax which expired March 31, 2019.

(2) Increase in governmental expenditures due to spending of Measure W one-cent sales tax which was effective April 1, 2019.

Source: City of Antioch Annual Financial Report

City of Antioch
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax	Sales Tax (1)	Sales Tax Measure C/W (2)	Gas Tax	RMRA Tax (3)	Transient Lodging Tax	Franchise Taxes	Business License Tax	Property Transfer Tax	Total
2012	\$ 15,612	\$ 10,476	\$ -	\$ 2,876	\$ -	\$ 120	\$ 3,958	\$ 1,048	\$ 283	\$ 34,373
2013	11,676	11,074	-	2,353	-	116	4,042	1,165	313	30,739
2014	12,625	11,587	899	3,286	-	136	4,188	1,171	363	34,255
2015	15,129	12,014	5,584	2,966	-	150	4,406	1,964	382	42,595
2016	16,796	12,573	6,821	2,246	-	158	4,616	3,121	461	46,792
2017	18,631	12,263	6,535	2,188	-	178	4,767	3,915	443	48,920
2018	19,452	12,658	6,869	2,404	527	209	5,226	4,428	521	52,294
2019	20,609	15,718	9,669	2,322	2,040	233	5,495	3,972	609	60,667
2020	21,754	16,027	15,703	2,647	1,989	231	5,928	4,035	493	68,807
2021	22,958	18,625	19,604	2,525	2,068	293	6,350	3,909	703	77,035

(1) Sales tax is levied at 8.25% (8.5% prior to 1/1/17) on retail sales and/or consumption of personal property, 1% of the total tax rate is allocated to the City.

(2) Measure C is a half-cent sales tax on retail sales and/or consumption of personal property which became effective April 1, 2014. Measure W is one-cent sales tax on retail sales and/or consumption and is in replacement of Measure C which became effective April 1, 2019.

(3) RMRA enacted by SB 1 passed by California legislature. 2018 is first year of collections.

Source: City of Antioch Annual Financial Report

City of Antioch
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Total Secured Tax Roll	Unsecured Tax Roll	Less Homeowners' Exemptions	Less Other Tax Exempt Property	Total Taxable Assessed Value	Less Redevelopment Assessed Valuation	Value of Taxable Property	Amount Allocated to City (a)
2012	\$ 7,155,541	\$ 205,339	\$ (116,601)	\$ (683,407)	\$ 6,560,872	\$ (723,955)	\$ 5,836,917	(a)
2013	7,109,642	196,571	(111,761)	(696,290)	6,498,162	(641,397)	5,856,765	(a)
2014	7,616,910	189,173	(106,871)	(711,013)	6,988,199	(613,598)	6,374,601	(a)
2015	8,904,098	176,385	(103,063)	(721,103)	8,256,317	(592,222)	7,664,095	10.05%
2016	9,552,650	200,649	(100,989)	(728,610)	8,923,700	(600,330)	8,323,370	(a)
2017	10,137,210	204,440	(98,427)	(754,156)	9,489,067	(655,249)	8,833,818	(a)
2018	10,752,279	191,460	(95,663)	(779,398)	10,068,678	(695,151)	9,373,527	(a)
2019	11,395,945	198,938	(93,401)	(812,614)	10,688,868	(737,738)	9,951,130	(a)
2020	12,028,516	222,531	(91,576)	(859,137)	11,300,334	(779,167)	10,521,167	(a)
2021	12,719,330	232,959	(89,716)	(882,197)	11,980,376	(849,095)	11,131,281	(a)

NOTE: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold.

(a) California cities do not set their own direct tax rate. The State Constitution establishes the rate at 1% and allocates a portion of that amount, by annual calculation, to all the taxing entities within a tax rate area. The City of Antioch includes 39 tax rate areas. The percentage presented is the City's share of the 1%. The County could not provide data for these fiscal years.

Source: Contra Costa County Certificate of Assessed Valuations

City of Antioch
Principal Property Taxpayers
FY 2020-21 Compared To FY 2011-12
(amounts expressed in thousands, except for Rank and Percentages)

2020-2021 Local Secured Assessed Valuation - \$12,715,290,565

Taxpayer	2021			2012		
	Total Secured Assessed Value (A)	Rank	Percentage of Total Secured Assessed Value	Total Secured Assessed Value (A)	Rank	Percentage of Total Secured Assessed Value
Kaiser Foundation Hospitals/Health Plan-Sand Creek	\$ 437,313	1	3.439%	\$ 427,753	1	5.981%
Sutter East Bay Hospital	132,874	2	1.045%	117,843	2	1.648%
Community Housing Agency	42,846	3	0.337%	-		0.000%
SIV Antioch LLC	38,462	4	0.302%	-		0.000%
Sequoia Equities - Cross Pointe	38,084	5	0.300%	32,682	4	0.457%
Delta Pines Antioch LP	29,807	6	0.234%	-		0.000%
Georgia-Pacific Gypsum LLC	29,055	7	0.229%	20,094	8	0.281%
Camden Village LLC	28,610	8	0.225%	23,654	6	0.331%
Walmart	26,925	9	0.212%	20,463	7	0.286%
Costco Wholesale Corp	26,785	10	0.211%	-		0.000%
Inland American & Stephens LLC	-		0.000%	32,732	3	0.458%
Runaway Bay LLC	-		0.000%	26,766	5	0.374%
Lakeshore Antioch	-		0.000%	18,220	9	0.255%
DS Founders LLC	-		0.000%	17,554	10	0.245%
	<u>\$ 830,761</u>		<u>6.534%</u>	<u>\$ 737,761</u>		<u>10.316%</u>

The amounts shown above include assessed value data for both the City and the Antioch Development Agency

(A) Amounts listed for top ten taxpayers only.

Source: County Assessor's Office via ParcelQuest

City of Antioch
PROPERTY TAX RATES
LAST TEN FISCAL YEARS

Fiscal Year	Basic County Wide Levy	BART	East Bay Regional Park	Community College 2002 Bonds	Community College 2006 Bonds	Community College 2014 Bonds	Total
2012	1.0000	0.0041	0.0071	0.0049	0.0095	-	1.0256
2013	1.0000	0.0043	0.0051	0.0047	0.0040	-	1.0181
2014	1.0000	0.0075	0.0078	0.0043	0.0090	-	1.0286
2015	1.0000	0.0026	0.0067	0.0034	0.0076	0.0110	1.0313
2016	1.0000	0.0026	0.0067	0.0034	0.0076	0.0110	1.0313
2017	1.0000	0.0080	0.0032	0.0033	0.0074	0.0013	1.0232
2018	1.0000	0.0084	0.0021	0.0032	0.0068	1.0219	2.0424
2019	1.0000	0.0070	0.0021	0.0030	0.0065	0.0015	1.0201
2020	1.0000	0.0120	0.0094	0.0030	0.0063	0.0095	1.0402
2021	1.0000	0.0139	0.0014	0.0058	0.0011	0.0092	1.0314

Source: Contra Cost County Assessors Office

City of Antioch
Property Tax Levies and Collections (1)
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	City Property Tax Levied and Collected	Development Agency Property Tax Levied and Collected	Total Tax Levied and Collected	Percentage of Levy Collected (3)	Value of City Property Subject To Local Tax Rate	Value of Development Agency Property Subject to Local Tax Rate	Total Value of Property Subject To Local Tax Rate
2012	\$ 14,187	\$ 3,877 ⁽²⁾	\$ 18,064	100%	5,836,917	723,955	6,560,872
2013	15,919	- ⁽²⁾	15,919	100%	5,856,765	641,397	6,498,162
2014	16,765	- ⁽²⁾	16,765	100%	6,374,601	613,598	6,988,199
2015	14,927	- ⁽²⁾	14,927	100%	7,664,094	592,222	8,256,316
2016	12,140	- ⁽²⁾	12,140	100%	8,323,370	600,330	8,923,700
2017	13,552	- ⁽²⁾	13,552	100%	8,833,818	655,249	9,489,067
2018	13,774	- ⁽²⁾	13,774	100%	9,373,527	695,151	10,068,678
2019	14,458	- ⁽²⁾	14,458	100%	9,951,130	737,738	10,688,868
2020	15,075	- ⁽²⁾	15,075	100%	10,521,168	779,167	11,300,335
2021	15,892	- ⁽²⁾	15,892	100%	11,131,281	849,095	11,980,376

(1) Figures include data for property within the city, redevelopment project areas and for assessments.

(2) Figure represent taxes levied and collected for development agency through January 31, 2012 prior to dissolution of redevelopment with the passage of ABx 1 26, therefore no redevelopment levies after dissolution are provided to the City.

(3) Taxes collected are the same as the amounts levied because Contra Costa County follows California's alternate method of apportionment (the Teeter Plan). Under the Teeter Plan, all amounts levied are apportioned to the County and other taxing agencies regardless of whether they are collected in the current year or not.

Source: Contra Costa County Assessed Valuation Report and Tax Reconciliation Sheet

City of Antioch
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities				Total Primary Government	Percentage of Estimated Actual Value of Taxable Property (1)	Per Capita (2)
	Lease Revenue Bonds	Tax Allocation Bonds (3)	Capital Leases	Water Bonds	Long-term Payable	Loans Payable	Marina Loans			
2012	\$ 27,934	-	\$ 3,541	\$ 1,511	\$ 4,788	\$ -	\$ 3,297	\$ 41,071	0.70%	\$ 399
2013	5,002	-	3,192	770	4,536	-	3,152	16,652	0.28%	160
2014	4,841	-	2,821	-	4,284	-	3,001	14,947	0.23%	142
2015	4,386	-	2,425	-	4,032	-	2,843	13,686	0.18%	129
2016	4,214	-	2,005	-	3,780	-	2,678	12,677	0.15%	117
2017	4,005	-	1,558	-	3,528	197	2,537	11,825	0.13%	105
2018	3,790	-	1,084	-	3,276	682	2,392	11,224	0.12%	98
2019	3,566	-	580	-	3,024	550	2,291	10,011	0.10%	89
2020	3,332	-	46	-	2,772	655	2,188	8,993	0.09%	80
2021	3,088	-	-	-	3,239	5,143	2,105	13,575	0.12%	120

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City of Antioch Financial Report

(1) See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.

(2) Population data can be found in the Demographic and Economic Statistics schedule

(3) Tax Allocation Bonds have become an obligation of the Successor Agency to the Antioch Development Agency and no longer on City books.

City of Antioch
Ratios of General Bonded Debt Outstanding

The City of Antioch has not had any outstanding general obligation bond debt since 2001-02.

City of Antioch
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 1,104,132	\$ 1,095,932	\$ 1,170,913	\$ 1,362,072	\$ 1,462,995	\$ 1,551,247	\$ 1,641,561	\$ 1,739,233	\$ 1,837,657	\$ 1,942,843
Total net debt applicable to limit	0	0	0	0	0	0	0	0	0	0
Legal debt margin	\$ 1,104,132	\$ 1,318,322	\$ 1,170,913	\$ 1,362,072	\$ 1,462,995	\$ 1,551,247	\$ 1,641,561	\$ 1,739,233	\$ 1,837,657	\$ 1,942,843
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2021

The following numbers are not expressed in thousands:

Assessed value	\$ 11,980,376,226
Add back: exempt real property	971,912,690
Total assessed value	12,952,288,916

Debt limit (15% of total assessed value)	1,942,843,337
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	\$ 1,942,843,337

Source: City of Antioch Finance Department and Contra Costa County Certificate of Assessed Valuations for fiscal year 2020-21

Note: Beginning in Fiscal Year 2000-01, the City of Antioch did not have any general obligation debt. However, under State finance law, the City of Antioch's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Antioch
Pledged Revenue Coverage
Last Ten Fiscal Years

Fiscal Year	Water Revenue Bonds (1) (in thousands)							Special Assessment Bonds	
	Gross	Less:	Net Revenue Available for Debt Service	Debt Service		Debt Service Coverage		Special Assessment Collections (2)	Outstanding (in thousands) Lone Diamond
	Water Charges And Other	Direct Operating Expenses		Principal	Interest				
2012	\$ 23,652	\$ 22,924	\$ 728	\$ 720	\$ 66	0.93%		\$ 7,425,102	\$ 20,905
2013	25,369	20,628	4,741	745	41	6.03%		7,436,553	13,915
2014	27,297	23,328	3,969	770	14	5.06%		7,472,192	2,405
2015	24,711	21,137	3,574	-	-	n/a		-	-
2016	26,865	20,049	6,816	-	-	n/a		-	-
2017	30,220	22,072	8,148	-	-	n/a		-	-
2018	35,875	26,448	9,427	-	-	n/a		-	-
2019	40,690	28,181	12,509	-	-	n/a		-	-
2020	45,802	31,385	14,417	-	-	n/a		-	-
2021	45,259	34,554	10,705	-	-	n/a		-	-

(1) Details regarding the City of Antioch's outstanding debt can be found in the notes to the financial statements. Water Charges and Other includes investment earnings but not tap fees. Operating expenses do not include interest or depreciation.

(2) Special Assessment Debt without City Commitment: The City was the collecting and paying agent for other special assessment debt, but has no direct or contingent liability or moral obligation for the payment of this debt. Therefore, this debt was not included in the City's financial statements and was fully repaid in 2014.

Source: City of Antioch Financial Statements

City of Antioch
Direct and Overlapping Debt
June 30, 2021

2020-21 Assessed Valuation	\$11,980,376,226
Antioch Development Agency Incremental Valuation:	848,095,032
Adjusted Assessed Valuation:	<u>\$11,132,281,194</u>

JURISDICTION	Total Debt 6/30/2021	Percent Applicable (1)	City's Share of Debt 6/30/2021
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Bay Area Rapid Transit District	\$1,871,890,000	1.409%	\$26,374,930
Contra Costa Community College District	596,325,000	5.352%	31,915,314
Antioch Unified School District Schools Facilities Improvement District No. 1	103,902,208	85.180%	88,503,901
Liberty Union High School District	83,875,000	2.531%	2,122,876
Brentwood Union School District	63,119,704	4.494%	2,836,599
East Bay Regional Park District	133,170,000	2.255%	3,002,984
California Statewide Community Development Authority			
Community Facilities District No. 2020-01 I.A. No. 1	9,265,000	100.000%	9,265,000
California Statewide Community Development Authority Assessment District 19-1	1,980,000	100.000%	<u>1,980,000</u>
Total Overlapping Tax and Assessment Debt			<u>\$166,001,604</u>
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	\$16,568,420	100.000%	\$16,568,420
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:			
Contra Costa County General Fund Obligations	\$254,570,000	5.334%	\$13,578,764
Contra Costa County Pension Obligation Bonds	44,925,000	5.334%	2,396,300
Antioch Unified School District General Fund Obligations	26,965,898	89.104%	24,027,694
Liberty Union High School District General Fund Obligations	4,954,911	2.531%	125,409
Contra Costa Fire Protection District Pension Obligation Bonds	26,670,000	11.564%	3,084,119
City of Antioch General Fund Obligations	3,087,668	100.000%	<u>3,087,668</u>
GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$46,299,953
Less: Contra Costa County Obligations supported from revenue funds			<u>2,186,018</u>
NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$44,113,935
TOTAL DIRECT DEBT			\$3,087,668 (2)
TOTAL GROSS OVERLAPPING DEBT			\$225,782,309
TOTAL NET OVERLAPPING DEBT			\$223,596,291
GROSS COMBINED TOTAL DEBT			\$228,869,977 (2)
NET COMBINED TOTAL DEBT			\$226,683,959

NOTES:

- (1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's taxable assessed value. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue, non-bonded capital lease and City pension and OPEB obligations

Ratios to Adjusted Assessed Valuation:

Total Overlapping Tax and Assessment Debt: 1.49%
Combined Direct Debt (\$3,087,668): 0.03%
Gross Combined Total Debt: 2.06%
Net Combined Total Debt: 2.04%

Ratios to Redevelopment Successor Agency Incremental Valuation:

Total Overlapping Tax Increment Debt: 1.95%

Source: California Municipal Statistics, Inc.

City of Antioch
Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>City of Antioch Population(1)</u>	<u>Contra Costa County Population (1)</u>	<u>Personal Income (in thousands 2011-15) (in millions 2016-2018) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Unemployment Rate (3)</u>
2012	103,833	1,065,117	66,544,007	61,638	10.20%
2013	105,117	1,074,702	69,375,880	63,403	8.70%
2014	106,455	1,087,008	70,849,779	63,752	6.90%
2015	108,298	1,102,871	76,517,699	68,123	6.80%
2016	112,968	1,123,429	82,427	72,483	6.80%
2017	114,241	1,139,513	88,024	76,886	6.80%
2018	113,061	1,149,363	94,900	82,506	4.50%
2019	112,423	1,150,537	*	*	4.00%
2020	112,520	1,153,477	*	*	17.10%
2021	112,848	1,153,854	*	*	9.60%

*No Data Available

Data Sources:

(1) State Department of Finance

(2) U.S. Department of Commerce, Bureau of Economic Analysis (data shown is for Contra Costa County)

- Last updated: 11/14/2019 - updated figures for 2016

(3) State of California Employee Development Dept., Labor Market Info, Data Library

City of Antioch
Principal Employers
Current Year and Nine Years Ago

Employer	2021		2011	
	Approx. Number of Employees ¹	Percentage Of Total City Employment	Number of Employees	Percentage Of Total City Employment
Kaiser Permanente	2,166	4.39%	1,964	4.03%
Antioch Unified School District	1,900	3.85%	1,723	3.54%
Sutter Delta Medical Center ²	972	1.97%	1,200	2.46%
Contra Costa County Social Services	539	1.09%	487	1.00%
Wal-Mart ³	225	0.46%	216	0.45%
Target	220	0.45%	265	0.55%
Costco ²	292	0.59%	193	0.40%
City of Antioch	331	0.67%	265	0.55%
Antioch Auto Center	213	0.43%	205	0.43%
Safeway	123	0.25%	140	0.29%

¹ Source: City of Antioch Economic Development Department

² Includes contract employees

³ Includes part time employees

City of Antioch
Operating Indicators by Function
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police										
Physical arrests	4,296	4,047	4,018	4,707	4,954	4,730	4,336	3,814	3,389	3,022
Parking violations	1,310	1,319	2,318	2,311	2,551	2,530	4,642	4,354	2,857	1,074
Traffic violations	2,123	1,396	1,479	2,246	4,261	5,619	5,157	4,272	6,074	6,229
Sworn Officers	126	126	87 (2)	102(2)	102(2)	102(2)	103(2)	104(2)	115(2)	115(2)
Reserve Personnel	4	3	3	3	3	3	1	1	1	0
Support Personnel	59	59	26 (3)	29	32	32	32	33	39	41
Highways and streets										
Street resurfacing, sq ft	711,900	105,820	1,408,525	342,269	164,993	750,707	104,355	10,500	261,360	916,830
Culture and recreation										
Athletic sports complex admissions	41,500	42,000	60,000	60,000	(4)	(4)	(4)	(4)	(4)	(4)
Water Park Guests/Program Participants	(4)	(4)	(4)	(4)	71,241	42,341	44,502	28,876	27,053	12,046
Recreation Classes/Program Participants	(4)	(4)	(4)	(4)	6,000	6,905	5,850	5,904	5,110	873
Senior Center meals served	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	17,374	21,216
Worth Shaw Sports Complex										
Number of Tournaments	(4)	(4)	(4)	(4)	40	44	23	36	21	0
Number of Participants in City Programs	(4)	(4)	(4)	(4)	1,500	1,800	2,500	3,650	3,993	715
Number of Turf Field Rentals	(4)	(4)	(4)	(4)	459	503	728	784	463 (3)	89
Community center admissions/Facility Rentals										
Nick Rodriguez Community Center (5)	46,233	10,500	12,800	14,300	365	345	450	430	350	6
Antioch Community Center (5)	234,102	384,602	100,000	100,000	806	695	820	751	617	188
Prewett Community Center (5)	83,556	68,766	92,000	71,241	129	85	70	51	73	16
Water										
New connections	169	289	206	158	97	74	72	102	266	429
Water main breaks	39	36	22	31	33	46	21	29	20	37
Average daily consumption (thousands of gallons)	16,043	16,478	16,221	12,065	11,010	12,567	12,728	12,944	15,660	13,880
Sewer**										
New connections	144	259	180	123	67	43	41	67	215	353

(1) Recreation reporting of this information started in 2020.

(2) 2014 and beyond represents total funded positions only. 2013 and prior years data includes frozen positions.

(3) All rentals were canceled mid-March 2020 due to COVID-19 resulting in drop in turf rental from prior year.

(4) Recreation Dept has changed information reporting beginning in 2016.

(5) In 2016, Recreation began reporting number of facility rentals verses number of visitors as in prior years

**The City does not process daily sewage - it maintains the sewer line that connects to the main sewer. Delta Diablo Sanitation District is responsible for sewage treatment.

(6) participation numbers significantly lower in 2021 due to limited operations during COVID 19 pandemic

Source: Various City Departments

City of Antioch

FULL TIME CITY EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

FUNCTION	2012 ³	2013 ³	2014 ²	2015 ²	2016 ²	2017 ²	2018 ²	2019 ²	2020 ²	2021 ²
General government	52	46	25	30	31	34	36	36	39	43
Public safety ¹										
Sworn Police Officers	126	126	87	102	102	102	103	104	115	115
Community Service Officers	20	20	4	5	8	8	8	8	11	11
Administrative Staff	39	39	30	28	28	29	31	32	39	41
Public works	60	63	39	36	36	36	37	38	42	45
Community Development	30	28	10	13	16	16	18	19	28	28
Recreation	18	16	8	9	10	10	10	10	11	12
Water	41	47	47	47	48	48	48	48	49	49
Wastewater	15	21	21	24	25	25	25	25	25	25
Total employees	401	406	271	294	304	308	316	320	359	369

¹ Fire services are provided by Contra Costa Fire Protection District

² Data is only funded positions for fiscal year

³ Includes frozen positions

Source: City of Antioch budgets

City of Antioch
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	39	39	40	42	44	44	44	44	41	41
Fire Stations*	4	4	4	4	4	4	4	4	4	4
Highways and streets										
Streets (miles)	566.31	595.16	724.55	853.95	853.95	996.13	996.13	996.13	996.14	996.15
Streetlights	8,714	8,731	8,738	8,745	8,758	8,771	8,784	8,784	8,820	8,936
Traffic Signals, City Owned	101	102	102	102	107	107	108	123	127	128
Culture and recreation										
Parks acreage	308	328	237	237	237	237	237	237	327	324
Parks	33	33	33	33	33	33	33	33	32	32
Swimming pools	7	7	7	7	7	7	7	7	7	7
Community centers	4	4	4	4	4	4	4	4	4	4
Water										
Water lines (miles)	341.68	341.68	343.45	345.23	346.58	346.65	346.65	347.45	348.99	349.32
Number of water meters	31,254	31,583	31,803	31,803	30,926	32,072	32,130	32,505	32,576	32,576
Maximum daily treatment capacity (millions of gallons)	26.13	27.01	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Fire hydrants	3,537	3,537	3,589	3,589	3,594	3,602	3,635	3,635	3,662	3,677
Sewer**										
Sanitary sewer lines (miles)	300.68	300.68	300.68	300.68	302.17	302.17	302.17	302.30	303.48	305.91
Number of sewer connections	29,818	30,171	30,377	30,377	30,660	30,661	30,715	30,873	31,050	38,282
Storm drains (miles)	221.01	221.01	221.46	221.46	223.25	223.27	223.27	223.28	224.54	226.87

*The City of Antioch's fire protection is provided by the Contra Costa Fire Protection District

**The City does not process daily sewage - it maintains the sewer line that connects to the main sewer. Delta Diablo is responsible for sewage treatment.

Sources: Various City departments.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Antioch, California (City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 29, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

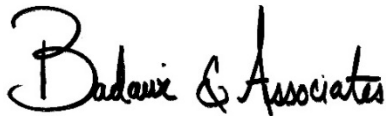
To the Honorable Mayor and Members of the City Council
of the City of Antioch
Antioch, California
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Badawi & Associates, CPAs
Berkeley, California
December 29, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited the City of Antioch, California (City)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

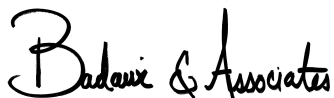
Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Badawi & Associates, CPAs
Berkeley, California
December 29, 2021

City of Antioch
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

Program Name	CFDA Number	Grantor/Pass- Through Entity Grant Number	Program Expenditures	Subrecipient Payments
<u>Federal Awards</u>				
U.S. Department of Housing and Urban Development:				
<i>Direct Programs</i>				
CDBG-Entitlement Grants Cluster				
CDBG Entitlement Grant/ Entitlement Grants	14.218	B-19-MC06-0045	\$ 87,176	\$ -
CDBG Entitlement Grant/ Entitlement Grants	14.218	B-20-MC06-0045	425,111	243,039
COVID-19 CDBG Entitlement Grant/ Entitlement Grants	14.218	B-20-MW06-0045	143,993	128,004
Subtotal Community Development Block Grant Cluster			656,280	371,043
Total U.S. Department of Housing and Urban Development			656,280	371,043
U.S. Department of Justice:				
<i>Direct Programs</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1315	52,367	-
Equitable Sharing Program	16.922		68,776	-
Subtotal Direct Programs			121,143	-
<i>Passed through the Contra Costa County, Office of Sheriff</i>				
Edward Byrne Justice Assistance Grant Program	16.738	2017-DJ-BX-0936	4,326	-
Edward Byrne Justice Assistance Grant Program	16.738	2018-DJ-BX-0119	33,061	-
Edward Byrne Justice Assistance Grant Program	16.738	2019-DJ-BX-0692	39,192	-
Subtotal Edward Byrne Justice Assistance Grant Program			76,579	-
Total U.S. Department of Justice			197,722	-
U.S. Department of Transportation:				
<i>Passed through the State of California Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	STPL-5038(026)	1,357,004	-
Subtotal Highway Planning and Construction Cluster			1,357,004	-
<i>Passed through the State of California Office of Traffic Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	PT21007	22,063	-
National Priority Safety Programs	20.616	TR21003	24,800	-
Subtotal Highway Safety Cluster			46,863	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT21007	10,494	-
Total U.S. Department of Transportation			1,414,361	-
U.S. Department of the Treasury:				
COVID-19 Coronavirus Relief Fund	21.019	n/a	1,390,160	-
Total U.S. Department of the Treasury			1,390,160	-
Total Federal Expenditures			\$ 3,658,523	\$ 371,043

City of Antioch
Notes to the Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

A. *Basis of Accounting*

Funds received under the various grant programs have been recorded within the general fund, special revenue funds and enterprise funds of the City. The City utilizes the modified accrual method of accounting for the general fund and special revenue funds and full accrual basis of accounting for the enterprise funds. The accompanying Schedule of Expenditures of Federal Awards (Schedule) is presented in accordance with the requirements of U.S. *code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in, the preparation of City's basic financial statements.

B. *Indirect Costs*

The City did not elect to use the 10% de minimis indirect cost rate.

City of Antioch
Schedule of Findings and Questioned Costs
For the year ended June 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Types of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? No
- Significant deficiency identified? None noted

Any noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness identified? No
- Significant deficiencies identified? None noted

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 200.516 (a) of the Uniform Guidance? No

Identification of major programs:

CFDA Number(s)	Name of Federal Cluster or Program	Expenditures
20.205	Highway Planning and Construction Cluster	\$ 1,357,004
21.019	Coronavirus Relief Fund	1,390,160
	Total Expenditures of all Major Programs	\$ 2,747,164
	Total Expenditures of Federal Award	\$ 3,658,523
	Percentage of Total Expenditure of Federal Award	75%

Dollar threshold used to distinguish between type A and type B program \$750,000

Auditee qualified as low-risk auditee under Section 200.520? Yes

City of Antioch
Schedule of Findings and Questioned Costs
For the year ended June 30, 2021

SECTION II – CURRENT YEAR FINDINGS

A. Current Year Findings- Financial Statement Audit

No current year financial statement audit finding.

B. Current Year Findings and Questioned Costs- Major Federal Award Program Audit

No current year federal award program finding.

SECTION III – PRIOR YEAR FINDINGS

A. Prior Year Findings- Financial Statement Audit

No prior year financial statement audit finding.

B. Prior Year Findings and Questioned Costs- Major Federal Award Program Audit


No prior year federal award program finding.

CITY OF
ANTIOCH
CALIFORNIA

STAFF REPORT TO THE ANTIOCH PUBLIC FINANCING AUTHORITY

DATE: Regular Meeting of March 8, 2022

TO: Honorable Members of the Antioch Public Finance Authority

SUBMITTED BY: Dawn Merchant, Finance Director 

SUBJECT: Antioch Public Financing Authority – Basic Financial Statements and Independent Auditor’s Report for the Year Ended June 30, 2021

RECOMMENDED ACTION

It is recommended that the Board of the Antioch Public Financing Authority receive and file the attached Antioch Public Financing Authority – Basic Financial Statements and Independent Auditor’s Report for the Year Ended June 30, 2021.

FISCAL IMPACT

There is no fiscal impact associated with this action.

DISCUSSION

The Antioch Public Financing Authority (APFA) is a joint exercise of powers entity organized by the City of Antioch (City) and the former Antioch Development Agency (Agency) under the laws of the State of California. The Authority was organized to provide financial assistance to the City and the Agency by financing real and personal property and improvements for the benefit of the residents of the City and surrounding areas.

As required by State law, the Antioch Public Financing Authority must publish a complete set of financial statements at the close of each fiscal year audited by a firm of licensed certified public accountants. This year’s annual financial report was audited by Badawi & Associates, Certified Public Accountants.

As stated in the Independent Auditor’s Report, the basic financial statements present fairly, in all material respects, the respective financial position of the Authority, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof in accordance with accounting principles generally accepted in the United States of America.

ATTACHMENT

- A.** Antioch Public Financing Authority – Basic Financial Statements and Independent Auditor’s Report for the Year Ended June 30, 2021

City of Antioch Public Financing Authority

(A Component Unit of the City of
Antioch, California)

*Basic Financial Statements
and Independent Auditor's Report*

For the year ended June 30, 2021

City of Antioch Public Financing Authority
Basic Financial Statements
For the year ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the City of Antioch Public Financing Authority
Antioch, California

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Antioch Public Financing Authority (Authority), a component unit of the City of Antioch, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The combining and individual fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

To the Board of Directors
of the City of Antioch Public Financing Authority
Antioch, California
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2022, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

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

Badawi & Associates, CPAs
Berkeley, California
January 18, 2022

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ANTIOCH PUBLIC FINANCING AUTHORITY

Management's Discussion and Analysis

This section of the Antioch Public Financing Authority's (the Authority) financial statements presents a narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2021. Please read it in conjunction with the Authority's basic financial statements.

Financial Highlights

- Cash receipts from leases during the year totaled \$1,844,648. All of these receipts were used to pay debt service requirements for fiscal year 2020/21.

Financial Statements

The Authority's financial statements are those of a special-purpose government engaged only in providing debt financing for capital improvements benefiting the City of Antioch (the City) and the former Antioch Development Agency (the Agency). Under Governmental Accounting Standards Board (GASB) Statement No. 34, governments like the Authority that have only business-type activities may present only enterprise fund financial statements as follows: (1) statement of net position; (2) statement of revenues, expenses and changes in net position; and (3) statement of cash flows.

The Authority's basic financial statements are prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

The following table indicates the net position as of June 30, 2021 and June 30, 2020:

	2021	2020
Assets:		
Current assets	\$ 4,262,035	\$ 1,141,539
Noncurrent assets	17,300,000	18,390,000
Total assets	<u>21,562,035</u>	<u>19,531,539</u>
Deferred Outflows of Resources:		
Deferred loss on refunding	111,650	121,800
Total deferred outflows of resources	<u>111,650</u>	<u>121,800</u>
Liabilities:		
Current liabilities	4,260,523	1,139,900
Noncurrent liabilities	19,166,843	20,429,670
Total liabilities	<u>23,427,366</u>	<u>21,569,570</u>
Total net position	<u><u>\$ (1,753,681)</u></u>	<u><u>\$ (1,916,231)</u></u>

Use of the Authority's net position is restricted. At June 30, 2021, the Authority's total net position was negative due to recognition of bonds payable and other long term debt.

ANTIOCH PUBLIC FINANCING AUTHORITY
Management's Discussion and Analysis

The following table indicates the changes in net position for the fiscal year ended June 30, 2021 and June 30, 2020:

	2021	2020
Revenues:		
Lease interest revenue from financing activities	\$ 836,314	\$ 884,732
Interest revenue	7	341
Total revenues	<u>836,321</u>	<u>885,073</u>
Expenses:		
General and administrative	114	180
Fiscal charges	2,626	5,636
Interest expense	671,031	716,513
Total expenses	<u>673,771</u>	<u>722,329</u>
Change in net position	162,550	162,744
Net position, beginning of year	(1,916,231)	(2,078,975)
Net position, end of year	<u><u>\$ (1,753,681)</u></u>	<u><u>\$ (1,916,231)</u></u>

The Authority's total revenues decreased by \$48,752 to \$836,321 in the fiscal year ended June 30, 2021. The decrease in revenue was due to decreased lease interest revenue from financing activities. Total expenses decreased \$48,558 to \$673,771 due to decreased interest expense.

Debt Administration

The long-term debt of the Authority at June 30, 2021 included \$18,390,000 of outstanding lease revenue bonds and \$3,038,068 outstanding of an installment sale agreement. The lease revenue bonds will be repaid through lease agreements with the City and Antioch RDA Successor Agency that are structured to meet principal and interest requirements when due. The installment sale agreement will be repaid through an installment sale agreement with the City structured to meet principal and interest requirements when due.

During fiscal year 2021, the Authority's total debt increased by a net of \$1,865,241 due to the issuance of an installment sale agreement to finance the City's Brackish Water Desalination Project.

Request for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department of the City of Antioch, P.O. Box 5007, Antioch, California 94531-5007.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Antioch Public Financing Authority
Statement of Net Position
June 30, 2021

ASSETS

Current assets:

Cash and investments	\$ 891
Prepaid items	1,510
Lease interest receivable due from the City of Antioch	131,566
Installment sale agreement receivable due from the City of Antioch	3,038,068
Net investment in leases from the City of Antioch - current portion	<u>1,090,000</u>
Total current assets	<u>4,262,035</u>

Noncurrent assets:

Net investment in leases from the City of Antioch	<u>17,300,000</u>
Total noncurrent assets	<u>17,300,000</u>
Total assets	<u>21,562,035</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred loss on refunding	<u>111,650</u>
Total deferred outflows of resources	<u>111,650</u>

LIABILITIES

Current liabilities:

Interest payable	132,455
Installment sale agreement payable	3,038,068
Bond payable - due within one year	<u>1,090,000</u>
Total current liabilities	<u>4,260,523</u>

Noncurrent liabilities:

Bond payable - due in more than one year	<u>19,166,843</u>
Total noncurrent liabilities	<u>19,166,843</u>
Total liabilities	<u>23,427,366</u>

NET POSITION

Unrestricted	<u>(1,753,681)</u>
Total net position	<u>\$ (1,753,681)</u>

Antioch Public Financing Authority
Statement of Activities
For the year ended June 30, 2021

OPERATING REVENUES:

Interest revenue from financing activities	\$ 836,314
Total operating revenues	<u>836,314</u>

OPERATING EXPENSES:

General and administrative	114
Fiscal charges	<u>2,626</u>
Total operating expenses	<u>2,740</u>

OPERATING INCOME	<u>833,574</u>
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NONOPERATING REVENUES:

Interest revenue	7
Interest expense	<u>(671,031)</u>
Total nonoperating revenues	<u>(671,024)</u>

Change in net position	162,550
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NET POSITION:

Beginning of year	<u>(1,916,231)</u>
End of year	<u><u>\$ (1,753,681)</u></u>

Antioch Public Financing Authority
Statement of Cash Flows
For the year ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash receipts from lessee - principal	\$ 1,000,000
Cash receipts from lessee - interest	844,648
Cash payments for administrative and fiscal charges	<u>(2,664)</u>
Net cash provided by operating activities	<u>1,841,984</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES:**

Receipt of interest	7
Payments of bond principal	(1,000,000)
Payments of bond interest	<u>(841,153)</u>
Net cash used in noncapital financing activities	<u>(1,841,146)</u>
Net change in cash and cash equivalents	<u>838</u>

CASH AND CASH EQUIVALENTS:

Beginning of year	<u>53</u>
End of year	<u><u>\$ 891</u></u>

**RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating income	\$ 833,574
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Investment in leases	1,000,000
Prepaid items	76
Lease interest receivable	<u>8,334</u>
Total adjustments	<u>1,008,410</u>
Net cash provided by operating activities	<u><u>\$ 1,841,984</u></u>

Non cash items:

Amortization of premium and deferred loss on refunding of debt	\$ (162,677)
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City of Antioch Public Financing Authority
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Antioch Public Financing Authority (Authority) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

A. Financial Reporting Entity

The Antioch Public Financing Authority (Authority) is a joint exercise of powers entity organized by the City of Antioch (City) and the Antioch Development Agency (Agency) under the laws of the State of California. The Authority was organized to provide financial assistance to the City and the Agency by financing real and personal property and improvements for the benefit of the residents of the City and surrounding areas.

B. Basis of Accounting and Measurement Focus

The accounts of the Authority are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The Authority's government-wide financial statements include a Statement of Net Position, a Statement of Activities and Changes in Net Position and a Statement of Cash Flows. These statements present summaries of business-type activities for the Authority.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. The Statement of Activities and Changes in Net Position presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The type of transactions reported as program revenues for the Authority are reported as operating revenues.

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

C. Cash and Cash Equivalent

The Authority pools its cash and investments with the City's cash & investments. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Cash and Cash Equivalent, Continued

In accordance with GASB Statement No. 40, Deposit and Investment Disclosures (Amendment of GASB No. 3), certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as “Cash and Investments” in the accompanying Basic Financial Statements.

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

D. Long-Term Obligations

In the basic financial statements, long-term debt and other long-term obligations are reported as liabilities in the business type activities. Bond premiums and discounts, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. *Deferred Outflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Authority only has one item that qualifies for reporting in this category. It is the deferred charge on refunding debt reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

F. *Net Position*

In the basic financial statements, Net Position is classified in the following category:

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

G. *Use of Restricted / Unrestricted Net Position*

When an expense is incurred for purposes for which both restricted and unrestricted Net Position is available, the Authority's policy is to apply restricted Net Position first.

H. *Use of Estimates*

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

I. *New Pronouncements*

In fiscal year 2021, the Authority adopted the following GASB statements:

- GASB Statement No. 84, *Fiduciary Activities* – The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this statement did not apply to the Authority for the current fiscal year.
- GASB Statement No. 90, *Majority Equity Interests* – The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement did not apply to the Authority for the current fiscal year.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. New Pronouncements, Continued

- GASB Statement No. 93, *Interbank offered rates (except LIBOR removal and lease modifications)* – The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate. The requirements of this statement did not apply to the Authority for the current fiscal year..
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement did not apply to the Authority for the current fiscal year.
- GASB Statement No. 98, *The Annual Comprehensive Financial Report* – The objective of this Statement is to address references in authoritative literature to the term *comprehensive annual financial report*. The requirements of this statement did not apply to the Authority for the current fiscal year.

2. CASH AND INVESTMENTS

The Authority's cash and investments consist of cash and investments held by fiscal agents and cash and investments pooled with the City's cash and investments. At June 30, 2021, the Authority had the following cash and investment balances:

	Business-Type	
	Activities	Total
Cash and investments with City of Antioch	\$ 889	\$ 889
Cash and investments with fiscal agent	2	2
Total cash and investments	<u>\$ 891</u>	<u>\$ 891</u>

City of Antioch Public Financing Authority
Notes to Basic Financial Statements
For the year ended June 30, 2021

3. NET INVESTMENT IN LEASES

Debt service on the outstanding lease revenue bonds is funded with lease payments made by the City, and City former RDA Successor Agency to the Authority for the use of buildings and leasehold improvements acquired or constructed with bond proceeds issued by the Authority. In the lease agreements relating to the bonds, the City and City former RDA have covenanted to make rental payments in amounts corresponding to the Authority's debt service requirements and related costs. Net investment in leases reflects the present value of remaining future lease payments due from the City's former RDA and City of Antioch. As of June 30, 2021, the Authority's net investment in leases was \$18,390,000.

4. INSTALLMENT SALE AGREEMENT RECEIVABLE

On December 1, 2020, the Authority entered into an installment sale agreement with the City of Antioch for the purpose of assisting in obtaining financing for costs of improvements to the Water System known as the Brackish Water Desalination Project up to \$15,000,000. Under the terms of the agreement, the Authority agreed to provide financing for a portion of the costs of the project, and to sell the completed project to the City in consideration of the agreement by the City to pay the purchase price of the project in installments. For purpose of obtaining the moneys required to provide financing, the Authority assigned and transferred certain of its rights under the agreement to Bank of the West. As of June 30, 2021, the City has drawn \$3,038,068.

5. LONG-TERM OBLIGATIONS

A summary of the Authority's long-term debt transactions for the year ended June 30, 2021, is presented below.

Description	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Classification	
					Amounts Due Within One Year	Amounts Due in More than One Year
Direct borrowings	\$ -	\$ 3,038,068	\$ -	\$ 3,038,068	\$ 3,038,068	\$ -
2015 APFA Refunding Series A	19,390,000	-	(1,000,000)	18,390,000	1,090,000	17,300,000
Original bond premium	2,039,670	-	(172,827)	1,866,843	-	1,866,843
Total	\$ 21,429,670	\$ 3,038,068	\$ (1,172,827)	\$ 23,294,911	\$ 4,128,068	\$ 19,166,843

City of Antioch Public Financing Authority
Notes to Basic Financial Statements
For the year ended June 30, 2021

5. LONG-TERM OBLIGATIONS, Continued

Direct Borrowings

In December 2020, Authority entered into an Installment Sale Agreement with Bank of the West to provide financing up to \$15,000,000 for the Brackish Water Desalination Project. As of June 30, 2021, the Authority has only drawn \$3,038,068 of the available balance. The agreement has a floating per annum rate of interest equal to the Margin Rate Factor multiplied by the sum of 80% of the daily LIBOR rate plus .60% per annum. Principal and interest are due June 30, 2022.

Lease Revenue Refunding Bonds, Series 2015A

On February 11, 2015, the Authority issued the Lease Revenue Bonds, Series 2015A in the amount of \$23,155,000, to refund the Authority's outstanding 2002 Lease Revenue Bonds, Series A & B, and the City's 2001 ABAG Lease Revenue Bonds. Interest payments are payable semi-annually on November 1 and May 1. The bonds mature through May 1, 2032, and bear interest at the rate of 2-5%. The advanced refunding resulted in a difference of \$182,696 between the reacquisition price and the net carrying amount of the old debt that has been deferred and amortized in accordance with GASB Statement No. 23.

The annual debt service requirements for the Lease Revenue Refunding Bonds Series 2015A outstanding at June 30, 2021 were as follows:

Lease Revenue Refunding Bonds Series 2015A							
2002 Series A & B Portion				ABAG Portion			
Year Ending June 30,	Principal	Interest	Total	Year Ending June 30,	Principal	Interest	Total
2022	870,000	665,150	1,535,150	2022	220,000	124,250	344,250
2023	955,000	621,650	1,576,650	2023	235,000	113,250	348,250
2024	1,040,000	573,900	1,613,900	2024	240,000	101,500	341,500
2025	1,130,000	521,900	1,651,900	2025	255,000	89,500	344,500
2026	1,230,000	465,400	1,695,400	2026	265,000	76,750	341,750
2027-2031	8,365,000	1,302,250	9,667,250	2027-2031	1,530,000	177,000	1,707,000
2032	2,055,000	1,650	2,056,650	2032	-	-	-
Total	\$ 15,645,000	\$ 4,151,900	\$ 19,796,900	Total	\$ 2,745,000	\$ 682,250	\$ 3,427,250

Interest payments and lease revenue bond retirements are serviced by revenues generated by the tax increment from the City former RDA Successor Agency and lawfully available funds of the city for Base Rental Payments pursuant to a facility lease. The total principal and interest remaining to be paid on the bonds is \$23,224,150.

City of Antioch Public Financing Authority
Notes to Basic Financial Statements
For the year ended June 30, 2021

6. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority participates in the Municipal Pooling Authority (MPA) through its relationship with the City. The purpose of the MPA is to spread the adverse effects of losses among the member agencies and to purchase excess insurance as a group, thereby reducing expenses. The City's deductibles and maximum coverage for general liability are as follows:

<u>Deductible</u>	<u>MPA</u>	<u>Excess Liability</u>
\$50,000	\$50,001-\$1,000,000	\$1,000,001-\$29,000,000

There have been no claims in the past three fiscal years which exceeded the Authority's excess coverage. The Authority had no claims outstanding at June 30, 2021.

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SUPPLEMENTAL INFORMATION

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Antioch Public Financing Authority
Combining Statement of Net Position
Proprietary Funds
June 30, 2021

	2002 A&B 2015A Lease Revenue Bonds	ABAG 2015A Lease Revenue Bonds	Brackish Water Project Loan	Total
ASSETS				
Current assets:				
Cash and investments	\$ 2	\$ -	\$ 889	\$ 891
Prepaid items	1,260	250	-	1,510
Lease interest receivable due from City of Antioch	110,858	20,708	-	131,566
Installment sale agreement receivable due from the City of Antioch	-	-	3,038,068	3,038,068
Net investment in leases from City of Antioch	870,000	220,000	-	1,090,000
Total current assets	982,120	240,958	3,038,957	4,262,035
Noncurrent assets:				
Net investment in leases from City of Antioch	14,775,000	2,525,000	-	17,300,000
Total noncurrent assets	14,775,000	2,525,000	-	17,300,000
Total assets	15,757,120	2,765,958	3,038,957	21,562,035
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding	111,650	-	-	111,650
Total deferred outflows of resources	111,650	-	-	111,650
LIABILITIES				
Current liabilities:				
Interest payable	110,858	20,708	889	132,455
Installment sale agreement payable	-	-	3,038,068	3,038,068
Bond payable - due within one year	870,000	220,000	-	1,090,000
Total current liabilities	980,858	240,708	3,038,957	4,260,523
Noncurrent liabilities:				
Bond payable - due in more than one year	16,299,175	2,867,668	-	19,166,843
Total noncurrent liabilities	16,299,175	2,867,668	-	19,166,843
Total liabilities	17,280,033	3,108,376	3,038,957	23,427,366
NET POSITION				
Unrestricted	(1,411,263)	(342,418)	-	(1,753,681)
Total net position	<u>\$ (1,411,263)</u>	<u>\$ (342,418)</u>	<u>\$ -</u>	<u>\$ (1,753,681)</u>

Antioch Public Financing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2021

	2002 A&B 2015A Lease Revenue Bonds	ABAG 2015A Lease Revenue Bonds	Brackish Water Project Loan	Total
OPERATING REVENUES:				
Interest revenue from financing activities	\$ 700,212	\$ 135,213	\$ 889	\$ 836,314
Total operating revenues	<u>700,212</u>	<u>135,213</u>	<u>889</u>	<u>836,314</u>
OPERATING EXPENSES:				
General and administrative	57	57	-	114
Fiscal charges	<u>2,207</u>	<u>419</u>	<u>-</u>	<u>2,626</u>
Total operating expenses	<u>2,264</u>	<u>476</u>	<u>-</u>	<u>2,740</u>
OPERATING INCOME	<u>697,948</u>	<u>134,737</u>	<u>889</u>	<u>833,574</u>
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	7	-	-	7
Interest expense	<u>(569,658)</u>	<u>(100,484)</u>	<u>(889)</u>	<u>(671,031)</u>
Total nonoperating revenues (expenses)	<u>(569,651)</u>	<u>(100,484)</u>	<u>(889)</u>	<u>(671,024)</u>
Change in net position	<u>128,297</u>	<u>34,253</u>	<u>-</u>	<u>162,550</u>
NET POSITION:				
Beginning of year	<u>(1,539,560)</u>	<u>(376,671)</u>	<u>-</u>	<u>(1,916,231)</u>
End of year	<u>\$ (1,411,263)</u>	<u>\$ (342,418)</u>	<u>\$ -</u>	<u>\$ (1,753,681)</u>

Antioch Public Financing Authority
Combining Schedule of Cash Flows by Program
Proprietary Funds
For the year ended June 30, 2021

	2002 A&B 2015A Lease Revenue Bonds	ABAG 2015A Lease Revenue Bonds	Brackish Water Project Loan	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from lessee - principal	\$ 790,000	\$ 210,000	\$ -	\$1,000,000
Cash receipts from lessee - interest	706,796	136,963	889	844,648
Cash payments for administrative and fiscal charges	(2,201)	(463)	-	(2,664)
Net cash provided by operating activities	<u>1,494,595</u>	<u>346,500</u>	<u>889</u>	<u>1,841,984</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Interest received	7	-	-	7
Proceeds from installment loan agreement	-	-	3,038,068	3,038,068
Disbursements to City of Antioch	-	-	(3,038,068)	(3,038,068)
Payments of bond principal	(790,000)	(210,000)	-	(1,000,000)
Interest paid on bonds	(704,653)	(136,500)	-	(841,153)
Net cash used in noncapital financing activities	<u>(1,494,646)</u>	<u>(346,500)</u>	<u>-</u>	<u>(1,841,146)</u>
Net change in cash and cash equivalents	<u>(51)</u>	<u>-</u>	<u>889</u>	<u>838</u>
CASH AND CASH EQUIVALENTS:				
Beginning of year	53	-	-	53
End of year	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 889</u>	<u>\$ 891</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	\$ 697,948	\$ 134,737	\$ 889	\$ 833,574
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Investment in leases	790,000	210,000	-	1,000,000
Lease interest receivable	6,584	1,750	-	8,334
Prepaid items	63	13	-	76
Total adjustments	<u>796,647</u>	<u>211,763</u>	<u>-</u>	<u>1,008,410</u>
Net cash provided by operating activities	<u>\$1,494,595</u>	<u>\$ 346,500</u>	<u>\$ 889</u>	<u>\$1,841,984</u>
Non cash items:				
Amortization of premium and deferred loss on refunding of del	\$ (128,411)	\$ (34,266)	\$ -	\$ (162,677)

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the Antioch Public Financing Authority
Antioch, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Antioch Public Financing Authority (Authority), a component unit of the City of Antioch, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated January 18, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

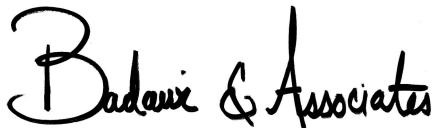
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Badawi & Associates, CPAs
Berkeley, California
January 18, 2022

CITY OF
ANTIOCH
CALIFORNIA

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Forrest Ebbs, Community Development Director *FE by CH*

SUBJECT: Planning Commission Appointments

RECOMMENDED ACTION

It is recommended that the Mayor nominate and City Council appoint three members to the Planning Commission to fill three full-term vacancies.

FISCAL IMPACT

There is no fiscal impact as these are voluntary positions.

DISCUSSION

The Planning Commission has three full-term vacancies for appointments that all expired in October 2021. Applications were received during the recruitment period and the applicants were interviewed by Mayor Thorpe with assistance from Community Development Director Ebbs and Planning Manager Anne Hersch.

Mayor Thorpe is nominating Robert Martin, Warren Lutz and Christian Hills to be appointed to fill the three vacancies. All three four-year terms will be effective immediately and will expire in October 2025. Biographies and background of the candidates will be presented at the City Council meeting.

ATTACHMENT

A. Resolution

RESOLUTION NO. 2020/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
APPOINTING ROBERT MARTIN, WARREN LUTZ AND CHRISTIAN HILLS TO THE
PLANNING COMMISSION**

WHEREAS, there are currently three vacancies on the Planning Commission; and

WHEREAS, the City Clerk made announcement of the vacancies and solicited applications for the vacancies;

WHEREAS, Mayor Lamar Thorpe considered applications received and interviewed each of the interested applicants;

WHEREAS, Antioch Municipal Code Section 2-5.201 requires that the Mayor nominate candidates for membership on all boards and commissions and requires that the City Council approve, by a majority vote, the appointment of said nominees; and,

WHEREAS, Mayor Lamar Thorpe has nominated Robert Martin, Warren Lutz, and Christian Hills to the Planning Commission, serving four-year terms that will expire in October 2025.

NOW THEREFORE BE IT RESOLVED, that the City Council of the City of Antioch hereby approves the Mayor's nominations of Robert Martin, Warren Lutz, and Christian Hills to serve on the Planning Commission for four-year terms ending in October 2025.

* * * * *

I HEREBY CERTIFY the foregoing resolution was duly adopted by the City Council of the City of Antioch, County of Contra Costa, State of California, at a regular meeting of said City Council held on the 8th day of March 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

**ELIZABETH HOUSEHOLDER
CITY CLERK OF THE CITY OF ANTIOCH**

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Thomas Lloyd Smith, City Attorney *7LS*

SUBJECT: Formation of a Public Safety and Community Resources Ad Hoc Committee

RECOMMENDED ACTION

It is recommended that the City Council take the following actions:

- 1) Determine if the City Council wishes to form a Public Safety and Community Resources Ad Hoc Committee for the purposes described in the resolution ("Attachment A");
- 2) Confirm the appointment of two (2) members for the Public Safety and Community Resources Ad Hoc Committee;
- 3) Confirm the duration of the Public Safety and Community Resources Ad Hoc Committee; and
- 4) Adopt the resolution ("Attachment A") forming the Public Safety and Community Resources Ad Hoc Committee.

FISCAL IMPACT

The recommended action has no direct fiscal impact on City finances.

DISCUSSION

The City Council has provided direction to staff to form a new Public Safety and Community Resources Department (the "Department"), which will bring several public safety and community resources functions of the City together under the leadership of a Public Safety and Community Resources Director in an effort to enhance the delivery of public safety and community services to the residents of the City of Antioch.

The Public Safety and Community Resources Department will offer services including the following: youth services, unhoused resident services; community crisis intervention response; violence intervention and prevention; environmental resources, code

enforcement, animal services, and Community Development Block Grant (“CDBG”) programs.

The Public Safety and Community Resource Ad Hoc Committee will work with the City Manager and the City Attorney to draft the ordinance for the Public Safety and Community Resources Department, which will include but shall not be limited to the Department’s divisions, functions, operations, officers and employees, duties and responsibilities.

The Ad Hoc Committee will also work with the City Manager and the City Attorney to ensure that the proposed ordinance for the Public Safety and Community Resources Department makes any necessary amendments to the municipal code to align the Department with all other city departments and to accommodate the Department’s proposed divisions, functions, operations, officers and employees, duties, and responsibilities.

The City Council may also wish to consider a range of other activities for the Public Safety and Community Resources Ad Hoc Committee including working with staff on the vision, mission, and strategic plan for the Department. The ad hoc would also play an important role in advising on departmental budget requests and vetting ideas prior to presenting them to the City Council.

ATTACHMENT

A. Resolution

RESOLUTION NO. 2022/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH TO FORM THE
PUBLIC SAFETY AND COMMUNITY RESOURCES AD HOC COMMITTEE
FOR A PERIOD OF [REDACTED] MONTHS**

WHEREAS, on February 22, 2022 the City Council directed the City Attorney to draft a resolution establishing a Public Safety and Community Resources Ad Hoc Committee (the “Ad Hoc Committee”);

WHEREAS, the Ad Hoc Committee shall work with the City Manager and the City Attorney to draft a proposed ordinance for the Public Safety and Community Resources Department (the “Department”), which may include but shall not be limited to the Department’s divisions, functions, operations, officers and employees, duties, and responsibilities;

WHEREAS, the Ad Hoc Committee shall work with the City Manager and the City Attorney to ensure that the proposed ordinance for the Public Safety and Community Resources Department makes any necessary amendments to the municipal code to align the Department with all other city departments and to accommodate the Department’s proposed divisions, functions, operations, officers and employees, duties, and responsibilities;

WHEREAS, the Ad Hoc Committee may work with staff on the vision, mission, and strategic plan for the Public Safety and Community Resources Department;

WHEREAS, the Ad Hoc Committee may advise on departmental budget requests and provide feedback on staff ideas prior to staff presenting them to the City Council;

WHEREAS, the City Council plans to have the Ad Hoc Committee report back to the City Council prior to and upon its planned termination in [REDACTED] months to determine if the Ad Hoc Committee should become a standing committee on a specific subject matter on a continual basis, continue as an ad hoc committee for a limited period of time to address a specific need or purpose, or be terminated; and

WHEREAS, the City Council seeks to confirm the appointment of committee members to the Public Safety and Community Resources Ad Hoc Committee.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Antioch that [REDACTED] and [REDACTED] are appointed to the Public Safety and Community Resources Ad Hoc Committee, which shall report back to the City Council prior to and upon the ad hoc committee’s planned termination in [REDACTED] months.

* * * * *

ATTACHMENT A

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 8th day of March 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:


**ELIZABETH HOUSEHOLDER
CITY CLERK OF THE CITY OF ANTIOCH**



STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 8, 2022

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Nickie Mastay, Administrative Services Director 

SUBJECT: Resolution Approving the Class Specification Updates for the Management Bargaining Unit with no Salary Changes

RECOMMENDED ACTION

It is recommended that the City Council adopt a resolution approving class specification updates for the Management Bargaining Unit.

FISCAL IMPACT

Approving the updates to the class specifications has no financial impact.

DISCUSSION

The updates are for the Economic Development Program Manager and the Finance Services Supervisor class specifications.

Economic Development Program Manager

The primary updates to the Economic Development Program Manager class specification are in the Summary Description and in the Representative Duties sections. In the Summary Description section, the primary update is reporting authority to executive management (instead of the City Manager). In the Representative Duties section, the primary update is a concentration on developing, implementing and administering economic development programs and activities.

Finance Services Supervisor

The primary updates to the Finance Services Supervisor class specification are in the Education/Training section. The primary update in this section is two years of college level course work or training in accounting, finance or a related field.

The updates on both class specifications will aid in recruitment by attracting the targeted candidates for each classification.

Detailed updates to the class specifications are referenced in the attached resolution and exhibits.

ATTACHMENTS

A. Resolution

Exhibit 1 to Resolution – Economic Development Program Manager Class Specification

Exhibit 2 to Resolution – Finance Services Supervisor Class Specification

RESOLUTION NO. 2022/**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANTIOCH
APPROVING CLASS SPECIFICATION UPDATES FOR THE MANAGEMENT
BARGAINING UNIT WITHOUT ANY SALARY CHANGES**

WHEREAS, the City has an interest in the effective and efficient management of the classification plan;

WHEREAS, the City Council has considered updated Class Specifications on a case-by-case basis as needed for recruitments;

WHEREAS, the Management Bargaining Unit has reviewed and approved the changes to the Class Specifications; and

WHEREAS, Department Management have reviewed and updated the descriptions to reflect current organizational structure and operational needs.

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

Section 1. The Class Specification updates for the Management Bargaining Unit, are hereby approved as, attached hereto in “Exhibit 1” Economic Development Program Manager and “Exhibit 2” Finance Services Supervisor; and

Section 2. The current salary ranges are hereby maintained.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of Antioch at a regular meeting thereof, held on the 8th day of March 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ELIZABETH HOUSEHOLDER
CITY CLERK OF THE CITY OF ANTIOCH**

CITY OF ANTIOCH

Style Definition: Agency Namer

ECONOMIC DEVELOPMENT PROGRAM MANAGER

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

SUMMARY DESCRIPTION

Under ~~executive~~ senior management direction, plans, organizes, and manages elements of the City's economic development efforts, including developing and implementing programs and projects designed to expand the local economy by promoting business growth, retention, and attraction; promotes community vitality and expedites quality development ~~and~~ redevelopment in the City.

REPRESENTATIVE DUTIES

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. Participate in all economic development efforts and activities.
2. Participate in the development and implementation of economic development goals, objectives, and priorities; recommend and administer relevant policies and procedures.
3. Within City policy, monitor and evaluate the efficiency and effectiveness of service delivery methods and procedures; recommend resource allocations accordingly.
4. Make presentations to the City Council, community and business groups.
5. ~~Participate in the d~~Develop ment, implement and administeration of economic development programs and activities; recommend budgetary adjustments as appropriate, ~~and~~ prepare cost estimates ~~enfor~~ special projects.
6. ~~Function~~Act as liaison to the Economic Development Commission, the Chamber of Commerce and other community and regional groups as directed by the Economic Development Director-City Manager.
7. Coordinate the efforts of City departments and other groups relative to the City's economic development activities.

~~8. Coordinate information activities on City programs and oversee a centralized public information program including but not limited to news releases, newsletters and other publications on various City programs.~~

~~9. Develop and implement plans for improved communications with the public.~~

~~10.8.~~ Participate in the negotiation of development agreements related to economic development activities.

~~11.9.~~ Assist and ~~w~~Work with ~~key senior~~ staff to develop ~~a municipal~~ marketing plans.

~~12.10.~~ Coordinate consultants and City staff in securing funding for economic development projects and activities.

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CITY OF ANTIOCH
ECONOMIC DEVELOPMENT PROGRAM MANAGER (CONTINUED)

11. Prepare and present staff reports and other necessary correspondence.
- ~~43.12. Create and manage Requests for Proposals (RFPs) and Requests for Qualifications (RFQs) activities which will include purchase order and invoice tracking in the City's financial system.~~
- 44.13. Represent the City, as directed, to elected officials, ~~and~~ outside agencies and industry interests; coordinate assigned activities with City departments, ~~and~~ outside agencies and organizations.
- ~~45. Oversee the City's property assets, and assist in negotiation, implementation and monitoring of lease agreements and the sale of real property assets.~~
- 46.14. Participate on a variety of boards, commissions, and committees; ~~serve as primary staff to the Economic Development Commission.~~
- 47.15. Attend and participate in professional group meetings; maintain awareness of new trends and developments in the fields of economic development; recommend actions to incorporate new developmentsstrategies as appropriate.
- 48.16. Respond to and resolve citizen inquiries and complaints related to areas of responsibility.
- 49.17. Perform related duties as required.

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QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

Knowledge of:

- Commercial broker industry, strategic planning and planning practices.
- Operations, services, and activities of a comprehensive economic development program.
- Principles and practices of economic development, and ~~long-range~~long-range planning.
- Principles and practices of program development and administration.
- Methods and techniques of public affairs and public relations.
- Principles and practices of municipal budget preparation and administration.
- Statistical and financial research methodology.
- Practices and techniques for the development and implementation of economic development, marketing and communication techniques.
- Practices of private sector developers, lenders and financial institutions as they relate to economic development projects and activities.
- Pertinent federal, state, and local laws, codes, and regulations.

Ability to:

- Understand and participate in a comprehensive economic development program.
- Recommend and administer departmental goals, objectives, and procedures.
- Analyze and assess programs, policies, and operational needs and make appropriate recommendations for adjustments.
- Identify and respond to community and organizational issues, concerns, and needs.

CITY OF ANTIOCH
ECONOMIC DEVELOPMENT PROGRAM MANAGER (CONTINUED)

- Plan, organize, and coordinate the work of ~~assigned~~lower-level staff.
- Analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations in support of goals.
- Research, analyze, and evaluate new service delivery methods and techniques.
- Participate in the preparation of designs and plans, field studies, inspection, contract documents and economic analyses.
- Participate in the negotiation and administration of a variety of agreements and contracts.
- Meet critical deadlines while working with frequent interruptions.
- Prepare clear and concise administrative and financial reports.
- Participate in the preparation and administration of budgets.
- Interpret and apply applicable federal, state, and local policies, laws, and regulations.
- Communicate clearly and concisely, both orally and in writing.
- Make effective public presentations.
- Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience Guidelines

Education/Training:

A Bachelor's degree from an accredited college or university with major course work in public administration, business administration, planning, economics, or a related field.

Experience:

Four years of increasingly responsible economic development experience.

License or Certificate:

Possession of, an appropriate, valid driver's license.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office setting with some travel to different sites; incumbents may be required to work extended hours including evenings and weekends and may be required to travel outside City boundaries to attend meetings, seminars and conferences.-

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

FLSA: Exempt

Created: April 2014, March 2022

CITY OF ANTIOCH
ECONOMIC DEVELOPMENT PROGRAM MANAGER (CONTINUED)

This class specification identifies the essential functions typically assigned to positions in this class. Other duties not described may be assigned to employees in order to meet changing business needs or staffing levels but will be reasonably related to an employee's position and qualifications. Other duties outside of an individual's skill level may also be assigned on a short term basis in order to provide job enrichment opportunities or to address emergency situations.

CITY OF ANTIOCH

Style Definition: Agency Namer

FINANCE SERVICES SUPERVISOR

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

SUMMARY DESCRIPTION

Under general direction, supervises, plans, and coordinates daily financial operations within the Finance Department including accounts receivable and revenue collections, water utility billing, business license activities and print shop/mailroom functions; coordinates assigned activities with other divisions, outside agencies, and the general public; and provides highly responsible and complex staff assistance to the Finance Director.

REPRESENTATIVE DUTIES

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. Plan, direct, and supervise daily financial operations within the Finance Department including accounts receivable and revenue collection, water utility billing, business license activities, and print shop/mailroom functions.
2. Participate in the development and implementation of goals, objectives, policies, and priorities; recommend and implement resulting policies and procedures.
3. Identify opportunities for improving service delivery methods and procedures; identify resource needs; review with appropriate management staff; implement improvements.
4. Direct, coordinate, and review the work plan for assigned financial operations, services and activities; assign work activities and projects; monitor work flow; review and evaluate work products, methods, and procedures; meet with staff to identify and resolve problems.
5. Participate in the selection of technical and clerical support personnel; provide or coordinate staff training; work with employees to correct deficiencies; implement discipline and termination procedures.
6. Participate in the development and administration of assigned program budget; forecast funds needed for staffing, equipment, materials, and supplies; monitor and approve expenditures; recommend adjustments as necessary.
7. Receive, review, analyze and interpret all bankruptcy related filings, discharge and dismissals resulting in revenue written off or collected for the City.
8. Research and monitor developments in legislation and industry standards; make recommendations on how to apply any required changes.
9. Communicate with a variety of City staff, outside agencies, vendors and the general public to provide and obtain information, to interpret and explain policies and procedures and to resolve conflicts.

CITY OF ANTIOCH
FINANCE SERVICES SUPERVISOR (CONTINUED)

10. Develop recommendations for enhancements, additions and changes in manual or computerized procedures and software.
11. Oversee implementation or upgrades of systems modifications in the business license, utility billing and accounts receivable areas.
12. Conduct and prepare detailed revenue analyses, statistical compilation and narrative reports; prepare written and oral reports as assigned.
13. Provide staff assistance to the Finance Director; participate on a variety of committees; prepare and present staff reports and other correspondence as appropriate and necessary.
14. Coordinate assigned financial operations and activities with those of other divisions and outside agencies and organizations.
15. Attend and participate in professional group meetings; maintain awareness of new trends and developments in the field of financial management and accounting; incorporate new developments as appropriate into programs.
16. Perform related duties as required.

QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

Knowledge of:

- Operational characteristics, services, and activities of a revenue collection program.
- Principles and practices of municipal accounting, payroll, auditing and related computer software and their applications to assigned functional areas.
- Principles and practices of supervision, training and performance evaluation.
- Principles and practices used in establishing and maintaining files and information retrieval systems.
- Principles and practices of fiscal, statistical, and administrative record keeping and reporting.
- Mathematical principles.
- Principles of municipal budget preparation and control.
- Principles of business letter writing and report preparation.
- Modern office procedures, methods, and equipment including computers.
- Computer applications such as word processing, spreadsheets, and statistical databases.
- Pertinent federal, state and local laws, regulations and codes.

Ability to:

- Coordinate and direct City revenue collection programs.
- Supervise, direct, and coordinate the work of lower level staff.
- Supervise, train and evaluate subordinate employees.
- Recommend and implement goals, objectives, policies and procedures for providing various financial operations and revenue collection support functions.
- Understand the organization and operation of the finance department and of outside agencies as necessary to assume assigned responsibilities.
- Understand, interpret, and apply general and specific administrative and

CITY OF ANTIOCH
FINANCE SERVICES SUPERVISOR (CONTINUED)

departmental policies and procedures as well as applicable federal, state, and local policies, laws, and regulations.

- Participate in the preparation and administration of assigned budgets.
- Plan and organize work to meet changing priorities and deadlines.
- Diagnose operational problems, implement effective courses of action, and exercise good judgment in response to changing situations and needs.
- Interpret and explain applicable policies and procedures.
- Research, analyze interpret, and prepare financial data and reports.
- Effectively represent the assigned program area to outside individuals and agencies to accomplish the goals and objectives of the unit.
- Work cooperatively with other departments, City officials, and outside agencies.
- Respond tactfully, clearly, concisely, and appropriately to inquiries from the public, City staff, or other agencies on sensitive issues in area of responsibility.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience Guidelines

Education/Training:

Equivalent to the completion of the twelfth grade supplemented by two years of college level course work or training in business administration, accounting, finance or a related field and.

Experience:

Minimum of one-year supervisory experience and threeFour years of responsible financial or accounting experience related to area of assignment including a minimum of one year in a supervisory capacity.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office setting.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

FLSA: Exempt

Created: October 1991

Revised: September 1999; February 2007; September 2013, March 2022

CITY OF ANTIOCH
FINANCE SERVICES SUPERVISOR (CONTINUED)

This class specification identifies the essential functions typically assigned to positions in this class. Other duties not described may be assigned to employees in order to meet changing business needs or staffing levels but will be reasonably related to an employee's position and qualifications. Other duties outside of an individual's skill level may also be assigned on a short term basis in order to provide job enrichment opportunities or to address emergency situations.